

## 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® service or via other couriers/transportation companies*	For shipments arriving via UPS Worldwide Express Plus®, UPS Worldwide Express®, UPS Worldwide Express Saver® & UPS Worldwide Expedited® services†
\$ 0.00 to \$ 20.00	FREE	<b>FREE†</b>
\$ 20.01 to \$ 40.00	\$ 7.00	
\$ 40.01 to \$ 100.00	\$ 19.45	
\$ 100.01 to \$ 200.00	\$ 29.00	
\$ 200.01 to \$ 350.00	\$ 45.60	
\$ 350.01 to \$ 500.00	\$ 51.20	
\$ 500.01 to \$ 750.00	\$ 58.20	
\$ 750.01 to \$ 1,000.00	\$ 65.15	
\$ 1,000.01 to \$ 1,250.00	\$ 72.10	
\$ 1,250.01 to \$ 1,600.00	\$ 76.65	
\$ 1,600.01 to \$ 5,000.00	\$ 80.85	
Each additional \$ 1,000.00	\$ 6.25	

## Bond Fees

Customers are responsible for payment of duties and taxes. When funds are not provided in advance by the customer, and UPS must post a bond to allow UPS shipments to be released in advance of payment to

the Canada Border Services Agency (CBSA), a fee of 2.7% (minimum \$6 on UPS Standard; minimum \$10 on UPS Worldwide Express Plus, UPS Worldwide Express, UPS Worldwide Express Saver and

UPS Worldwide Expedited) of the amount advanced by UPS will be charged. To avoid bond 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
Other Government Departments (O.G.D.) 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)	\$ 4.50
Collect On Delivery (C.O.D.) Fee for collecting import charges on delivery To avoid C.O.D. Fees and expedite the customs clearance of your shipments, call 1-800-Pick-UPS and ask about setting up a UPS Customs Brokerage/Importer Account.	\$ 4.25
Invoice Integrity Fee****	\$ 5.00

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 other government department clearance including, but not limited to, those subject to the Canadian Food Inspection Agency 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 UPS Customs Brokerage handles your imports, there is no Entry Preparation Fee for routine customs clearance of UPS Worldwide Express Plus, UPS Worldwide Express, UPS Worldwide Express Saver and UPS Worldwide Expedited shipments, including up to five classification lines. Charges may apply for more complex customs clearance procedures.

## Duties and Taxes

- The Importer of Record is responsible for paying duties and taxes.
- 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 other government agencies.
- Specific documentation is required for international shipments:
  - Most countries do not charge duties or taxes for letters or documents, and no Commercial Invoice is required if “Documents Only” is written on the shipping waybill.
  - For any other commodity being shipped, three copies of a Commercial Invoice describing the contents and value of the shipment and the country of origin of the goods must be attached to the shipment.
  - Use UPS Paperless® Invoice to provide commodity-level invoice data through electronic upload to UPS, eliminating the need to attach Commercial Invoices.
- If you are importing goods into Canada, ask your shipper to provide the applicable NAFTA Certificate of Origin so the goods will be rated at the lowest possible rate allowed under NAFTA Rules of Origin (if applicable).

## Customs Brokerage Service

- 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.
- 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.

### Bond Fees

For customer convenience and faster customs release, UPS will post a bond to allow shipments to be released in advance of payment of duties and taxes to the CBSA. A fee of 2.7% (minimum \$6 on UPS Standard®; minimum \$10 on UPS Worldwide Express

Plus®, UPS Worldwide Express®, UPS Worldwide Express Saver® and UPS Worldwide Expedited®) of the amount advanced by UPS will be charged in addition to any Entry Preparation Fees. Bond Fees can be avoided by selecting certain UPS payment options – call 1-800-Pick-UPS® for details.

### 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 Clearance Rates into Canada” section on [page 59](#) 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 a shipment valued at less than \$1,600. 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.

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) will be payable C.O.D. when UPS delivers the imported shipment to your door. In addition, you’ll be charged an additional 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 C.O.D. Fee will apply.