



Your Guide to International Shipping

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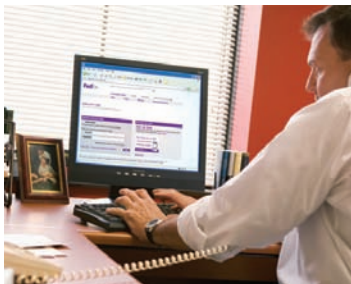
Table of Contents

Customs Documentation

Getting Started	1
What Documents are Required?	2
How to Complete a Commercial Invoice	3
How to Complete a Certificate of Origin	4
How to Complete an Export Declaration (B13A form)	5
How to Complete a Free Trade Agreement — Certificate of Origin	6
Some Commonly Used Free Trade Agreements	6
• NAFTA Certificate of Origin (U.S.-Mexico)	6
• CCFTA (Chile)	6
• CIFTA (Israel)	6
• CCRFTA (Costa Rica)	6
• CEFTA (Europe)	6
FedEx® Electronic Trade Documents	7
Understanding Duties and Taxes for FedEx Express Shipments	
Duties and Taxes	8
Paying Duties and Taxes	8

Determining Duties and Taxes

Step 1 & 2	9
Calculating Duties and Taxes	9
Gift Exemption for Duties and Taxes	9
Declared Value for Customs and Duties and Taxes	
Commodity Descriptions and Duties and Taxes	10
Temporary Import or Export	
Processing a Temporary Import	11
What Should a Canadian Exporter Do?	11
What Should a Canadian Importer Do?	11
FedEx Ancillary Service Fees for Special Clearance	11
Make Your Job Easier at fedex.ca	12
FedEx® International Shipping Services at a Glance	13
Additional Online Resources	14
International Shipping Checklist	15



Customs Documentation

Getting Started

The first step to simplifying international shipping is being prepared. You will need the following information before you begin completing your shipping documentation:

- A FedEx® account number
- The shipper's address and contact information
- The recipient's address and contact information

To begin, ask yourself these questions:

- Where do I want to ship?
- What do I want to ship?

Where do you want to ship?

Your shipment's destination country will help you determine the proper documentation, duties and taxes and much more.

What do you want to ship?

The contents of your shipment are just as important as its destination. The following guidelines will help you describe each item in your shipment accurately and determine which documents you will need to complete:

1. Provide an accurate description of your shipment contents.

Did you know that accurate descriptions of contents are essential for timely customs clearance? One of the most common reasons for customs delays is an inaccurate or vague shipment description. A consistent and detailed description of your shipment contents on all documents will help reduce customs delays.

What is a good description?

A good description must answer the following questions:

- What is it?
- How many are there?
- What is it made from?
- What is the intended use?

A detailed description on the FedEx Express® International Air Waybill and other customs documentation will help speed up the clearance time and reduce delivery time.

Poor Description <i>(too vague)</i>	Good Description <i>(specific and detailed)</i>
Parts	Two steel springs for woodworking machine.
Gift	One men's knitted sweater (100% cotton) — unsolicited gift.
Samples	200 cm x 400 cm nylon carpet sample for demonstration.
Documents	30 pages of legal documents.
Food	The word FOOD should be the first word in the description followed by a detailed description of the food items. (e.g., FOOD — one can of sliced peaches)
See Commercial Invoice	Provide a good summary of all items. The description on the air waybill should be as detailed as possible.

2. Determine which international shipping documents you will need to complete based on whether you are shipping a document or nondocument shipment.*

Example of Document Shipment	Documents Required
<ul style="list-style-type: none"> • Personal correspondence • Business correspondence • Business contracts • Completed invoices 	<p>FedEx Express®</p> <ul style="list-style-type: none"> • FedEx Express International Air Waybill <p>FedEx Ground®</p> <ul style="list-style-type: none"> • FedEx Ground Shipping Label • Commercial Invoice[†]
Example of Nondocument Shipment	Documents Required
<ul style="list-style-type: none"> • Parts (computer, machine) • Photographs • Clothing 	<p>FedEx Express</p> <ul style="list-style-type: none"> • FedEx Express International Air Waybill • Commercial Invoice <p>FedEx Ground</p> <ul style="list-style-type: none"> • FedEx Ground Shipping Label • Commercial Invoice[†]



*Minimum documentation required.
[†]For FedEx International Ground shipments include four copies.

What Documents are Required?

Accurate documentation is one of the most important elements in international shipping. Accurately completed paperwork will help your shipment reach its destination on time and reduce the risk of it being held by customs. In addition to the FedEx Express® International Air Waybill, the most commonly required documents for sending an international shipment include the Commercial Invoice, Certificate of Origin, Export Declaration (B13A form) and Free Trade Certificate. The details of your shipment will determine which documents are required. You can submit your customs documents electronically using FedEx® Electronic Trade Documents. To learn more, visit fedex.ca/etd.

1. Commercial Invoice (CI)

A Commercial Invoice is required for all nondocument international FedEx Express® shipments and for all FedEx International Ground™ shipments.

