

# Canada Customs Invoice (C.C.I.) Completion Guidelines

**Note:** The Information that is provided on the sample CCI is fictional and for educational purposes only.

**Field 1 (Vendor)** - Full legal name and address of the vendor.

Example of a Vendor: a) the company selling the goods to the purchaser or b) the company consigning the goods to Canada.

**Field 2 (Date of direct shipment to Canada)** - The date the goods began their journey to Canada. (Date that the goods leave the shipper's facility and ship to the purchaser or consignee in Canada.)

**Field 3 (Other references)** - This field is used to further identify the shipment to the purchaser. (see appendix A)

Example: Purchase order number, job Number, commercial invoice number etc.

**Field 4 (Consignee)** - Full legal name and address of the company that the goods are being shipped to in Canada. The goods may be purchased by a company and shipped to another (consignee).

**Field 5 (Purchaser's name and address)** - (if different than the consignee field 4) Full legal name and address of the company who purchased the goods. If Consignee and Purchaser are the same company then 'Same as field 4' or 'Same as Consignee' is an acceptable statement for this field (see appendix A).

**Note:** This field will represent the Importer of Record.

**Field 6 (Country of transshipment)** - (if applicable) The country that the goods traveled through under Customs control before entering Canada (see appendix C).

Example: A Canadian company purchases goods from a Mexican Company. The Goods must travel through the United States to get from one country to the other. The country of transshipment is United States.

**Field 7 (Country of Origin of Goods)** - The country where the goods are grown, produced and or manufactured.



**Note:** If all the goods are the same origin then indicate the origin ex. UNY (New York, USA) (see appendix A). If they are not the same origin then 'various' must be entered into this field. The country of origin must be listed (for all items) with its corresponding product description in field 12 (see appendix B).

**Field 8 (Transportation: Give mode and place of direct shipment to Canada)** - First list the mode ex. Truck or '2' (the code for truck). And on the next line indicate the place of direct shipment (the city and State, if USA –or- City and Country) in which the goods began their journey to Canada.

**Field 9 (Conditions of Sale and terms of payment)** - Describe the terms and conditions agreed upon by the vendor and the purchaser.

**Note:** Also indicate any applicable discounts for early payment etc.

Example: 2%/15days-The Vendor will give the Purchaser a 2% discount if the invoice is paid in 15 days (see appendix A)

**Field 10 (Currency of settlement)** - Indicate the currency in which the vendor's demand for payment is made.

Example: If the vendor has asked the invoice to be paid in U.S. Dollars then 'USD' should be entered into this field.

**Field 11 (Number of packages)** - Indicate the number of packages.

**Field 12 (Specification of commodities)** -

**A) Kind of Packages**-Indicate the kind of packages (e.g. skid, box, case etc.)

**B) Marks and numbers**-Packages are to be legibly marked and numbered on the outside for identification of contents and invoice descriptions. However the following don't require Marks and numbers:

1. Shipments forwarded by parcel post.
2. Goods shipped in bulk, that are not in packages, but are fastened together in lots. However the number of pieces must be shown on the invoice.
3. Agricultural equipment and machinery, or machinery parts, when shipped loose.

**C) General description and characteristics** - (most important information in this field) A general description of the merchandise (ex. Auto Parts, Appendix A –or- Machine Parts, Appendix B) is listed first. On the second line, a complete and detailed description (style or part numbers, size, and dimensions etc) is needed on all the goods and their function. Also indicate the material of which it is made and the condition of the goods (if other than new) used, warranty replacement, warranty repair, on consignment etc (see appendix B)

Example: Auto parts

123ABC Steel Car Door



**Note:** If in field 17 (Invoice Total) freight, duty, brokerage etc is included in the invoice total, a breakdown of these amounts should be shown at the bottom of this field (show the total value in field 23) (see appendix C).

(This usually applies to non-resident importers where goods are sold to customers in Canada on a 'landed' basis inclusive of all import costs.)

**Field 13 (Quantity)** - Indicate the quantity of each item included in the description field in the appropriate unit of measure (numbers, weights, volume etc.).

**Field 14 (Unit Price)** - (price per item) Provide a Value in the currency of settlement (as defined in Field 10) for each item described in the description field.

