Copies of all shipping documents should be faxed to the Mexican importer and customs broker before the shipment leaves Canada. This will allow time to make revisions or to obtain special permits, if necessary. The original documents should accompany the goods. The exporter should also advise the importer and broker exactly when and how the goods were shipped, including the bill of lading number.

If possible, the invoice should be accompanied by a catalogue or other literature describing the goods shipped. This may be helpful for properly classifying the goods for customs purposes. The original invoice should be accompanied by as many as eleven copies, depending on the importer or customs broker involved.

## CANADIAN EXPORT DECLARATION (FORM B-13)

Under the provisions of the Customs Act, most goods exported from Canada must be reported to Canadian Customs on Form B-13. This form is required by Canada Customs, and is used to collect data on export volumes for use by policy makers, as well as to limit or prevent the export of certain types of controlled goods. The exporting company is ultimately responsible for preparing and submitting this form, though agents or brokers will prepare and submit the form on behalf of the exporter. The form is required for:

- shipments valued at C \$2,000 or more;
- controlled, regulated or prohibited goods (e.g. goods exported under a permit or certificate) regardless of value;
- goods in transit through the United States;
- goods exported from a bonded warehouse;
- goods repaired in Canada where 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 (B/L)

The B/L is the shipper's acknowledgement that the goods have been received. It should include:

- the weights and measurements of the packages and their types;
- the names and addresses of the shipper and the Mexican importer, consignee or customs broker;
- the ports of origin and destination;