[Instructions on how to complete a Commercial Invoice](#)

2. Certificate of Origin

The type of commodity you are exporting and its destination country determine if the Certificate of Origin is required. If you're uncertain whether you require a Certificate of Origin, call FedEx Customer Service at 1.800.GoFedEx 1.800.463.3339.

[Instructions on how to complete a Certificate of Origin](#)

3. Export Declaration (B13A Form)

A B13A form is a customs declaration required by the Canada Border Services Agency (CBSA) to report exports from Canada that are valued at CAD\$2,000 or greater destined to any country other than the U.S., Puerto Rico or the U.S. Virgin Islands. Please note there are some exceptions to these requirements. For more information, please visit the [CBSA](https://www.cbsa.gc.ca) website or fedex.ca/customs.

[Instructions on how to complete an Export Declaration \(B13A form\)](#)

4. Some Commonly used Free Trade Agreements

- **North American Free Trade Agreement (NAFTA)** facilitates the elimination or progressive reduction of tariffs between Canada, the U.S. and Mexico. The exemption or reduced tariff is applicable only to goods which qualify under the agreement as originating goods.
- **Canada-Chile Free Trade Agreement (CCFTA)** facilitates the elimination of barriers to trade and cross border movement of goods and services between Canada and Chile. The exemption or reduced tariff is applicable only to goods which qualify under the agreement as originating goods.
- **Canada-Israel Free Trade Agreement (CIFTA)** facilitates the elimination of barriers to trade and the movement of goods between Canada and Israel to promote conditions of fair competition and increase investment opportunities in the free trade area. The exemption or reduced tariff is applicable only to goods which qualify under the agreement as originating goods.
- **Canada-Costa Rica Free Trade Agreement (CCRFTA)** facilitates the elimination of barriers to trade and the movement of goods between Canada and Costa Rica. The exemption or reduced tariff is applicable only to goods which qualify under the agreement as originating goods.
- **Canada-European Free Trade Association Free Trade Agreement (CEFTA)** facilitates the elimination or reduction of tariffs between Canada, Norway, Iceland, Switzerland and Liechtenstein. The exemption or reduced tariff is applicable only to goods which qualify under the agreement as originating goods.

[Instructions on how to complete a Free Trade Agreement](#)

For additional free trade agreements, please visit the [CBSA](https://www.cbsa.gc.ca) website.

How to Complete a Commercial Invoice

It is important to ensure that information on all your documents is consistent and accurate, starting with the Commercial Invoice.

The Commercial Invoice is the foundation of all other documents and is the first international shipping document you should complete. Information provided on other international shipping documents must correspond with the Commercial Invoice.

The Commercial Invoice is prepared by the exporter and is required by the foreign buyer to prove ownership and arrange for payment. It should provide basic information about the transaction, including description of goods, address of shipper and seller, as well as delivery and payment terms. In some cases, the Commercial Invoice is used to assess duties.

Note: All FedEx International Ground™ shipments require a Commercial Invoice.

COMMERCIAL INVOICE FACTURE COMMERCIALE					
Date of Operation Date de l'opération		Invoice Number Numéro de facture		Export Reference Référence d'exportation	
Shipper (Exporter complete name and address) Expéditeur (Exportateur nom et adresse)		Consignee (Complete name and address) Destinataire (nom et adresse)		Buyer (Complete name and address) Acheteur (nom et adresse)	
Country of Export/Place of Origin Pays d'origine		Country of Manufacture Pays de fabrication		Country of Sale Pays de vente	
Country of Importation Pays de destination finale		Incoterms Incoterms		Incoterms Incoterms	
International Air Waybill Number Numéro de l'avis de transport international		NOTE: All shipments must be accompanied by a Form of Payment (International Air Waybill) NOTE: Tous les envois doivent être accompagnés d'une lettre de paiement internationale.			
Mark & No. of Pkg. & Type of Packages Marque et numéro de la boîte, Type d'emballage		Quantity Quantité	Unit of Measure Unité de mesure	Weight Poids (kg)	Total Value Valeur totale
Description de la marchandise					
Total Number of Packages Nombre total de boîtes		Total Weight Poids total		Other Fees: Customs and duties Autres frais: Droits et taxes	
These commodities, technology or software were exported from Canada in accordance with the Export Administration Regulations. Consistent with the Canadian Export Administration Regulations, such commodities are restricted to Canada for purposes of the Export Administration Regulations. Les marchandises, technologies ou logiciels ont été exportés du Canada conformément aux règlements administratifs d'exportation du Canada. Ces marchandises, technologies ou logiciels sont réservés au Canada en vertu de la Loi sur le contrôle de l'exportation.		These commodities, technology or software were exported from Canada in accordance with the Export Administration Regulations. Consistent with the Canadian Export Administration Regulations, such commodities are restricted to Canada for purposes of the Export Administration Regulations. Les marchandises, technologies ou logiciels ont été exportés du Canada conformément aux règlements administratifs d'exportation du Canada. Ces marchandises, technologies ou logiciels sont réservés au Canada en vertu de la Loi sur le contrôle de l'exportation.		Freight Code Code de transport	
It is hereby certified that the invoice shows the actual price of the goods described, that no other credits have been issued, and that all payments are due and correct. Il est certifié que le présent avis de transport est exact et correct, que toutes les factures ont été payées et que toutes les autres factures sont dues et correctes.		Export Code Code d'exportation		Total Invoice Value Montant total de la facture	
DATE		DATE		DATE	

Commercial Invoice

You may use business or personal stationery for your Commercial Invoice or you may buy preprinted forms, as long as all the required information is included. The Commercial Invoice sample shown is a suggested format only.

