

## Best Practices

- ✓ Ensure documentation is accurate and complete to mitigate potential penalty and delay.
- ✓ Verify entry acceptance with your customs broker prior to arriving at the first port of entry.
- ✓ Review for potential Antidumping/Countervailing duties and Partner Government agency Import alerts.
- ✓ Ensure documents can withstand a customs audit.
- ✓ Review for US Customs & Border Protection and applicable Partner Government Agency Requirements.



# Document Requirements for U.S. Import

*Ensure expedited border crossing with accurate and complete documentation.*



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Email: [info@pcbusa.com](mailto:info@pcbusa.com) or visit us online [www.pcbusa.com](http://www.pcbusa.com)

## Required Forms

- ✓ U.S. Customs or commercial invoice at minimum.
- ✓ Certificate or permit required by participating government agencies.
- ✓ Certificate of Origin for applicable free trade agreement.

## Mandatory Information

The following information must appear on import documentation such as a U.S. Customs or commercial invoice or equivalent.

- ✓ **Seller and (Shipper if different than Vendor)**
  - ▶ Name of the seller
  - ▶ Complete address
- ✓ **Importer**
  - ▶ IRS / Tax ID or Social Security Number (for individuals importing)
  - ▶ Name of the importing party responsible for payment of duties and taxes
  - ▶ Complete address
  - ▶ Not to be confused with the Consignee (if different than the importer)
- ✓ **Buyer and (Ship-to if different than Buyer)**
  - ▶ Name of the consignee
  - ▶ Complete address
- ✓ **Commodities**
  - ▶ Full description of all items
  - ▶ Must reflect all items in shipment including use and composition
- ✓ **Country of Manufacture**
  - ▶ Country of manufacture for each item
  - ▶ Not to be confused with the country where the items are being shipped from (country of export)
- ✓ **Quantity and Weight**
  - ▶ Number of packages (or quantity requested by Customs)
  - ▶ Total weight (net and gross)
- ✓ **Value**
  - ▶ Unit prices and extensions
  - ▶ No-charge items must have fair market value in the absence of a sale
- ✓ **Conditions of Sale**
  - ▶ Incoterms® being used
  - ▶ Reason for the shipment (sale, warranty replacement, sample, etc.)
  - ▶ Any cash or trade related discounts
- ✓ **Currency of Settlement**
  - ▶ Canadian or U.S. funds or other foreign currency

- ✓ **Reference number**

- ▶ Importer invoice, purchase order or project number.

## Potential Risks of Non-Compliance

### At the border

- ✗ **Shipment delay:** Missing invoice information could cause delays while the information is being retrieved.

*Example: The commercial invoice provided does not have a value or any other required information.*

- ✗ **Shipment examination and/or monetary penalties:** Incorrect information on the invoice could result in shipment examination by U.S. Customs and Border Protection and /or other Partner Government Agencies, as well as monetary penalties.

*Example: The commercial invoice indicates 10 TVs; however, the carrier only has 8 on board.*

- ✗ **Shipment duty overpaid:** Missing free trade agreement documentation results in the payment of full duties without relief.

*Example: The commodity being imported carries a 6.5% duty rate but would be duty-free if provided with a NAFTA certificate.*

### Within 5 years of clearance date

- ✗ **Audit:** U.S. Customs can review the previous 5 years of import documentation to ensure correct information was reported. Penalties and loss of importing privileges may result should records be found incorrect or not properly kept.

*Example: The importer is randomly targeted for an audit and the findings include incorrect information. They could also be subject to additional penalties and interest on unpaid duties. The importer must correct all entries that contain this error at the importer's expense.*

- ✗ **Loss of importing privileges:** Repeat offences of missing or incorrect information could result in a loss of import privileges.

*Example: Customs identifies the same error being made multiple times with no apparent attempt at correction. The officer can refer the importer to the audit department and initiate further investigation.*

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**JUST BECAUSE  
YOUR SHIPMENT  
CLEARED, DOES  
NOT MEAN YOU'RE  
IN THE CLEAR.**

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