NON-RESIDENT IMPORTER PROGRAM

The Non-Resident Importer (NRI) Program allows foreign businesses to sell to Canadian customers on a delivered-price basis, creating a simpler, domestic-style buying experience while removing the burden of importing from the Canadian purchaser.

A Non-Resident Importer (NRI) is a business located outside of Canada that ships goods to customers in Canada and assumes responsibility for customs clearance and other import-related requirements. This program allows the foreign exporter to include all shipping, customs clearances, duties and taxes in the shipping and handling fees charged to the customer, who could even be charged in Canadian dollars. In this way, the transaction appears to the Canadian consumer as a domestic transaction.

Benefits of the NRI Program for U.S. Companies Selling to Canada

Simplifies pricing

- By including transportation costs, customs clearance fees, duties and taxes in the selling price of the goods, the U.S. company creates price certainty for their Canadian customers, eliminating 'surprise' additional fees once the goods pass into Canada.

Eases trade process for the Canadian customer

- With the foreign importer acting as both the exporter of record and the importer of record, the Canadian consumer does not have to be involved in the import process, making business as easy as purchasing from a Canadian company.

Increases the U.S. company's competitive advantage

- By consolidating shipments, the U.S. vendor can clear the goods in their own name as one clearance and reduce the cost of shipping, creating significant savings that can be passed on to the Canadian customers.

Improves shipment control

- Acting as the foreign exporter and non-resident importer, the vendor controls the shipping process door-to-door, minimizing customs delays and having the visibility to track the movement of the shipment.

Expands the foreign company's market reach into Canada

- Through the improvements in customer service generated by the NRI program, companies that participate can increase their market share in Canada and compete more effectively with competitors.

Safe Food for Canadians (SFC) regulations

- A SFC licence is mandatory to import most foods into Canada. Businesses must obtain their SFC licence before presenting their shipment at the border. They will not be able to obtain an SFC licence at the border. Farrow Consulting can assist with obtaining your licence.

GST/HST RESPONSIBILITIES OF IMPORTERS

Goods imported into Canada are generally subject to the 5% GST calculated on the Canadian dollar value of the goods, including duty and excise tax. The importer is responsible for paying the GST, but if registered for the GST/HST, they may claim an input tax credit. When invoicing customers, GST/HST must be applied to the sale price. Most importantly if the importer is not registered for GST/HST, they cannot claim an input tax credit or invoice their client for GST/HST.

HOW TO BECOME A NON-RESIDENT IMPORTER

Registering through a customs broker is best as they offer services to aid a foreign company exporting to Canada.

Farrow will:

- Provide a link for NRI's to apply for a Canadian Business Number and GST/HST registration online with the CRA. After obtaining their BN, Farrow will forward a Customs (CBSA) application to set up their import account
- Ensure the company is compliant as exporter to Canada
- Ensure the company is taking advantage of USMCA/CUSMA or any other Free Trade benefits wherever possible
- Assist with simplifying documentation

Certification of Origin

If the product originates in the United States or Mexico, it may have a preferential tariff treatment under CUSMA/USMCA/T-MEC. If the product is imported and originates from another preferential country, they may benefit from other Free Trade Agreements within Canada.

Customs Clearance Documentation

All exports to Canada require specific information for clearance through Canada Customs. In addition to the commercial invoice, the Canada Customs Invoice (CCI) is the most common form utilized and is recommended.

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