1. Provide the shipper's information.
(Contact name, company name and complete address).
2. Provide the recipient's information.
(Contact name, company name and complete address).
3. Record your FedEx® tracking number.
4. Include the country of manufacture.
(Country of original manufacture for each item in your shipment).
5. Provide an accurate description of the contents in your shipment, including:
 - What is the item?
 - What materials is the item made of?
 - What is the Harmonized Code for the item?
([Harmonized Codes are used by customs to determine the duties, taxes and clearance requirements for each item in your shipment.](#))
 - What is the item's intended use?
 - What are the part or serial numbers?
 - What is the item's value per unit and in total?

A detailed description will help reduce customs delays, so that your shipment arrives on time.

6. Sign and date your Commercial Invoice.
Once you've checked that all the information on your Commercial Invoice is consistent with all other shipping documents, sign and date your invoice.



How to Complete a Certificate of Origin

The Certificate of Origin certifies the countries of manufacture for the items in your shipment. The type of commodity you're exporting and its destination country will determine whether a Certificate of Origin is required. For example, many countries require a Certificate of Origin for textiles (such as fabric and clothing) over a certain value.

CERTIFICATE OF ORIGIN CERTIFICAT D'ORIGINE		
EXPORTER - EXPORTATEUR	EXPORT REFERENCES AUTRES RENSEIGNEMENTS SUR L'EXPORTATION	EMBASSY CONSULATE SEAL BOUCLÉ D'AMBASSADE/CONSULAT
CONSIGNEE - DESTINATAIRE	COMMERCIAL INVOICE NO. NO DE LA FACTURE	DATE OF EXPORT DATE DE L'EXPORTATION
	EXPORTING CARRIER TRANSPORTEUR D'EXPORTATION	COUNTRY OF MANUFACTURE PAYS DE FABRICATION
PARTICULARS OF TRANSPORT (WHERE APPLICABLE) RENSEIGNEMENTS RELATIFS AU TRANSPORT (S'IL Y A LIEU)		
MARKS & NUMBERS, NUMBER & KIND OF PACKAGES, QUANTITY OF THE GOODS MARQUES ET NUMÉROS, NOMBRE ET NATURE DES CAISSES, DESIGNATION DES MARCHANDISES	QUANTITY Quantité	GROSS WEIGHT POIDS BRUT
<p>ENDORSE TO MEET THIS AJOUTER DEVANT MOI CE :</p> <p>Signature Membre de l'Association / Membre de l'Association certification agréée</p> <p>The undersigned has examined the Manufacturer's invoice or Shipper's Billhead concerning the origin of the merchandise, and according to the best of his knowledge and belief certifies that the goods are of the country of origin stated.</p> <p>Le soussigné a vérifié l'origine des marchandises d'après la facture de fabricant ou de déclarant aux fins de l'exportation et, à sa connaissance et de sa foi, certifie qu'elles sont les produits originaires de l'échelle des origines citées.</p> <p>Notarized Signature / Fourni de signature</p>		

Certificate of Origin

1. Provide the shipper's information.
(Contact name, company name and complete address).
2. Provide the importer's information.
(Contact name, company name and complete address).
3. Provide the producer's information.
(Contact name, company name and complete address).
4. Provide the exporter's information.
(Contact name, company name and complete address).
5. Record your FedEx® tracking number.
6. Include the country of manufacture.
(Country of original manufacture for each item in your shipment).
7. Provide an accurate description of the contents in your shipment:
 - What is the item?
 - What materials is the item made of?
 - What is the Harmonized Code for the item?
([Harmonized Codes are used by customs to determine the duties, taxes and clearance requirements for each item in your shipment.](#))
 - What is the item's intended use?
 - What are the part or serial numbers?
 - What is the item's value per unit and in total?
8. Sign and date your Certificate of Origin.
Once you have ensured that all the information is consistent with all your other shipping documents, sign and date your Certificate of Origin.
9. Have your Certificate of Origin signed, sealed and notarized at your local chamber of commerce.

Important: Check if the destination country requires a Certificate of Origin and whether it needs to be notarized. The regulations vary depending on the country.

How to Complete an Export Declaration (B13A form)

A B13A form is a customs declaration required by the Canada Border Services Agency (CBSA) to report exports from Canada that are valued at CAD\$2,000 or greater destined to any country other than the U.S., Puerto Rico or the U.S. Virgin Islands. Please note that there are some exceptions to these requirements. When shipping controlled, prohibited and regulated goods, the CBSA requires permits, certificates or licenses prior to the goods leaving Canada.

