

Customs invoice information requirements are summarized in the following table.

Further info from CBSA online, refer to: [Directive D1-4-1 Customs Invoice Requirements](#)

When invoice info is missing, importer should complete a Canada Customs Invoice: [Form C11](#)

Invoice requirements	Explanation	References
Customs transaction value	Must reflect price of goods sold to a purchaser in Canada. This scenario represents >95% of imports into Canada.	CBSA purchaser in Canada rule
Other customs valuation	If goods imported for reason other than a sale, please specify the reason. Special import provisions may apply, details on the terms required to ensure efficient clearance process and to avoid any overpayments of duty/tax. some import duty or tax exemptions may apply, depending on reason for import and commodity.	WTO international customs valuation rules Remissions & temporary imports Duty deferral programs
Country of goods manufacture	Country of origin declared is generally based on where goods are manufactured or produced. Canada has established several trade agreements with various countries and regions globally. Those countries are recognized as beneficiaries of trade agreements, where duty is reduced or duty-free. Goods which are certified as such, will qualify for reduced duty or “preferential tariffs” upon import into Canada.	Certification of Origin Under Free Trade Agreements CETA (EU) Proof of Origin Proof of Origin of Imported Goods
Goods description and corresponding HS code	<p>HS code required for customs clearance. Product HS + description is key for determining import requirements, applicable duties & taxes. When HS classification is missing, please provide detailed info and specifications for each item/SKU being shipped:</p> <ul style="list-style-type: none"> • full description of the goods, including trade name, common or technical name • material composition • goods manufacturing process • packaging description • anticipated end use of the goods • country of manufacture • country of export • any product literature available • purpose of import 	<p>Product info and import duty/tax rates based on HS code.</p> <p>List of Harmonized System codes that are regulated by participating Other Government Departments/Agencies</p> <p>Acts & regulations of OGDs</p> <p>Prohibited importations</p>

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