# JET Shipping to canada



# **From Taiwan**

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- Importer of Record and CARM
- Non-Resident Importer (NRI) Program
- Commercial Invoice
- Canadian Tariff Classification
- Country of Origin
- Value for Duty
- Import Duty and Fees
- Export Declaration
- Shipping and Logistics





## **Importer of Record and CARM**

#### Context

- 1. Importers and owners are required to account for goods imported into Canada. Customs brokers may account for the goods on an importer's or owner's behalf, declaring their client or themselves as the importer of record. A person authorized may account for goods in lieu of the importer or owner and become the importer of record under the Courier Low-Value Shipment Program.
- 2. The CBSA recognizes customs brokers and persons authorized as authorized agents.
- 3. To transact business with the CBSA, commercial entities must have a business number (BN) with an import/export account number (RM). Those together identify the importer of record.

#### **Business Registration and CARM**

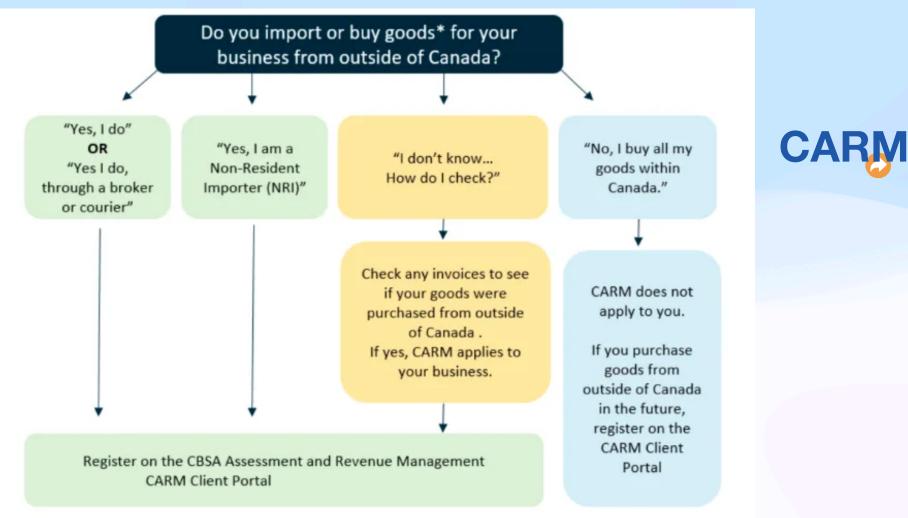
https://www.cbsa-asfc.gc.ca/services/ carm-gcra/import-export-importation exportation-eng.html

Business Number (9 digits)	Identifier as importer or exporter	Unique number (usually 0001)
123456789	RM	1234

**Canadian Business Number** 

## Shipping to Canada

### **CBSA Assessment and Revenue Management**



\*Goods include anything that your business uses to make other goods for sale, operating your business (laptops for employees, samples, etc.) or re-selling for profit.

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### **Non-Resident Importer/ NRI**

The NRI program allows Taiwan businesses to get a Canadian Business Number (BN). This is the most common way for foreign companies to import goods to Canada.

Become a non-resident importer and act as your own distributor to Canada.

The requirements include record keeping, posting of a surety bond to benefit from customs release prior to payment of import fees, and reporting.

Note that different methods for determining the value for duty may be necessary for NRI imports.



Visit CBSA website .... or contact a Canadian customs broker or an accounting firm for more information.





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### Commercial Invoice / Invoice for Customs

### The Most Fundamental of All Documents Necessary for Import!

Necessary data elements include:

- Seller and Consignee full name, address, phone and email
- Detailed description of each item being shipped
- Net and gross weights (net weight excludes packaging)
- Unit and total value(specify currency)
- Shipping Terms and terms of payment
- Date of shipment
- Reference or order number
- Import license (if applicable)
- Freight charges and insurance (C.I.F. Value)

Invoice can be via a Canadian Commercial Invoice (CCI) or Commercial invoice that includes necessary data.

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### **HS Codes**

#### Taiwan HS codes versus Canadian HS codes

The main difference between HS codes in Taiwan and Canada lies in the additional digits. The first six digits are harmonized globally

	Classification of Commodities and Regulations 經濟部國際貿易署 International Trade Administration	
Source: 📿	https://fbfh.trade.gov.tw/fh/ap/queryCCCRegFormf_e.do	
<b>*</b>	Government Gouvernement of Canada du Canada Customs Tariff:	

### See link to Canada and Taiwan resources for HS lookup: OJet's blog on HS Codes



**HS Codes** 

An addition online resource to consider is the Canada Export Development Corporation's Tariff Finder Tool



Canada Export Development Corp



### **HS Codes**

#### Generic Harmonized System (GHS) to Canada

Canada has a tariff classification process for qualified postal and courier imports. The system may be used in lieu of a more detailed classification. This a great benefit for e-commerce imports.

