



Government  
of Canada  
Trade Commissioner  
Service

Gouvernement  
du Canada  
Service des  
délégués commerciaux

Canada

# Selling via B2C E- Commerce Channels to the U.S. Market

## Guide on Shipping and Logistics

TRADE COMMISSIONER SERVICE (TCS)  
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## Overview and Introduction

E-commerce is an easy way to scale up your business and reach new customers in the United States. Whether you are selling direct to consumers (B2C) via your website, or using an online marketplace fulfillment center, warehousing service and/or a third-party in-country distributor, this Guide will help answer questions and point to helpful resources to assist with the necessary preparation and logistics considerations to help Canadian small and medium-sized businesses get Canadian products into U.S. customers' hands.

E-commerce shipments from foreign countries, including Canada, are coming in greater volume across U.S. borders in part due to:

- ease in setting up e-commerce shops/portals by foreign sellers;
- increased popularity of this sales channel for U.S. consumers; and
- the relatively high value thresholds in which products may enter the United States via streamlined customs entry processes.

U.S. Customs and Border Protection (CBP) [reports](#) that "Since 2000, the number of Americans shopping online has increased nearly four-fold, from 22% to 79%. This rise in e-commerce has led to a massive increase in shipments valued under \$2,500, affecting sea, rail, and land ports of entry. By the end of Fiscal Year 2017, one express hub saw a 1,000% increase in shipments over 20 years, primarily small shipments."

## Role of U.S. Customs and Border Protection and Other Agencies at the U.S. Border

CBP has dual responsibilities to facilitate legitimate trade into the United States as well as enforce customs regulations at the U.S. border. To meet challenges of e-commerce cross-border trade, CBP developed its "[E-Commerce Strategy](#)" in 2018, which turns on four primary goals.



CBP has worked to provide guides and resources, as have other partner government agencies (PGAs) in the United States, to ensure exporters understand the benefits and responsibilities of sending products via e-commerce channels.





## **Role and Responsibilities of the Canadian Exporter**

This Guide provides many resources to enable a Canadian exporter to comply with U.S. import requirements when shipping via e-commerce channels.

It is important to note that in many cases, CBP considers the Canadian exporter to also be the “importer of record” or “IOR” in the United States.<sup>1</sup> CBP outlines that the IOR is responsible for using “reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met.” This Guide covers the many topics to facilitate reasonable care in shipping products to the United States and enable a Canadian exporter to undertake informed compliance with CBP’s laws and regulations. See [Section I.D](#) for more information.

## **Format of the Guide**

The Guide has been separated into various sections on key areas for consideration. Information has been compiled from government and private sector sources in the United States and Canada. Users can jump to sections via the hyperlinks below.

### **I. Pre-shipment Planning**

- A. [Learn if any Registrations are Required](#)
- B. [Determine Appropriate Distribution Channel](#)
- C. [Protect your Intellectual Property](#)
- D. [Exercise Reasonable Care and Informed Compliance](#)
- E. [Understand Regulatory Requirements](#)
- F. [Comply with Labeling Requirements](#)
- G. [Prepare Documentation](#)
- H. [Know if Tariffs, Taxes and Fees Apply](#)

### **II. Sending Products to the United States**

- A. [Shipping Considerations](#)
- B. [Potential Issues at the Border](#)
- C. [Logistics of Returns](#)

### **III. Resources and References**

- A. [Export Scenarios](#)
- B. [Exporter checklists](#)
- C. [Common Mistakes to Avoid](#)
- D. [Definitions used in the Guide](#)
- E. [Relevant Agencies in U.S. and Canada](#)
- F. [Relevant Government Regulations and Guidance](#)
- G. [Publications and Guides](#)

Throughout the Guide, we have highlighted helpful tips and watch outs using the following icons:

#### Helpful Tips



#### Watch Outs



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<sup>1</sup> An example where the Canadian exporter may not be the IOR is if the Canadian exporter is using a distributor in the United States that takes responsibility for the import clearance.





## PART I: PRE-SHIPMENT PLANNING

*Your e-commerce sales channel is up and running. Customers in the United States are interested in your product. Now what?*

*In this section, we answer questions to help with pre-shipment planning and considerations. Taking the time to do some upfront legwork prior to shipping to the United States will help facilitate smoother process and avoid delays at the U.S. border. Specifically, we will cover the following topics:*

- A. Learn about registration requirements in Canada and/or the United States
- B. Explore distribution channel options and considerations
- C. Protect your intellectual property (IP)
- D. Exercise reasonable care and informed compliance
- E. Understand regulatory requirements
- F. Comply with labeling requirements
- G. Prepare relevant documentation
- H. Know if tariffs, taxes and/or other fees apply

### A. Understand Registration Requirements

#### 1. Do I need to register as a *Canadian exporter*?

In Canada, every exporter is required to obtain a business number (BN) account designated for export or import/export. See [CBSA's Export Guide](#) for more information on the process.

In the United States, there is no requirement for foreign exporters to register with CBP, unless they are also acting as the "importer of record" in the United States. See [Question 4](#) below for more information.

#### 2. Do I need to *register or open a U.S. company to ship and sell my goods from Canada to the United States*?

No. If you are simply shipping your goods direct to consumers or to have another company fulfill them (for instance, Amazon Fulfilled by Amazon (FBA) or other warehouses) you do not need to have a U.S. company.

The need to have a U.S. company starts to become an issue if you want to have a physical presence (warehouse, office), work in the United States or employ people there. In this case, a tax ID, such as Employer Identification Number may be required. [Canada's Trade Commissioner Service](#) with offices located throughout the United States can help Canadian companies that may require assistance with opening a company in the United States.

#### 3. Do I need to *register my product or Canadian manufacturing facility in the United States*?

Certain goods regulated by the U.S. Food and Drug Administration (FDA) may require product or facility registration such as food, cosmetics, drugs, and medical devices. See [FDA's Registration and Listing](#) page.

For food facilities, see FDA's [Food Facility Registration](#) requirements and FDA's [Small Entity Compliance Guide for Registration of Food Facilities](#).





Most other products and foreign manufacturing facilities do not require registration in the United States.

#### 4. Are there instances in which I – as the Canadian exporter -- need to register as the importer in the United States?

Yes. If shipping directly to your consumer, a fulfillment center/network of an online marketplace like Amazon, Walmart or Shopify, or a third-party logistic warehouse or a bonded warehouse in the United States, Canadian exporters will be required by CBP to act as the “importer of record” (also known as the “IOR”) in the United States.<sup>2</sup> The IOR is the person or entity who actually has ownership of the imported goods at the time of import, has the legal responsibility to ensure products comply with U.S. importing requirements, and pays any tariffs to CBP.

In addition, any individual or organization involved as a consignee, ultimate consignee, sold to party will be required to register as an IOR.

An IOR requires an importer number. Canadian exporters that will be acting as the IOR may request a CBP-assigned importer number by completing [CBP Form 5106](#). Express courier services such as DHL, FedEx, UPS, etc. and licensed U.S. customs brokers may also request this form be filled out. According to [CBP](#) it typically takes two days to input and activate a new IOR.

As of March 2021, CBP Form 5106 was under review; however, the U.S. Office of Management and Budget (OMB) has instructed the form is still valid for use. Please see the [CBP Form 5106 website](#) for information on future updates to import registration procedure and additional resources such as [webinars](#) and [FAQs](#). Contact for questions: [5106@cbp.dhs.gov](mailto:5106@cbp.dhs.gov).



A Canadian exporter can – and may be required to -- act as an importer of record (IOR). Customs broker in the U.S. can help facilitate obtaining Foreign Customs Assigned Number.



Amazon (FBA), Walmart Marketplace, Shopify and other fulfillment centers of online marketplaces will refuse your shipment if you name them as the “importer of record” or leave the “importer of record” line empty.

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<sup>2</sup> In contrast, if shipping to a **distributor**, the IOR is typically your distributor who takes ownership of your goods.







## B. Explore Distribution Channel Options and Considerations

### 1. What are my options in terms of distribution channels to get my products to customers in the United States? Which one is best for my company?

Various distribution channels exist for e-commerce sellers from direct-to-consumer shipments, to using various providers to assist with transportation, storage, distribution, or even paying any duties and/or taxes. Below is a description of the different distribution options followed by a table to compare services and considerations.

**Fulfillment centers/warehouse managed by e-commerce marketplaces:** a service provided by e-commerce marketplaces to help e-commerce sellers outsource warehousing in the United States and then shipping to buyers domestically. Fulfillment centers do not take ownership of your products; rather, they act as a warehouse and delivery service for the products in the United States. They may provide other services as well. Examples of fulfillment centers include: Fulfillment by Amazon (FBA), Walmart Marketplace, Shopify Fulfillment Network, and Rakuten Super Logistics.



Some e-commerce marketplaces offer fulfillment warehousing services located in *Canada* which is separate from fulfillment warehousing services located in the *United States*. As an example, Amazon offers two options:

- Fulfillment by Amazon/FBA in which products are warehoused in the U.S. and available via *Amazon.com*, and
- Fulfillment by Amazon Export/FBA Export in which products are housed in Canada and available via *Amazon.ca*.

Please see the differences in the chart on the next page.

**Third-party logistics (3PL):** a 3PL provider provides a range of logistics services including transportation, warehousing, and fulfillment services. They do not take ownership of your products in the United States. Examples of 3PL service providers include: FedEx, DHL, C.H. Robinson, XPO Logistics, J.B. Hunt, ShipBob, and ShipMonk.



If you export only to a specific region of the United States, you may consider using a regional 3PL provider. While global or national 3PLs offer a wide array of services, regional 3PLs may be able to provide tailored assistance towards your company's needs. Typically, smaller, regional 3PLs are able to provide a greater focus on each client and are more familiar with specific routes in a region. Depending on your business model, it is critical to evaluate different services that 3PLs offer to determine what is best for your business.





**Distributor:** Distributors purchase your product to resell to U.S. customers. They take ownership of your products in the United States.



**Sources to find distributors:**

- American Wholesale Marketers Association
- National Association of Wholesale Distributors
- Northeast Wholesale Food Distributors Association
- National Grocers' Association
- National Poultry and Food Distributors Association
- International Food Service Distributors Association
- Food Processing Suppliers Association
- Food Ingredient Distributors Association
- American Commodity Distribution Association
- International Foodservice Distributors Association
- National Association of Chemical Distributors
- North American Association of Floor Covering Distributors

For more guidance, check out the [Business Development Bank of Canada \(BDC's\) guide on selecting distributors](#) and article on "[Export distributor or commercial agent: Three tips for finding good partners](#)".

In addition, [Canada's Trade Commissioner Service](#) with offices located throughout the United States can help identify possible distributors within their region of responsibility.

**U.S. bonded warehouse:** a bonded warehouse is supervised by CBP and usually located by the ports of entry. Customs clearance and duty/tax obligation is deferred until a sale is made in the United States.

**Other warehouse services:** other private warehouse services may provide more general inventory service in any U.S. location that may suit your needs.

Depending on the distribution channel you choose, there may be logistics and cost implications. Below is general guidance and comparison of the services for the exporter/seller's consideration.

	E-Commerce Distribution Channel					
Logistics and cost considerations	Canadian-based fulfillment center via online marketplace	U.S.-based fulfillment center via online marketplace	Third-party logistics service (3PL)	U.S. bonded warehouse	Other warehousing service	U.S. distributor
<b>Typically, most cost-effective/best-suited for a company:</b>	That is focused primarily on Canadian domestic sales and is exploring exporting to the United States.	With steady and/or irregular value/volume of orders throughout the year.	With steady value/volume of orders throughout the year.	That sells regulated products that require more import paperwork (electronic products, chemical substances, etc.), and does not already establish a steady U.S. customer base.	That is ready to manage its logistics and has more investment in the U.S. market.	That is willing to give up control on logistics, marketing, etc. as the distributor owns the product in the United States.





