

## SECTION IV — EXPORT DOCUMENTATION

### Canadian Documentation

Canadian export documentation for shipments to the United States usually consists of an export declaration (B-13 Customs form) and, in certain cases, an export permit. Exporters can obtain B-13 Customs forms at any Canada Customs port. The Export Controls Division of the Department of External Affairs can provide additional information regarding export permit requirements (tel: (613) 996-2387).

### U.S. Documentation

In addition, U.S. Customs requires documentation generally consisting of a bill of lading or air waybill, a commercial invoice and packing list. *It is most important for Canadian exporters to ensure that the documentation presented to U.S. Customs is complete and accurate.* This not only results in prompt customs clearance but also avoids possible costly penalties. Further, since documentation required by U.S. Customs has reached such a degree of refinement today, it is advisable that exporters utilize the services of a U.S. customs house broker for preparing and submitting import entry documentation to the U.S. Customs Service, the posting of any necessary surety bonds and, generally arranging customs clearance of shipments on their arrival at the United States port of entry.

### Bill of Lading or Air Waybill

A bill of lading names the mode, the carrier, conditions and destination. Each transportation mode has its own bill of lading and inherent characteristics. For example, a truck bill of lading is a receipt of goods for shipment and a contract of carriage. It is not a title of ownership. An air waybill is a contract of carriage once it has been signed by the shipper and the carrier or carrier's agent. It is also a proof of receipt of goods, a freight invoice, an insurance certificate, a customs declaration and an actual transport document. Like the bill of lading, it is not a title of ownership.

U.S. Customs will accept a shipping receipt only if they are satisfied that a bill of lading or air waybill was never issued. Entry and release of merchandise may be permitted without the bill of lading or air waybill if satisfactory bond is given in a sum equal to one and one-half times the invoice value of the merchandise. In certain circumstances, a carrier's certificate or a duplicate bill of lading or air waybill is acceptable.

### The Commercial Invoice

Although one copy is required by U.S. Customs, it is usual to forward at least two copies of the commercial invoice. One is for U.S. Customs' use

at the port of entry, and one is for the customs house broker's files.

The commercial invoice requires such information as:

- 1) Name and address of seller or shipper.
- 2) Name and mailing address of purchaser and/or consignee.
- 3) Country of manufacture (If made in U.S.A., list manufacturer and date entered in Canada, if known).
- 4) Full description of goods, number of packages, leading marks and numbers, size, and net weights.
- 5) Were goods purchased?
- 6) Are shipper and consignee related through ownership or blood relationship?
- 7) Unit value and total value of each item.
- 8) Type of currency.
- 9) Type of containers (if reusable or returnable, show value).
- 10) Terms of shipment and payment.
- 11) Are U.S. duty and brokerage fees included in invoice value?
- 12) Is freight charge included in invoice value?
- 13) List any and all cash or trade discounts.
- 14) Seller's reference or invoice numbers.
- 15) Name of carrier to the United States.
- 16) Specify if goods are: edible \_\_\_\_\_ caustic \_\_\_\_\_  
chemicals \_\_\_\_\_ explosive \_\_\_\_\_ meats \_\_\_\_\_  
whale products \_\_\_\_\_ wild animal  
products \_\_\_\_\_
- 17) Specify if shipped temporarily to U.S.A.
- 18) Identify U.S. customs house broker and U.S.A. port of entry.
- 19) Date.
- 20) Clauses requested by bank, country or consul.
- 21) In general, any and all information pertinent to the appraisal of goods for the purpose of duty assessment.

District directors of U.S. Customs are authorized to waive the presentation of a properly completed commercial invoice if satisfied that the importer, because of conditions beyond his control, cannot furnish a complete and accurate invoice, or that the examination of merchandise, final determination of duties and collection of statistics can properly be made without such an invoice. In these cases, the importer must file the following documents:

- 1) any invoice(s) received from the seller or shipper;
- 2) a statement pointing out in exact detail any inaccuracies, or other defects in such invoice(s);

*Only Reutilize  
our laws  
only*