
V. CUSTOMS REGULATIONS AND DOCUMENTATION

Documentation

Canadian exports to the United States, including returned American merchandise, should be accompanied by Canada Customs export form B-13. Canada Customs normally requires three copies at the time of exportation, one of which is returned to the exporter. It should be noted that Canada Customs has a monthly summary reporting system available to large volume exporters. Further information on the summary reporting system as well as supplies of B-13 forms may be obtained from Canada Customs.

Generally, the only other documents required when shipping to the United States are a bill of lading or air waybill as well as a commercial invoice. The use of a typewriter in preparing documents is preferred; in any case, they should be legible and *not* prepared in red ink.

NOTE: It should be borne in mind that it is most important that Canadian exporters 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.

Bill of Lading or Air Waybill

Normally a bill of lading or air waybill for Canadian shipments is required by U.S. Customs authorities. In lieu of the bill of lading or air waybill, the shipping receipt may be accepted if U.S. Customs is satisfied that no bill of lading or air waybill has been 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, duplicate bill of lading, or air waybill may be acceptable.