## E-Commerce Distribution Channel

Logistics and cost considerations	Canadian-based fulfillment center via online marketplace	U.S.-based fulfillment center via online marketplace	Third-party logistics service (3PL)	U.S. bonded warehouse	Other warehousing service	U.S. distributor
<b>Handles export logistics from Canada</b>	Yes	No, handled by exporter/seller.	Yes	No, handled by exporter/seller.	No, handled by exporter/seller.	Depends on negotiated <a href="#">Incoterms</a> ; however, typically managed by exporter/seller.
<b>Handles U.S. import logistics &amp; customs clearance</b>	Yes	No, handled by exporter/seller.	Yes	Depends on warehouse owner. Paperwork for Customs clearance is deferred until sale is made in the U.S.	Depends on warehouse service.	Depends on negotiated Incoterms.
<b>Acts as Importer of Record (IOR)</b>	Typically, yes	Exporter/seller owns the products and is the IOR.	Exporter/seller owns the products and is the IOR.	Exporter/seller owns the products and is the IOR.	Exporter/seller owns the products and is the IOR.	Buyer/distributor
<b>Provides warehousing services</b>	Yes	Yes	Yes	Yes, can store inventory up to 5 years from the day of import and can be withdrawn anytime.	Yes	Managed by buyer/distributor
<b>Pays U.S. duties, customs fees, &amp; excise taxes</b>	Yes, paid for by the U.S. customer in the purchase price.	Paid by exporter/seller.	Yes	Deferred until sales occurs.	Paid by exporter/seller.	Depends on negotiated Incoterms.
<b>Pays U.S. state sales taxes</b> <i>See <a href="#">Section II.G</a> for more information.</i>	Likely, exporter/seller is liable and subject to U.S. state taxes, if applicable.  Note, exporter/seller may also be subject to Canada's GST/HST taxes.	Exporter/seller is liable and subject to state taxes, if applicable. Amazon, Walmart, Shopify and others may collect and remit on exporter/seller's behalf (depends on their policies).	Exporter/seller is liable and subject to state taxes, if applicable.	Exporter/seller is liable once sales occur. Will not be liable if products are withdrawn without making sales to U.S. buyers.	Exporter/seller is liable and subject to state taxes, if applicable.	Buyer/distributor is liable.
<b>Arranges delivery service to U.S. customer</b>	Yes	Yes	Yes	Depends on warehouse owner's service.	Depends on warehouse service.	Yes







E-Commerce Distribution Channel						
Logistics and cost considerations	Canadian-based fulfillment center via online marketplace	U.S.-based fulfillment center via online marketplace	Third-party logistics service (3PL)	U.S. bonded warehouse	Other warehousing service	U.S. distributor
<b>Processes customer returns &amp; repairs</b> <i>See <a href="#">Section II.C</a> for more information</i>	May process returns, and subject to return policies. Case by case basis as to whether returns sent back to Canadian fulfillment center.	Accepts returns back to U.S. fulfillment center. Repairs are responsibility of the exporter/seller.	Accepts returns. Typically arranges for logistics back to Canada for repair.	Depends on the warehouse owner's service. Typically, not provided.	Depends on warehouse service. Typically, not provided.	Yes. May communicate with exporter/seller on arranging for repairs.
<b>Other considerations</b>	It may take longer to ship to end customers if fulfilling from within Canada. With Amazon's FBA Export program, products do not appear on Amazon.com, but on the home country marketplace (Amazon.ca).	Various centers across the U.S. provide efficiency for shipping. Exporter/seller loses flexibility over delivery process, brand awareness and customer service.	Exporter/seller loses control over delivery process. Upfront investment for the service.	Locations are usually not flexible, and exporter/seller needs to factor in domestic shipping costs.	Exporter/seller typically deals with their own logistics and duty/taxes are paid upon import.	U.S. distributor is essentially your U.S. customer. Exporter/seller loses control over after-sale services and product pricing in the U.S. market.

## C. Protect Your Intellectual Property (IP)

### 1. What is intellectual property and how do I know if I own IP?

According to the [World Intellectual Property Organization](#), intellectual property (IP) refers to “creations of the mind – everything from works of art to inventions, computer programs to trademarks and other commercial signs.”

See the Canadian Intellectual Property Office's guide on [“Doing business abroad: Protecting your IP in the United States,”](#) which provides insights on protecting trademarks, copyrights, and patents.

CBP has the authority to detain, seize, forfeit, and ultimately destroy merchandise seeking entry into the United States if it bears an infringing trademark or copyright that has been registered with the [U.S. Patent and Trademark Office](#) (USPTO) or the [U.S. Copyright Office](#) (USCO) and has subsequently been recorded with CBP.

### 2. I have registered my IP in Canada. Do I also need to register my IP in the United States? If so, how do I apply for IP protection in the United States?

Yes. A Canadian patent, trademark or industrial design does not secure your rights outside of Canada. You should consider obtaining IP protection in the countries where you plan on doing business, including selling products over the Internet and/or manufacturing products overseas. For the most part, the protection and registration process for IP in the U.S. is similar to that in Canada.





In the United States, you can apply for trademark, patent and copyright protection. The USPTO is the U.S. federal agency responsible for granting patents and registering trademarks. Copyright registration is administered by the USCO.

Applications for patents and trademarks can be filed [electronically](#), and copyright applications can be filed at [copyright.gov](#). Both organizations' websites also have online searchable databases. A good first step is to search existing IP to check whether your anticipated IP use may conflict with or infringe on someone's prior rights. Many Canadian IP professionals are qualified as IP agents in the United States and can also help you protect and file your IP applications.



**IP rights are important—take the time to identify your IP to determine what can be registered and/or enforced. See more in the [“Doing business abroad: Protecting your IP in the United States”](#) guide by the [Canadian Intellectual Property Office](#).**



**CBP enforces IP rights at the border. Make sure you are not violating IP rights in shipping products to the United States. See CBP's guide: [“E-Commerce: The Price of Importing Counterfeit Goods”](#).**

### **3. I understand the CUSMA/USMCA has a chapter on Intellectual Property Rights. Do I still need to apply for IP protection since the agreement has new provisions?**

Yes. CUSMA/USMCA establishes a legal framework of minimum standards for the protection and enforcement of IP rights in North America, but it does not eliminate the need to apply for IP protection. Canadian SMEs that want to sell in the United States should consider taking the steps to protect their trademarks, copyrights, industrial designs, patents and trade secrets as a way to ensure CUSMA/USMCA provisions work to their advantage.

## **D. Exercise Reasonable Care and Informed Compliance**

### **1. Where are U.S. customs laws and regulations located?**

U.S. Customs regulations are explained in-depth in the United States' [Code of Federal Regulations](#) (CFR). CFR Title 19 is broken up into three main sections: [Volume 1](#), [Volume 2](#), and [Volume 3](#). The regulations detail how various agencies including CBP conduct their operations. The specific information in this Guide provides a simplified version to the relevant information provided in the CFR — in particular how it relates to e-commerce shipments. CBP also provides an overview related to e-commerce on its [E-commerce page](#).

### **2. “Reasonable care” was mentioned in the Overview section. What is reasonable care and why does it matter to me as a Canadian exporter?**

Reasonable care is a legal requirement when importing into the United States under the Customs Modernization Act of 1993 and amended Section 484 of the Tariff Act of 1930. CBP outlines that the importer of record is responsible for using “reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met.”

Under reasonable care, there is the expectation that efforts have been made in good faith to provide CBP with the most accurate information possible.





If the Canadian exporter is also acting as the importer of record in the United States, the Canadian exporter is responsible to provide accurate and verified information related to tariff classification, country of origin, and value of your goods, as well as any regulatory requirements.

### 3. “Informed compliance” was mentioned in the Overview section. What is informed compliance and why does it matter to me as a Canadian exporter?

“Informed compliance” is based on the idea that, the trade community needs to be clearly and completely informed of its legal obligations to maximize voluntary compliance with CBP’s laws and regulations. Various topics that Canadian exporters who are acting as the importer of record may find helpful can be found on CBP’s [Informed Compliance Publications](#) page.

### 4. Do I need a licensed U.S. customs broker? How do I find one that is right for my business?

There is no legal requirement for you to hire a licensed U.S. customs broker to clear your goods. However, many importers opt to do so for the convenience and to assist with using reasonable care. Customs brokers are licensed by CBP to conduct customs business on behalf of importers. The benefits of using a licensed U.S. customs broker include:

- Brokers stay up to date with all customs regulations and procedures and will be aware of changes well before you are.
- They can prepare all the documentation that Canada Customs and U.S. Customs require.
- Before your goods can clear customs, U.S. regulations require a bond for their value plus any duties. Your broker can arrange this bond for you.
- A broker will clear your goods through customs quickly, sparing you storage costs.

If your goods are being imported via an express delivery/courier service (Fed-Ex, DHL, UPS, etc.), the courier automatically uses licensed U.S. customs brokers to clear your goods on your behalf. Contact the company directly if you have questions regarding costs for this service.

If using a freight forwarder, you may need to find a licensed U.S. customs broker. Customs brokers charge for their services, so you may want to contact a few to discuss rates. To locate a licensed U.S. customs broker, there are several resources available:

- A list of licensed U.S. customs brokers can be found on the [CBP](#) website under the [Ports](#) section by clicking on the state/port of entry you intend to import through.
- The [National Customs Brokers & Forwarders Association of America \(NCBFAA\)](#) has a searchable membership directory that will direct you to the websites and contact information of licensed U.S. customs brokers that are NCBFAA members.
- CBSA offers of [list](#) of customs brokers in Canada and the United States.



**If using a licensed U.S. customs broker, you will need to provide them with power of attorney (POA) to conduct customs transactions under [Customs regulations 19 CFR 141.32](#). See some examples here: [DHL POA](#), [FedEx POA](#), [POA from a broker](#).<sup>3</sup>**

<sup>3</sup> Note that CBP recommends that licensed U.S. customs brokers [validate the Power of Attorney \(POA\)](#) as part of their “reasonable care” in conducting customs business. As such, the broker may run a credit check, undertake denied party screening, and/or request information on the company and the person providing the POA, such as the importer’s name, importer number, address, phone, and website, as well as grantor’s unexpired government issued photo identification (driver’s license, passport, etc.).





If you choose to file your own customs entries, please read CBP's publication "[Importing into the United States](#)" for an overview of what is involved.



It is the responsibility of the IOR to comply with CBP laws and regulations. Under CBP's "[Informed Compliance Guide for Reasonable Care](#)", CBP suggests consulting customs experts, such as a licensed U.S. customs broker, customs consultant or customs lawyer to enhance ability for informed compliance and undertake reasonable care. CBP's [Informed Compliance Publications](#) page is another helpful resource.

## E. Understand Regulatory Requirements

### 1. Is my product subject to Canadian export controls? How do I know?

Check Canada's [Export Control List](#) to see if your product is subject to export controls. [CBSA's Export Guide](#) notes a permit, certificate or license issued by the appropriate Canadian government department is required if exporting restricted goods from Canada to the United States (including Puerto Rico and the U.S. Virgin Islands).

### 2. How do I monitor if my product has been recalled in the United States?

The U.S. Consumer Product Safety Commission, U.S. Food and Drug Administration, and U.S. Food Safety and Inspection Services at USDA and the U.S. Department of Health and Human Services all offer recall notification alerts and resources for the products they regulate.



#### CPSC, FDA, USDA, & DHHS Recall Lists & Alerts

- [CPSC recall list](#)
- [FDA recall alerts](#)
- [USDA FSIS recalls and public health alerts](#)
- [HHS FoodSafety.gov recall and outbreak alerts](#)

### 3. Where can I find information on regulatory requirements for my product such as standards, testing, packaging, safety, etc. prior to shipping to the United States?

- Different U.S. agencies oversee regulatory requirements including standards, testing, packaging, labeling, etc. To ensure product compliance, Canadian exporters/sellers are recommended to review the U.S. standards on these products prior to export via [National Institute of Standard and Technology](#), as well as other agencies in charge of importation of certain products. CBP has a list of [Partner Government Agency \(PGA\) Import Guides](#) on its website. See list below for more information for key PGAs directly.

#### [Consumer Product Safety Commission \(CPSC\)](#)

The Consumer Product Safety Commission (CPSC) protects the public from unreasonable risks of serious injury or death from thousands of types of consumer products. The CPSC site (available in English and Spanish) includes an easy to use [database of regulated products](#) and tools to identify [mandatory and voluntary standards](#). The following are helpful links to begin your product review:

- [CPSC's Regulatory Robot](#)
- [CPSC's Product Database](#)
- [CPSC Testing](#)





### [Food and Drug Administration \(FDA\)](#)

The Food and Drug Administration is responsible for protecting the public health by ensuring the safety, efficacy, and security of human and veterinary drugs, biological products, and medical devices. FDA's [Recognized Consensus Standards database](#) includes all national and international standards recognized by FDA.

### [U.S. Department of Agriculture \(USDA\)](#)

- **Animal and Plant Health Inspection Service (APHIS)**  
APHIS makes sure that all imported agricultural products shipped to the United States from abroad meet the Agency's entry requirements to exclude pests and diseases of agriculture. See [APHIS Imports & Exports page](#) for more information.
- **Food and Security Inspection Service (FSIS)**  
FSIS verifies the safety of imported meat, poultry and egg products to ensure consumer safety. See [FSIS import guidance](#) for more information.

### [Federal Trade Commission \(FTC\)](#)

The FTC protects consumers and competition by preventing anticompetitive, deceptive, and unfair business practices through law enforcement. FTC enforces labelling and advertising rules on certain products in specific industries. See [FTC's advice for selected industries](#) for more information.

### [Federal Communications Commission \(FCC\)](#)

The FCC is the federal agency responsible for implementing and enforcing America's communications law and regulations. It regulates the importation of electronic devices that are equipped with radio frequency or other forms communication transmissions. It also provides [guidance](#) to help businesses distinguish the scope of regulated products.

### [Bureau of Alcohol, Tobacco, Firearms, and Explosives \(ATF\)](#)

The ATF regulates the sale, possession, and transportation of alcohol, tobacco, firearms, ammunition, and explosives via licensing. For more information, please see ATF's [Q&A related to import & export](#) by category of products.

### [Alcohol and Tobacco Tax and Trade Bureau \(TTB\)](#)

The TTB is responsible for enforcing the laws regulating alcohol and tobacco importation, product labeling, and advertising. It also enforces the laws relating to the collection of alcohol, tobacco, and firearms and ammunition excises taxes, as well as the labeling, advertising and marketing of alcohol beverages. See [TTB Wholesaler/Importer/Exporter resource page](#) for more information.

