



# Importing 101

## A Guide to Importing into Canada

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## 1. Introduction

The following guide is intended to provide small and medium-sized businesses with a comprehensive overview of the legislative processes and procedures applicable when importing goods into Canada. It summarizes the commercial importing process and is intended to complement, not replace, existing regulations, acts, and references.

The information included in this guide, including all regulations, programs, and references were sourced from and detailed by the Canada Border Services Agency (CBSA) in [Importing Commercial Goods into Canada](#) and [Memoranda Series D1 to D22](#).

## 2. Prior to Importing

### 2.1 Obtain a Business Number for an Import/Export Account

Prior to importing into Canada, you must first obtain a Business Number (BN) from the Canada Revenue Agency (CRA). The Business Number is a unique 15-digit number assigned to companies in Canada to transact with government departments and agencies.

As an Importer, you will require an Import/Export account. Import/Export accounts are identified by the two-letter business account 'RM' (e.g. 123456789RM0001). Import/Export account numbers must be entered on documents submitted to CBSA for customs clearance and are only used when importing or exporting.

To register for a Business Number or add an import/export account to an existing Business Number:

- Contact the CRA's Business Window at 1-800-959-5525, or;
- Register online using the [Business Registration Online \(BRO\)](#) service.

### 2.2 Identify the Goods You Plan to Import

An accurate description of the goods you plan to import is required to ensure the correct tariff classification is applied to your products. The tariff classification number is used to determine the amount of duty you will have to pay and is an important aspect of remaining compliant. Product specification sheets and samples often provide the most detailed information about product composition and components.

### 2.3 Determine the Country of Origin

Determine which country the goods are coming from and in which country they are manufactured. Remember, this may not necessarily be the country from which it is being shipped! It could include where the individual parts are manufactured or where final assembly occurred.

### 2.4 Ensure the Goods are Not Prohibited

Prior to importing, it is important to ensure the goods are not prohibited. For example, the following prohibited goods cannot be imported into Canada:

- Material considered obscene, treasonable, seditious, hate propaganda, or child pornography;
- Used or second-hand automobiles of all kinds;
- Used or second-hand aircrafts of all kinds, barring exceptions;
- Debased or counterfeit currency;
- Certain birds;
- Aigrettes, egret plumes and certain other feathers;
- Used or second-hand mattresses;
- Articles manufactured or produced by prisoners;
- Reprints of Canadian works protected by copyright; or
- Matches made with white phosphorus.

For more information on prohibited goods, refer to [Memoranda Series D9, Prohibited Importations](#).

## 2.5 Determine Any Restrictions or Other Requirements

Determine whether the goods you want to import are subject to permits, restrictions, or other requirements. For example:

### a) Alcohol Products

Check with the authority in your province or territory (i.e., liquor board or commission) for restrictions. For Newfoundland and Labrador, please contact [Newfoundland and Labrador Liquor Corporation](#).

### b) Automobiles

For information on importing a vehicle into Canada, visit [Transport Canada](#) or refer to [Memorandum D19-12-1, Importation of Vehicles](#).

For information on importing vehicles from the United States, visit the [Registrar of Imported Vehicles \(RIV\)](#) or call 1-888-848-8240.

### c) Controlled Goods

Canada's Export and Imports Permit Act (EIPA) controls the import/export of products that pose a threat to Canadian citizens (e.g. firearms, military goods) and industries susceptible to foreign competition (e.g. dairy, steel, lumber, etc.).

Examples of goods subject to import controls:

- Agricultural products;
- Steel products;
- Textiles and apparel; and
- Weapons and ammunition.

For information on import controls, visit Global Affairs Canada, [Export and Import Controls](#) or call 1-613-944-1265 or 1-877-808-8838. These controls are in accordance with the [Export and Import Permits Act \(EIPA\)](#).

For information on this Act, refer to [Memorandum D19-10-2, Export and Import Permits Act \(Importations\)](#).

### d) Drugs, Sanitation, PPE Products, Medications (Human Use)

For information on importing such drugs for human use, including medications, contact the [Health Product and Food Branch Inspectorate](#) of Health Canada.

#### e) Endangered Animals and Plants

Information on importing animal and plant species and their derived products is available from:

- [The Convention on International Trade in Endangered Species of Wild Fauna and Flora \(CITES\)](#);
- [Memorandum D19-7-1, Convention on International Trade in Endangered Species of Wild Fauna and Flora \(CITES\)](#).

