



## Guide to Completing the Canada Customs Invoice

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- Field 1 Have you indicated the full legal name, address and country of the seller?
- Field 2 Have you shown the date on which the goods began their continuous journey to Canada?
- Field 3 Do you know the purchaser's order number, or the vendor's commercial invoice number?
- Field 4 Have you indicated the full name and address of the consignee? (This is the person or company in Canada to whom the goods are being shipped.)
- Field 5 Have you sold the goods to a party that is different from the consignee? If yes, provide the complete name and address of the person or company in Canada to whom the goods are being sold. NOTE This field refers to the "importer of record." For a non-resident importer the shipper is normally both the purchaser and the vendor.
- Field 6 Have the goods been trans-shipped? The country through which the goods were shipped in transit to Canada, If applicable.
- Field 7 Are all the items the same? If yes, indicate the country of origin. If no mark "Various" in field 7 and indicate the country of origin for each item along with the corresponding product description in field 12.
- Field 8 Have you specified the complete shipment routing details? (Including carrier, mode of transport and place from which the goods began their continuous journey to Canada? NOTE: If this is a PARS shipment, the carrier's bar code label may be placed here.
- Field 9 Conditions of sale and terms of payment must describe the terms and conditions agreed upon by the vendor and the purchaser.
- Field 10 Has the currency of settlement been shown? Indicate the currency in which the vendor's demand for payment is made.
- Field 11 Have you indicated the type of packaging and the number of packages?
- Field 12 Have you provided a detailed description of each item? In addition a proper identifying description in commercial terms, include such details as the function of the item, the material of which it is made and the condition – whether new, used, etc. Packages are to be legibly marked and numbered on outside for identification of the contents and invoice description. Note: if the invoice total in Field 17 includes amounts for duty, GST, customs brokerage or freight, a break-down of these amounts should be indicated here (show the total in field 23). This often applies to non-resident importers where goods are sold to customers in Canada on a "landed" basis inclusive of all import costs.
- Field 13 Have you indicated the quantity of each item in the appropriate unit of measure? (Number, weights, volume, etc.)
- Field 14 Unit Price – (price per article, item amount) – Must provide a value in the currency of settlement (as defined under Field 10) for each item described in the description field.

- Field 15 Have you indicated the total price of each item? Indicate the total price for each item in the currency of settlement for the number of items recorded in the quantity field.
- Field 16 Indicate the total net and gross weight of the goods. (Net weight excludes packaging material).
- Field 17 Show the total invoice price. Indicate the total price paid or payable in the currency of settlement for the goods described on the invoice.
- Field 18 Is there an attached commercial invoice? If yes, check the box in Field 18 and indicate the commercial Invoice number.
- Field 19 Is the exporter different from the vendor shown in Field 1? If yes, indicate the full legal name, address and country of the exporter.
- Field 20 Where the invoice is completed on behalf of the company, the name and address of the company must be indicated. Invoices completed on behalf of individuals must indicate the name and address of the person completing the invoice. This field may be left blank if this information is provided elsewhere on the invoice.
- Field 21 Have you shown the number and date of any Canada Customs and Revenue Agency ruling related to the shipment?
- Field 22 Are Fields 23 to 25 applicable to your situation? If yes, leave the box in Field 22 unchecked and complete the applicable Fields 23 to 25. If no, check the box in Field 22.
- Field 23-25 Indicate the currency used when Field 23 or 24 are applicable. The actual completions of fields 23 to 25 are self-explanatory. Detailed information on the remaining sub-components of these fields can be found in Memorandum D13-4-7, adjustments to the price paid or payable (Customs Act, Section 48).