This gives the option to apply one of three generic Most-Favoured-Nation (MFN) tariff rates. Assessment on "special classification provisions" found in Chapter 98 of Canada's Customs Tariff.

GHS Tariff Structure				
MFN Tariff	Preferential Tariff Treatment			
20%	e.g. UST/MT/ CT - Free			
8%	e.g. UST/MT/ CT - Free			
0%	e.g. UST/MT/ CT - Free			
	MFN Tariff 20% 8%			



## **Confirming the Correct Tariff Classification**

#### **Advance Ruling**

Importers to Canada can request an advance ruling to verify the correct tariff classification. Request can be made directly to Canadian customs/ CBSA.







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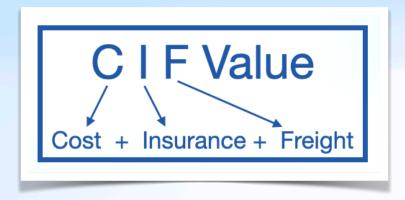


### **Valuation / Value For Duty**

### **Transaction Value**

In the majority of the cases, the correct value to declare at export and import is the "transaction value." The transaction value is the price paid - or payable - for the goods.

Customs considers the cost shipping and insurance as part of the transaction value (known as CIF value).



Useful information regarding Odeclared value and CIF



### Establishing a Value for Importing Goods





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### **Country of Origin**

Just the purchase and shipping an item from Taiwan does make convey Taiwan originating goods. The country of origin most often refers to the country of manufacture.

Shipping from Taiwan ≠ Taiwan origin goods

All Shipments from Taiwan are subject to:

- Standard import processing
- "Most Favoured Nation" / default rate of duty (unless they qualify as originating)
- · Restrictions on specific categories including food, drugs and alcohol

Useful information on of from where goods ship versus their country of origin



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### **Canada's Import Tariffs / Duty**

### Import Duty is primarily determined by three main factors

- HS Code / tariff classification
- Country of Origin
- = % Duty

% Duty x Value = Resulting duty assessment

\* Note that duty is sometimes based on volume, weight or other measurements rather than value

### **Other Canadian Import Fees**

Federal and Provincial sales tax
Entry Preparation and related Fees
Carrier Disbursement Fee

Useful information <u>Canadian import fees</u>

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### **Canada's Import Tariffs / Duty**

The default duty for Taiwan Imports is the MFN Tariff

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2710.20.10	0 00 -	Lubricating oils put up in packings for retail sale	LTR	5%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2710.20.90	0 00 -	<ul> <li>- Other</li> <li>Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.</li> </ul>	LTR	Free	CCCT, LDCT, GPT, UST MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-١	Naste oils:			

\* Note that duty is sometimes based on volume, weight or other measurements rather than value



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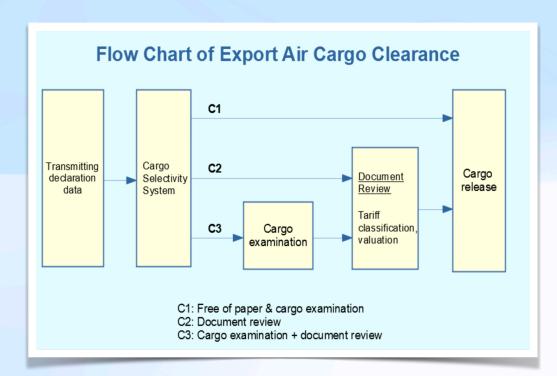
Shipping Taiwan Canada



## **Export Declaration**

Export declarations are obligatory for goods exporting from Taiwan

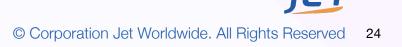
The HS classification for export may be different from the Canadian classification.



Source: https://web.customs.gov.tw/etaipei/singlehtml/1331

Necessary Documents may Include (1) Export Declaration Form

- (2) Invoice
- (3) Packing List
- (4) Export Permit for restricted goods





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Shipping Taiwan Canada



### Shipping Options and processes: Taiwan to Canada

For Parcels: Obvious .. and often.. good choices FedEx, UPS and DHL

- Beware of import fees
- Disbursement fee prepayment fee often applies with a minimum charge
- The import fees can be significant as a percentage of the value of the shipment

Local Post

• Best option for individuals shipping personal goods



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### Best Shipping Modes: To Canada



### Contact our team for pricing and support

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### **Returns and Canadian Logistics**

#### **Return Solutions and Canada Logistics Support**

A necessary consideration when setting up export processes to a foreign country is management of returns.

- Refused deliveries
- Damaged goods
- Regular product returns
- Receive and reship

Jet Worldwide currently manages Amazon removal order, and return support for overseas companies. Goods ship back via economy air or LCL ocean.