#### f) Energy-Using Products

For information on Canada's energy efficiency regulations, visit Natural Resources Canada's [Guide to Energy Efficiency Regulations](#) or refer to [Memorandum D19-6-3, Importation of Energy-Using Products](#).

#### g) Explosives

For information on importing explosives, visit Natural Resources Canada, [Explosives Regulatory Division \(ERD\)](#) or refer to [Memorandum D19-6-1, Import, Export and in Transit Requirements of the Explosives Act and Regulations](#).

#### h) Firearms, Weapons, and Devices

For information on importing firearms and weapons, refer to [Memorandum D19-13-2, Importing and Exporting Firearms, Weapons, and Devices](#).

#### i) Food, Agricultural Products, Animals and Animal Products, Plant Products

For information on importing these products:

- Visit the [Canadian Food Inspection Agency \(CFIA\)](#); or
- Consult the [Automated Import Reference System \(AIRS\)](#).

#### j) Hazardous Goods

For information on importing hazardous products, visit Health Canada, [Consumer Product Safety](#) or review [Memorandum D19-9-1, The Administration of Health Canada Acts and Regulations Relating to Certain Controlled, Prohibited or Regulated Goods](#).

#### k) Import Permits

To help ensure that prohibited and controlled goods are not illegally imported into Canada, certain federal government departments and agencies require import permits are obtained prior to importation of the product into Canada.

For information on obtaining import permits, and a list of some of the most commonly imported commodities that may require permits and/or certificates, visit Global Affairs Canada, [Export and Import Controls](#), and Participating Government Agencies (PGA) [Reference List for Importers](#).

### **l) Labeling Requirements**

Labelling requirements for imported goods are regulated by various government departments and agencies, including the [Competition Bureau](#), [Canadian Food Inspection Agency](#), and [Health Canada](#). We highly recommend contacting these agencies to ensure your imported goods meet the necessary labeling requirements.

### **m) Marking Requirements**

While labelling requirements refer to identification on the packaging, marking refers to the act of noting on the imported product the Country of Origin. It is important that you ensure the Country of Origin is clearly indicated on the goods before they leave the country of export. For more information on marking requirements, refer to [Memorandum D11-3-1, Marking of Imported Goods](#).

### **n) Ozone Depleting Substances**

Ozone-depleting substances (ODS) refer to products containing chlorine, fluorine, bromine, carbon, and hydrogen in varying proportions. They are often described by the general term “halocarbons” and are used in refrigeration, air conditioning, foam blowing, cleaning of electronics components, in fire extinguishers, and as solvents.

These substances are considered “ozone-depleting” because they can remain in the atmosphere from 20 to 120 years or more and create natural reactions that destroy the ozone.

For information on importing these substances:

- Visit [Environment Canada](#);
- Call 1-819-997-2800 or 1-800-668-6767; or
- Refer to [Memorandum D19-7-2, Requirements Concerning the Importation and Exportation of Ozone-Depleting Substances and Products](#).

### **o) Precious Metals (e.g. Jewelry) Marking**

In Canada, the quality marking for precious metals is regulated by the [Precious Metals Marking Act](#). This legislation ensures the uniform description and quality marking of jewelry and other precious metals articles (e.g. made with gold, silver, platinum, or palladium) to help consumers make informed purchasing decisions.

For information on precious metal marking, visit the [Competition Bureau](#) or call 1-800-348-5358.

#### p) Special Import Measures Act (SIMA)

Most goods imported into Canada are only subject to standard customs duty and tax. However, certain imported goods are subject to anti-dumping or countervailing duties under the [Special Imports Measures Act \(SIMA\)](#) because they are dumped or subsidized and threaten Canadian industries. Essentially, SIMA protects Canadian industry from potential sales and revenue loss resulting from unfair trade practices by foreign producers.

We recommend contacting your customs broker early in the purchasing process for help in determining whether your imports are subject to SIMA duties.

For more information, including the monthly index of products subject to anti-dumping or countervailing duty, [Memoranda Series D14, SIMA](#) and [CBSA's Measures in Force](#).

#### q) Substances Controlled by Atomic Energy of Canada

The Canadian Nuclear Safety Commission (CNSC) regulates all aspects of nuclear energy, ensuring that strict rules are followed for possession, use, packaging, transport, storage, and import and export of nuclear substances in order to protect the health, safety and security of Canadians and the environment.

