All goods purchased by Simon Fraser University from vendors outside Canada are subject to clear Canada Customs at the border or airport. Simon Fraser University, as the Importer of Record, is responsible for customs compliance and clearance of goods crossing the Canadian border.

CBSA (Canada Border Service Agency) is the federal government department responsible for ensuring compliance with Canada’s tax, trade and border regulations. CBSA reserves the right to inspect shipments at the importer’s expense. It may also deny entry of a shipment into Canada, seize the contents, or request additional information.

If SFU is found non-compliant, CBSA may levy financial penalties under the Administrative Monetary Penalty System (AMPS). In order to avoid potential penalties, SFU needs to ensure that all customs entry and export documents are accurately completed.

Only sign for deliveries of shipments you have ordered or are expecting. By signing for a shipment, you are accepting total liability for all potential related charges including taxes, duty and brokerage fees.

SFU’s Customs Broker is LIVINGSTON INTERNATIONAL. They hold Power of Attorney to clear customs shipments, prepare customs documentation, and pay duties and taxes on behalf of SFU.

For general questions about Customs brokerage, duty and GST:

**IMPORTS TO CANADA**
Livingston International
Gaynor Sollestre  
Service Coordinator  
Tel: 1-855-225-5544 ext. 8150  
Email: gsollestre@livingstonintl.com

**EXPORTS TO U.S.**
Livingston International
Ramona Meeks  
Service Coordinator  
Tel: 1-855-225-5548  
Email: RMeeks@livingstonintl.com

**SFU PROCUREMENT**
Anny Chung  
Major Procurement Contracts Officer  
Tel: 778-782-4389  
Email: anny_chung@sfu.ca
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IMPORTING TO CANADA

SHIPPING TO CANADA

By Mail

Shipments valued at less than $2,500 via Canada Post are cleared through Canada Post and Canada Customs. Shipments valued at more than $2,500 are cleared through Livingston.

Parcels entering Canada through Canada Post screening centers will be inspected by CBSA Officers. A determination is made whether duty and/or taxes applies. A Customs Postal Import Form (E14) is affixed to the parcel indicating the amount owing. This includes any duty and GST applicable plus a $9.95 administration/brokerage fee. The administration fee is imposed by Canada Post and it is a flat rate for each shipment.

For Burnaby Campus
All mail and parcels are forwarded to the Postal Outlet in Nesters Market for pick up. A notice card will be sent to SFU STORES along with other regular mail, it is served as a proof for pick up. STORES will deliver the notice card to the end user. The end user will need to bring the notice card along with an ID to collect the parcel at Nesters Market.

For Surrey Campus
All mail and parcels are delivered to the mail room at the Surrey campus. They are then distributed to departments the following morning by the mail clerk. Any duties or taxes owing are written on a delivery notice, and are given to the end user. The end user will need to bring the notice card along with an ID to collect the parcel at the Canada Post Outlet in Central City Shopping Center.

For Vancouver Campus
All mail and parcels are delivered through Operations for distribution to the departments at the Vancouver campus. Any duties or taxes owing, Operations will ask the delivery person to go directly to the end user for the delivery of parcel and collection of money owing.

By Courier

Low Value Shipments (LVS) – valued less than $2500

The Low Value Shipment (LVS) courier program is a special, streamlined customs release process used by courier when a shipment imported into Canada is valued at less than $2,500. These shipments are usually delivered first to the recipients and cleared after the fact. However, there are some goods that don’t qualify. Any good subject to Other Government Department (OGD) regulations, such as goods that require import permits, are not eligible for release under this program.
Our customs broker receives the content list and other customs documents from courier typically while the courier already en route to deliver the shipment. They review the documents for accuracy and completeness. If there is missing or inaccurate information, they will make the necessary phone calls to SFU for additional information or clarification.