The image shows a sample of the B13A Export Declaration form. It is a multi-section document with fields for:

- 1. Country of final destination
- 2. Name of exporting carrier
- 3. Means of transport from place of exit
- 4. Number of packages
- 5. Origin - Country of origin
- 6. Country used for descent code
- 7. Weight or weight in pieces
- 8. Net weight
- 9. Net weight in U.S. units
- 10. Date of departure
- 11. Date of arrival
- 12. Date of arrival in U.S. units
- 13. Date of arrival in U.S. units
- 14. Date of arrival in U.S. units
- 15. Date of arrival in U.S. units
- 16. Date of arrival in U.S. units
- 17. Date of arrival in U.S. units
- 18. Date of arrival in U.S. units
- 19. Date of arrival in U.S. units
- 20. Date of arrival in U.S. units
- 21. Date of arrival in U.S. units
- 22. Date of arrival in U.S. units
- 23. Date of arrival in U.S. units
- 24. Date of arrival in U.S. units
- 25. Date of arrival in U.S. units
- 26. Date of arrival in U.S. units
- 27. Date of arrival in U.S. units
- 28. Date of arrival in U.S. units
- 29. Date of arrival in U.S. units
- 30. Date of arrival in U.S. units
- 31. Date of arrival in U.S. units
- 32. Date of arrival in U.S. units
- 33. Date of arrival in U.S. units
- 34. Date of arrival in U.S. units
- 35. Date of arrival in U.S. units
- 36. Date of arrival in U.S. units
- 37. Date of arrival in U.S. units
- 38. Date of arrival in U.S. units
- 39. Date of arrival in U.S. units
- 40. Date of arrival in U.S. units
- 41. Date of arrival in U.S. units
- 42. Date of arrival in U.S. units
- 43. Date of arrival in U.S. units
- 44. Date of arrival in U.S. units
- 45. Date of arrival in U.S. units
- 46. Date of arrival in U.S. units
- 47. Date of arrival in U.S. units
- 48. Date of arrival in U.S. units
- 49. Date of arrival in U.S. units
- 50. Date of arrival in U.S. units

Export Declaration

You can submit and/or declare your Export Declaration (B13A form) or goods to Canada Customs in the following ways:

- a) Canadian Automated Export Declaration (CAED)/G7
- b) Summary Reporting
- c) Manual or Paper B13A form*
- d) No B13A form Required (Exemptions)

FedEx® strongly encourages all customers to complete and transmit B13A information using the Canadian Automated Export Declaration (CAED) program. The CAED program is an electronic method that allows you to complete and transmit Export Declaration (B13A form) information directly to the Government of Canada. Here are the benefits:

- It is a fast and easy way to report goods
- It is available to you at no extra charge
- It provides you with a complete and accurate audit trail

For more information and to obtain a copy of the CAED application form, please visit the [Statistics Canada](http://www150.statcan.gc.ca) website.



*For complete details and information on the Manual or Paper B13A form, please visit fedex.ca/customs.

How to Complete a Free Trade Agreement — Certificate of Origin

Canadian exporters doing business under a Free Trade Agreement must complete a Certificate of Origin in order for the importer in a foreign country to be able to claim preferential tariff treatment.

Some Commonly Used Free Trade Agreements

- North American Free Trade Agreement (NAFTA)
- Canada-Chile Free Trade Agreement (CCFTA)
- Canada-Israel Free Trade Agreement (CIFTA)
- Canada-Costa Rica Free Trade Agreement (CCRFTA)
- Canada-European Free Trade Association Free Trade Agreement (CEFTA)

For additional free trade agreements, please visit the CBSA website.

Certificate of Origin

The exporter must retain one copy of the certificate and send the other to the importer.

Important: In some countries, the Certificate of Origin must be notarized. Check the requirements for the destination country.

Blanket Certificates of Origin

Blanket certificates are issued to cover multiple imports of the same commodity for a specific period of time (not to exceed 12 months).

1. Provide the shipper's information.
(Contact name, company name and complete address).
2. Provide the producer's information.
(Contact name, company name and complete address).
3. Provide the exporter's information.
(Contact name, company name and complete address).
4. Provide the importer's information.
(Contact name, company name and complete address).
5. Record your FedEx® tracking number.
6. Include the country of manufacture.
(Country of original manufacture for each item in your shipment).

Provide an accurate description of the contents in your shipment, including:

- What is the item?
- What materials is the item made of?
- What is the Harmonized Code for the item?
[\(Harmonized Codes are used by customs to determine the duties, taxes and clearance requirements for each item in your shipment.\)](#)
- What is the item's intended use?
- What are the part or serial numbers?
- What is the item's value per unit and in total?

7. Indicate the Preference Criterion for each item (Field 7).

Is your shipment entitled to preferential tariff treatment? In order to qualify for preferential tariff treatment you are required to complete Field 7, stating the criterion as applicable. Use the descriptions on the reverse side of the Certificate of Origin to determine which criterion applies.

