

required from a non-resident individual or organization must be incorporated in the United States. In addition, a Canadian corporation in whose name merchandise is entered must have a resident agent authorized to accept service of process on its behalf in the state where the port of entry is located.

In general, to facilitate customs clearance it is advisable to contact a licensed U.S. customhouse broker who will outline the services he can provide, together with particulars on brokerage fees and other related matters.

Payment of Duties

There is no provision for prepayment of duties in Canada before exportation to the United States but it is feasible for the Canadian exporter to arrange for payment by a U.S. customhouse broker or other agent and thus be able to offer his goods to U.S. buyers at a duty-paid price.

Liability for payment of duty usually becomes fixed at the time an entry for consumption or for warehouse is filed with U.S. Customs. The liability is fixed, but not the amount of duty, which is only estimated at the time of the original entry. When the entry is liquidated, the final rate and amount of duty is ascertained. Obligation for payment is upon the person or firm in whose name the entry is filed.

Postal Shipments

Parcels of aggregate value not exceeding five dollars (U.S.) may be admitted free of duty.

Commercial shipments valued at more than five dollars must include a commercial invoice and a customs declaration on the form provided by the Canadian Post Office and give an accurate description and value of the contents. The customs declaration must be securely attached to the package.

If the shipment comprises two or more packages, the one containing the commercial invoice should be marked "Invoice Enclosed"; other packages of the same shipment may be marked as "No. 2 of 3, Invoice Enclosed in Package No. 1."

A shipment under \$250 aggregate value will be delivered to the addressee. Duties and delivery fees