**High Value Shipments (HVS) – valued more than $2500**

These shipments are cleared at the border or bonded warehouse before they can be delivered. After the courier pick up the shipment, they will fax the documents to our customs broker before they arrive at the border. Our customs broker reviews the paperwork for accuracy and to note any special requirements. They will contact Procurement if they require more information or clarification. If our broker needs to spend time contacting us to complete the paperwork, it can lead to release delays.

With the paperwork complete, our broker submits the release to CBSA for clearance. When the shipment arrives at the border, CBSA officer will look for the corresponding release request submitted earlier by our customs broker. At this point, the officer can release the shipment or hold for inspection. If the shipment is released, the courier can continue the delivery process.

**CUSTOMS DOCUMENTS**

In order to ensure incoming shipments are clearing Canada Customs in a timely manner, the following information MUST be included with ALL SHIPMENTS:

- Canada Customs Invoice
- The Country of Origin – this refers to the country in which the item was manufactured, not where it is coming from.
- The complete description of the each item – by referencing a part number or commodity is not sufficient.
- The Actual Value of goods
- SFU PO number or SFU GL Code
- To qualify for a lower rate of duty, a NAFTA Certificate of Origin must be accurately completed and signed off by the vendor, and attached with all customs documents. Shipment without a valid NAFTA Certificate of Original is subject to full rate of duty.

Below is the link to Livingston’s website on ‘How to Prepare your customs documents for shipping into Canada’, this is a great tool to ensure you have all the necessary documents and information before importing goods into Canada.


If you require further assistance in completing any documents, please call Wendy Stephenson at Livingston, 1-855-225-5544.
CUSTOMS CLEARANCE FOR PURCHASES BY PO OR PCARD

It is required to display either a valid SFU PO number or a valid SFU GL CODE on all documents. Please request and encourage the vendor to include this information to avoid any shipment delay.

Livingston International has been instructed NOT TO clear any shipments on behalf of SFU when there is no reference of a valid SFU PO number or SFU GL account.

- **SFU Purchase Order Number** and contact information must be included on ALL documents. For example:

  John Smith (PO xxxx)
  Simon Fraser University
  Department
  Address
  Burnaby, BC

  Procurement Services provides the vendor with necessary instructions regarding customs clearance through Livingston International on the purchase order.

- For purchases made by **PCard, SFU GL account** must be referenced on all documents. For example:

  John Smith
  **PCard Purchase (xx-xxxxx-zxxx)**
  Simon Fraser University
  Department
  Address (including campus building name and room number)
  Burnaby, BC

  When the cardholder places the order with the vendor, it is important to instruct the vendor to clearly show the above information on all packages as well as the commercial invoice and other corresponding shipping documents.

- For all other purchases, **SFU GL account** must be referenced on all documents. For example:

  John Smith (xx-xxxxx-zxxx)
  Simon Fraser University
  Department
  Address (including campus building name and room number)
  Burnaby, BC

Please note that any missing information on the document that would cost delay to customs clearance will result in extra costs incurred to SFU. The cost is $6.5 per contact and this will be charged to your department’s budget. In order to avoid these charges, please make sure either a PO number...
or GL account code is referenced on all corresponding shipping documents. Also, Canada Customs Invoice or Commercial Invoice must be fully completed for entry (see Customs Document).

OTHER SHIPMENTS

Problem Shipments

Shipments get held at the carrier’s bonded warehouse, either by CBSA or the carrier, when the following problems occur:

- Missing or incorrect information on Canada Customs Invoice:
  - Insufficient description of the goods
  - Zero dollar value declaration – even ‘samples’ and ‘free’ goods have value, they must be treated as any commercial goods (see Samples, Promotional Books and “Free” Goods)
  - Under declared value – fair market value should be used
  - Country of origin is incorrectly stated
  - Customs Brokers information is missing
- Agriculture Canada Inspection
- Personal shipments (see Personal Shipments)

If for any reason that the shipment is being held in the bonded warehouse, there will be extra charges incurred for this warehousing service.