For more information on the requirements and procedures governing the import and export of nuclear substances, refer to the [CNSC](#) or [Memoranda D19-2-1, Administration of the Nuclear Safety and Control Act](#).

#### r) Tariff Rate Quotas (TRQ)

For information on Tariff Rate Quotas (TRQ)

- Visit Foreign Affairs and International Trade Canada, [Export and Import Controls](#);
- Call 1-613-944-1265 or 1-877-808-8838; or
- Refer to [Memorandum D10-18-1, Tariff Rate Quotas](#).

More information related to tariff rate quotas for certain agricultural products and the Import Control List is available in [Memorandum D10-18-4, Importation of Certain Agricultural Products and the Import Control List \(ICL\)](#).

#### s) Textiles and Textile Products

Clothing and textile products that are eligible for a tariff preference level (TPL) benefit established under certain free trade agreements are subject to import permit requirements.

For information on obtaining the required permits:

- Visit Foreign Affairs and International Trade Canada, [Export and Import Controls](#); or
- Call 1-613-944-1265 or 1-877-808-8838.



For information on textile labeling and advertising regulations, visit the Competition Bureau's, [Labelling Corner](#) or call 1-800-348-5358.

#### t) Tires (New and Used)

For information on importing new and/or used tires:

- Visit [Transport Canada](#);
- Call Road Safety general enquiries: 613-998-8616 or 1-800-333-0371;
- Refer to [Memorandum D19-12-2, Importation of Tires](#).

#### u) Tobacco and Tobacco Products

For information on importing tobacco and tobacco products check with authorities in your Province or Territory.

For additional information, please refer to Participating Government Agencies (PGA) [Reference List for Importers](#).

## 2.6 Determining Duties and Taxes

After confirming the goods can be imported into Canada, the following must be determined:

- Tariff classification;
- Applicable tariff treatment;
- Applicable rate of duty; and
- Taxes payable when importing goods.

### 2.6.1 Tariff Classification

The 10-digit tariff classification number must be determined for each item you are importing. These numbers are used to determine the rate of duty payable when importing and to provide statistical data to the Government of Canada.

Tariff classification numbers can be determined by:

- Consulting the [Customs Tariff](#);
- Contacting the [Border Information Service \(BIS\)](#);
- Visiting a [CBSA office](#); or
- Requesting an [advance ruling](#) for tariff classification from your [CBSA Client Services Office](#).

For more information on the methodology for classifying goods in the *Customs Tariff* refer to [Memorandum D10-13-1, Classification of Goods](#). As well, [BSF5118, Harmonized System Compliance](#) outlines the importance of properly classifying your goods.

## 2.6.2 Special Classification Provisions

This provides relief of the duty only under certain circumstances based on:

- End Use
- Returned goods provisions

Special classification numbers can be determined by:

- Consulting the [Customs Tariff](#);
- Contacting the [Border Information Service \(BIS\)](#);
- Visiting a [CBSA office](#); or
- Requesting an [advance ruling](#) for tariff classification from your [CBSA Client Services Office](#).

## 2.6.3 Free Trade Agreements (Tariff Treatments)

Once you have a tariff classification number, you can determine the applicable tariff treatment and rate of duty.

Goods originating from all countries, except North Korea, are entitled to use the rate of duty specified under this column.

### Applicable Preferential Tariffs

The following lists reduced rates of duty for goods based on trade agreements such as the:

- [Canada-United States-Mexico Agreement \(CUSMA\)](#) – **replaced NAFTA on July 1, 2020**
- Chile Tariff (CT);
- Canada-Israel Agreement Tariff (CIAT);
- Canada-Costa Rica Tariff (CRT);
- Canada-European Free Trade Association (EFTA)
  - Iceland Tariff (IT)
  - Norway Tariff (NT)
  - Switzerland-Liechtenstein Tariff (SLT)
- Canada-Peru Free Trade Agreement: Peru Tariff (PT)

Or rates of duty based on special tariff provisions such as the:

- General Preferential Tariff (GPT);
- Least Developed Country Tariff (LDCT);
- Commonwealth Caribbean Countries Tariff (CCCT);
- Australia Tariff (AUT); and
- New Zealand Tariff (NZT).

