

# Customs Brokerage for the Importer



## PACKAGE

### Customs Clearance Rates on Shipments into Canada from International Origins

#### Entry Preparation Fees

- All rates are in Canadian funds.
- Rates do not include applicable duties or taxes.

Value for duty	For shipments arriving via UPS Standard® or via other couriers/transportation companies*	For shipments arriving via UPS Worldwide Express Plus™, UPS Worldwide Express™, UPS Worldwide Express Freight®, UPS Worldwide Express Saver® & UPS Worldwide Expedited™ services*
\$ 0.00 to \$ 40.00	0.00*	<b>FREE†</b>
\$ 40.01 to \$ 60.00	\$ 17.85	
\$ 60.01 to \$ 100.00	\$ 21.25	
\$ 100.01 to \$ 150.00	\$ 28.35	
\$ 150.01 to \$ 200.00	\$ 32.40	
\$ 200.01 to \$ 350.00	\$ 60.15	
\$ 350.01 to \$ 500.00	\$ 66.95	
\$ 500.01 to \$ 750.00	\$ 79.75	
\$ 750.01 to \$ 1,000.00	\$ 90.15	
\$ 1,000.01 to \$ 1,600.00	\$ 106.40	
\$ 1,600.01 to \$ 2,500.00	\$ 121.00	
Each additional \$ 1,000.00	\$ 8.40	

\*All goods that are restricted, controlled or regulated by another government department are not eligible to be imported under de minimis regulations and must have a formal customs entry. If applicable, these commodities valued under \$40.00 require Entry Preparation and a \$7.00 fee per entry will be applied.

#### Disbursement Fees

Customers are responsible for payment of any applicable duties and taxes on their import shipments. When UPS remits payment of duty/tax to the Canada Border Services Agency on behalf of the customer, UPS will invoice the customer

for the amount paid and a Disbursement Fee will apply. The applicable Disbursement Fee is the greater of 3.7% of the duty/tax amount or \$7 on UPS Standard service or \$11 on UPS Worldwide Express Plus, UPS Worldwide Express, UPS Worldwide Express Freight,

Worldwide Express Freight Midday, UPS Worldwide Express Saver and UPS Worldwide Expedited service. To avoid Disbursement Fees, call 1-800-PICK-UPS and ask about our Prepayment or Electronic Funds Transfer (EFT) plans.

Additional Charges That May Apply	
Duty and Tax Amendment	\$50.00
Import Permits (each)	\$23.00
Participating Government Department and Agency (PGA) Processing Fee**	\$16.00
Outport Entry Fee (for non-UPS-carried shipments only)	\$10.00
Low-Value Shipment Amendment***	\$15.00
Each additional classification line after the first five lines (per line)	\$5.00
Import Collect On Delivery (ICOD) Fee The ICOD Fee is assessed when collecting import charges on delivery. To avoid the ICOD fee, enrol in UPS My Choice® to receive advance notification of import charges and pay online. Or call 1-800-PICK-UPS and ask about setting up a UPS Customs Brokerage/Importer Account.	\$6.00
Invoice Integrity Fee****	\$5.00
Warehouse Storage – Air/Ground, per Day After Two Days Assessed when shipments remain in the UPS warehouse after the two free days regardless of the customs broker.	\$20.00 + \$0.04 per lb. per day

Additional charges may apply for shipments requiring governmental department clearance.

\* The first five classification lines are included in this fee; line charges apply from the sixth line.

\*\* This fee applies to all shipments requiring PGA clearance including, but not limited to, those subject to the Canadian Food Inspection Agency, Health Canada and Natural Resources Canada import requirements.

\*\*\* This fee applies if the Amendment is submitted on or before the 10th of the month following the import date. If submitted after, the Duty and Tax Amendment applies instead.

\*\*\*\* This fee may apply when the included documents are missing critical information and a telephone call or other form of communication is required to obtain the correct information. Examples of missing information include poor descriptions, no country of origin, missing quantities, etc.

† Free – When brokerage service for your imports is provided by UPS or its designate, there is no Entry Preparation Fee for routine customs clearance of UPS Worldwide Express Plus, UPS Worldwide Express, UPS Worldwide Express Freight, Worldwide Express Freight Midday, UPS Worldwide Express Saver and UPS Worldwide Expedited shipments, including up to five classification lines. Charges may apply for more complex customs clearance procedures.

#### Getting Started

Designating UPS® as your customs broker is easy. We provide a full range of commercial customs brokerage services. For more information on the brokerage of your package shipments, call 1-800-PICK-UPS and select option 3.

# Customs Brokerage for the Importer



## PACKAGE

### Information on Import Fees on Shipments into Canada from International Origins

#### Duties and Taxes

- The Importer of Record is responsible for paying duties and taxes unless otherwise specified at the time of shipment preparation.
- Duties and taxes are determined and applied by the country in which the goods arrive.
- All shipments being imported are subject to inspection by the CBSA or partner government agencies.
- If you are importing goods into Canada from the U.S. or Mexico, ask your supplier to provide the applicable CUSMA Certificate of Origin so the goods will be rated at the lowest possible rate allowed under CUSMA Rules of Origin (if applicable).
- UPS Customs Brokerage can still handle your imports without a UPS Importer Account Number, but all amounts owing on the import (freight charges, duties and taxes,

customs brokerage fees – as applicable) must be paid online prior to delivery\* or will be payable C.O.D. when UPS® delivers the imported shipment to your door. In addition, you will be charged an additional I.C.O.D Fee for collecting these import charges upon delivery.