Samples, Promotional Books and “Free” Goods

All samples, promotional books and free goods have commercial value, they are treated the same as any other commercial goods. Just because we received them for “free”, SFU, as the Importer of Record, is still responsible for any customs brokerage fee, duty and taxes. If you are expecting to receive ‘free samples’ from a supplier, encourage the supplier to state the actual value of the item on the commercial invoice.

However, if the vendors/shippers choose to take full responsibility for the shipment including brokerage fee, duty and taxed, they should identify themselves as the Importer of Record on all customs documentation. This means there would be no cost to SFU.

It’s important for SFU community to identify who the Importer of Record is before the shipment arrives.
Donation to SFU

For donated items, we must instruct the shippers to include the following information on all shipping documents:

- Full description
- Value (for customs purposes only)
- Country of origin
- “Donated to Simon Fraser University” must be clearly stated

Items shipped out of country for repair/return

When products are shipped out of country for repair, they must be accounted for by Customs upon their return. SFU must provide our customs broker with proof of export documentation (i.e. outgoing waybill) that the item is being returned to SFU and not a new purchase. When filling out the waybill, it must clearly states that the shipment is “product being returned from a repair”.

Only the value of the repair is subject to duty or GST. There is no duty or GST paid on warranty repairs, but Customs may require the value of the repair for its records.

Temporary Imports

All goods entering Canada, even those imported temporarily, are subject to duties and taxes (including the goods and services tax/harmonized sales tax (GST/HST)) on their full value, unless there is specific legislation in place that will entirely or partially relieve the importer of this obligation.

Temporary import arrangement should be made prior to goods entering into Canada. Please contact Wendy Stephenson at Livingston to see if the item you are temporarily importing is eligible for duties and taxes relief. Her contact information can be found on page 1 of this document.
**Personal Shipments**

**PERSONAL SHIPMENTS MUST NOT BE ADDRESSED TO THE UNIVERSITY.**

SFU is held legally responsible for all shipments originating outside Canada and address to Simon Fraser University. Therefore, personal shipments from outside Canada to Simon Fraser University are not permissible except for University students living in Residence.

To ensure that personal goods are not confused with university goods, please include the following on all documents:

- Student’s name, residence address and phone number;
- Identify that the goods are for ‘Personal Use’; and
- Omit “Simon Fraser University” in the shipping address.

**DO NOT** include the name “Simon Fraser University” in the shipping address, and or any corresponding shipping documents to avoid any shipment delay.

Livingston International has been instructed NOT TO clear any personal shipment paperwork on behalf of SFU.

Shipments that are not of commercial use and business related, pose a risk of penalties being assess to the university. There are implications of receiving improperly marked personal goods. Failures to pay duties and taxes on these shipments could result in a suspension of the University’s import and export privileges by CBSA. Failure to properly declare, file appropriate paperwork, and pay duties and taxes, could lead to fines again the university.
EXPEDITING OF SHIPMENTS

Certain shipments might require special attention due to their nature, i.e. perishable, high value or time sensitive items. In order to ensure shipments of these nature are expedited as quickly as possible, the end user or requestor are encouraged to email SFU Procurement with the following information:

- Name of the Carrier
- Tracking number
- Commercial Invoice
- Packing slip / Waybill
EXPORTING INTERNATIONAL (not U.S.)

Before exporting goods INTERNATIONALLY (except for US), contact Anny Chung@ Procurement Services for assistance (her contact information is on page 1 of this document). The types of documentation vary depending on the country of destination. Failure to comply with the requirement could result in penalties to the University.

When exporting goods, determine who will be responsible for the customs clearance and the payment of any applicable duties and/or taxes. Usually the consignee (the person or company you are shipping to) in the country of destination acts as the Importer of Record and is responsible for customs clearance, duties and/or taxes payable. We should ask the consignee to provide their Customs Broker’s name before exporting.
EXPORTING TO UNITED STATES

THE KEY U.S. CUSTOMS DOCUMENTS THAT YOU NEED

1. First and foremost, complete the U.S. Customs invoice.  

   Please list a contact name and phone number in the notes section of your customs invoice in case there are questions at time of entry.

