



# The Importer of Record

Customs Brokerage Series (Canada)



## Importer of Record (IOR):

- The person or entity who causes the goods to be imported and is responsible for accounting for the goods and paying applicable duties and taxes.





## Importer of Record



- Known as the owner or purchaser of the goods
  - Is the entity responsible for the importation of goods
  - The party legally responsible for payment of duty, fees, fines or penalties issued by Customs or other government agencies
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## Non-resident Importer (NRI)

- A company or individual who does not reside in Canada, but elects to act as the Importer of Record for a shipment, or shipments imported into Canada





## Non-resident Importer

- May be the producer of the goods, the vendor of the goods, or the purchaser of the goods
- Responsible for the payment of duty and any applicable taxes





## Documentation requirements for import

- To obtain release of commercial goods for import to Canada, the importer or customs broker must present a commercial invoice such as a Canada Customs Invoice (CCI), or other acceptable document to CBSA
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# Canada Customs Invoice (CCI)



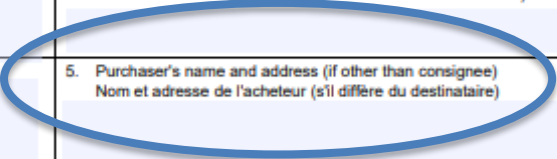
Canada Border Services Agency / Agence des services frontaliers du Canada

## CANADA CUSTOMS INVOICE FACTURE DES DOUANES CANADIENNES

PROTECTED / PROTEGE **B** when completed / une fois rempli

Page \_\_\_\_\_ of \_\_\_\_\_ de \_\_\_\_\_

1. Vendor (name and address) - Vendeur (nom et adresse)		2. Date of direct shipment to Canada - Date d'expédition directe vers le Canada yyyy/mm/dd		
4. Consignee (name and address) - Destinataire (nom et adresse)		3. Other references (include purchaser's order No.) Autres références (inclure le n° de commande de l'acheteur)		
		5. Purchaser's name and address (if other than consignee) Nom et adresse de l'acheteur (s'il diffère du destinataire)		
8. Transportation: Give mode and place of direct shipment to Canada Transport : Précisez mode et point d'expédition directe vers le Canada		6. Country of transshipment - Pays de transbordement		
		7. Country of origin of goods Pays d'origine des marchandises	IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 12. SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISEZ LEUR PROVENANCE EN 12.	
11. Number of packages		9. Conditions of sale and terms of payment (i.e. sale, consignment shipment, leased goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)		
		10. Currency of settlement - Devises du paiement		
12. Specification of commodities (kind of packages, marks and numbers, general description and characteristics, i.e., grade, quality) Désignation des articles (nature des colis, marques et numéros, description générale)		13. Quantity (state unit) Quantité	Selling price - Prix de vente	
			14. Unit price Prix unitaire	15. Total





## The role of the Customs Broker

- Importers who do not wish to transact business with the CBSA directly may authorize an agent to transact business on their behalf.
  - Agents are required to obtain written authorization from their clients in order to transact business on behalf of their clients.
  - Only a licensed customs broker may account for goods and pay duties under Section 32 of the *Customs Act* as an agent of an importer or owner.
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## Authority to act as an agent

Any person who proposes to transact business with CBSA as the agent of another person is responsible for ensuring that the proper authority has been granted. The written authority is often referred to as an agency agreement (GAA) or a power of attorney (POA)

(D1-6-1 paragraph 4)

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# General Agency Agreement (GAA)

## GENERAL AGENCY AGREEMENT

APPOINTING FRONTIER SUPPLY CHAIN SOLUTIONS INC. POWER OF ATTORNEY WITH POWER TO APPOINT A SUB-AGENT KNOW ALL MEN BY THESE PRESENTS that

I/We **Name:**

**Address:**

**Business Number:**

Do hereby constitute and appoint: **Frontier Supply Chain Solutions Inc. (hereafter "Frontier")**  
**Address: 310-555 HervoStreet, Winnipeg, Manitoba R3T 3L6**

To be my true and lawful attorney to transact business on my behalf in all matters relating to:

1. Customs that may be transacted by a customs broker licensed under the Customs Act;
2. Excise under the Excise Act and any tax or levies under the Excise Tax Act;  
Including all matters relating to the accounting for and payment and refund of customs and/or excise duties, excise tax, sales tax and goods and services tax in respect of imported goods released or to be released under such legislation, at all Canada Customs and Revenue Agency Offices;

AND IN CONNECTION THEREWITH:

- a) to draw, make, accept, execute, sign, seal, deliver, negotiate, issue and endorse for me and in my name any and all changes, promissory notes, bills of exchange, drafts, orders for payment or delivery of money, bonds, entries, bills of lading, warehouse receipts, or any other means of payment or collateral security, whether negotiable or not, which comes into the possession of Frontier and to use same, including drawbacks and claims of any nature, for reimbursement of customs duties, sales, excise taxes and the like, paid by Frontier on my behalf;
- b) to receive all such payments and sums of money as are now due or may hereafter become due and payable to me by way of rebate, refund or remission on the order of Canada Customs and Revenue Agency relative to the foregoing;
- c) to endorse on my behalf and as my attorney and to deposit to and for the account of Frontier all such payments and sums of money as are now due or may hereafter become due and payable to me by way of rebate, refund or remission on the order of Canada Customs and Revenue Agency relative to the foregoing;
- d) to appoint any other person to whom a license to transact business as a Customs Broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on my behalf at any of the aforementioned Customs offices, and to revoke any such appointment and to appoint any other person who holds such a license as a sub-agent in the place of any sub-agent whose appointment has been revoked as it, my attorney, shall from time to time think fit;



## Responsibilities of the Importer of Record


- Payment of all import duties & taxes
  - Accuracy of all import documentation
  - Supplying import documentation, including any applicable permits or licenses required for PGA's
  - Maintenance of import documentation records for a period of 6 years (following the year of import)
  - Corrections to the B3 accounting document upon reason to believe the original declaration was incorrect.
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# IOR as purchaser (example)

**CANADA CUSTOMS INVOICE**

Revenus Canada  
Customs and Excise

Page 1 of 1

1. Vendor (Name and Address) Volvo Construction Equipment North America 2189 Hendersonville Road Skyland, NC 28776		2. Date of Direct Shipment to Canada 9/3/2008	
4. Consignee (Name and Address) Strongco Limited 1505 Victoria Street Kitchener, Ontario N2B 3E6 CANADA		3. Other References (Include Purchaser's Order No.) PO#3064336, 3084337, and 3064338	
5. Transportation: Give Mode and Place of Direct Shipment to Canada Yellow Freight BROKER/PORT OF CLEARANCE BUCKLAND CUSTOM BROKERS TEL 1 800 991 4944 **CONTACT BROKER FOR CUSTOMS CLEARANCE INFORMATION		5. Purchaser's Name and Address (if other than Consignee) VOLVO CE NORTH AMERICA LTD. 150 MATTLAND ROAD GODERICH ONT N7A 3Y6 CANADA	
		6. Country of Transshipment USA	IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 1E
		7. Country of Origin of Goods SEE BELOW	
		8. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment, Shipment, Leased Goods, etc.) FREE DELIVERY MONTH + 30 DAYS	
		10. Currency of Settlement USD	
11. No. of pgs. 1	12. Specification of Commodities (Kind of Packages, Mark and Numbers General Description and Characteristics, Jr. Grade, Quality) Pallet Attachments part# 91719 part#99845  NLR/EAR 99	13. Quantity (State Unit) 1 2	14. Unit Price \$3,985.00 \$3,302.00
		15. Total \$3,985.00 \$6,604.00	
		<p style="text-align: center;"><b>YELLOW! U.S. CUSTOMS COPY</b></p> <p style="text-align: center;">YFSY ASV 236 077736 1</p> 	
"These products have been sold solely for their intended domestic or international territory consistent with all applicable U.S. legal requirements. Diversion of these products for export purposes to an unauthorized destination/user/end use contrary to U.S. law is prohibited."			
18. If any fields 1 to 17 are included on an attached commercial invoice, check this box:		16. Total Weight 2217	
Commercial Invoice No.		Net	17. Invoice Total
		Gross	\$10,589.00
15. Exporter's Name and Address (if other than Vendor) VOLVO CONSTRUCTION EQUIPMENT N.A. INC. 2189 HENDERSONVILLE ROAD SKYLAND, NC USA 28776		20. Originator (Name and Address) Sandy Dodgens 628 660 2147	
21. Department Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box: <input checked="" type="checkbox"/>	
23. If included in field 17 indicate amount:	24. If not included in 17 indicate amount:	25. Check (if applicable):	