### [Environmental Protection Agency \(EPA\)](#)

The EPA enforces environmental laws in the United States. It provides an [introduction page](#) for EPA requirements for imports. Via its [Border Center](#), the EPA also provides information to help comply with environmental laws regulating the import of environmentally sensitive products, materials, and wastes into the United States.





**Office of Textiles and Apparel (OTEXA), International Trade Administration**

OTEXA supervises the implementation of certain textile and apparel provisions of Free Trade Agreements and preference programs and coordinates efforts to combat illegal textile and apparel transshipment. For more information, see [OTEXA's website](#) on importing into the United States.

The table below gives an overview of those agencies that have oversight by various consumer and food products. *Please note, this list is illustrative and does not necessarily include all products or all agencies involved.*

Products	Key U.S. Regulatory Agencies			
	CPSC	FDA	USDA: APHIS/FSIS	Other Agencies
Alcohol				ATF, TTB
Apparel & Textiles	x			OTEXA, FTC
Appliances				FTC, FCC
Baby / Infant products (e.g., cribs, pacifiers, rattles, sleepwear)	x	x		
Bicycles	x			
Children's products	x			
Cosmetics		x	x	EPA
Dietary supplements		x		
Drugs/medicine		x		
Electronic products	x	x		FTC, FCC
Fireworks	x			ATF
Food		x	x	
Furniture	x			
Hair dryers	x			FTC
Jewelry	x			FTC
Lawnmowers	x			FCC
Medical devices		x		FCC
Pet food		x	x	
Radiation-emitting electronic products		x		FCC
Rugs/carpets	x			
Seasonal and decorative lighting products	x			FCC
Stuffed animals	x			
Tobacco		x		FTC, ATF, TTB
Toys	x			

Requirements and responsible agencies may vary depending on detailed scope and specific characteristics of products. See [Section III.F](#) below for additional information.





## F. Comply with Labeling and Marking Requirements

### 1. Is English required on the label of products sold in the U.S.? Can other languages be included on the label?

English is required on product labels. In addition to English, foreign language labeling may be marketed anywhere in the United States and its territories.

### 2. Canada uses metric system while the United States uses U.S. customary units (e.g., inch and pound). Which system should I use on my labels – metric, U.S. customary units, or both?

The United States has not yet fully adopted the metric system but requires metric units as well as U.S. customary units on most products sold in the United States. If possible, it is recommended that both metric and U.S. customary units be used on labels where permitted.

Depending on the product, there are different regulations related to units of measure. The [Fair Packaging and Labeling Act](#) (FPLA) and [Uniform Packaging and Labeling Regulations](#) (UPLR) outline the requirements and product scope. See [Compliance FAQs: Packaging and Labeling in the U.S.](#) compiled by the National Institute of Standards and Technology for more information.

Also, it is important to note that while most food products must have metric units, meat, poultry, and catfish regulated by USDA are not required to be labeled with metric units.

### 3. What country of origin markings are required for imported goods?

Every imported article must be marked in a conspicuous place as legibly, indelibly, and permanently as possible to indicate to the ultimate purchaser in the United States the English name of the country of origin of the article at the time of importation.

### 4. Beyond the basic labeling requirements, where can I find additional information such as claims and markings required on my specific product such as:

- **Alcoholic beverages:** [Importing Bottled Alcohol Beverages into the United States](#)
- **Cosmetics:** [FDA's Cosmetic Import FAQ](#)
- **Food:** Food labeling is required for most prepared foods, such as breads, cereals, canned and frozen foods, snacks, desserts, drinks, etc. Nutrition labeling for raw produce (fruits and vegetables) and fish is voluntary. FDA refers to these products as "conventional" foods.  
[FDA Food Labeling and Nutrition](#)  
[FDA Manual of Policies and Procedures](#)  
[FSIS Compliance Guidance for Label Approval](#)
- **Dietary supplements:** [FDA Dietary Supplements](#), considered a special category of products that comes under the general umbrella of foods, but has separate labeling requirements.
- **Pet food:** [FDA's Pet Food Labels](#)



For more information on labelling, consult "[Exporting to the United States – A Guide for Canadian Businesses](#)".





## G. Prepare Required Documentation and Certifications

### 1. What information and documents do I need to provide with my shipment?

The following documents should be included with your shipments:

- Commercial invoice. See the [minimum information](#) required by CBP on the invoice as well as further details on [invoice contents](#). Depending on the product, CBP may require [additional information](#) on the invoice.
- Packing list
- Bill of lading or airway bill
- Certification of origin noted on the commercial invoice or other documentation. See [Question 4](#) below for information on certification of origin requirements.
- If arriving by ocean carrier, an Importer Security Filing is required to be submitted by the importer of record. See [Section II.A](#) for information on ISF filing.



CBP requires all information be provided in English and that all prices in foreign currency (including CAD) must also be converted to U.S. dollars (USD) on invoices and other entry documents.

### 2. What forms are required to clear U.S. Customs? Who fills them out?

U.S. CBP may require several forms, such as:

- [Form 7523: Entry and Manifest of Merchandise Free of Duty, Carriers Certificate and Release](#), used for informal entries valued >\$800 USD and <= \$,2500 USD (low-value shipments).
- [Form 3461: Entry/Special Delivery](#), the first document to be submitted to CBP for formal entries. This form is intended to speed release of your goods. Customs signs off on your shipment, either releasing it or designating it for exam.
- [Form 7501: Entry Summary](#), required for formal entries, is used to calculate duties and provide detailed information regarding the imported product.

These forms may be completed and submitted electronically by an express courier service (such as FedEx, UPS, DHL, etc.), customs broker or freight forwarder (such as with information provided by the seller/exporter).

If acting as the “importer of record”, Canadian exporters may fill out customs forms. An IOR requires an importer number. Canadian exporters that will be acting as the IOR may request a CBP-assigned importer number by completing [CBP Form 5106](#).

Given the complexity of completing a [formal entry](#) (shipments valued over \$2,500 USD), CBP suggests hiring a licensed U.S. Customs Broker to help fill out appropriate customs forms and clear goods.

### 3. Are there recordkeeping requirements I should be aware of?

Canadian exporters that are also acting as the importer of record should be aware of recordkeeping requirements by CBP. IORs should keep the following information for at least 5 years from the date of entry in hard copy or electronic version to share with CBP upon request:

- any importation, such as declaration or entry;





- transportation or storage of merchandise carried or held under bond into or from the U.S. customs territory;
- verification of origin made under CUSMA/USMCA certification of origin (See [Section II.H. question 6 below](#));
- collection and payment of fees and taxes to CBP;
- any other records related to the clearance of goods.

Please see CBP's "[Informed Compliance Guide on Recordkeeping](#)" for more information.

#### 4. Are there instances in which I can avoid customs forms in shipping my product to U.S.?

Customs forms are not required for de minimis shipments (also referred to as "Section 321 clearance") so long as the shipments are:

- valued at \$800 USD or less,
- not subject to a quota,
- not subject to anti-dumping or countervailing duties, and
- not subject to partner government agency (PGA) requirements.

Customs forms (as described above and noted in the table in [Section I.H](#)) may be required for informal entries and formal entries.

An informal entry (which does not require a posting of a customs bond and is liquidated at the time of release) is permitted for shipments that are:

- valued below \$2,500 USD,
- not subject to a quota, and/or
- not subject to antidumping or countervailing duties):

A formal entry is required for shipments that are:

- valued \$2,500 USD or more,
- subject to a quota, and/or
- subject to antidumping or countervailing duties



**Because filing a formal entry is so complicated, CBP suggests hiring a licensed U.S. customs broker to help fill out appropriate customs forms and clear your goods.**

#### 5. Under NAFTA, I needed to submit a NAFTA certificate of origin for duty-free entry (0% tariff) into the United States. Do I need a certificate of origin under CUSMA/USMCA?

NAFTA certificates of origin are no longer accepted by CBP.<sup>4</sup> Under CUSMA/USMCA, a new origin certification process replaces the former NAFTA certificate of origin. For shipments valued:

- **\$800 USD or less** (known as de minimis shipments), no certification is required.
- **over \$800 USD to \$2,500 USD** (known as low-value shipments), a written representation certifying that the good qualifies as a CUSMA/USMCA originating good must be provided with the shipment. For example, "*I hereby certify that the good covered by this shipment qualifies as an originating good for the purposes of preferential tariff treatment under the USMCA.*"

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<sup>4</sup> Under the now-defunct NAFTA, CBP required submission of CBP Form 434, also known as the "NAFTA Certificate of Origin". This form, while still available on CBP's website, is no longer accepted by CBP.





- **over \$2,500 USD** (which is the value threshold for filing a formal entry with CBP), a certification of origin outlining nine specific data elements is required to claim CUSMA/USMCA duty-free preference (0% tariff). Nine minimum data elements are required:
  - (1-4) information (name, address, e-mail address and telephone number, if known) about the certifier, exporter, producer, and importer of the good;
  - (5) description of the good
  - (6) tariff code of the good (at least to the 6-digit level);
  - (7) origin criteria under which the good qualifies;
  - (8) blanket period up to 1 year (if the certification covers multiple shipments); and
  - (9) authorized signature and date.



Although a standardized certificate is not required, some express delivery services (such as [FedEx](#), [UPS](#), etc.) and other service providers may provide a template for certification of origin.

For formal entries, a blanket certification, which covers all shipments of goods confirmed to qualify for preferential treatment under the CUSMA/USMCA rules of origin up to 1 year, is allowed and may help reduce paperwork and time.



In all cases, it is your responsibility to maintain all necessary origin documentation verifying your product qualifies for duty-free (0% tariff) under CUSMA/USMCA.

## 6. Who can certify CUSMA/USMCA origin?

The CUSMA/USMCA certification of origin may be completed by the exporter, producer, or importer of the goods and may be placed on an invoice or any other document. The certification of origin may also be completed, signed and submitted electronically by an express delivery service (like UPS, DHL, FedEx, etc.) or licensed U.S. customs broker.

## 7. What other documentation, certificates, or information is required for me to ship with my product (such as food products, cosmetics, etc.)

**For many consumer products:** A manufacturer or importer must certify in writing that its general use (i.e., non-children's product) consumer product complies with all applicable consumer product safety rules or similar rules, bans, standards, or regulations under any law enforced by the Consumer Product Safety Commission for that product. The CPSC has provided a [model General Certificate of Conformity](#) for use by manufacturers and importers as an example or form.<sup>5</sup> The certificate must accompany the product shipment and be furnished to distributors and retailers, and, upon request, to the CPSC and to CBP.

**For food, cosmetics, medical drugs, and medical devices:** The FDA requires products imported into the United States have an [FDA product code](#) that describes a specific product and contains a combination of five to seven numbers and letters. The product code submitted with each FDA line item should match the actual product name and/or invoice description of the product. See example on the next page.

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<sup>5</sup> CPSC certificate requirements are listed in [16 CFR 1110.11](#) and captured in the CPSC's [model General Certificate of Conformity](#). The CPSC's [Regulatory Robot](#) helps provide more information on regulatory requirements.







### Example of Product Code for Food

Product: Canned Tomato Soup (Concentrated)

Product Code: 38BEE27

Structure	Industry	Class	Subclass	Process Identification Code (PIC)	Product
<b>Format</b>	Number	Letter	Letter or Hyphen (-)	Letter or Hyphen (-)	Letter or Number
<b>Sample</b>	38	B	E	E	27
<b>Meaning</b>	Soup	Soup, Conc	Metal	Commercially Sterile	Tomato Soup, Concentrated

**For agricultural products (animal products and plant products):** The USDA’s Animal Plant Health and Inspection Service (APHIS) ensures all imported agricultural products shipped to the United States from abroad meet the entry requirements to exclude pests and diseases of agriculture. [APHIS Manuals](#) help provide specific instances in which additional certificates may be required for animal or plant products.

#### 8. Are there electronic ways for me to connect with CBP and PGAs in the United States?

Canadian exporters that are also acting as the importer of record may register to access CBP’s [Automated Commercial Environment \(ACE\)](#). ACE is the system through which the trade community reports imports and exports and the government determines admissibility. CBP has numerous guides and helpful tips related to ACE on its website, including [How to Get Started](#).

- The [ACE Secure Data Portal](#) is a free, web-based access point designed to connect CBP, trade partners and Partner Government Agencies. The web-based portal allows for some interaction with CBP and PGAs as well as access to your shipment data.
- For more sophisticated importers, ACE via [Electronic Data Interchange \(EDI\)](#) interface may be more appropriate. EDI is the communication framework that provides standards for exchanging data via any electronic means. If using a licensed U.S. customs broker, they will have the most sophisticated access, using ACE via EDI interface.
- See a [comparison of activities](#) done via ACE portal and EDI interface.

## H. Know About Tariff Codes, Tariff Rates, Taxes & Fees

### Tariff Codes

#### 1. What is an HS code? Why do I need to know the HS code for my product?

The Harmonized System (HS) is the international “language” of trade. An HS code is a six-digit standard number used by Customs officials around the world – including in Canada and the United States -- to classify products moving across national borders and assess tariff and tax rates on imports.