8. Complete all other necessary fields.
9. Sign and date your "Free Trade" Certificate of Origin.

Once you have ensured that all the information is consistent with all your other shipping documents, sign and date your Certificate of Origin.

FedEx[®] Electronic Trade Documents

Say goodbye to the clutter of customs documentation, and hello to streamlined electronic international shipping.

FedEx Electronic Trade Documents (ETD) is an international shipping solution that allows you to submit your customs documentation electronically, so you no longer need to print multiple copies — it's all automated when you process your shipments using FedEx Ship Manager™ at fedex.ca, FedEx Ship Manager™ Software or FedEx Web Services.

You can choose to either electronically submit your own customs documents, or take advantage of FedEx-generated documents. The choice is yours. Plus, you have the ability to customize your FedEx-generated documents by adding your company letterhead and signature images.

Increasing operational efficiency

ETD supports operational efficiencies by helping you save paper and reducing your printing costs. Plus, when you submit your documents electronically, you can take advantage of other time-saving features like the ability to create, save and re-use your trade and customs documentation.

The efficiencies don't end there, though. ETD also helps you save money by streamlining the processing time for your international shipments, as well as minimizing the labour costs associated with completing customs documentation.

Providing additional peace of mind

ETD optimizes the customs clearance process by allowing for earlier broker review of your trade and customs documents. As a result, you'll be notified quickly about any missing information, or if any additional documentation is needed. You'll have additional time to resolve any potential shipment issues, thus reducing the chance of customs delays. So, rest easy and submit your customs documents electronically.

Reducing your carbon footprint

As an added bonus, ETD is a sustainable solution that helps you save paper and reduce your printing costs.

Getting Started

Want to learn more about FedEx Electronic Trade Documents? To view a demonstration and to learn how to get started using our interactive help guides, visit fedex.ca/etd.



Understanding Duties and Taxes

For FedEx Express® Shipments

It is important to consider the effects of duties, taxes, port handling fees and other customs charges when determining your shipment's total shipping charges. Depending on the content of your shipment and the destination country, customs charges will affect the price the recipient is willing to pay for your product. Being able to calculate and communicate the "landed" cost up-front can often save both you and the recipient valuable time and money.

Duties and Taxes

Almost all shipments crossing international borders are subject to the assessment of duties and taxes imposed by the importing country's government. Duties and taxes are imposed to generate revenue, protect local industries against foreign competition or both. In some countries, duties and taxes must be paid *before* the goods are released from customs. A shipment's duty and tax amount may be based on:

- Product value
- Trade agreements
- Country of manufacture
- Use of the product
- The product's Harmonized System (HS) code

Customs officials assess duties and taxes based on information provided on the air waybill, the Commercial Invoice and other relevant documents.

Value-Added Tax (VAT) or Goods and Services Tax (GST)

A VAT is a general consumption tax assessed on the value added to goods and services. In some countries, including Singapore, Australia, New Zealand and Canada, this tax is known as the goods and services tax or GST. Because this is a tax on consumer expenditure, businesses that are VAT-registered and fully taxable do not bear the final costs of VAT. Every member state of the European Union (EU) has a VAT. A VAT is typically assessed on the "duty paid value" of the goods (which equals the cost of the goods, insurance and freight (CIF) plus duty). To see EU-specific VAT rates, please visit the [European Commission \(EC\) Taxation and Customs Union](#) website.

Please note: As per the contract of carriage with FedEx®, the shipper is ultimately liable for any duties and taxes assessed on the shipment. If the recipient refuses the package or the recipient or third party FedEx account holder refuses to pay for duties and taxes, the original shipper will be billed for duties and taxes.

Paying Duties and Taxes

FedEx Advancement Fee:

In some circumstances FedEx is required to pay certain duties and taxes, in advance, on our customers' behalf. For instance, FedEx may pay an advance fee when countries require that duties and taxes be paid prior to customs' release or prior to certain items clearing customs. In these circumstances, FedEx will assess an Advancement Fee surcharge that will be billed to you, the shipper or to the party designated to pay duties and taxes.

Responsible Party:

Duties and taxes on international shipments will be billed automatically to the recipient, unless the shipper requests that FedEx bill the shipper or a third party. When completing the FedEx Express® International Air Waybill or FedEx Express® Expanded Service International Air Waybill, you can select the shipper, the recipient or a third party as the party responsible for payment.

Non-FedEx Account Holders:

Prepayment of duties and taxes before release to the recipient may be required if the recipient does not have a valid FedEx account number or a FedEx account in good credit or standing.

Shipments will be held at the destination station until payment arrangements are made or the FedEx Credit department has authorized release of the shipment.

Determining Duties and Taxes

Step 1

The first step in determining duty and tax information for your shipment is to identify the Harmonized System (HS) code associated with your commodity. The Harmonized Commodity Description and Coding System was developed, and is maintained, by the World Customs Organization (WCO) to standardize trade between its more than 200 member countries. The Harmonized System is based on a fundamental principle that goods are classified by what they are and not according to their stage of fabrication, use or origin of the goods. This coding system ensures that customs officials all around the world are referring to the same item when classifying a product and applying a tariff rate. The HS code is comprised of six digits that represent general categories of goods. For example, 6910.10 is the HS code for ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet bowls, flush tanks, urinals and similar sanitary fixtures made of porcelain or china.