# IOR as consignee (example)

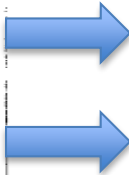
CANADA CUSTOMS INVOICE FACTURE DES DOUANES CANADIENNES				CUSTOMER REFERENCE NUMBER 170349		Page 1	of 05
1. Vendor (Name and address) / Vendeur (Nom et adresse) MORCOLD INC. 600 S. KUTNER ROAD PO BOX 180 45365				2. Date of Direct Shipment to Canada / Date d'expédition directe vers le Canada 9/18/08			
3. Consignee (Name, and address) / Destinataire (Nom et adresse) ALL SEASONS RV 6235 HWY 97 VERNON, BC V1B3R4				3. Other Reference (Include Purchase Order No.) Autres références (Inclure le n° de commande de l'acheteur) WARRANTY_000388906			
4. Business Tax Number				5. Purchaser Name and address (if other than Consignee) Nom et adresse de l'acheteur (s'il diffère du destinataire)			
6a. FARE / Cargo Control No. RDWY SEE ROUTE GUIDE				Business Tax Number: -			
6b. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Préciser mode et point d'expédition directe vers le Canada USA BY ROAD				6b. Country of Transshipment / Pays de transbordement US - UNITED STATES			
7. Country of Origin of Goods Pays d'origine des marchandises ** SEE BELOW **				7. Conditions of Sale and Terms of Payment (i.e. Sales, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p.ex. vente, expédition en consignation, location de marchandises, etc.) N/A			
8. Currency of Settlement Devises du paiement U.S. <input checked="" type="checkbox"/> Canadian <input type="checkbox"/> Other <input type="checkbox"/>				10. Currency of Settlement Devises du paiement U.S. <input checked="" type="checkbox"/> Canadian <input type="checkbox"/> Other <input type="checkbox"/>			
Country of Origin Pays d'origine	11. No. of Pkgs. N° de Cois	12. Item No. N° de l'États	12. Specification of Commodities (Kind of Package, Marks and Numbers, General Description of Characteristics, i.e. Grade, Quality) / Désignation des articles (Nature des emballages, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. U.S. Number N° U.S.	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Unit Price Prix unitaire	15. Total Total
US	1	211-7111	REFRIGERATING MACHINE	0918-10	1	\$1609.35	\$1609.35
16. If any fields to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte <input type="checkbox"/>				16. Total Weight / Poids Total Net 330 LB		17. Net Invoice Total Net Total de la facture \$1609.35	
19. Consignee Name and Address (if other than Vendor) / Nom et adresse de l'acheteur (S'il diffère du vendeur) MORCOLD INC. 600 S. KUTNER ROAD PO BOX 180 45365				20. Originator (Name and Address) / Expéditeur d'origine (Nom et adresse) MORCOLD INC. 600 S. KUTNER ROAD PO BOX 180 45365			
21. Departmental Ruling (if applicable) / Décision du Ministère (s'il y a lieu)				22. If boxes 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte <input type="checkbox"/>			
23. If included in field 17 indicate amount Si compris dans le total à la zone 17, préciser: (1) Transportation charges, expenses and insurance				24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser: (1) Transportation charges, expenses and insurance			
25. Check (if applicable): Cocher (s'il y a lieu):							