With a UPS Importer Account, all your import charges will be billed directly to your account and no I.C.O.D Fee will apply.

### Customs Brokerage Services

- Customs brokers are licensed by the CBSA in customs clearance procedures and are employed to act on the importer's behalf.
- In Canada, the Importer of Record must officially designate a customs broker by signing a General Agency Agreement, giving their customs broker Power of Attorney to act on their behalf. UPS must be selected as the designated customs broker for our guaranteed service to be applicable.

#### Customs Brokerage Fees

The customs brokerage fees that may apply to a shipment fall into three main categories:

##### Entry Preparation Fees

This process involves checking the

commercial invoice submitted with the goods and completing entry preparation procedures required by the CBSA, including calculation of the applicable duties and taxes for each type of commodity included in the shipment. A fee may apply for this service.

##### Disbursement Fees

Customers are responsible for payment of any applicable duties and taxes on their import shipments. When UPS remits payment of duty/tax to the Canada Border Services Agency on behalf of the customer, UPS will invoice the customer for the amount paid and a Disbursement Fee will apply. The applicable Disbursement Fee is the greater of 3.7% of the duty/tax amount

or \$7 on UPS Standard service or \$11 on UPS Worldwide Express Plus, UPS Worldwide Express, UPS Worldwide Express Freight Midday, UPS Worldwide Express Saver and UPS Worldwide Expedited service. To avoid Disbursement Fees, call 1-800-PICK-UPS and ask about our Prepayment or Electronic Funds Transfer (EFT) plans.

##### Additional Fees

Depending on the shipment and the services required by the customer, various other customs brokerage services and fees may apply. See the Customs Brokerage for the Importer section on [page 115](#) or call 1-800-PICK-UPS for details.

### Customs Ancillary Services

- UPS Customs Brokerage offers a number of valuable services for the compliance-conscious importer.
- Contact your UPS Account Executive or call 1-888-520-9090 for more information on the following services:

#### Duty and Tax Recovery Services

- Duty and Tax Amendment: UPS can file an amendment with the CBSA to correct inaccurate customs-related information on your entry documents. A fee applies for this service.
- Low-Value Shipment Amendment: UPS can correct any customs-related

information on your entry documents for shipments valued at less than \$3,300. The error must be identified on or before the 10th of the month following the import date. If the error is identified after the 10th of the following month, a Duty and Tax Amendment must be completed. A fee applies for this service.

\*Access to the UPS Import Fee payment is available to importers enrolled in UPS My Choice® or through UPS tracking on [ups.com](#). Importers may also receive an automatic notification with a link to the payment website.

# Customs Brokerage

## AIR AND OCEAN FREIGHT

### Customs Brokerage

UPS® provides customs clearance for air, ocean and road freight shipments.

- Coverage available in more than 60 countries around the world.
- Up-to-date insight into global trade regulations.
- Release services at all customs ports in North America via the latest customs processing systems.

UPS is the single source for managing international freight shipments and customs brokerage:

- Customer service available 24 hours a day, seven days a week.

- Online visibility to entry, delivery, tracking and billing details, with reporting capabilities.

- EDI capabilities to minimize data entry errors and customs delays.

- Customized solutions to minimize risks and costs.

- Electronic archiving and retrieval of customs brokerage documents.

- Comprehensive freight services provide coverage on all North American borders and globally in air and seaport locations.

- Security measures being met or exceeded due to being a PIP\*- and C-TPAT\*\*-certified provider.

- Tailored Canada Customs Self-Assessment (CSA) solution (technology and process) for actual and new CSA importers.

- CBSA Assessment and Revenue Management (CARM) solutions for commercial importers - resident and non resident - into Canada. Learn more at [ups.com/carmsolutions](https://ups.com/carmsolutions).

For more information on UPS Customs Brokerage Services, call 1-800-298-8965. For UPS customs brokerage and freight forwarding terms and conditions, please visit [ups.com/freighttermsofservice](https://ups.com/freighttermsofservice) or contact your UPS account representative.

### Customs Brokerage Services

Service Offerings	Benefits
Global network of customs brokerage services in more than 60 countries	Benefit from customs brokerage network and IT infrastructure from a single source.
Expertise as a leading entry filer in North America	Gain expertise in all commodities and agencies.
Value-added processes and compliance support	Access services that reduce cycle times and control costs.
Advanced IT and visibility systems	Increase global visibility as well as imaging and reporting capabilities.
Proven customs brokerage implementation process	Transition smoothly to UPS as your full-service customs broker.
A single point of accountability	Simplify global trade and promote quality and compliance.

\*Partners in Protection

\*\*Customs-Trade Partnership Against Terrorism