

Canada Customs Requirements as applied to Invoices

The following is a list, along with a brief description, of the various items of information which must be provided on a Canada Customs Invoice or on a commercial invoice.

Term	Description or example	Term	Description or example
Vendor:	Name and address of the person (firm) selling the goods to the purchaser or shipping the goods to Canada.	Currency of payment:	Currency in which the vendor requires payment.
Consignee:	Name and address of the person (firm) in Canada to whom (which) the goods are shipped, as indicated on the bill of lading and control documentation.	Number of packages:	CTN, palets, etc.
Purchaser:	If different from consignee, the person (firm) to whom (which) the goods are sold.	Designation of articles:	(Cases, box, etc.) Description in general terms Designation identifying goods, i.e. style or code number, size and dimensions under which item is know in country of production or export.
Date of direct shipment to Canada:	Date on which the uninterrupted transportation of goods to Canada was initiated.	<i>Nature of package:</i> <i>General description and features:</i> <i>Commercial description :</i>	
Country of transshipment:	Country through which goods were shipped in transit to Canada under Customs control.	<i>Condition of goods if not new, should appear on the invoice (e.g. oddments, discontinued, clearance or obsolete items).</i>	
Country of origin:	For Customs purposes, the country of origin of manufactured goods is that in which the goods are grown, produced or manufactured. Each and every manufactured item on the invoice must, in its current state ready for export to Canada, have undergone a substantial transformation in the country designated as country of origin. Activities such as packaging, allotment and sorting are not sufficient for purposes of determining a country of origin.	Quantity:	Quantity of each item mentioned in the « description » field.
Transportation:	Specify the mode of transportation and the location from which the uninterrupted transportation of goods to Canada was initiated. In determining customs value, this item will make it possible to identify which costs may be deducted from the transaction value.	Unit Price:	Value of each item mentioned in the « description » field.
Term of sale and terms of payment:	Incoterms FOB, CIF ... 2% discount ...	Total:	Price paid or payable in the currency of payment for the number of items indicated. Where there is no price, the abbreviations S/O or N/A should be indicated. A value must be indicated for Customs purposes.
		Total weight:	Net weight and gross weight.
		Total invoice:	Total price for the goods described on the invoice. Even where there is no sale, imported goods have a value which must be declared.

All of this information, regardless of presentation, constitutes your declaration.