# NRI as "purchaser" (example, p1)

## CANADA CUSTOMS INVOICE

Page \_\_\_\_ of \_\_\_\_ Pages

1. Vendor (Name and Address) <b>COACH GLASS</b> 58280 CHARLOTTE AVE, ELKHART, IN 46517		2. Date of Direct Shipment to Canada <b>Sep 26, 2008</b>		
		3. Other References (Include Purchaser's Order No.) <b>INV006189</b>		
4. Consignee (Name and Address) <b>SICARD MOTORHOMES</b> 7526 HIGHWAY 20 SMITHVILLE, ON L0R 2A0		5. Purchaser's Name and Address (if other than Consignee) <b>COACH GLASS</b> 90 NORTH POLK ST EUGENE, OR 97402		
6. Country of Transportation <b>USA</b>		7. Country of Origin of Goods <b>USA</b>	8. SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 12	
9. Transportation: Give Mode and Place of Direct Shipment to Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment, Lessor, FOB, CIF, Duty Paid, etc.) <b>NET 30</b>		
		10. Currency of Settlement <b>USD</b>		
11. No of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics (i.e. Grade, Quality))	13. Quantity (state unit)	14. Selling Price	
			14. Unit Price	15. Total
1	1 PCE W/SHIELD 08 ENDEAVOR MOTORHOME - USA	1.00	604.00	604.00
	PACKAGING	1.00	200.00	200.00
	HANDLING FEE	1.00	95.00	95.00
18. If any of Fields 1 to 17 are included on attached commercial Invoice, check this box <input checked="" type="checkbox"/>		16. Total Weight		17. Invoice Total
Commercial Invoice No. <b>INV006189</b>		Net: <b>300 LBS</b>	Gross: <b>300 LBS</b>	<b>899.00</b>
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address)		
21. Departmental Ruling (if applicable)		22. If Fields 23 to 25 are not applicable, check this box <input type="checkbox"/>		
23. If included in Field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____ (ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____ (iii) Export Packing \$ _____		24. If not included in Field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____ (ii) Amounts for commissions other than buying commissions \$ _____ (iii) Export Packing \$ _____		25. Check (if applicable) (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/> (ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100



# NRI as "purchaser" (example, p2)

**COACH**



(800) 714-7171  
(541) 684-7868  
(955) 714-7171 (F)

Date: 9/26/2008  
Invoice: INV006189

Federal ID#: 93-1210953  
Canadian BN 85957 4972 RT0001

PO Box 70475  
Eugene, OR 97401

**Warehouse Locations:** 90 N Polk St., Eugene, OR 97402  
13350 International Pkwy., Ste. 104 Jacksonville, FL 32218  
58280 Charlotte Ave., Elkhart, IN 46517  
1090 N Fiesta Blvd. Ste. 3, Gilbert, AZ 85233

## INVOICE

Sold To: SICARD MOTORHOMES CAMPERS  
7526 HWY 20  
SMITHVILLE, ON LOR 2A0  
CANADA

Ship To: SICARD MOTORHOMES CAMPERS  
7526 HWY 20  
SMITHVILLE, ON LOR 2A0  
CANADA Ph: (905) 957-3344

The Clear Choice for RV & Bus Windshields				
Customer #	P.O.#	Terms	Shipped Via	Ordered By
3CG02918	22097	PREPAYMENT	EPIC EXPRESS	CINDY

Quantity	Description	Unit Price	Total
1	2008 HOLIDAY RAMBLER ENDEAVOR ONE PIECE WINDSHIELD <i>-USIT</i>	604.00	604.00
1	PACKAGING	200.00	200.00
1	FREIGHT	245.00	245.00
1	HANDLING FEE	95.00	95.00

FOR CUSTOMS  
PURPOSE ONLY  
DO NOT  
FORWARD TO  
CONSIGNEE

THANK YOU FOR YOUR BUSINESS	Subtotal	\$1,144.00
	Tax	40.20
	USD Total	\$1,184.20

All returns are subject to a 15% restocking fee. Coach Glass is not responsible for freight on returns.



## In Summary....

- A customs broker must have in their possession an Agency Agreement in order to act on behalf of another party
  - The importer of record is the owner or purchaser of the goods, and is responsible for payment of duties and taxes.
  - A non-resident importer resides outside of Canada.
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