All member countries use the same six-digit code as the basis for classifying each commodity. Many countries, including Canada and the U.S., require specific trade data or statistics and therefore require an additional four digits, making the entire code 10 digits. Each country publishes a unique HS code list comprised of the six-digit universal code plus the country-specific extensions identified by detailed commodity descriptions.

Step 2

The second step is to use this information to calculate the estimated duties and taxes and other fees that may be levied against your international shipment. As a Canadian exporter, you need to know the HS codes for your product before calculating the duties and taxes because:

- The HS code is needed to look up rates of duty
- The HS code is needed to determine whether a product qualifies for a preferential tariff under the North American Free Trade Agreement (NAFTA) or other similar trade agreements.

You can also classify and estimate costs for your shipment using the online resources at the [U.S. International Trade Administration](https://www.trade.gov) website.

Calculating Duties and Taxes

Most countries use the CIF (Cost, Insurance and Freight) method to calculate duty charges. CIF is a pricing term that means the cost of the goods, insurance and freight (shipping charge) are included in the quoted price. The total duty and tax charge is calculated by adding all costs together. (For more information about VAT, see the [Value-Added Tax section](#).)

Gift Exemption for Duties and Taxes

Many countries and economies allow gifts to enter the country duty-free if the value of the gift is less than a certain amount. Any amount above the stated value may be subject to import duties and taxes.

Here are some examples:

- **The United Kingdom:** No duties and taxes are assessed if the value of the gift is less than £36 GBP (US\$68)*. Convert to Canadian dollars if Canadian Payer.
- **Canada:** No duties and taxes are assessed if the value of the gift is less than CAD\$60 (US\$60.30)*.
- **India:** No duties are assessed if the value of the gift is less than 10,000 INR (US\$230)*. Convert to Canadian dollars if Canadian Payer.

*Conversion rates may fluctuate.

To qualify as a gift, your shipment should meet the following requirements:

- The shipping documentation must be clearly marked "GIFT" and include a detailed description of the commodity.
- The total value of the shipment must not exceed the values listed in the above examples.
- In some countries, the shipment must be sent person to person — with no company involvement or indication of involvement on the shipping documentation.

For additional information regarding gift exemptions for other countries, call FedEx Customer Service at 1.800.GoFedEx 1.800.463.3339.

Declared Value for Customs and Duties and Taxes

Customs officials use a shipment's declared value (the value the shipper declares on the goods being shipped), along with the description of the goods, to determine duties and taxes. It is important to ensure that the declared value claimed is accurate. **Inaccurate declared value is one of the most prevalent reasons for duty and tax disputes.**

A shipment's declared value represents the selling price or fair market value of the contents of the shipment, even if not sold. This value is identified on the FedEx Express® International Air Waybill and the FedEx Express® Expanded Service International Air Waybill as the "Total Value for Customs," and it must be consistent with the value shown on the Commercial Invoice.

Commodity Descriptions and Duties and Taxes

Incomplete or inaccurate content descriptions and leaving out individual item values are the most common errors on the Commercial Invoice.

Consider these tips in order to minimize customs delays and to avoid added duties and taxes that are often applied when a commodity description is misinterpreted:

Pay attention to the "big three." Tariff tables are based primarily on three factors, so ensure that all three are clearly addressed in your commodity description.

- What an item is
- What it is made of
- What it is used for

Avoid abbreviations. "Cxl cbl" might mean "coaxial cable" inside your organization. However, for a customs official, especially one halfway around the world, it will have little meaning.

Be specific. "Metal parts for hydraulic valves" is better than "machine tools." Also, use generic names in addition to trade names.



Temporary Import or Export

Many countries allow tax relief (either duties and tax exemption upon entry or a refund after exportation) for items that are temporarily imported or exported, as long as certain conditions are met and procedures are followed. For instance, items are often temporarily imported or exported for:

- Tradeshows
- Conventions
- Training
- Assembly
- Processing
- Re-export after resale
- Repair or replacement of damaged goods

The customs clearance services included as part of FedEx® international services are meant to facilitate the import of goods intended for consumption in that country. Therefore, they do not include some special procedures that might be needed to meet governmental requirements for duties and tax relief at the time of export or import.

Processing a Temporary Import

Special procedures and documentation are often necessary to properly process a shipment that is to be imported temporarily. The procedures vary depending upon a number of factors including:

- The origin and destination of the shipment
- The classification of goods
- The value of goods
- The origin of goods (country of manufacture)

Please note, the two most common errors concerning temporary shipments are:

- Failing to indicate on the shipping documentation that the shipment is a temporary import.
- Failing to properly document and re-export or destroy the articles. When this happens, the bond or security deposit is forfeited and the importer bears the duty and tax expense.

What Should a Canadian Exporter Do?

