

# Non-Resident Importer (NRI)

An **NRI** is a firm which, in most cases, does not have a physical presence in Canada yet, for the purposes of customs and taxation, acts as the “Importer of Record” for goods sold/consigned into Canada. The program was created to assist U.S. companies to access the lucrative Canadian market (10% of the U.S.) on a level playing field with Canadian domestic vendors.

Let Farrow Logistics help you.

## REQUIREMENTS FOR NRI STATUS:

1. Work with a trusted and integrated Canadian customs broker and 3PL provider for commercial shipments.
2. Ensure NAFTA Certificates of Origin are available for your goods.
3. Obtain a Business Number (BN) from the Canada Revenue Agency.
4. Collect GST\* on all taxable goods at time of import.
5. Keep commercial records and documentation for six years and make them available upon request to government authorities.

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## NAFTA

NAFTA is the Trade Agreement entered into by Canada, the United States and Mexico, to promote trade between the three countries. This trade agreement entitles the importation of certain qualifying goods under a lower rate of duty or – in most cases – a zero percent rate of duty. To take advantage of the NAFTA rate of duty, goods must have a Certificate of Origin on file or readily available when the goods cross the border.

The Business Number (BN) a nine-digit registered number assigned to all trade concerns in Canada. In order to

import commercially into Canada, a company must have a BN. The BN also serves as the GST\* registration number for firms with quarterly sales exceeding \$ 30,000 CAD. Your first step in being an NRI is to apply for the BN for tax and import/export purposes. (e.g. 123 456 789 RM 0001)

Canadian law requires that all commercial records and documentation be kept for six years. The Canada Revenue Agency may authorize certain importers to maintain records outside of Canada provided they submit a “letter of undertaking.” The function of this document is to record and

*\*Goods & Services Tax, federally assessed in Canada*

## SHIPPING TO CANADA?

Our services include small parcel, LTL and full-transfer shipments into Canada, customs clearance, information management, shipping container unpacking, cross-border and domestic transportation, pick-and-pack fulfillment operations and warehousing. We can manage all facets of the supply chain from your door to the consignee/back (if necessary). Our headquarters are in Windsor ON, with an additional warehouse location in Vancouver BC.

Farrow Logistics is a business unit of Farrow, Canada's largest independent customs broker.

## BENEFITS OF WORKING WITH FARROW LOGISTICS

- Convenience for your customer means increased satisfaction, market share and profit.
- Simplifies pricing as the selling price is all-inclusive of transportation, customs clearance, duties (if applicable) and taxes.
- No involvement on your customer's part other than to place the order with your company.
- Let us manage your shipment with door-to-door service, either as parcels LTL or Shipments.
- You control all aspects of transport, terms and custom procedures.
- Consolidated shipments reduce transportation costs, brokerage fees and additional costs.
- Shipment tracing is available on-line, or by contacting your Farrow representative.

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We use our exceptional customer service, vast experience, knowledge and IT solutions, as well as adaptable, versatile and focused supply chain management capabilities, to assist companies in a wide range of fields to reach their business goals.

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