The requirements of the applicable trade agreement or tariff treatment must be satisfied to benefit from a preferential duty rate.

You must also possess proof of origin for the specific trade agreement at the time of importation. For example, to claim the CUSMA you must have a valid [CUSMA Certification of Origin](#) (downloadable PDF). Various proof of origin requirements exists for all other preferential tariff treatments. These can include Certificates of Origin forms, declarations, or Exporter's Statement of Origin.

Each trade agreement outlines its requirements. In addition, the goods normally must be shipped to Canada from a beneficiary country on a through bill of lading. A complete list of countries eligible for the above tariff treatments can be found at the beginning of the *Customs Tariff*. Regulations on origin are included in [Memoranda Series D11, General Tariff Information](#).

#### 2.6.4 Value for Duty

To calculate the amount duty and tax on your goods, you must first determine the base value of the goods on which the duty and taxes will be applied, known as the Value for Duty.

Ensure that the vendor or exporter provides you with a receipt or a sales invoice. This document must include a complete description of the goods, the selling price and conditions and terms of sale. For more information, refer to Memorandum D1-4-1 [CBSA Invoice Requirements](#).

The value for duty is essentially the price you paid for the goods (selling price) converted to Canadian funds. To this amount, you may need to make certain additions or deductions. In rare cases when you cannot use the transaction value method, you must use other methods to determine the value for duty of the goods.

For more details on how to determine the value for duty of your shipments, refer to [BSF 5000, Importer's Valuation Guide](#) and [Memoranda Series D13, Valuation](#).

#### 2.6.5 Taxes

Determine if your goods are subject to Goods and Services Tax (GST), Excise Tax or Excise Duty.

GST (5%) is payable on most goods at the time of importation under the [Excise Tax Act](#) (Part IX, Division III).

Some importations, such as prescription drugs, medical and assistive devices, basic groceries, and agriculture and fishing goods are non-taxable. They are listed under [Schedule VI and VII](#) of the *Excise Tax Act*.

Tax exemption codes used on [Form B3, Canada Customs Coding Form](#) are listed in [Memorandum D17-1-10, Coding of Customs Accounting Documents](#), Appendix H, List 4 (GST Status Codes) and List 7 (Excise Tax Exemption Codes).

Examples of goods subject to excise tax include:

- Automobile air conditioners, whether separate or permanently installed (\$100 per air conditioner);

- Certain vehicles designed for use as passenger vehicles; and
- Certain fuels.

Examples of goods subject to excise duty include:

- Tobacco and certain alcohol products;

Complete references are available in the [Excise Tax Act](#) and the [Excise Act, 2001](#) or for more information on GST, Excise Tax or Excise Duty, contact the [Canada Revenue Agency](#).

## 2.6.6 Calculating Duty and Taxes

- Find the value in the currency indicated on the invoice.
- Convert this value into Canadian dollars using the exchange rate from the date of direct shipment. To obtain the proper exchange rate, contact [BIS](#).

### Example:

Value of Imported Goods	\$ 100.00 USD
Duty Rate	4 %
GST	5 %
Exchange Rate	1.155

### Calculation:

<b>Value for Duty (Canadian Dollars)</b> = Value x Exchange Rate	\$ 100.00 USD x 1.155 = <b>\$ 115.50 CAD</b>
<b>Customs Duty</b> = Value for Duty x Rate of Duty	\$ 115.50 CAD x 4 % = <b>\$ 4.62 CAD</b>
<b>GST</b> = (Value for Duty + Customs Duty) x 5%	(\$ 115.50 + \$4.62) x 5 % = <b>\$ 6.01 CAD</b>
<b>Total Duty and Tax Payable</b> = Customs Duty + GST	\$ 4.62 + \$ 6.01 = <b>\$ 10.63 CAD</b>

## 3. Importing

### 3.1 Place Your Order

Once you have completed the preparatory work to being importing, go ahead and place your order with the vendor, shipper or exporter. Identify the mode of shipping to be used (highway, marine, rail, air, postal or courier service) and determine the desired or expected CBSA office of entry:

Most shipments are released at the [CBSA office of arrival](#); however, you may choose another inland service point that is closer to your residence if you use a CBSA [bonded carrier](#).

Please note that [eManifest](#), a major Government of Canada initiative currently being implemented, will require trade partners in all modes of transportation (air, marine, highway and rail) to submit cargo, crew/passenger, conveyance, secondary, and importer data to the CBSA prior to arrival at the border.