An HS code is also known as “tariff code”, “tariff classification code” or “tariff classification”. The difference is that at the six-digit level, the HS code may only describe a broad product category, whereas a tariff code may have up to 10 digits. The more digits in a tariff code, the more specific the product it identifies. See example on the next page for a rubber chew toy for dogs.





40 - RUBBER AND ARTICLES THEREOF

40.16 - Other articles of vulcanized rubber other than hard rubber:

**4016.99 - Other: [This is the 6-digit HS Code]**

4016.99.03.00 – Containers of a kind used for the packing, transporting or marketing of merchandise

4016.99.05.00 - Household articles not elsewhere specified or included

4016.99.10.00 - Handles and knobs

4016.99.15.00 - Caps, lids, seals, stoppers and other closures

**4016.99.20.00 - Toys for pets [This is the 10-digit tariff code for import into the United States]**

**2. Where can I find HS codes for imports into the United States and how do I know which HS code describes my product?**

There are two key government resources – one in Canada and one in the United States -- to help Canadian companies determine the U.S. tariff code for their products:

- The [Canada Tariff Finder](#), developed by the Business Development Bank of Canada (BDC), Export Development Canada and the Canadian Trade Commissioner Service, allows users to search by keyword or HS code.
- The [Harmonized Tariff Schedule of the United States \(HTSUS\) search engine](#), available through the U.S. International Trade Commission, the U.S. agency that maintains and publishes the HTSUS, allows users to search by keyword, HS code or by downloading specific chapters of the HTSUS.

The table below provides some examples of U.S. tariff codes for different products.

Product	U.S. Tariff Code	Notes
Cheddar Cheese	0406.10.24 or 0406.10.28	Tariff rate quota (TRQ) in place. Tariff code depends on whether in-quota or over-quota. Different cheeses fall under different subheadings and tariff codes. See <a href="#">Question 4</a> for additional information on TRQs.
100% pure maple syrup	1702.20.40	
Fruit and nut bar	2008.97.xx	Further classified by mixture composition
Fruit and nut bar dipped in chocolate	1806.32.90	Adding chocolate changes the classification from a fruit and nut bar to a chocolate bar.
Sparkling wine	2204.10.00	
Mascara (eye make-up preparations)	3304.20.00	
Perfume not containing alcohol, not of floral waters	3303.00.20	
Pet chew toy made of rubber	4016.99.20	
Pet chew toy made of cloth	6307.90.75	
Rope necklace made of gold	7113.19.21	
Baby toy	9503.00.00	





## U.S. Tariff Rates

### 1. What is a tariff rate and where do I find the U.S. tariff rate applied on my product?

Tariff rates, also known as tariffs or duties, applied on imported goods into the United States from most trading partners average less than 5%. Under the Canada-U.S.-Mexico Agreement (CUSMA)<sup>6</sup>, which replaced the North American Free Trade Agreement (NAFTA) on 1 July 2020, nearly all Canadian-origin products are **duty-free (0% tariff)** into the United States. One notable exception is cheese, which may be subject to a tariff-rate quota (TRQ). See [question 4](#) below for more information on TRQs in place under CUSMA/USMCA.

To find the U.S. tariff rate for your product, use the [Canada Tariff Finder](#). In addition to providing the tariff code, the tool provides both the standard tariff rate (known as “most favored nation” or MFN rate) as well as the preferential tariff rate under CUSMA/USMCA.

### 2. With CUSMA/USMCA in place, I thought all U.S. tariffs were eliminated (0% tariff) for Canadian products. Why do I need to know about tariff rates?

To receive duty-free treatment (0% tariff), goods imported into the United States from Canada must meet the CUSMA/USMCA rules of origin, which are the criteria to benefit from the lower tariff. Goods imported from Canada that do not meet the rules of origin are considered “non-originating” and you may be required to pay the U.S. MFN tariff rate upon entry of your goods. See [question 6](#) below for more information on CUSMA/USMCA rules of origin.

### 3. My products are not high-value goods. Can I avoid any/all U.S. tariffs for low-value shipments? If so, what is the value threshold and the benefits?

You may avoid paying any U.S. tariffs for goods into the United States if the value of your shipment does not exceed the low-value threshold, also known as the “*de minimis* value”. In the United States, the low-value/*de minimis* threshold is an aggregate fair retail value in the country of shipment of not more than USD \$800 imported by one person on one day.

Note, there are certain exceptions to the low-value shipment threshold. See this [chart](#) for more information on exceptions to the low-value shipment threshold.



**Even if your products are duty-free under CUSMA/USMCA and/or because they are considered low-value shipments, you will still need to know your tariff code.**

### 4. Are there cases in which U.S. tariffs are not duty-free (0% tariff) under CUSMA/USMCA and higher tariff rates may be applied on my product?

While the majority of Canadian products will enter the United States duty-free (0% tariff), there are some situations in which your product may not benefit from duty-free access into the United States:

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<sup>6</sup> In the United States, the CUSMA is called the U.S.-Mexico-Canada Agreement (USMCA). We will use both acronyms throughout the Guide so that Canadian exporters are familiar with the agreement as referenced by CBP and most U.S. customers.





- 1) Your shipment is valued over \$800 USD (which is above the “de minimis” value threshold) **and** is **not** considered Canadian-origin under the CUSMA/USMCA rules of origin. See [question 6](#) below for more information on CUSMA/USMCA rules of origin.
- 2) Your product is subject to a U.S. tariff rate quota (TRQ) which allows for a lower tariff rate (“in-quota rate”) on imports up to a specified quantity (“quota amount”) and a higher tariff rate (“over-quota rate”) on imports that exceed the quota amount. The CUSMA/USMCA provides a [list](#) of goods that face a TRQ.<sup>7</sup>

**5. On what value/price will U.S. CBP assess tariffs *if* a product does not qualify for duty-free entry (0% tariff) into the United States? For instance, my shipment does not fall under the de minimis-value shipment threshold of \$800 USD and my product is not considered a Canadian-origin product.**

CBP imposes tariffs on the declared customs value, which is included on the commercial invoice. The declared customs value should be *the price the buyer in the United States paid for the goods*, **not** the amount the goods will be sold for in the United States.

Any duty will be assessed on the price paid for the goods (referred to as “*ad valorem* rate” such as 5%) unless the basis for the duty is some other measure, such as quantity or volume (referred to as “specific rate” such as 1.3 cents per kilogram).



**Costs that should be included in the declared customs value:** Any money paid for selling commissions, assists, royalties, production costs, packing, proceeds and these items should be noted on the commercial invoice. Failure to include the above is undervaluing the goods and may result in penalties.

**Exclusions from the declared customs value:** For goods entering the United States, you do not have to include the cost of freight and insurance in the declared customs value as the U.S. applies duties on the price paid or payable on an *FOB foreign port basis*. See [Section II.A](#) for more information on *Incoterms*.

**6. What are “rules of origin” and how do they relate to tariffs and shipping my product to the U.S.?**

Rules of origin are the criteria needed to determine the national source of a product. They are important because duties often depend on the source of the good and its inputs.

Under the [CUSMA/USMCA](#), rules of origin are used to determine whether U.S. imports from Canada are eligible for duty-free access even though they may contain inputs, materials, components that are not from the CUSMA/USMCA countries of Canada, United States and/or Mexico. Such inputs are considered “non-originating”. See summary of types of CUSMA/USMCA rules of origin in the chart below:

Rules of Origin (ROO) Key Terms	
Type of Rule of Origin	Definition
Wholly obtained or Produced	A good is <a href="#">wholly obtained</a> if produced entirely in the territory of one or more of CUSMA/USMCA countries.

<sup>7</sup> The U.S. Trade Representative (USTR) publishes quota limits on certain products from all countries and/or specific countries. The U.S. applies quotas on imports of some of the following products from Canada: cheeses, ice cream, sugar syrups, animal feeds, cotton. Quota volume, in-quota and above-quota tariff rates can be found in the [HTSUS’ Chapter Notes](#).





Produced exclusively from originating materials	A good is produced exclusively from originating materials if some of the material was obtained outside of CUSMA/USMCA parties, and was made originating by satisfying either a tariff shift or a regional value content.
Tariff shift (a change in tariff classification rule)	Tariff shift <a href="#">shows</a> that components not made in a CUSMA country have been sufficiently transformed in Canada to allow them to qualify for a preferential tariff under the FTA. The amount of non-FTA components does not matter.
A regional value content requirement (percent-based rule)	Regional value content (RVC) rules require that a good includes a certain percentage of content from countries in the FTA. Please see Trade.gov's <a href="#">Regional Value Content page</a> for more information.



If your shipment is valued at more than \$800 USD, you should be aware of the [rules of origin under the CUSMA/USMCA](#) and determine whether your product meets the ROO and therefore, is eligible for duty-free entry (0% tariff) into the United States.

Your licensed U.S. customs broker may be able to help in reviewing ROOs to determine CUSMA/USMCA eligibility.

### 7. What are antidumping & countervailing duties (AD/CVD)? How do I know if my products are subject to AD/CVD duties in the United States?

Antidumping (AD) occurs when a foreign manufacturer sells goods in the United States at less than fair value, causing injury to U.S. industry. AD cases are company specific; the duty is calculated to bridge the gap back to a fair market value.

Countervailing duties (CVD) cases are established when a foreign government provides assistance and subsidies, such as tax breaks, to manufacturers that export goods to the United States, enabling the manufacturers to sell the goods cheaper than domestic manufacturers. CVD cases are country-specific and the duties are calculated to duplicate the value of the subsidy.

The scope of Canadian products currently subject to AD/CVD duties in the United States is quite small and likely does not impact SMEs selling via e-commerce channels. Click [here](#) to see the full list of products subject to AD/CVD duties by country.



If a Canadian company sources goods from a third country (such as China) that are subject to U.S. AD/CVD duties and then exports the goods to the United States, those products remain subject to AD/CVD duties upon import into the United States. Penalties may be applied by CBP if it determines such import was an attempt to circumvent payment of required duties (including AD/CVD duties) by falsifying the actual country of origin.

### U.S. Taxes and Fees

#### 8. Are my products subject to federal or state taxes in the United States? If so, what are my responsibilities?

##### Federal taxes

There is no federal sales tax in the United States.

U.S. CBP may collect a federal excise tax on goods such as alcohol or tobacco. The Internal Revenue Service establishes the amount of this tax and CBP collects it on its behalf.







State and local taxes:

CBP does not collect taxes on behalf of any U.S. state. Sales taxes vary by state and locality, and there is no central U.S. government source that lists all U.S. state sales tax rates. One non-governmental resource on current U.S. sales taxes can be found [here](#).

Sales of goods from outside a state (whether from another U.S. state or a foreign country like Canada) are generally subject to state sales tax (unless an exemption or exclusion applies). In short, sales tax will/may apply no matter the sales channel. If using a distributor, the distributor is typically responsible for the sales tax, but should be confirmed. In all other cases, the exporter/seller is liable for state taxes.

Different states have economic nexus laws that determine if a company has a connection to or presence within a state, such as having a warehouse presence in the state. The amount owed, if any, is determined on a state-by-state basis and is calculated on a threshold for total revenue or number of transactions in that state. For example, Kentucky considers vendors who make more than \$100,000 in sales annually in the state or more than 200 transactions in the state in the previous or current calendar year to have economic nexus. This non-governmental [resource](#) provides a good overview of these state-by-state thresholds.



**Online marketplaces such as (Amazon/FBA, Walmart Marketplace, Shopify, etc.) may collect and/or pay the state or local sales taxes on behalf of the exporter/seller. Check the tax policies of your online marketplace as they may differ depending on the marketplace provider and the level of service you have enrolled in to sell to customers in the United States.**



**While tax guides are helpful, exporter/sellers are advised to obtain legal or tax advice to ensure compliance with sales taxes.**

Canada's GST/HST taxes:

According to [Revenue Canada's GST/HST Exports section](#), the rate of tax to charge for a supply is determined by the place of supply. If your supply is considered an export, it could be a zero-rated supply (a taxable supply that is subject to a GST/HST rate of 0%). To know if your supply is eligible for zero-rating, see GST/HST Info Sheet GI-034, [Exports of Intangible Personal Property](#) and [GST Memoranda series chapter 4-5-1 Exports – Determining Residence Status](#).

**9. Are there any other fees that U.S. CBP may apply on my product?**

CBP applies a Merchandise Processing Fee (MPF) on imported goods. Goods that originate in Canada and qualify for duty-free entry (0% tariff) under CUSMA/USMCA are exempt from MPF. The CUSMA/USMCA preference must be claimed to receive the MPF exemption. CBP may refund MPFs if CUSMA/USMCA is claimed after importation (called a USMCA 520(d) claim).<sup>8</sup>

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<sup>8</sup> Post-entry claims such as USMCA 520(d) claim can be filed within one year from the date of importation. There is no specific form for requesting a post-importation refund. This can be done through your licensed U.S. customs broker or by contacting the port of entry for assistance.





CBP applies a Harbor Maintenance Fee for goods arriving by water. HMF must be paid on goods imported to ports on shipments above \$800 USD low-value shipment if the product does not qualify for duty-free treatment under CUSMA/USMCA. A list of ports where HMF must be paid can be found [here](#).



