

CUSTOMS BROKERS/  
FREIGHT FORWARDERS

SUITE 802 - 535 THURLOW STREET  
VANCOUVER, B.C. V6E 3L2  
PHONE: (604) 684-7505 / FAX (604) 683-7004

EMAIL: info@courtney.ca  
WEBSITE: www.courtney.ca

<b>Invoice:</b>	9968463	(60)
Date:	27/06/2003	
Page:	1	

SAMPLE IMPORT EXPORT CO. LTD	(1A)
123 SMYTHE ROAD VANCOUVER, B.C. V6E 4P1	

Importer:	Sample	(1C)
Client Code:	SAMPLE	(1D)
123456789 RM0001		(1B)

16766-00000003-3	(2)	Port: 813	(4)	Rel'd: 23/06/2003	(20)	CC: 7107123456	(45)	vfd: 3779	(9)						
SAMPLE EXPORT CO. LTD	(11)	tt2	(14)	CN	(12)	UWA	(13)	shipped: 20/06/2003	(16)	VFD Code:13	(31)	USD 17	1.349600	(36A)	
spec auth: 87-0123	(26)														
5212119000	(27)	(9915)	(28)	FABRIC FOR MFG OF BANDAGES	(22)	250.000	(29)	KGM	(30)	2800.00	(36)	3778.88	(37)		
duty (7.000)	(33)	264.52	(38)	exc ( )	(34)	0.00	(40)	sima( )	(32)	.00	(39)	gst(7)	(35)	283.04	(42)

**SAMPLE**

Our GST Number: 10117 8382 RT

client ref: 1234	(54)
CC no: 7107123456	(45)
entry no: 16766-00000003-3	(2)
exporter: SAMPLE EXPORT CO. LTD	(11)
carrier: TRUCK	(55)
FABRIC FOR MFG OF BANDAGE	(22)

(47)	CUSTOMS DUTY:	264.52
(50)	CUSTOMS GST:	283.04
(52)	BROKERAGE:	75.00 *
(53)	42 WAREHOUSING FEE	30.00
	18 CUSTOMS/CFIA CHARGES	55.00
	20 DELIVERY CHARGES	118.58

U.S. EQUIV .765	(56)
U.S. DOLLARS \$636.01	

(57)	* - GST SUBTOTAL	5.25
(58)	<b>INVOICE TOTAL:</b>	<b>831.39</b>

07:42:40

TOTAL GST: 288.29	(59)
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Duty is Cash, Remit Immediately

PLEASE NOTE: DISCREPANCIES AND DAMAGE IN SHIPMENTS, ERRORS IN CUSTOMS INVOICES TARIFF CLASSIFICATION AND VALUES ARE GOVERNED BY THE CUSTOMS ACT AND MUST BE REPORTED IN WRITING WITHIN 30 DAYS. ALL TRANSACTIONS ARE GOVERNED BY THE STANDARD TRADING CONDITIONS OF THE CANADIAN SOCIETY OF CUSTOMS BROKERS. A COPY PROVIDED UPON REQUEST. (61)

## Explanation of Courtney Agencies Ltd. Combined B3/INVOICE for Import Transactions

Courtney Agencies Ltd. would like you to fully understand our combined B3/invoice which we adopted to improve efficiency and reduce paper consumption. This B3/invoice is important because it includes much of the data we submit to Customs electronically based on information you provide us, disbursements paid out on your behalf and our service fees. We ask that you carefully review your B3/invoice to verify the information we submit to Customs on your behalf is correct. Ultimately, the importer is legally responsible to Customs for the accuracy of information. CBSA explains B3 fields at: [http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-02-e.html#appendix\\_b](http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-02-e.html#appendix_b). Below is a description of each field, data element and charge found in a combined B3/invoice. The numbers correspond with the circled number on the sample invoice. Your actual invoice may differ slightly. Please contact us with questions.

