

**Instructions for Completion**

The sample B 13 form found in the appendix to this Memorandum [D20-1-1] has been jointly developed by Canada and United States Customs. The form incorporates Canada's export requirements and United States' invoice requirements. The shaded fields are for the exclusive use of the United States and the completion of these fields is optional. However, since this form has received the official sanction of United States Customs as a Customs invoice, exporters are encouraged to complete the shaded fields and to forward this document to their United States clients.

The following instructions have been developed to assist exporters in the completion of the Export Declaration. The instructions are numbered to correspond with the numbered fields on the form B 13 and the continuation sheet. No instructions are shown for the shaded fields. United States Customs has advised that these fields are to be completed with the same information that would normally appear on a commercial invoice. Official United States Customs advice regarding the completion of these fields may be obtained from any United States Customs office or by writing to the following address:

Director, Duty Assessment Division  
United States Customs Service  
1301 Constitution Avenue, N.W.  
Washington, D.C. 20229

**Field No.****Explanation**

1	Exporter number, name and full address of the exporter (i.e. owner, shipper, or consignee).
	<b>Note:</b> Examples (1) and (2) are Taxation employer numbers. Examples (3) and (4) are Customs assigned.
	<b>Examples</b>
(1) ABC 123456	(2) ABC 123456
Auto Body Co.	Auto Body Co. 1234 Sealdon Street Vancouver, British Columbia V6A 7L8
(3) CAEA 98750	(4) CAEA 98750
Len's Animal Farm	Len's Animal Farm 18 First Street Toronto, Ontario M4V 2S1
(5) John S. Doe 1345 Gavin Street Streetsville, Ontario K1A 9T4	

**Note:** Use format (5) only if the exporter is a casual or infrequent exporter.

**Information**

The exporter number is a standard means of identifying Canadian businesses and is used in the processing of Customs entries. Customs has adopted for its use the Taxation "Employer Number" file. A Taxation employer number is comprised of 3 letters followed by 6 numbers. If an exporter has more than one employer number, only one number is to be used and used consistently on all exportations.

When exporters do not have a Taxation employer number they may use a Customs assigned exporter number if they have one, or they must make application by letter or Customs form T 124\* and forward it to the:

Department of National Revenue  
Customs and Excise  
Testing and Maintenance  
Ottawa, Ontario  
K1A 0L5

\*Form T 124 is available at Customs offices engaged in the clearance of commercial shipments.