A summary of the key thresholds and requirements for duties, fees and documentation can be found beginning on the next page.

Requirement	Value of the Shipment		
	<= \$800 USD Also known as “de minimis” shipments	> \$800 <= \$2500 USD Also known as “low-value” shipments	> \$2,500 USD Also known as “formal entry”
Duties	No duties applied so long as the aggregate fair retail value (total value) of goods shipped from Canada imported by “one person on one day” is \$800 USD or less. <sup>9</sup>	U.S. duties may apply.	U.S. duties may apply.
		Shipments are exempt from U.S. duties if rules-of-origin are met under CUSMA/USMCA	
Merchandise Processing Fee (MPF)	No MPF applied	Set fee: \$2, \$6 or \$9 USD per shipment.	0.3464% of shipment value: minimum of \$27.23 USD, maximum of \$528.33 USD
		Shipments are exempt from MPF if rules-of-origin are met under CUSMA/USMCA	
Harbor Maintenance Fee (HMF) for goods entering via water	Depends. Typically, de minimis shipments do not come in via ocean.	0.125% of shipment value applied on shipments arriving at ocean ports.	
Entry type and additional details	De minimis entry (also known as “Section 321 clearance”)	Informal entry	Formal entry
	Goods subject to partner government agency (PGA) regulations, quotas or antidumping/ countervailing duties do not qualify for de minimis entry.	Goods subject to PGA regulations will require a single informal entry.	Formal entry also includes shipments in the lower value ranges that do not qualify as informal entry such as goods subject to AD/CVD or quotas.

<sup>9</sup> Foreign sellers as well as fulfillment centers and domestic warehouses are considered by CBP as the “one person” for any goods that have not been sold to a specific consumer at the time of importation into the United States when calculating whether a good qualifies for duty-exemption for *de minimis* shipments.





Requirement	Value of the Shipment		
	<= \$800 USD Also known as “de minimis” shipments	> \$800 <= \$2500 USD Also known as “low-value” shipments	> \$2,500 USD Also known as “formal entry”
Entry form	None required. Following information must be provided: 1) Specific description of the merchandise; 2) Quantity; 3) Shipping weight; 4) Value; 5) Country of origin; 6) Shipper name and address; and 7) Ultimate consignee name and address	<a href="#">CBP Form 7523</a>  CBP may also require: <a href="#">CBP Form 3461</a> if via express delivery service  CBP Form 3419 if via USPS (prepared by CBP if duties required)	<a href="#">CBP Form 3461</a>  <a href="#">CBP Form 7501</a>
<b>Party responsible for payment of tariff, taxes and fees for shipments:</b>			
– Direct-to-consumer	No duties or fees applied so long as the aggregate fair retail value (total value) of goods shipped from Canada imported by “one person on one day” is USD \$800 or less. (See note for Duties above.)	Usually exporter factors any tariff, taxes and fees into price for direct-to-consumer shipments. If not, U.S. customer may receive notice of duties to paid from CBP prior to delivery of goods.	
– Destined for online fulfillment centers like Amazon or Shopify		Online marketplaces like Amazon, Shopify, Walmart Marketplace, etc. require that the seller/exporter acts as the importer of record and pay any/all tariffs, excise taxes and fees, if applicable. In Incoterms, this is known as Delivered Duties Paid “DDP”.  Exporter/seller is liable for all state sales taxes, if applicable, and should consult the tax policies of their online marketplace provider to determine whether the online marketplace provider will collect and remit the sales tax on your behalf.	
– Through U.S. distributor		Depends on the trade terms established with your distributor whether the exporter or importer is responsible for paying the taxes, tariffs, and/or fees. The international standard of <a href="#">Incoterms</a> are often used for determining what responsibilities, including whether paying any applicable tariffs, taxes, or fees fall on the exporter.	
Certification of origin requirements for CUSMA/USMCA preferences	Certification of origin is not required	USMCA low-value statement certifying origin on the commercial invoice. <i>See <a href="#">Section I.G</a> for requirements.</i>	Certification of origin with 9 minimum data elements required. <i>See <a href="#">Section I.G</a> for requirements.</i>





## PART II: SENDING PRODUCTS TO THE UNITED STATES

*You have taken steps to plan and prepare your product for export sale to your customers in the United States. Orders are coming in from the U.S. and you are ready to ship. Now what?*

*In this section, we answer questions to help with actually moving your product across the border into the United States. Taking the time to explore various shipping options and considerations of each will help ensure a good fit based on size of product, frequency of shipping, and other costs to factor into selling to a U.S. customer. Specifically, we will cover the following topics:*

- A. *Shipping options and considerations*
- B. *Tackling possible issues at the U.S. border*
- C. *Logistics of customer returns*

### A. Shipping Considerations

#### 1. Is filing an export declaration via Canadian Export Reporting System required for shipping to the United States?

According to [CBSA's Reporting Commercial Exports](#), goods destined for the United States and goods valued at less than \$2,000 CAD that do not require a permit are not required to file an export declaration.<sup>10</sup>

#### 2. What shipment options are available to send products to customers in the United States?

Typically, depending on the ship-from location, Canadian shipments can enter the United States via land (truck/rail/bus), air, inland waterway or ocean. Canadian exporters can arrange their shipments via postal service, express delivery services, or freight forwarders, based on their needs. No matter which you choose, all shipments will require some form of customs documentation. The most common shipping modes between Canada and the U.S. are:

- **Land:**
  - **Truck:** Many trucking companies carry Canadian exports to the United States. Rates depend on whether you are sending a full truckload or less than a truckload.
  - **Bus:** If your product is relatively small and light, bus shipment may be an efficient, cost-effective option.
  - **Rail:** Large bulk shipments are well suited to rail shipping. This method can also involve truck movement to transport the cargo from the rail terminal to your buyer. You get a lower rate for a full carload than you do for a partial carload.
- **Air:** Air shipment is fast with reasonable insurance and warehousing rates.
- **Water:** Shipping large quantities of bulk cargo, such as iron ore, petroleum, stone & cement, bulk agricultural products via inland waterway or ocean. This method is specifically used at the Great Lakes-St. Lawrence River waterway to and from Canada and the U.S. The waterway serves major ocean ports in the U.S., including Chicago, Illinois; Detroit, Michigan; Duluth, Minnesota; Buffalo, New York; Cleveland, Ohio; Pittsburgh, Pennsylvania; Toronto, Ontario, Canada; and Montreal, Quebec, Canada. An Import Security Filing (ISF) will be

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<sup>10</sup> An export declaration is not required for goods destined for the United States. This is different than shipping to other countries. In most cases, Canadian exporters are required to submit an export declaration to CBSA to ship commercial goods from Canada.





required for freight originating from Canada arriving at a U.S. port via inland waterway or ocean.



#### More Information on Shipping Considerations

- [Canada Export Guide to the U.S.](#)
- [Canada's General Export Guide: Information on shippers and shipping](#)
- [Exporting to the U.S. - Packing and shipping your goods](#)
- [Step-by-step guide to shipping outside of Canada: Rates and Best Practices](#)
- [Importer Security Filing and Additional Carrier Requirements](#)
- [CBP source on importer security filing](#): See Question 35.

### 3. Land, air, water – lots of shipping choices. What kind of companies help transport my product to the United States?

To facilitate your shipping across the border, service providers may help ship your products in a streamlined, integrated way with suitable modes of entry. For example,

- **Mail/Postal service:** For small shipments that comply with Canada Post's size, weight and content regulations, mail can be a cost-effective delivery method. All mail shipments to the U.S. are diverted to U.S. Customs for checking and for assessment of duty where applicable.
- **Border-shipping service:** a number of cross-border carriers help ship goods from Canada to the United States at U.S. domestic postal rates. These carriers drop your products off across the border at a U.S. postal facility. However, this only applies to orders under \$800 and the service may be restricted to U.S.-border regions. See [Question 5](#) below on mailing the package by driving into the U.S.
- **Express delivery/express courier services:** Express delivery services, such as FedEx, DHL, and UPS, are often used for sending smaller packages and are becoming more reliable than postal service given recent slowdowns across the border within the U.S. Postal Service. They typically use their own equipment and staff, as well as offer customs clearance services.



**If using an express service delivery company, ask if you can consolidate multiple shipments (e.g., to different customers) as a single entry for customs purposes, so any brokerage fees are incurred only once instead of multiple times. After clearing customs, the packages travel onward to their individual buyers.**

- **Inland waterway logistics services:** If you are a Canadian exporter based in the Great Lakes region, waterway logistics may be an option to send your products to major U.S. ports.
- **Freight forwarder:** For cargo and larger shipments, a freight forwarder may be more cost effective. Freight forwarders do not actually move your freight. They act as an intermediary between an exporter and various shipping services such as trucking, and moving goods by rail, expedited shipping by air freight, or ocean shipping on cargo ships. They are known for handling logistics and often have extensive knowledge on documentation requirements, regulations, transportation costs and banking practices. A forwarder can provide quotations on insurance, freight and other shipping services. Forwarders normally offer these services for a stated fee plus documentation charges, which should be factored into the price you charge for your product.







Forwarders that specialize in moving goods to the United States and many express delivery services will be familiar with U.S. import regulations and documentation requirements.



COVID-19 may cause delay to southbound shipments.

#### 4. If my products enter the United States via Great Lakes-St. Lawrence inland waterway, what do I need to know about Import Security Filing (ISF)? What information is required?

The Import Security Filing (ISF), which is also commonly known as 10+2, is required to be submitted to U.S. Customs and Border Protection (CBP) no later than 24 hours prior to the cargo being loaded on a vessel destined for the United States via ocean or inland water way (e.g., the Great Lakes). CBP may issue liquidated damages of \$5,000 USD per violation for the submission of an inaccurate, incomplete or untimely filing.

For goods shipped via ocean or inland waterway, importers (or their agent) must provide certain data elements no later than 24 hours before the cargo is laden aboard a vessel destined to the United States which include:

- Seller
- Buyer
- Importer of record number / FTZ applicant identification number
- Consignee number(s)
- Manufacturer (or supplier)\*
- Ship to party \*
- Country of origin \*
- Commodity Harmonized Tariff Schedule

Two additional data elements must be submitted as early as possible, no later than 24 hours prior to the ship's arrival at a U.S. port. These data elements are:

- Container stuffing location; and
- Consolidator

#### 5. Can I drive into the United States and mail a package?

Yes, you may bring a package to mail in the United States. Standard import rules, regulations, and duty rates apply. Questions about specific imports can be directed to the port where you plan to enter. A list of border crossings can be found [here](#).

Bringing in commercial merchandise to mail within the United States requires a user fee or an annual [user fee decal](#).



CBP has the authority to open all packages and may assess duty. It is recommended that you do not seal packages as they are subject to inspection.



Due to COVID-19 travel restrictions, Canadian exporters may not be able to drive into the U.S. Please check [Canada's Global Travel Advisories](#) and [U.S. CBP's COVID-19 Announcements](#) for the latest updates.





**6. Are there any specific considerations I should be aware of to ship products by air? By land? By ocean freight?**

The considerations such as time and costs may differ depending on the shipping mode you choose. Below is general guidance and rough estimate of each mode of entry, and some drawbacks that you should be aware if you choose these modes to ship from Canada to the United States.

MODE	TRANSIT TIME	CHEAPEST WHEN	DRAWBACKS
<b>Express delivery/courier service</b>	Door to door: 6 to 14 days Premium option: 1 to 2 days	< 50 kg	Courier weight and size restrictions.
<b>Land (truck/rail) freight</b>	Ground: 3 to 10 days Rail: 7 to 10 days	Varies	Unsuitable for long distance and bulky goods. May be subject to weather conditions.
<b>Air freight</b>	Port to port: 2 days Door to door: 8 to 13 days Premium option: 5 to 8 days	> 50 kg < 500 kg	Planes have a longer list of restricted cargo than ships.
<b>Ocean freight</b>	Full container load (FCL) port to port: 11 to 34 days Less than a container load (LCL) port to port: 14 to 37 days Premium option: 18-30 days	> 500 kg	Ships are more prone to delays (bad weather, port congestion, etc.).

**7. Given the size or weight of my shipments, I have opted to use a freight forwarder. What should I look for in using a freight forwarder?**

Ideally, a freight forwarder should satisfy the following criteria:

- Be a member of the Canadian International Freight Forwarders Association (CIFFA). The CIFFA Members Directory can be found at [www.ciffa.com](http://www.ciffa.com)
- Be a member of the International Air Transport Association (IATA).
- Offer a complete line of services such as brokerage, insurance, and packaging, all at competitive rates.
- Have a list of satisfied customers to contact for references.
- Be familiar with your product and with the procedures and requirements for shipping it to the U.S.
- Be large enough to handle your volume of shipping and to provide the scheduling you need.
- Have warehousing facilities.
- Have errors and omissions insurance. This is a form of liability insurance that covers the forwarder against a customer's claims for negligence in clearing and forwarding the customer's goods.





## 8. What are Incoterms and how do they apply to my shipment?

Incoterms® is an abbreviation for International Commercial Terms. They are published by the International Chamber of Commerce (ICC) and are widely used in international commercial transactions.