Additionally, the CBSA will offer a secure eManifest Portal option to facilitate compliance and ease the transition from paper reporting to pre-arrival electronic data transmission for small- to medium-sized enterprises.

### 3.2 Ensure Your Cargo is Reported

Unless you transport a shipment yourself, the carrier must declare all commercial goods on arrival. The carrier uses a bar-coded [Cargo Control Document \(CCD\)](#) or Electronic Data Interchange (EDI) to report to the CBSA.

#### Shipments valued at CAD \$3,300.00 or more

- The carrier will notify you when the goods arrive.
- The CBSA will inform you of the arrival of postal shipments that are valued at CAD \$3,300 or more.
- The courier service will inform you of the arrival of shipments valued at CAD \$3,300 or more.

#### Shipments valued at less than CAD \$3,300.00

- A postal shipment valued at less than CAD \$3,300 will be delivered by Canada Post, including a Form E14, CBSA Postal Import Form. This form will indicate the classification, value, and applicable rate of duty and taxes according to the invoice accompanying your shipment. You will be charged a handling fee by Canada Post for this service.
- For shipments valued at less than CAD \$3,300 and delivered by courier, the courier company may offer to complete the customs documentation on your behalf for a fee.
- For information on importing through the postal system or by courier please refer to the [postal and courier programs](#).

### 3.3 Examination of Shipments by CBSA

Whenever you are importing goods, it is possible that your shipments may be examined by the CBSA upon arrival at the border.

CBSA Officers may examine your shipment to monitor compliance with CBSA requirements or Participating Government Agencies (PGA) restrictions (Refer to Section 2.5).

Should your shipment be examined, as the Importer of Record, you are responsible for any costs incurred for the inspection.

### 3.4 Getting Your Goods Released

There are two options for getting your goods released: 1) Paying duties prior to release of your shipment, and 2) Paying duties after release of the goods.

#### 1. Accounting and Payment Prior to Release

- Complete and present your accounting document ([B3-3, Canada Customs Coding Form](#)) in person at a [CBSA office](#).
- Follow the instructions in [BSF5079, Importing Commercial Goods into Canada](#). For more information on coding of CBSA accounting documents, refer to [Memorandum D17-1-10, Coding of Customs Accounting Documents](#).

You will need the following documents:

- Two copies of the form [A8A-B, Cargo Control Document](#), which will be provided by your carrier.
- Two copies of form [C11, Canada Customs Invoice](#) (or the commercial invoice that contains the data). For information on Canada Customs Invoice requirements, refer to [Memorandum D1-4-1, CBSA Invoice Requirements](#).
- A paper copy of all import permits, certificates, licences, or required documents from Participating Government Agencies (PGA) or an electronic copy for EDI participants ([OGD Interface](#)).
- You may use the Commercial Cash Entry Processing System (CCEPS) that is available in certain CBSA offices. CCEPS is a self-service system that allows importers to complete the B3-3. For a list of offices where CCEPS is available, refer to Memorandum D17-1-5, [Registration, Accounting and Payment for Commercial Goods](#), Appendix B.

The CBSA will assign a unique 14-digit transaction number to your B3-3 accounting documents for each shipment.

Don't forget to pay your duties and taxes! You may use:

- Cash;
- Debit card (available at most CBSA offices);
- Certified cheque or money order (payable to the Receiver General for Canada);
- Travelers cheques;
- Credit card for amounts up to \$500; or
- Uncertified cheque for amounts under \$3,300 if certain conditions are met (payable to the Receiver General for Canada).

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More information on accounting documents is available in [Memorandum D17-1-5, Registration, Accounting and Payment for Commercial Goods](#)

## 2. Accounting and Payment After Release

[Release on Minimum Documentation \(RMD\)](#) allows for the release of goods prior to the payment of duties and taxes. The RMD accounting option requires the electronic transmission of RMD release requests using Electric Data Interchange (EDI). For additional details on this accounting option, refer to [Memorandum D17-1-4, Release of Commercial Goods](#).

With both options, you may prepare the release and accounting documents yourself or you may hire a [licensed customs broker](#) to do so on your behalf.

The CBSA offers [other service options](#) to expedite the processing and release of goods. Many of these processes involve [EDI technology](#) and have replaced some paper release options.