   If you need assistance with the tariff #’s please email Ramona Meeks at rmeeks@livingstonintl.com with as much detailed information as possible, she will be able to look them up for you (material used to make the item, what is the purpose of the item, etc.).

   To avoid any issue, before shipping, please ensure that the information on your document is clear, accurate and provide enough details/description. Errors in classification can result in higher duties and/or taxes payable.

2. If the goods being shipped are “Made in Canada” and are eligible for NAFTA, please submit a NAFTA.  

3. If the goods are $2,500 or more and are “Made in US”, please include Manufacturer’s Affidavit, Shipper and Owner Declarations.

   This form must be completed by the manufacturer of the goods and must declare whether drawback was or was not claimed upon export from the United States.  

   A declaration by the owner, importer, consignee, or agent having knowledge of the facts regarding the claim for free entry.  
   http://www.livingstonintl.com/form/owner-importer-usgr-declaration/
Below is the link to Livingston’s website on ‘Preparing your customs documents for shipping into the U.S.’, this is a great tool to ensure you have all the necessary documents and information before importing goods into the U.S.


If you require further assistance in completing any documents for exports to U.S., please email Ramona Meeks at rmeeks@livingstonintl.com

Once all paperwork is completed, all documents are provided to a PAPS approved carrier (pre-arrival processing system). Please do not send your paperwork to Livingston directly for Customs clearance as it must first go through the carrier.

To check if the entry has been accepted by Customs before arriving at the border, the carrier can either call 866 548 7277 or go to the Livingston website and use their PAPS tracker. The carrier cannot approach the border before making sure the entry has been accepted by Customs. Livingstons requires at least 3-4 hours advance notice of a shipment.
SHIPPING TO THE U.S.

Your release documentation must include the following information:

- The name and address of the exporter
- The name, address, and the IRS number of the company where the shipment is to be delivered (referred to as ultimate consignee)
- The product/shipment information including the complete description, value, quantity and packing, weight, currency of sale, and country of origin
- Other information required by Participating Government Agencies (PGAs) if applicable

To fulfill the information requirements for a customs release, there are a few essential documents you need to complete, including:

- Bill of Lading (demonstrates that there is a legal contract between the carrier and exporter)
- Packing List
- Cargo Manifest (prepared by the carrier, is a comprehensive list of the cargo being carried)
- Customs Invoice (this helps Customs to determine the duty on your shipment)
- Subject to PGA regulations, required to submit licenses or permits to satisfy those agencies
- Additional documents such as licenses, certificates and permits
THREE PARTS OF U.S. CUSTOMS CLEARANCE PROCEDURES

Customs entry

When your shipment arrives at the border, your carrier must present the Customs agents with the proper documentation so that your goods can legally enter the U.S.

Customs entry is the process of presenting Customs documentation such as a Customs invoice, an Inward Cargo Manifest, a Bill of Lading, and additional required document from other federal agencies.

Inspection

Occasionally, Customs will decide to inspect a shipment once it arrives at a port of entry. U.S. Customs has the right to search or seize all goods imported into the United States in order to confirm that the goods are admissible and the shipper has been compliant with the government regulations.

The examination of goods help Customs agent to determine the following:
- The value of the goods for Customs purposes and their dutiable status;
- Whether the shipment contains prohibited items;
- Whether the requirements of other federal agencies have been met;
- Whether the amount of goods listed on the invoice is correct;
- Country of origin.

Appraisal and Classification

To determine the correct duty payable on your goods, U.S. Customs will perform an appraisal of your shipment.

All goods entering the United States must be properly classified by the importer to ensure the appropriate HS code is assigned to the shipment. An incorrect classification could mean retroactive duties or serious penalties.