Incoterms provide a common set of rules to clarify responsibilities of sellers and buyers for the delivery of goods under sales contracts. They apportion transportation costs and responsibilities associated with the delivery of goods between sellers (Canadian exporters) and buyers (customers in the United States) reflect modern-day transportation practices. Incoterms significantly reduce misunderstandings among traders and thereby minimize trade disputes and litigation.

Under the Incoterms 2020 rules, EXW (Ex-Works) puts the maximum risk and responsibility on the buyer. It requires the buyer bear all responsibility, risks and costs associated with transporting goods, unloading goods at the terminal at the named port or place of destination, clearing the goods for import clearance and payment, and transporting goods to the place of destination.

DDP (Delivered Duties Paid) puts the maximum risk and responsibility on the seller. It requires the seller take responsibility for clearing the goods for export, bear all risks and costs associated with delivering the goods, unload goods at the terminal at the named port or place of destination, clear the goods for import clearance and payment, and bring the goods to the place of destination. Risk transfers to the buyer at the destination, so it should be stated clearly and precisely.

There are currently 11 Incoterms in use. For detailed information on each, please refer to [Incoterms rules](#) published by the ICC.



**When deciding whether to take on the full costs and responsibilities for shipping direct to U.S. consumers from Canada, you should also consider the customer perspective. The Incoterm DDP (Delivered Duties Paid) means you as the exporter/seller arranges for all responsibilities, risks and costs to get the product to your customer. This will avoid any additional costs that need to be paid by your U.S. customer, such as cash-on-delivery (COD) from your express delivery service or a bill from CBP for any applicable tariffs, excise taxes or fees.**



**Amazon (FBA) and other online marketplace require DDP for shipments to their fulfillment centers in the United States.**

## 9. Do I need additional insurance to protect my shipments from loss or theft? What does export insurance usually cover?

Prior to export, it is recommended that you consider purchasing shipping insurance to mitigate financial impacts in the event of loss, theft, damage or delay of your shipment to your customer in the United States. Without insurance, you may not be able to recover the full sale price of your goods as a courier/carrier's liability or even a business owner's policy may be limited in losses covered.





Most courier services such as FedEx, DHL, UPS, as well as many freight forwarders, usually offer shipping insurance to help protect products from loss or theft. Coverage is usually calculated at 110% of the CIF (cost, insurance, freight) or CIP (cost and insurance) value.

### 10. Any other costs I should be aware of?

For formal entries (commercial imports on shipments valued at \$2,500 USD or higher), CBP requires a **customs bond** from the importer of record, even if the merchandise being imported is duty-free. (For informal entries, no customs bond is needed.)

A customs bond is a type of surety bond. Surety bonds are similar to insurance policies in that they protect the entity (CBP) that is requiring the bond. There are various types of bonds including Single Entry Bond, Continuous Customs Bond. Some products subject to certain U.S. government agency requirements may require higher bond amounts. The cost depends on the bond value and type. Your licensed U.S. customs broker can assist with setting up a customs bond.

In addition, **demurrage** (sometimes referred to as “storage”) is a charge applied to shipments left in a terminal after the allotted free time (generally 48 hours for shipments arriving by rail or air and 4 days for shipments via ocean.) Charges vary depending on port, and sometimes cannot be avoided due to product still clearing customs or waiting for inland transportation. [UPS provides a helpful overview on demurrage](#) and how to minimize demurrage fees.

## B. Tackling Possible Issues at the U.S. Border

### 1. How long does it take for my product to clear customs in the United States?

Many e-commerce shipments (including low-value and informal entries) clear customs quickly and without delays.

Prior to the pandemic, air freight shipments could typically be cleared in 1 to 3 business days and for ocean freight shipments 3 to 5 days.

CBP enforces a wide range of laws, including health, safety, and intellectual property rights, so other U.S. agencies may also need to inspect packages, which may delay products at ports. This is particularly common for goods subject to Food and Drug Administration (FDA) regulations, such as medicine, medical devices, and food items. If shipments are chosen for inspection by CBP or another agency, typically an additional 5 to 10 days should be added to clearance time.

### 2. What should I do if my shipment is stuck at a U.S. port of entry? Who can I contact?

If your product is delayed, your first action should be to contact whoever shipped your goods to ensure that your shipment is actually stuck in U.S. Customs. Information such as your tracking number will help your shipper locate your package.

If CBP has detained your package for some reason (for example, lack of a proper invoice, bill of sale, or other documentation, a possible trademark violation, or if the package requires a formal entry), CBP will notify you of the reason for detention (in writing) and how you can get it released. First points of inquiry are generally via the [ports of entry](#). Another option is to contact CBP’s [Centers of Excellence and Expertise \(CEEs\)](#).





See contact information below and this [resource](#) for information on CBP’s Centers of Excellence and Expertise, which focus on industry-specific issues by providing tailored support to unique trading environments.

Industry	Email Address
Agriculture & Prepared Products	<a href="mailto:CEE-Agriculture@cbp.dhs.gov">CEE-Agriculture@cbp.dhs.gov</a>
Apparel, Footwear & Textiles	<a href="mailto:CEE-Apparel@cbp.dhs.gov">CEE-Apparel@cbp.dhs.gov</a>
Automotive & Aerospace	<a href="mailto:CEE-Automotive@cbp.dhs.gov">CEE-Automotive@cbp.dhs.gov</a> <a href="mailto:CEE-Aerospace@cbp.dhs.gov">CEE-Aerospace@cbp.dhs.gov</a>
Base Metals	<a href="mailto:CEE-Basemetals@cbp.dhs.gov">CEE-Basemetals@cbp.dhs.gov</a>
Consumer Products & Mass Merchandising	<a href="mailto:CEE-Consumer@cbp.dhs.gov">CEE-Consumer@cbp.dhs.gov</a>
Electronics	<a href="mailto:CEE-Electronics@cbp.dhs.gov">CEE-Electronics@cbp.dhs.gov</a>
Industrial & Manufacturing Materials	<a href="mailto:CEE-IndustrialMaterials@cbp.dhs.gov">CEE-IndustrialMaterials@cbp.dhs.gov</a>
Machinery	<a href="mailto:CEE-Machinery@cbp.dhs.gov">CEE-Machinery@cbp.dhs.gov</a>
Petroleum, Natural Gas & Minerals	<a href="mailto:CEE-Petroleum@cbp.dhs.gov">CEE-Petroleum@cbp.dhs.gov</a>
Pharmaceutical, Health & Chemicals	<a href="mailto:CEE-Pharmaceuticals@cbp.dhs.gov">CEE-Pharmaceuticals@cbp.dhs.gov</a>

### 3. What are the consequences if I am missing or provide incorrect or misleading information, documentation or certifications?

You will not normally be penalized for clerical errors or omissions. However, you must ensure information is accurate and complete. To avoid delays, denial of entry or penalties, it is important to be thorough and precise in preparing information, documentation and labels. Using an express delivery service, licensed customs broker, freight forwarder and/or distributor may help minimize mistakes and oversight in shipping to the United States.

Below are some examples of possible consequences if lacking required information:

- Missing **CUSMA/USMCA certification of origin** may result in loss of duty-free entry (0% tariff) and having U.S. MFN tariffs and Merchandise Processing Fee levied on your product.
- **Lack of documentation or key information** does not generally result in denial of entry by CBP but may delay your shipment. CBP or a partner government agency may request more information or documentation to release the product.
- Products **incorrectly labeled** solely in a foreign language (and without English text) can be detained/seized by CBP, although the importer can voluntarily correct the mistake (e.g., via relabeling).

In extreme cases, CBP may pursue penalties or criminal actions for negligence (failure to exercise reasonable care), gross negligence (“actual knowledge or wanton disregard”) or fraud (“voluntary and intentionally”).

- Negligence or gross negligence can draw penalties of up to four times the duty or 40% of the value of the goods.
- For fraud, such as false valuation, the penalty can be the entire value of the shipment or seizure of the shipment.



See this [resource](#) for information on CBP Centers of Excellence and Expertise, which focus on industry-specific issues by providing tailored support to unique trading environments.





## C. Logistics of Customer Returns

### 1. What are my options for processing customer returns from Canada?

Depending on your business model, you can receive the return in Canada or in the United States. [Canada's E-Commerce Export Guide](#) provides a very good overview on processing returns, with key information extracted below:

#### Receive the return in Canada:

"If returned items need to be sent back to Canada, it can be a complicated process. Your company (or your 3PL provider) will have to prepare return orders for Canadian customs. The U.S. Postal Service offers a tool for generating a customs form, which needs to be printed and attached to the package in a separate envelope. The sender must also write '**Returns/Repairs**' on the customs form. If this is not included on the form, the package will be counted as an import and your company will have to pay any associated duties or taxes upon arrival in Canada.



**Due to the complexity and cost of returning items across the border, it may be more cost-effective to refund the cost of the goods and let the customer keep them.**

#### Receive the return in the United States:

If you work with a 3PL company with warehouses in the United States, it may be able to receive returns and restock items for you. This option allows you to receive returns within the United States, rather than shipping them back to Canada. For example, if using FedEx 3PL Service, see [FedEx Reverse Logistics and Returns](#) for more information on the services that they offer.

If using a fulfillment center through an online marketplace, there may mandate specific return policies including how they return goods back to you in Canada. For example, if using Amazon, check with the [FBA resource documents](#) including for [customer returns](#). If using Shopify, sellers can apply for the [Shopify Fulfillment Network](#), which can manage returns and inventory at an additional cost. The [Shopify App Store](#) also provides sellers with the option to download additional software to help manage returns and warehousing.

If using a distributor in the United States, your distributor typically handles the return.

### 2. I am not using a fulfillment center or warehouse in the United States and sent my Canadian-origin product direct-ship to my customer. They now want to return it. What basic information should I know?

Goods that were exported from Canada may re-enter Canada duty-free (0% tariff) so long as they are described in sufficient detail on any commercial documents to enable verification that the goods exported are the same goods returning to Canada.

- For goods that initially originated in Canada, the tariff code is 9813.00.00
- For goods previously imported into Canada (non-Canadian goods) that were exported to the United States will re-enter Canada under tariff code 9814.00.00.

The Canadian exporter (now Canadian importer) may be required to provide evidence of the purpose for the export (e.g., shipping documents). If the goods cannot be identified due to their nature, they cannot be classified under tariff codes 9813.00.00 or 9814.00.00 and Canadian duties may apply.







You may want to use a Canadian customs broker to help with the return process. There is a fee for the service. CBSA provides a [list](#) of licensed Canadian customs brokers.

This [blog post](#) provides a helpful overview on returns shipped back to Canada, including the criteria when CBSA considers that a good originated in Canada.

### 3. What do I need to know to send a repaired product back from Canada to the U.S. customer?

The CUSMA/USMCA allows for goods to re-enter the United States from Canada after that good has been temporarily exported for repair or alteration. Products that re-enter the United States will enter under tariff code 9802.00.40 for those articles exported for repairs or alterations covered under a warranty, or 9802.00.50 for those articles exported for repairs or alterations not covered under warranty.

CBP may request documentation to prove actual exportation of the goods from the United States for repairs or alterations, such as a foreign customs entry, a foreign customs invoice, a foreign landing certificate, bill of lading, or airway bill. Similarly, a [declaration](#) by the person who performed such repairs or alterations and/or by the owner, importer, consignee, or agent may be required.

## PART III: RESOURCES & REFERENCES

*Given the importance of Canada-U.S. trade, government agencies as well as service providers and customs experts have developed a number of online resources to answer questions and help facilitate e-commerce cross-border sales into the United States from Canada.*

*In this section, we provide a number of tools and resources, including:*

- A. Scenarios to illustrate how import requirements may apply on Canadian goods
- B. Checklist to help ensure Canadian exporters consider all the factors of logistics and customs
- C. List of common mistakes to avoid
- D. Glossary of key terms used in the Guide
- E. List of trade-related agencies in the United States and Canada
- F. Guides and webpages to various e-commerce and trade-related issues by U.S. and Canadian agencies
- G. Publications, guides, policies and webpages from online marketplace providers

## A. Export Scenarios

### 1. A customer in the United States purchased 8 cases of my wine from my website and winery in Canada totaling more than \$2,500 USD. In addition to the cost of my wine, what other costs should I consider to calculate the fully landed cost to charge the customer?

- Ocean Freight/Air freight/Express Delivery costs
- U.S. Terminal Handling Fees, if applicable
- Insurance
- Customs brokerage fees
- Customs duties, if any
- Harbor Maintenance Fee, if sent by water
- Federal Excise Taxes
- U.S. Inland Freight





If you as the Canadian exporter arrange for all these items and pay for these costs prior to delivery, this is referred to as DDP (Delivered Duty Paid) under Incoterms. If you do not pay for these costs, your customer may receive a payment notice for delivery or any tariffs before they can receive the goods.

Amazon (Fulfilled by Amazon/FBA) and other fulfillment centers for online marketplaces require you to arrange for and pay these costs. Since FBA does not take ownership of your goods, FBA will not accept goods to their fulfillment centers unless they are DDP.

If you are using a distributor in the United States that takes ownership of your goods, you may negotiate the terms of sale, including which party -- you or the distributor -- is responsible for these activities and costs, which may change the Incoterm used from DDP to one that allocates different responsibilities to the exporter and the distributor. See [Section II.A](#) for more information about Incoterms.

