
Note 1.

Freight within Canada is not dutiable if goods were shipped from the place of manufacture on a through bill of lading to final U.S. destination, and shipment date is after the date of the buyer's order. If these terms are met, leave 4 blank and show freight under 9. Otherwise show freight within Canada under 4, and rest of freight (the portion in the U.S.) under 9.

Note 2. Additional dutiable costs

- (a) the cost of any "assists" sent to the Canadian manufacturer, such as sketches, dyes, molds or designs made available to the manufacturer.
- (b) any licence fee or royalty the buyer must pay in connection with the shipment.
- (c) any amount to be received by the exporter from the proceeds of the sale of the goods in the U.S. must be shown and is dutiable.

Note 3. Non-dutiable Costs

These must be listed and included in the total shown on your commercial invoice:

- (a) U.S. customs broker's fee.
- (b) Costs for assembling, erecting, maintaining or providing technical assistance after the shipment arrives at the U.S. destination.

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