Many, but not all, temporary import and exports require some type of controlled import and/or export processing and therefore they cannot be accepted on FedEx door-to-door international services. However, these shipments are acceptable for FedEx air cargo services.

What Should a Canadian Importer Do?

If a shipment has been transported to Canada via FedEx Express® and it is identified as a temporary import shipment prior to customs release, FedEx Express will contact the importer advising them of the clearance options. At that time, the importer can have the shipment sent in-bond to a designated broker or be given the option to return the shipment to the original shipper.

FedEx Ancillary Service Fees for Special Clearance

FedEx may incur additional time or expense when clearing an import shipment due to the commodities being imported or special brokerage processing. To see a complete listing of ancillary service fees assessed in the countries and regions FedEx serves (including the U.S., Canada, Europe, the Middle East and Africa; Latin America, the Caribbean, Asia and the Pacific region), please visit [fedex.ca/ancillary](https://www.fedex.ca/ancillary).

For additional information regarding FedEx services or restrictions, please call FedEx Customer Service at 1.800.GoFedEx 1.800.463.3339.



Make Your Job Easier at fedex.ca

[FedEx ePreference Centre](#)

Visit the [FedEx ePreference Centre](#) at fedex.ca/email to sign up for any or all of our email communications or to manage your email preferences. When you subscribe to FedEx® email communications, you will receive important news, service information and valuable special offers via email.

[FedEx Services and Tools](#)

Access information on services and electronic shipping tools.

[FedEx Ship Manager™ at fedex.ca](#)

Simplify and streamline the shipping process by using [FedEx Ship Manager at fedex.ca](#), our online shipping application. To learn how to create shipping labels, manage addresses, schedule pickups, send email shipment notifications, check rates and much more, visit fedex.ca/help.

[FedEx Ship Manager at fedex.ca™ Shipping Administration](#)

Use [FedEx Ship Manager at fedex.ca Shipping Administration](#) to gain added control over shipping processes and costs. You can centrally manage and control shipments processed by multiple individuals in your organization from different locations — all through the convenience of the internet.

[Import Shipping](#)

Process your import shipments with the same ease and reliability as your exports, using FedEx Ship Manager® at fedex.com, our online shipping application. You can prepare shipping labels and documentation for your inbound shipments in the comfort of your own office — all you need is your FedEx account number and internet access. [Download the Import Shipping Guide](#).

[Get Rates and Transit Times](#)

Compare rates and transit times for various FedEx services with this easy-to-use, time-saving online tool. Log in for account-specific courtesy rate quotes.

[Schedule a Pickup](#)

Request or cancel pickups for FedEx Express® and FedEx Ground® shipments online.

[Find FedEx Drop-off Locations](#)

Find the drop-off location nearest you with just a few clicks.

[Order Supplies](#)

Order FedEx packaging and shipping supplies online. Delivery is within 2 to 3 business days.

[FedEx Mobile](#)

Stay connected to your shipments via your smartphone. Visit m.fedex.ca through your web-enabled mobile phone to track your shipments, find drop-off locations, get rates and transit times and schedule pickups. To download an advanced tracking application for your BlackBerry® Smartphone or iPhone, visit fedex.ca/mobile.

[Universal Currency Converter](#)

Get daily-updated currency exchange rates using this interactive calculator.

[Measurement Converter](#)

Convert measurements to take the guesswork out of shipping globally.

[Worldwide Holidays](#)

Plan your shipment's arrival date around important observed holidays from country to country, using this simple tool.



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FedEx® International Shipping Services at a Glance

FedEx connects you to major global markets with reliable world-class shipping.

International Services*

Your Shipping Need	Our Solution
<ul style="list-style-type: none"> • Within hours (depending on availability) 	FedEx International Next Flight®
<ul style="list-style-type: none"> • 8 a.m. next business day to the U.S. • 9 a.m. second business day to select cities in Europe • 10 a.m. third business day to select cities in Asia 	FedEx International First®
<ul style="list-style-type: none"> • 10:30 a.m. next business day to the U.S. • 1 to 3 business days to rest of world 	FedEx International Priority™
<ul style="list-style-type: none"> • 4:30 p.m. second business day to the U.S. • 2 to 5 business days to most major world markets 	FedEx® International Economy
<ul style="list-style-type: none"> • 2 to 7 business days 	FedEx International Ground™
<ul style="list-style-type: none"> • Overnight to 3 business days via FedEx Express to the U.S. • 1 to 5 business days via FedEx Ground to most locations in the U.S. 	FedEx® International DirectDistribution Surface Solutions
<ul style="list-style-type: none"> • 2 to 4 business days to select locations 	FedEx International Priority DirectDistribution®

Freight Services*

Your Shipping Need	Our Solution
<ul style="list-style-type: none"> • 1 to 3 business days to most locations 	FedEx® International Priority Freight
<ul style="list-style-type: none"> • 2 to 5 business days to most locations 	FedEx® International Economy Freight
<ul style="list-style-type: none"> • 1 to 3 business days (depending on availability) 	FedEx International Premium™
<ul style="list-style-type: none"> • 2 to 3 business days (depending on availability) 	FedEx® International Express Freight
<ul style="list-style-type: none"> • 2 to 4 business days 	FedEx International Priority DirectDistribution® Freight

*Some restrictions apply. See the [Terms and Conditions](#) section of the FedEx Service Guide and visit [fedex.ca](#) for details.