**Note:** If the goods were not sold, the amount must be shown as if they were sold. However a notation must be made in Field 12 to state why the goods are not being sold (warranty replacement etc.) (see appendix B).

**Field 15 (Total)** - Indicate the total price paid for each item in the currency of settlement for the number of items recorded in the quantity field.

**Field 16 (Total Weight)** - Show both the gross and net weights. (Net Weight excludes packaging materials)

**Field 17 (Invoice Total)** - Indicate the total price paid or payable in the currency of settlement for the goods described on the invoice.

**Field 18 (Attached Invoice's)** - If an additional invoice is attached, check the box in field 18 and indicate the commercial invoice number on the line provided (see appendix B).

**Field 19 (Exporter's name and address)** - (if different than the Vendor in Field 1) Indicate the full legal name and address of the person or organization shipping the goods to the consignee/purchaser.

**Note:** If the exporter is the same as the Vendor 'Same as Vendor' –or- 'Same as field 1' is an appropriate statement for this field (see appendix A).

**Field 20 (Originator)** - Indicate the legal full name and address of the company that completed this invoice.

**Note:** If the invoice is completed on behalf of another company, the company completing the form must fill in this field with their full name and address.

The name of the person completing the invoice may also be indicated.

**Field 21 (CCRA Ruling)** - (if applicable) Give the number and date of any Revenue Canada rulings to the shipment. If not applicable leave blank.

**Field 22 (is fields 23 to 25 applicable)** - If fields 23 to 25 are applicable you leave the box unchecked and complete fields 23-25 (see appendix C). If they don't apply then check the box in this field (see appendix A & B).

**Field 23 (If included in field 17 indicate amount)** - This field is used if the Exporter is charging the Importer the following fees they sustain getting the goods into Canada. A breakdown of these amounts should be shown in the various sections of field 23 (see appendix C).

**Note:** This field is used and not Field 24 if the Exporter has **included** these expenses into (Field 17) the Invoice Total. Leave this field blank if there isn't any costs incurred for this section. (This usually applies to non-resident importers where goods are sold to customers in Canada on a 'landed' basis inclusive of all import costs.)

- i) Indicate the costs for transportation charges, expenses and insurance to the place of direct shipment to Canada. **Note:** Leave this field blank if there isn't any costs incurred for this section.
- ii) Indicate the costs for construction and/or assembly incurred after importation into Canada. **Note:** Leave this field blank if there isn't any costs incurred for this section.
- iii) Indicate the value of Export Packing. The amount of 'Export Packaging' must be indicated if additional packaging was required. This is solely used for the international transportation of goods. **Note:** Normal packaging required for domestic shipments are not recorded in this field. Leave this field blank if there isn't any costs incurred for this section.

**Field 24 (If not included in field 17 indicate amount)** - This field is used if the Exporter is charging the Importer the following fees they sustain getting the goods into Canada. A breakdown of these amounts should be shown in the various sections of field 24.

**Note:** This field is used and not Field 23 if the Exporter has **not included** these expenses into (Field 17) the Invoice Total. Leave this field blank if there isn't any costs incurred for this section. (This usually applies to non-resident importers where goods are sold to customers in Canada on a 'landed' basis inclusive of all import costs.)

- i) Indicate the costs for transportation charges, expenses and insurance to the place of direct shipment to Canada. **Note:** Leave this field blank if there isn't any costs incurred for this section.
- ii) Amounts for commissions other than buying commissions. **Note:** Leave this field blank if there isn't any costs incurred for this section.
- iii) Indicate the value of Export Packing. The amount of 'Export Packaging' must be indicated if additional packaging was required. This is solely used for the international transportation of goods. **Note:** Normal packaging required for domestic shipments are not recorded in this field. Leave this field blank if there isn't any costs incurred for this section.

**Field 25 (Check if applicable)** - Self explanatory



- i) Royalty payments or subsequent proceeds are paid or payable by the purchaser. **Note:** Leave this field blank if not applicable.
  
- ii) The purchaser has supplied goods or services for use in the production of these goods. **Note:** Leave this field blank if not applicable.