

**Consular Invoice:** A statement issued by a foreign consul in the exporting nation describing the goods purchased. Some foreign governments require Canadian exporters to first obtain consular invoices from their consulate in Canada. A fee is usually charged.

**Countertrade:** A general expression meaning the sale or barter of goods on a reciprocal basis. There may also be multilateral transactions involved.

**Customs Invoice:** A document used to clear goods through Customs in the importing country by providing documentary evidence of the value of goods. In some cases, the commercial invoice (see above) may be used for this purpose.

**Distributor (Importer):** A foreign company that agrees to purchase a Canadian exporter's product(s), and then takes responsibility for storing, marketing and selling them.

**Dock Receipt:** A receipt issued by an ocean carrier to acknowledge receipt of a shipment at the carrier's dock or warehouse facilities (see also Warehouse Receipt).

**Export Licence:** A document required under Canadian law which exporters must obtain before selling certain products abroad (e.g. protected birds, animals and plants). An export licence may also apply to specific countries.

**Ex Factory:** Used in price quotations, an expression referring to the price of goods at the exporter's loading dock.

**Ex Works (EXW):** A price that normally includes export credit insurance, financing charges and profit margin. It excludes costs related specifically to domestic marketing activities.

**Freight Forwarder:** A service company that handles all aspects of export shipping for a fee.

**Import Tariff:** A tax levied on imported goods by foreign governments. Canada also imposes tariffs on some imported items. (Under the NAFTA, most import tariffs on Canadian goods to the U.S. and Mexico have been eliminated.)

**Insurance Certificate:** A document prepared by the exporter or freight forwarder to provide evidence that insurance against loss or damage has been obtained for the goods.

**Landed Cost:** The cost of the exported product at the port or point of entry into the foreign market, but before the addition of foreign tariffs, taxes, local packaging/assembly costs and local distributors' margins. Product modifications prior to shipment are included in the landed cost.

**Packing List:** A document prepared by the exporter showing the quantity and type of merchandise being shipped to the foreign customer.

**Pro Forma Invoice:** An invoice prepared by the exporter prior to shipping the goods, informing the buyer of the goods to be sent, their value and other key specifications.

**Quotation:** An offer by the exporter to sell the goods at a stated price and under certain conditions.

**Trading House:** A company specializing in the exporting and importing of goods produced or provided by other companies.

**Warehouse Receipt:** A receipt identifying the commodities deposited in a recognized warehouse. A non-negotiable warehouse receipt specifies to whom the deposited goods will be delivered or released. A negotiable receipt states that the commodities will be released to the bearer of the receipt.