†FedEx Next Flight and FedEx International Next Flight packages can weigh up to 2,200 lbs. (997 kg).

Additional Online Resources

To obtain additional information regarding your international shipments and for specific government regulations, duties or policies, you can use these helpful online resources.

[Canada Border Services Agency \(CBSA\)](#)

- Application and Collection of Duty and Taxes
- Enforcement of Import and Export Regulations for Various Departments

[Health Canada](#)

- Protection of Health and Safety for such things including, but not limited to, Food, Drugs, Cosmetics and Medical Equipment
- Development of Health Policies and Regulations

[Export and Import Permits Act \(EIPA\)](#)

- Protection of Vulnerable Canadian Industries
- Implementation of Trade Restrictions
- Regulation and Control in the Trade of Munitions

[Canadian Food Inspection Agency \(CFIA\)](#)

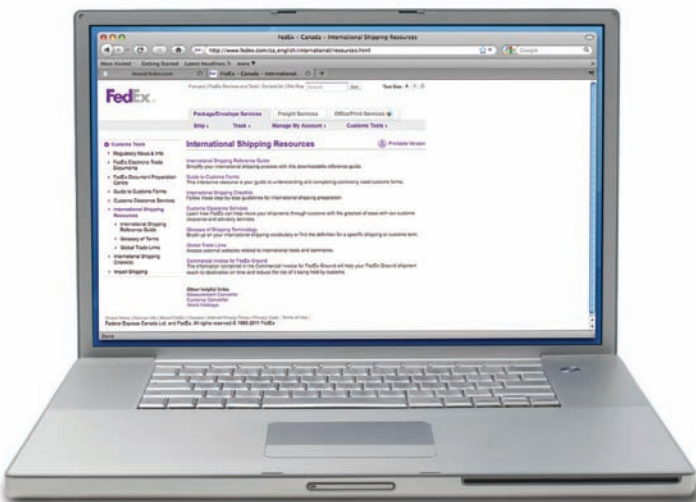
- Safeguarding Food, Animals and Plants
- Development of Import and Export Standards and Regulations

[Canadian Standards Association \(CSA\)](#)

- Development of Public Safety and Health Standards
- Product Certification and Testing

[U.S. Food and Drug Administration \(FDA\)](#)

- Protection of Health and Safety for such things including, but not limited to, Food, Drugs, Cosmetics, Medical Equipment and Radiation Devices
- Development of Regulatory Health Programs



International Shipping Checklist

- ✔ **Determine if you can ship your commodity.**
Many countries have restrictions regarding what commodities may be shipped to and from their country as well as what services may be used to ship those commodities. Please call 1.800.GoFedEx 1.800.463.3339 for more information.
- ✔ **Complete all necessary forms.**
FedEx Express® International Air Waybill (IAWB)
The FedEx Express International Air Waybill is the primary shipping document for most FedEx® international shipments. You can complete the FedEx Express International Air Waybill, using FedEx Ship Manager™ at fedex.ca, our shipping application.
Other International Documents
The documents you need for your shipment will vary. FedEx can help you [find international documents](#).
- ✔ **Prepare your documents for shipping.**
Include complete contact information for the shipper and recipient on all documentation. Do not forget to include your recipient's postal code. The four most common documents used for international shipping from Canada are:
 - Commercial Invoice
 - Certificate of Origin
 - Export Declaration (B13A form)
 - Free Trade Agreements
- ✔ **Ensure your information is accurate and consistent across all required documents to prevent delays.**
Underestimated Duties and Taxes calculations could result in additional landed costs.
 - What is the item (such as a four-slot electric toaster or a queen-size duvet cover)?
 - What materials is the item made of (such as glass, 100% cotton, steel)?
 - What is the intended use?
 - What are the parts or serial numbers?
 - What is the item's value per unit and in total?Ensure the declared value for customs reflects an accurate value.
- ✔ **Specify the country of manufacture.**
(The country of original manufacture for each item in your shipment).
- ✔ **Sign and date your documents.**
- ✔ **Record your FedEx tracking number.**

Tips to Avoid Customs Clearance Delays

- Correctly complete all necessary documents, keeping your answers specific, accurate and free of spelling errors.
- Keep your information consistent on all documents.
- List each commodity separately, providing a detailed and accurate description of each commodity, including what it is made of and how it will be used.
- Print the commodity's country of origin or manufacture, as well as where your commodity was manufactured, grown or produced.
- Provide a contact phone or fax number for the sender and recipient.

NOTE: When your shipment contains only paper documents (printed or typed communications with no monetary value), you will only need your FedEx Express International Air Waybill for FedEx Express® shipments or Commercial Invoice for FedEx Ground® shipments.