1. Customer / Importer Number
  - 1.a. Name and address of party that is billed for the transaction (sometimes this is different than the importer)
  - 1.b. Importer Number - the importer's 9 digit Canada Revenue Agency (CRA) business account number followed by the importer's import account number (ie: RM0001).
  - 1.c. Importer Name/Code - Please note that sometimes the 'bill to party' listed in 1.a is different than the importer.
  - 1.d. Client code - internal code assigned by Courtney.
2. Transaction Number - This is the unique number that applies to your shipment. (i.e. 16766-00000003-3). The first 5 digits represent our account security number with CBSA. The last 9 digits comprise the unique number we assign to your transaction.
4. Port - this is the Customs office of release. A list of port codes is found at: [http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-08-e.html#list\\_1](http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-08-e.html#list_1).
9. Total Value for Duty - the total Canadian dollar value to which duty is applied, rounded to the nearest dollar.
11. Vendor name - the company from which the importer has purchased the goods.
12. Country of Origin - the ISO country code for the country of origin (i.e. country of manufacture) for the goods. Country codes are listed at: [http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-09-e.html#P761\\_9795](http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-09-e.html#P761_9795)
13. Country of Export - the ISO country code for the country of export. See web link above.
14. Tariff treatment code - this relates to the trade agreement used to apply to your goods. Please note that use of code 10 (U.S. Tariff treatment) and code 11 (Mexico Tariff treatment) is permissible only if the goods originate there and the importer holds a valid NAFTA Certificate of Origin that covers the goods being imported. Tariff treatment codes are listed at: [http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-02-e.html#appendix\\_b](http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-02-e.html#appendix_b) (scroll down page to Field 14)
16. Direct Shipment date - This is the date the goods began their continuous journey to Canada. This date is used to select the rate of exchange for converting foreign currency into Canadian funds.
17. Currency Code - the ISO code for the currency declared on release documentation.
20. Release date - the date the goods released from Customs.
22. Description of goods - a general description. Not to be used as a compliance measurement.
26. Special Authority Code - usually a number that applies specifically to a special authority given by Customs to an importer. Clients with a special authority should monitor to ensure this is being applied properly.
27. Classification Number - **This is the most important and most complicated data element.** The first six digits represent the International Harmonized System Code, the seventh and eighth are sub-divisions for Customs purposes and the remaining two digits represent a statistical suffix. This determines duty rates, GST applicability, and other government department requirements. Compliance is important as penalties can be costly for an incorrect classification. Customs Tariffs are listed at: [http://www.cbsa.gc.ca/general/publications/customs\\_tariff-e.html](http://www.cbsa.gc.ca/general/publications/customs_tariff-e.html)
28. Tariff Code - an additional classification code that often reduces or eliminates duties. It usually relates to an end-use for goods in question. If applicable, special care should also be given to this data element.
29. Quantity - the above classification number determines if a quantity is required. This must be accurate.
30. Unit of Measure - determined by classification number.
31. Value for duty code - This is a two digit code. The first digit indicates if the vendor and purchaser are related. The second digit indicates the valuation method used. More information on these codes is at: [http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-02-e.html#appendix\\_b](http://www.cbsa.gc.ca/E/pub/cm/d17-1-10/d17-1-10-02-e.html#appendix_b) (Scroll down to Field 31).
32. SIMA Code - applied IF the Special Import Measures Act applies such as anti-dumping duties or other special assessments.
33. Rate of Customs duty - usually determined by a combination of tariff treatment, classification number, tariff code (if applicable) and special authority number (if applicable).
34. Excise tax rate - shows the excise tax rate, if applicable. Excise tax applies to some luxury products.
35. Rate of GST - Effective July 1, 2006, the rate is 6% or an exemption code is shown.
36. Value for Currency Conversion - careful attention should be paid to this field to ensure the correct value has been used. Valuation can be a complicated area of Customs law. A general description of valuations is found at: <http://www.cbsa-asfc.gc.ca/E/pub/cm/d13-1-1/d13-1-1-e.html>. Please contact us with questions.
  - 36a. Exchange rate - this is determined by the direct shipment date (field 16). Bank of Canada provides these rates daily to Customs.
37. Value for duty - value in Canadian dollars
38. Customs duty - in Canadian dollars
39. SIMA assessment - When provisional, antidumping or countervailing duty applies in Canadian dollars
40. Excise tax - when a percentage rate applies, it is calculated on the sum of the value for duty, Customs duties and SIMA (if applicable)
42. GST - When applicable, GST is payable on value for duty + duty + Excise tax + SIMA.
45. Cargo Control Number - the unique number assigned by the carrier and reported by the carrier to Customs. If there is more than one number for your shipment, B3B will be shown in this field.
47. Customs Duties - total of all Customs duties in Canadian Dollars. If this is not shown, there are zero Customs duties.
48. SIMA assessment - total of all provisional, anti-dumping, and/or countervailing duties in Canadian dollars. Note: not shown in example
49. Excise Tax - total of all excise in Canadian dollars. Note: not shown in example
50. GST - total of all Goods and Service Tax. Will not show if total is zero or if importer is on the GST direct system.
52. Brokerage - our fee for services related to Customs clearance. Subject to GST.
53. Other fees - These relate to additional services provided or other disbursements.
54. Client ref - usually importer's purchase order number. If not available, then other information that best relates to the shipment in question.
55. Carrier - name of transport company if available
56. U.S. Equiv. - if client pays in US Dollars, a USD equivalent is provided.
57. GST Subtotal - total of all non-Customs GST
58. Invoice Total - usually in Canadian dollars unless stated otherwise
59. Total GST: Grand total of GST (useful for GST registrants in claiming input tax credits)
60. Invoice number, date and number of pages
61. Important clause concerning reporting of errors and our trading conditions.