**2. Can you provide some examples in which there are numerous import requirements so we understand what questions to consider and where to find information?**

See three different examples for products that have additional import requirements, including a baby crib, cheese and cosmetics. These are illustrative, and may not cover all import requirements. In addition, other imported products may have similar or different requirements.

BABY CRIB	
<b>Regulatory Agencies</b>	<ul style="list-style-type: none"> <li>• <a href="#">U.S. Customs and Border Protection</a> (CBP)</li> <li>• <a href="#">Consumer Product Safety Commission</a> (CPSC)               <ul style="list-style-type: none"> <li>– <a href="#">CPSC Regulatory Robot</a></li> </ul> </li> </ul>
<b>Labeling</b>	Children’s products must have “tracking labels” providing certain identifying information. See more information <a href="#">here</a> .
<b>Standards &amp; Other Regulations</b>	Cribs must comply with the following standards/regulations: <ul style="list-style-type: none"> <li>• Ban of Lead-Containing Paint: See <a href="#">16 CFR part 1303</a> for more information.</li> <li>• Phthalates: Children’s toys and child care articles containing certain phthalates are prohibited. See more <a href="#">here</a>.</li> <li>• Consumer Registration of Durable Infant or Toddler Products: <a href="#">16 CFR part 1130</a>.</li> <li>• Durable Infant or Toddler Products: Cribs               <ul style="list-style-type: none"> <li>○ <a href="#">16 CFR Part 1219</a>: (Full-Size cribs)</li> <li>○ <a href="#">16 CFR Part 1220</a>: (non-full size cribs)</li> </ul> </li> <li>• Toxic Substances Control Act (TSCA) Title VI (for composite wood products)</li> <li>• <a href="#">Children’s Product Certificate</a> (CPC)</li> <li>• Mandatory reporting requirement under <a href="#">Section 15 of the Consumer Product Safety Act</a></li> </ul>
<b>Testing</b>	Children’s products require testing for: <ul style="list-style-type: none"> <li>• <a href="#">Lead content</a></li> <li>• <a href="#">Small parts</a></li> </ul>





CHEESE	
<b>Regulatory Agencies</b>	<ul style="list-style-type: none"> <li>• <a href="#">U.S. Customs and Border Protection</a> (CBP)</li> <li>• <a href="#">U.S. Food and Drug Administration</a> (FDA)</li> <li>• <a href="#">Animal and Plant Health Inspection Service</a> (APHIS)</li> </ul>
<b>Labeling</b>	<p>The FDA requires that food products comply with following labeling requirements:</p> <ul style="list-style-type: none"> <li>• <a href="#">FDA Labeling &amp; Nutrition Guidance Documents &amp; Regulatory Information</a></li> <li>• FDA food specific <a href="#">labeling requirements</a></li> </ul>
<b>Standards &amp; Other Regulations</b>	<p>Food products must comply with the following standards/regulations:</p> <ul style="list-style-type: none"> <li>• <a href="#">FDA Requirements</a> for importing food products</li> <li>• <a href="#">Registration of food facilities</a></li> <li>• <a href="#">FDA Product Code Builder</a></li> </ul> <p>Dairy Specific Requirements:</p> <ul style="list-style-type: none"> <li>• FDA subjects dairy products to certain requirements. See more <a href="#">here</a>.</li> <li>• The <a href="#">APHIS Animal Product Manual</a> notes entry requirements and when additional certificates may be needed for cheese, and other animal products, to be released by CBP.</li> <li>• Some cheeses may be subject to tariff rate quotas. See this <a href="#">CBP resource</a> for more information.</li> </ul>
<b>Testing</b>	<p>Imported food products are subject to FDA inspection when offered for import at U.S. ports of entry. FDA may detain shipments of products offered for import if the shipments are found not to be in compliance with U.S. requirements.</p>

COSMETICS	
<b>Regulatory Agencies</b>	<a href="#">U.S. Customs and Border Protection</a> (CBP) <a href="#">U.S. Food and Drug Administration</a> (FDA)
<b>Labeling</b>	<p>The FDA requires that cosmetics comply with specific <a href="#">Labeling Requirements</a>.</p>
<b>Standards &amp; Other Regulations</b>	<p>Imported cosmetics must comply with the following FDA regulations:</p> <ul style="list-style-type: none"> <li>• <a href="#">FDA Requirements for Color Additives and Cosmetics</a></li> <li>• <a href="#">FDA Regulations Related to Cosmetics from Title 21 of the Code of Federal Regulations (21 CFR)</a></li> <li>• <a href="#">FDA Product Code Builder</a></li> <li>• <a href="#">Small Businesses &amp; Homemade Cosmetics: Fact Sheet</a></li> <li>• <a href="#">FDA Authority Over Cosmetics: How Cosmetics Are Not FDA-Approved, but Are FDA-Regulated</a></li> </ul>
<b>Testing</b>	<p>FDA does not have a list of tests required for any particular cosmetic product or ingredient. However, a manufacturer or distributor of a cosmetic is legally responsible for ensuring that a marketed product is safe when consumers use it according to the directions in the labeling or in the customary or expected way.</p>





### 3. Rules of origin for CUSMA/USMCA seem important to qualify for duty-free access into the United States. Can you provide some examples of rules of origin for different products?

See three different examples for rules of origin applied on products in which the inputs may or may not be from Canada including sparkling wine, a customized t-shirt and a pet toy. These are illustrative, and may not cover all scenarios. In addition, other imported products may have similar or different rules of origin.

SPARKLING WINE MADE IN CANADA			
What HS code does my product fall under?	Grapes grown in Canada	Grapes (HS code 0806.10) from Chile and glass bottle (HS code 7010.90) from China	Still wine (HS code 2204.21) from France, carbonated in Canada
<b>2204.10</b>	<b>Meets rule of origin</b>	<b>Meets rule of origin</b>	<b>Does not meet rule of origin</b>
What do the rules of origin in CUSMA/USMCA say for Chapter 22?	A change to heading 2203 through 2207 from any heading outside that group, except from tariff item 2106.90.ee or heading 2208 through 2209		
Explanation of rules of origin	<ul style="list-style-type: none"> <li>Carbonating still wine of HS code 2204.21 from France, the product would not meet the requirement as it too is classified under heading 2203 through 2207, so no tariff shift has occurred.</li> <li>Grapes and glass bottles imported from abroad are not classified under heading 2203 through 2207, and therefore have met the tariff shift rule to meet the rule of origin.</li> </ul>		
If product does not meet rules of origin, are duties owed?	Duties are owed if the product does not meet rules of origin and is in a shipment above the \$800 USD de <i>minimis</i> threshold.		

CUSTOMIZED T-SHIRTS		
What HS code does my product fall under?	T-shirts produced in Canada with U.S. cotton, and appliques added in Canada.	T-shirt imported from Vietnam (HTS code 6109.10). Applique added in Canada before being exported to United States
<b>6109.10</b>	<b>Meets rule of origin</b>	<b>Does not meet rule of origin</b>
What do the rules of origin in CUSMA/USMCA say for 6109?	A change to heading 6109 from any other chapter, except from heading 5106 through 5113, 5204 through 5212, 5310 through 5311, Chapter 54 or heading 5508 through 5516 or 6001 through 6006, or other made-up textile articles of heading 9619, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the Parties.	
Explanation of rules of origin	<ul style="list-style-type: none"> <li>Cotton grown in Canada, U.S. or Mexico is considered “originating” so not subject to the rules of origin for non-originating goods.</li> <li>Adding an applique does not sufficiently change the HTS code to meet the rules of origin.</li> </ul>	
If product does not meet rules of origin, are duties owed?	Duties are owed if the product does not meet rules of origin and is in a shipment above the \$800 USD de <i>minimis</i> threshold.	





<b>RUBBER PET TOYS</b>			
What tariff code does my product fall under?	Rubber imported from China (HS code 4001), toy made in Canada	Toy imported from Brazil (HS code 4016.99), added to basket of pet toys before exported	Toy imported from Malaysia, accessory added to toy but toy is still exported under 4016.99.20
4016.99.20	<b>Meets rule of origin</b>	<b>Does not meet rule of origin</b>	<b>Does not meet rule of origin</b>
What do the rules of origin in CUSMA/USMCA say for 4016?	A change to subheading 4016.99 from any other heading.		
Explanation of rules of origin	<ul style="list-style-type: none"> <li>Manufacturing the toy in Canada from imported rubber meets the rule of origin.</li> <li>Toys imported from abroad that are simply re-exported under the same HS code of 4016.99 do not change classification, and therefore do not meet rules of origin.</li> </ul>		
If product does not meet rules of origin, are duties owed?	Duties are owed if the product does not meet rules of origin and is in a shipment above the \$800 USD de <i>minimis</i> threshold.		



**B. Exporter Checklist**

<i>Regulatory and import requirement checklist</i>		
<input checked="" type="checkbox"/>	Have you registered your business, product and/or facility, if appropriate in Canada and/or the United States?	<a href="#">Section I.A</a>
<input checked="" type="checkbox"/>	Do you know what U.S. regulatory requirements apply to your products?	<a href="#">Section I.E</a>
<input checked="" type="checkbox"/>	Are you aware of the documents and certifications needed for CBP and other partner government agencies?	<a href="#">Section I.G</a>
<input checked="" type="checkbox"/>	Does your label comply with U.S. regulations?	<a href="#">Section I.F</a>
<input checked="" type="checkbox"/>	Have you classified your product with the U.S. tariff code, and if not, do you know where to look for tariff classification or get assistance?	<a href="#">Section I.H</a>
<input checked="" type="checkbox"/>	Do you know if your products meet the criteria (rules of origin) to be considered “Canadian-origin” to benefit from duty-free (0% tariff) entry under CUSMA/USMCA?	<a href="#">Section I.H</a>
<input checked="" type="checkbox"/>	If shipping to U.S. customers other than through a distributor, are you aware of your role as the “importer of record” in the United States?	<a href="#">Section I.D</a>
<input checked="" type="checkbox"/>	Have you made yourself aware of the resources available (such as guides, publications, customs experts) to ensure you are taking reasonable care and pursuing informed compliance for your shipments?	<a href="#">Section III.F</a> <a href="#">Section III.G</a>
<i>Transportation, distribution, and customs clearance checklist</i>		
<input checked="" type="checkbox"/>	Have you explored the channels available (such as using an online marketplace fulfillment center or a distributor) to get your products to U.S. customers and considered the various logistics with each channel to determine the right fit for your business operations?	<a href="#">Section I.B</a>
<input checked="" type="checkbox"/>	Have you decided which transportation option is the best for you (such as express delivery service or freight forwarder), and where to find one that suits your business needs?	<a href="#">Section II.A</a>
<input checked="" type="checkbox"/>	Do you need a licensed U.S. customs broker and know where to find one?	<a href="#">Section I.D</a>
<input checked="" type="checkbox"/>	Do you know who to contact if your product is stuck at the border?	<a href="#">Section II.B</a>
<i>Pricing and cost considerations checklist</i>		
<input checked="" type="checkbox"/>	If you have intellectual property, have you obtained IP protection in the United States?	<a href="#">Section I.C</a>
<input checked="" type="checkbox"/>	Have you purchased insurance to protect your goods from damage, loss, or theft?	<a href="#">Section II.A</a>
<input checked="" type="checkbox"/>	Are you aware of Incoterms and whether you are responsible for arranging customs clearance and paying any applicable tariffs, fees, taxes?	<a href="#">Section II.A</a>
<input checked="" type="checkbox"/>	Do you know the tariff rates, excise taxes, and fees that apply on your product?	<a href="#">Section I.H</a>
<input checked="" type="checkbox"/>	Are you aware of state sales taxes that you may have to collect and remit to state tax authorities?	<a href="#">Section I.H</a>
<input checked="" type="checkbox"/>	Do you know how you will handle customer returns and repairs?	<a href="#">Section II.C</a>







## C. Common Mistakes to Avoid

### IP Protection

✘	You apply to protect trademarks, copyrights, or patents only in Canada.	→	To protect your intellectual property, you should review how to register your IP in the United States to prevent any IP theft unfavorable of your business.
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### Selecting Logistics Partner/Sales Channel

✘	You choose the first distributor you meet with.	→	It is important to know what other products a distributor sells, geographic coverage, services offered, pricing, etc.
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### Import Documentation

✘	Import documents are submitted in French.	→	All import documents must be submitted in English.
✘	Commercial invoice includes currency value in CAD only.	→	The currency value of commercial invoice must be converted into USD.
✘	Missing CUSMA/USMCA minimum data elements required for certifying origin.	→	Make sure you include the 9 minimum data elements in your import documentation to claim USMCA preferences. See <a href="#">Annex 5-A</a> for all data elements.
✘	You send your shipment with your Amazon’s fulfillment center listed as Importer of Record (IOR).	→	Amazon’s fulfillment center should be listed as an “Ultimate Consignee”. CBP requires you or your company act as the IOR. Your shipment will be rejected if you list Amazon’s fulfillment center as IOR.
✘	You automatically assume your products are duty-free (0% tariff) under CUSMA/USMCA.	→	You should double check if your products 1) are subject to tariff-rate quota (e.g., dairy products such as cheese) and 2) meet the rules of origin under CUSMA/USMCA. See <a href="#">CUSMA/USMCA text</a> on rules of origin and case studies in this Guide.