## 4. Self-Adjustment of Errors

If you discover you made an error in the accounting information submitted when importing your shipment and the CBSA has not made a correction, then you are required to correct the error yourself. If the discrepancy is revenue neutral or results in you owing money, then you must submit an adjustment within 90 days of discovering the error.

If a change in the accounting information results in a refund of duties or taxes, an application for a refund can be filed (in most cases) up to four years from the date the goods were accounted for.

When the self-adjustment results in additional duties owing, you must pay this amount and the applicable interest. For self-adjustments that reduce the amount of duties payable, the customs duties will be refunded and the applicable GST credit or rebate will be made.

Self-adjustments must be submitted on [Form B2, Canada Customs – Adjustment Request](#).

For more information on the processing of adjustment request forms, refer to [Memorandum D17-2-1, Coding of Adjustment Request Forms](#) and Memorandum [D17-2-2, Processing of Adjustment Request Forms](#).

For more information on self-adjustment, refer to [Memorandum D11-6-6, Self-Adjustment to Declarations of Origin, Tariff Classification, Value for Duty, and Diversion of Goods](#), and [Memorandum D6-2-3, Refund of Duties](#).



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## 5. Records

You are required keep all records pertaining to your importations for six (6) years following the importation of good(s) in either electronic or paper format. This includes information relating to the quantities received, price paid, the country of origin, vendor, product, and all other related information.

For more information on maintenance of records and books in Canada by importers, refer to [Memorandum D17-1-21, Maintenance of Records in Canada by Importers](#).

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## 6. Verification by the CBSA

### 6.1 Adjustments by the CBSA

All commercial importations may be verified and adjusted for origin, value for duty, or tariff classification for up to four (4) years after importation.

If your accounting document is adjusted, you will be issued a [Detailed Adjustment Statement \(DAS\)](#) that outlines the adjustment, and you will have 30 days to pay any duties and taxes owing.

### 6.2 Dispute Resolution

As the importer, you (or your representative) have the right to ask for an impartial review of most decisions made on the tariff classification, origin, or value for duty of imported goods. By law, you must make your request no later than 90 days after the date of the initial decision. Generally, you must use [Form B2, Canada Customs - Adjustment Request](#).

For more information on the dispute resolution process, refer to Memorandum [D11-6-7, Importers' Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods](#).

## 7. Administrative Monetary Penalty System (AMPS)

The Administrative Monetary Penalty System (AMPS) is a penalty regime that encourages compliance with import and export rules and regulations. It allows the CBSA to issue monetary penalties to any commercial entity involved in the clearance, handling, or movement of goods being imported or exported.

AMPS penalties result when an organization fails to comply with legislation and requirements identified in the *Customs Act*, *Customs Tariff Act*, and related regulations. CBSA maintains a Master Penalty Document listing all contraventions, describing the failure to comply and the associated penalty amount. Examples of non-compliance include:

- Failure to pay duties
- Failure to submit required information and documents to the CBSA
- Failure to report goods to the CBSA
- Removing goods from a bonded warehouse prior to release by the CBSA

Penalties under the Administrative Monetary Penalty System may be issued due to non-compliance identified by a CBSA Officer at the border or through post-release verification of company records. Penalties may also result from trade compliance audits conducted by the CBSA, randomly, or through verification priorities.

We provide an [overview of AMPS](#) on our website, and for more information, refer to [Memoranda Series D22, Administrative Monetary Penalty System](#).

## 8. Trade Incentive Programs

### 8.1 Duty Deferral Programs

You can reduce or eliminate customs duty on qualifying goods through duties relief incentives. The duty deferral program enables companies to defer or be relieved of the payment of duties. The following are its three components:

#### i. Duties Relief Program

The [Duties Relief Program](#) enables eligible companies to import goods without having to pay duties and taxes (with the exception of the GST), when the goods are to be exported or incorporated into the production of goods to be exported.

#### ii. Duty Drawback Program

Under the [Duty Drawback Program](#), duties are refunded on imported goods when these goods have been exported.

#### iii. Customs Bonded Warehouses

A [Customs Bonded Warehouse \(CBW\)](#) is a facility operated by the private sector and regulated by the CBSA. In this warehouse, you may store imported goods without having to pay duties and taxes as long as the goods are not released in Canada.

For more information, refer to [Memoranda Series D7, Duty Deferral Programs](#).

