

The original documents should accompany the goods. The exporter should also advise the importer and/or broker exactly how and when the goods were shipped, including the bill of lading number.

If available, catalogues or any other literature describing the goods should accompany the commercial invoice. This may be helpful for properly classifying the goods for customs purposes. Depending upon the importer or customs broker involved, the original invoice should be accompanied by as many as eleven copies.

Export Declaration Form (Form B-13A)

The B-13A form is an export declaration to be completed for all shipments leaving Canada (except to the US), if their value exceeds C \$2,000. In the absence of documentary evidence that the value is below this amount, it is a good idea to issue a B-13A regardless of value.

This form provides input into the Canadian federal government's system of national accounts, particularly the balance of payments and gross domestic product, and is used in the formulation of trade and budgetary policies. Shipments destined for the US are exempted because Canada and the US now exchange more accurate import data with each other.

The exporting company is ultimately responsible for the preparation and submission of the export declaration to customs. Transportation professionals may issue and submit the B-13A on behalf of the exporter.

Shipments to Mexico that require a B-13A include:

- commercial shipments valued at C \$2,000 or more;
- controlled, regulated or prohibited goods, i.e. products exported under a permit or certificate, regardless of their value;
- goods in transit through the US;
- goods exported from a bonded warehouse;
- goods repaired in Canada when the repairs or additions to the goods are valued at C \$2,000 or more; and
- gifts, donations and company transfers valued at C \$2,000 or more.

Bill of Lading

The bill of lading is a receipt given by the carrier verifying delivery of the goods into the care and custody of the carrier. A shipment may contain a set of bills of lading. The exporter should keep one set on file and send one to the importer and one to the customs broker. The bill of lading should outline the types of packages in the consignment, and their weights and dimensions. It should also include the names and addresses of the shipper and the Mexican importer, consignee or customs broker. Other details such as the ports of origin and destination, description of goods, a list of freight and other charges, as well as the number of bills of lading in the full set are all required.