

CUSTOMS BROKERAGE:

- US to Canada
 - Collect Shipments
 - Lowe's Canada Customs broker for all collect shipments is UPS Supply Chain Solutions.
 - Lowe's Canada pays freight and Lowe's Transportation manages the freight move.
 - Lowe's Canada will act as importer of record.
 - UPS Supply Chain Solutions - 800-742-5727 or www.ups-scs.com
 - Prepaid Shipments
 - Vendors should contact a Customs broker of their choosing.
 - Vendor pays the freight and manages the freight move.
 - Vendor will act as the importer of record.
- Canada to US
 - Collect Shipments
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 - Prepaid Shipments
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Cross Border Requirements – Description of Documentation

• Commercial Invoice

- Should include but not limited to:
 - ⌚ Lowe's purchase order #(s), Lowe's item #(s) and description of product along with the corresponding date of shipment
 - ⌚ Quantity of each item, with the unit of measure. Include the price per item & total Value of shipment
 - ⌚ Weight breakdown or percentage breakdown for each item invoiced
 - ⌚ Material breakdown expressed as a percentage
 - ⌚ The complete name and address of the Purchaser, Vendor & item manufacturer
 - ⌚ Show the billing party on the invoice as "Lowe's Companies Canada 5160 Yonge Street, Suite 200, North York, ON M2N6L9"
 - ⌚ List the Country of Origin
 - ⌚ The Currency used for the transaction

• Canada Customs Invoice (if applicable)

- Official Government document that contains much of the same information that is in a commercial invoice.
- Required only if Commercial invoice doesn't include all the fields
- Item classification, value, duty/tax rate & tariff treatment
- Should include
- Country of Origin, currency, Unit Price and full description of merchandise being shipped

• Packing List

- A detailed list of contents of the shipment, including qtys, items, model #s, dimensions and net and gross weights
- The **packing list** is an extension of the commercial invoice, as such it looks like a commercial invoice.
- Customs uses the packing list as a check-list to verify the outgoing cargo (in exporting) and the incoming cargo (in importing). The importer uses the packing list to inventory the incoming consignment.
- Marking and the #s associated

• Bill of Lading

- A document issued to a shipper/exporter by a carrier which describes the goods to be shipped, acknowledges their receipt and states the terms of the contract for their carriage.
- The shipper is responsible for completing the bill of lading and providing the completed document to the carrier at the time the shipment is sent.
- 3 copies per shipment, for the exporter, importer & carrier all get one for their records

• Manifest or Cargo Control Document (CCD)

- An itemized list of the contents of the shipment, to be shown to officials for customs clearance.
- The carrier prepares the manifest based on the information provided by the shipper.
- The carrier must provide the customs broker with a manifest in order for the broker to obtain a release from Customs.
- Once submitted and accepted by Customs, the manifest and cargo control number are monitored by Customs to ensure the proper clearance and closure of the shipment.

• NAFTA Certificate of Origin (if applicable)

- A good can be fully or partially exempt from duty if it is obtained or produced in a country under the Rules of Origin in the North American Free Trade Agreement
- The manufacturer of the goods needs to certify the goods determined from the Bill of Materials
- US manufactured product can use the US version of the NAFTA certificate of Origin (CF434)

○ Please refer to Canada Border Services Agency for more details and qualification requirements at <http://www.cbsa-asfc.gc.ca/>

Cross Border Requirements – Checklist for Prepaid Vendors

- Business Number (to declare either as a Canadian Entity or Non Resident Importer)
 - Import Number (which is the business number suffixed with RM0001)
 - Export Number (which is the business number suffixed with RM0001)
 - GST Registration Number (which is the business number suffixed with RT0001)
 - Security Bond (For Non-Resident Importers - companies who don't have a physical presence in Canada), an annual security is mandatory.
 - Security waiver form (if generating less than \$100,000 Canadian in annual taxable sales)
 - Copy of Agreement to Maintain Books and Records Outside of Canada w/ Canadian Customs (to get after a Business #)
 - Registered Custom's broker - indicating that credit and payment terms have been established and agreed upon
 - Account Number of the NRI in the customs broker's system
 - Tariff classification # for each item that you are importing
 - NAFTA Certificate of Origin
 - Power of Attorney granted (signed by an officer of the company)
 - Marking Requirements (ensure prior to production)
- For further details on these items, visit <http://www.cbsa-asfc.gc.ca/> or contact your customs broker

Please refer to the Routing Guide found in Loweslink for Transportation Guidelines