### 8.2 Remissions and Temporary Importations

Certain goods can enter Canada duty free. For more information, refer to [Memoranda Series D8, Remissions and Temporary Importation](#).

## 9. Other Participating Government Agencies (PGA) Requirements

Many government departments and agencies are involved in the importation of goods into Canada. Below are some commonly imported commodities that may require permits and/or certificates from Participating Government Agencies (PGA).

Government Department/Agency	Commodities/Area of Responsibility
Canada Post <a href="http://www.canadapost.ca">www.canadapost.ca</a> 1-800-267-1177	Non-mailable matter (e.g. perfume, perishable items, flammable liquids, replica, or inert munitions)
Canadian Firearms Program <a href="http://www.rcmp-grc.gc.ca">www.rcmp-grc.gc.ca</a> 1-800-731-4000	Firearms
Canadian Food Inspection Agency <a href="http://www.inspection.gc.ca">www.inspection.gc.ca</a> 1-800-442-2342	Food, plants, animals, and related products
Canadian Heritage <a href="http://www.canadianheritage.gc.ca">www.canadianheritage.gc.ca</a> 1-866-811-0055	Cultural property
Canadian Nuclear Safety Commission <a href="http://www.cnscc.gc.ca">www.cnscc.gc.ca</a> 1-800-668-5284	Radioactive isotopes
Competition Bureau Canada <a href="http://www.competitionbureau.gc.ca">www.competitionbureau.gc.ca</a> 1-800-348-5358	Clothing labels Marking of precious metals Packaging and labeling of non-food products
Environment Canada <a href="http://www.ec.gc.ca">www.ec.gc.ca</a> 1-800-668-6767	Endangered or threatened species of plants and animals Hazardous waste and hazardous recyclable material Ozone-depleting substances (ODS) and products containing ODS. Wild animal and plant trade.
Fisheries and Oceans Canada <a href="http://www.dfo-mpo.gc.ca">www.dfo-mpo.gc.ca</a> 613-993-0999	Aquatic invasive species (AIS) Illegal, unregulated, and unreported (IUU) fishing
Foreign Affairs and International Trade Canada <a href="http://www.international.gc.ca">www.international.gc.ca</a> 1-877-808-8838	Agricultural products Firearms Goods under trade embargoes Steel Textiles and clothing
Health Canada <a href="http://www.hc-sc.gc.ca">www.hc-sc.gc.ca</a> 1-866-225-0709	Consumer goods Drugs Food Medical devices Natural health products Pesticides Pharmaceuticals Radiation-emitting devices Toxic substances Vitamins
Industry Canada <a href="http://www.ic.gc.ca">www.ic.gc.ca</a> 1-800-328-6189	Radio communications Telecommunications equipment
Natural Resources Canada <a href="http://www.nrcan.gc.ca">www.nrcan.gc.ca</a> 613-995-0947	Explosives including fireworks and ammunition Minerals and metals including gold, silver, copper, diamonds, and all gems. Regulated energy-using products
Public Health Agency of Canada <a href="http://www.phac.gc.ca">www.phac.gc.ca</a> 1-800-545-7661	Bodies and body parts Human pathogens
Transport Canada <a href="http://www.tc.gc.ca">www.tc.gc.ca</a> 1-800-333-0371	Tires Transportation of dangerous goods Vehicles

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## 10. Additional Information

CBSA [designated commercial offices](#) provide service 24/7 for the reporting and clearing of commercial goods.

To obtain official CBSA publications, refer to [CBSA Forms and Publications](#).

For information on Participating Government Agencies (PGA) involved in the commercial importing process, visit the [Government of Canada](#) online or call 1-800-O-Canada (1-800-622-6232).

For more information related to CBSA requirements, contact [Border Information Services \(BIS\)](#) or your regional [CBSA Client Services Office](#).

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## 11. We Can Help

Established in 1921, PF Collins provides safe, high quality international trade and project logistics solutions to create leaner supply chains for our clients. Our integrated services include:

- Customs Brokerage
- Customs Consulting
- Freight Forwarding
- Warehousing & Distribution
- Immigration Consulting
- Marine Agency.

We combine our expertise in import/export regulation with modern technology to expedite customs clearance and ensure your shipments arrive on time and in compliance with all applicable laws and regulations.

**Contact Us Today or Visit Us Online to Learn More!**

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