

INSTRUCTIONS ON HOW TO COMPLETE THE CANADA CUSTOMS INVOICE OR A COMMERCIAL INVOICE

Below is a brief description of how each required data field on the Canada Customs Invoice or commercial invoice must be completed. The data field name as shown on the Canada Customs Invoice is underlined, followed by some equivalent commercial terms in parenthesis.

FIELD DESCRIPTION

1. **Vendor** - (seller, sold by, remit to, consignor, shipper) - must indicate the name and address of:
 - (a) The person selling the goods to the purchaser, or
 - (b) The person consigning the goods to Canada.
2. **Date of Direct Shipment to Canada** - must display the date on which the goods began their continuous journey to Canada.
3. **Other References** - may be used to record other useful information (e.g. the commercial invoice number, the purchaser's order number).
4. **Consignee** - (ship to, deliver to) - must indicate the name and address of the person (company) in Canada to whom the goods are shipped.
5. **Purchaser (if other than consignee)** (sold to, buyer) - the person to whom the goods are sold by the vendor.
6. **Country of Transshipment** - the country through which the goods were shipped in transit to Canada under Customs control.
7. **Country of Origin** - for customs purposes, the country of origin produced or manufactured. Each manufactured article on the invoice must have been substantially transformed in the country specified as the country of origin to its present form ready for export to Canada. Certain operations such as packaging, splitting and sorting may not be considered as sufficient operations to confer origin.
8. **Transportation: Give Mode and Place of Direct shipment to Canada** - Indicate the mode of transportation used and the place from which the goods began their uninterrupted journey to Canada.
9. **Conditions of Sale and Terms of Payment** - must describe the terms and conditions agreed upon by the vendor and the purchaser.
10. **Currency of Settlement** - indicate the currency in which the vendor's demand for payment is made.
11. **Number of Packages** - indicate the number of packages.
12. **Specification of commodities** - the following information must be provided:
 - (a) Kind of Packages - indicate the nature of the packages (e.g. cases, cartons, etc.)
 - (b) Marks and Numbers - indicate the descriptive marks and numbers imprinted upon the packaged goods. Such marks and numbers are required to be legibly placed on the outside of all packaged goods whenever feasible.
 - (c) General Description and Characteristics - give in general terms, description of the merchandise (e.g. textiles, auto parts, etc.)
 - (d) Commercial Description - show a proper identifying description in commercial terms (i.e. style or code numbers, size and dimensions) as known in the country of production or exportation.

FIELD DESCRIPTION

- The condition of the goods, if other than new, must be stated on the invoice, and the following information, if applicable, is to be shown:
- (I) other than prime quality goods,
 - (II) remnants,
 - (III) job lots,
 - (IV) close-outs,
 - (V) discontinued lines,
 - (VI) obsolete goods, and
 - (VII) used goods.
13. **Quantity** - the quantity of each item included in the description field must be indicated in the appropriate unit of measure.
 14. **Unit Price** - (price per article) must provide a value in the currency of settlement for each item described in the description field.
 15. **Total** - indicate the price paid or payable in the currency of settlement for the number of items recorded in the quantity field when they were sold by the vendor to the purchaser. Where there are no items recorded in the description field, n/a should be indicated.
 16. **Total Weight** - show both net and gross weight.
 17. **Invoice Total** - (total value, pay this amount) the total price paid or payable for goods described on the invoice and/or continuation sheet(s) if used.
 18. **(Canada Customs Invoice only)** - This field must always be completed if an attached commercial invoice does not contain all the data elements outlined in Appendix A to this Memorandum.
 19. **Exporter (name and address), if other than vendor** - indicate the name and address of the person or organization shipping the goods to the consignee/ purchaser.
 20. **Originator (name and address)** - indicate the name of a responsible individual in the vendor's organization who has knowledge of the transaction.
 21. **Departmental Ruling** - give the number and date of any departmental ruling applicable to the shipment, if available.
 - 22-25. The completion of these fields is self-explanatory with the exception of export packing. The amount of Export Packing must be indicated if additional packaging was required solely for the overseas transportation of goods.