### Import & Regulatory Requirements

✘	Products are solely labeled in French.	→	Products should be labeled in English, and in compliance with the U.S. federal regulations and state regulations. See more information <a href="#">here</a> .
✘	You send your shipment without testing your products (e.g., electronic products, products in contact with infant/children).	→	You must make sure your products meet the U.S. standard and relevant regulations. Depending on your product, your product may be subject to inspection conducted by different agencies upon import, including CBP, FDA, CPSC, OTEXA, and USDA. See case studies on regulatory requirements in this guide.





❌	You send your food products without registering your facility prior to export.	→	Overseas food manufacturing facilities must be registered at FDA prior to export of food products. Make sure you meet the requirement prior to export to prevent rejection of shipment.
❌	You send your products without reviewing Canada's export control list.	→	Review Canada's export control list before you export your shipments. If your product is subject to export control, your product may not be shipped.

### Logistics & Costs

❌	You ship your products without understanding or including proper Incoterms.	→	You must make sure you negotiate Incoterms with your distributor and put down proper Incoterms to avoid dispute on payment of customs clearance and duty/taxes. If you use fulfillment centers run by e-commerce marketplace, you must use DDP as your Incoterm. You will be responsible for clearing imports and any duty/tax dues.
❌	You ship your products without any form of export insurance.	→	Prevent from shipping without insurance. If your products are lost or stolen, your insurance may help cover your loss.
❌	You neglect collection of U.S. sales tax or any consultancy on tax advice.	→	Depending on the U.S. state you sell to, thresholds of sales throughout a year subject to sales tax may vary. Factor such costs in your product pricing. If you sell your products via e-commerce fulfillment centers, e-commerce marketplace may provide service for sales tax calculation and collection.
❌	You fail to plan for customer returns.	→	Review your return policy and whether that complies with the U.S. regulations. Returned shipment and logistics sometimes may not be provided by your logistics partners. If you work with a logistics provider, such as courier service or a 3PL, make sure you understand what logistics service is covered in your contract.
❌	You fail to price your products appropriately given the added expense of exporting.	→	It is important to factor in relevant export/import, logistics, and foreign exchange costs and review your revenue/profit margin, before you sell your product into the U.S.





## D. Definitions of Key Terms in the Guide

<a href="#">Bonded Warehouse</a>	A building or other secured area in which imported dutiable merchandise may be stored, manipulated, or undergo manufacturing operations without payment of duty for up to 5 years from the date of importation.
<a href="#">Customs Bond</a>	A type of surety bond. Surety bonds are similar to insurance policies in that they protect the entity (CBP) that is requiring the bond.
<a href="#">Customs Broker</a>	See <i>Licensed U.S. Customs Broker</i> below.
<a href="#">DDP or “Delivered Duties Paid”</a>	A type of incoterm that puts the maximum risk and responsibility on the seller.
<a href="#">De Minimis shipment</a>	The threshold set by countries under which no customs duties or taxes are applied to goods. In the United States, de minimis provides duty-free and tax-free entry so long as the aggregate fair retail value of articles imported by one person on one day does not exceed \$800 USD. De minimis shipments are commonly called “Section 321 clearances”.
<a href="#">Demurrage fee</a>	Charge applied to shipments left in a terminal after the allotted free time (generally 48 hours for shipments arriving by rail or air and 4 days for shipments via ocean.)
<a href="#">Distributor</a>	A distributor purchases and typically takes ownership of your product to resell to customers via their warehouses. They store, ship, and handle returns.
<a href="#">Entry</a>	Documentation necessary to enable CBP to assess duties and determine whether other requirements of law have been met.
<a href="#">Formal Entry</a>	As defined by CBP regulations, goods that have an aggregate value of \$2,500 USD or more, are subject to quotas, and/or are subject to antidumping/countervailing duties. Formal entries require a customs bond.
<a href="#">Freight Forwarder</a>	Agents that ship cargo to foreign destinations. Freight forwarders who specialize in moving goods to the United States will be familiar with U.S. import regulations, with the shipping methods that best suit your product and with the documentation and procedures needed to move it to its destination. A forwarder can also give you quotations on insurance, freight and other shipping services.
<a href="#">Fulfillment Center</a>	Service offered by online marketplaces in which companies ship products to fulfillment centers in the United States, and the fulfillment center picks, packs, ships, and provides customer service for those products. Amazon (known as Fulfillment by Amazon/FBA) and other online marketplace providers charge for this service.
<a href="#">Importer of Record (IOR)</a>	The party responsible for ensuring that imported goods comply with all customs and legal requirements.
<a href="#">Intellectual Property (IP)</a>	Creations of the mind – everything from works of art to inventions, computer programs to trademarks and other commercial signs.
<a href="#">Incoterms</a>	An abbreviation for International Commercial Terms. Incoterms provide a common set of rules to clarify responsibilities of sellers and buyers for the delivery of goods under sales contracts.





<a href="#">Informal Entry</a>	Includes commercial goods entering the United States via air, ship or mail for consumption that are valued at \$2,500 USD or less. Informal entries do not require a customs bond.
<a href="#">Landed Cost</a>	The total charge associated with getting a shipment to its destination. It refers to the cost of shipping, plus applicable duties, taxes and fees and can include a range of additional factors, such as insurance, storage, and handling fees.
<a href="#">Licensed U.S. Customs Broker</a>	Private individuals, partnerships, associations or corporations licensed, regulated and empowered by U.S. Customs and Border Protection (CBP) to assist importers and exporters in meeting Federal requirements governing imports and exports.
<a href="#">Low-Value Shipment</a>	The threshold set in which goods entering the United States may enter as an informal entry, up to \$2,500 USD.
<a href="#">Partner Government Agencies (PGAs)</a>	Other U.S. federal government agencies that regulate specific products imported into the U.S., along with CBP. Some PGAs include: U.S. Food and Drug Administration, Consumer Product Safety Commission, Alcohol and Tobacco Tax and Trade Bureau, etc.
<a href="#">Power of Attorney (POA)</a>	A legal document used in shipping to grant a customs broker the authority to process clearance on your behalf. A signed POA is necessary in order to clear your goods through U.S. Customs
<a href="#">Rules of Origin</a>	The criteria needed to determine the national source of a product.
<a href="#">Section 321 Clearance</a>	See <i>De Minimis Shipments</i> above.
<a href="#">Tariff Code</a>	A minimum of six-digit number used by Customs officials around the world – including in Canada and the United States -- to classify products moving across national borders and assess tariff and tax rates on imports.
<a href="#">Tariff Rate</a>	<i>Also called duty rate or customs duty.</i> A tax levied by governments on the value of imported products. Tariff rates may differ depending on importing country and product imported.
<a href="#">Third Party Logistics Provider (3PL)</a>	The outsourcing of ecommerce logistics processes, including inventory management, warehousing, and fulfillment. 3PL providers offer ecommerce merchants tools and infrastructure to automate retail order fulfillment.
<a href="#">Ultimate Consignee</a>	If using fulfillment centers or warehouses, the fulfillment centers or warehouses you are sending your goods to.

## E. Relevant U.S. and Canadian Agencies with Trade-related Responsibilities

### U.S. Agencies

U.S. Agency	Scope
<a href="#">U.S. Customs and Border Protection (CBP)</a>	All imported products
<a href="#">U.S. Consumer Product Safety Commission (CPSC)</a>	Many consumer products including baby/infant products, children's products, toys, jewelry, appliances, furniture, lawn mowers, and elevators
<a href="#">U.S. Food and Drug Administration (FDA)</a>	Food, drugs, medical devices, electronic products, and cosmetics





<a href="#">U.S. Department of Agriculture Animal Plant and Health Inspection Service (USDA/APHIS)</a>	Animal and plant products, including processed products like cheese, ice cream, etc.
<a href="#">Alcohol, Tobacco and Firearms</a>	Alcohol and tobacco products
<a href="#">US Treasury's Alcohol and Tobacco Tax and Trade Bureau (TTB)</a>	

*Canadian Agencies*

- [Canadian Border Services Agency](#)
- [Canadian Trade Commissioner Service](#)
- [Canadian Embassy to the United States](#)

## F. Relevant U.S. and Canadian Regulations and Guidance

*U.S. Customs and Border Protection (CBP) Regulations and Guidance*

- [Introduction to the CBP Import Process \(video\)](#)
- [CBP Importing into the United States Guide](#)
- [CBP E-commerce page](#)
  - [CBP's E-Commerce Strategy](#)
  - [E-Commerce and Section 321 Shipments](#)
  - [E-Commerce: The Price of Importing Counterfeit Goods](#)
- [CBP Centers of Excellence & Expertise \(CEEs\)](#)
- [CBP Tips for New Importers and Exporters](#)
- [Find a Broker by Port](#)
- [Foreign Trade Zones](#)
- [In-Bond Regulatory Changes FAQs](#)
- [Importing food for commercial use \(resale\)](#)
- [Importing cosmetics](#)
- [Importing biological materials](#)
- [Importing tea, coffee & spices for commercial purposes](#)
- [Importing plants and plant products](#)
- [Importing textiles](#)
- [Importers Tax Identification/IRS/Importer Number](#)
- [Importers - Ordered goods from overseas and the seller said they are being held up by CBP](#)
- [Locate a Port of Entry](#)
- [Partner Government Agency Import Guides](#)
- [U.S. Bonded warehouse manual](#)

*Other U.S. Agencies' Regulations and Guidance*

- [Consumer Product Safety Commission \(CPSC\)](#)
  - [CPSC's Business Guides](#)
  - [Consumer Product Safety Improvement Act \(CPSIA\) on children's products](#)
  - [CPSC's Regulatory Robot](#)
- [Environmental Protection Agency's requirements for importing chemicals under the Toxic Substances Control Act \(TSCA\)](#)





- **Food and Drug Administration (FDA)**
  - [Cosmetics: FDA Cosmetic Importers; FDA/USDA organic cosmetics](#)
  - [Drugs](#)
  - [Electronic Products](#)
  - [Medical devices](#)
  - [Food](#)
  - [Tobacco](#)
  - [Baby products: Cribs for medical use; SIDS claim](#)
- **Recall lists - subscribe for recall alerts**
  - [CPSC's recall information and alerts](#)
  - [CPSC recall list](#)
  - [FDA recall alerts](#)
  - [USDA FSIS recalls and public health alerts](#)
  - [HHS FoodSafety.gov recall and outbreak alerts](#)
- [U.S. Harmonized Tariff Schedule/USHTS: U.S. tariff codes and tariff rates](#)

#### *Canadian Regulations and Guidance*

- [Doing Business in the United States](#)
- [Guide to exporting commercial goods from Canada](#)
- [Exporting to the United States - A Guide for Canadian Businesses](#)
- [E-commerce Guide to the United States](#)
- [Canadian Export Control List](#)
- [Canada Tariff Finder](#)
- [CUSMA/USMCA Full Text](#)
- [Business Development Bank of Canada \(BDC\) guide on selecting distributors](#)
- [Business Development Bank of Canada \(BDC\) International Expansion Plan](#)
- [Tips and guidance on competing in the U.S.](#)
- [E-commerce - Grow your global presence](#)
- [Practical Guide for a Successful Influencer Marketing Strategy – Fashion and Clothing Sector](#)

## **G. Useful Publications and Guides from Amazon, Shopify, FedEx, etc.**

### *Amazon*

- [Amazon Beginners Guide](#)
- [Sell on Amazon](#)
- [Amazon North America Global Selling Guide](#)
- [Amazon Seller Central Tax Guide](#)
- [Amazon Taxes and Regulations](#)
- [Amazon Marketplace Withheld Tax](#)
- [Amazon Marketplace Tax Collection FAQ](#)
- [Amazon Import and Export Inventory Guide](#)
- [Delivering Imports to Amazon \(fulfilling from within the United States\)](#)
- [Amazon's FBA Export program \(fulfilling from within Canada\)](#)
- [Amazon Program Policies](#)







### *Shopify*

- [Shopify Global E-Commerce Guide](#)
- [Getting set up to start selling on Shopify](#)

### *Walmart*

- [Walmart Fulfillment Services Program](#)
- [Walmart Tax Collection Guide](#)
- [Walmart Carrier Methods and Shipping Best Practices](#)

### *eBay*

- [eBay Selling Internationally](#)
- [eBay International Selling Policy](#)
- [eBay International Standard Delivery](#)
- [eBay Global Shipping Program](#)
- [eBay Global Shipping Program: Buyer Terms & Conditions](#)
- [eBay International Purchases and Shipping for Buyers](#)
- [eBay Tax Information](#)

### *FedEx*

- [FedEx CUSMA Guide](#)
- [FedEx Guide on USMCA](#)

### *3PLs*

- [DHL Solutions Outsourcing Information](#)
- [C.H. Robinson Shipping Services](#)
- [J.B. Hunt Shipment Services](#)
- [J.B. Hunt Third-Party Logistics: Your Solution for Small Business Freight Shipping](#)

