



SCARBROUGH

QUESTION/ANSWER FORUM:
DOING BUSINESS WITH CANADA





THE SCARBROUGH GROUP



SCARBROUGH
INTERNATIONAL, LTD.

Est. 1984 International Freight / U.S. Customs

Est. 1988 Own Trucking Fleet



SCARBROUGH
LOGISTICS, LTD.



SCARBROUGH
SIX LINES, LTD.

Est. 2003 NVOCC Operations

Est. 2014 NAFTA Truck Brokerage



SCARBROUGH
TRANSPORTATION, LLC



SCARBROUGH
DE MÉXICO S. DE R.L. DE C.V.

Est. 2015 Freight Forwarder / Mexican Customs



THE SPEAKERS



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WHAT IS A NON-RESIDENT IMPORTER?

- A U.S Company who in most cases does not have a physical presence in Canada
- Acts as both the Exporter and the Importer of Record for goods sold/consigned to Canada
- Being a Canadian Non-Resident Importer to the USA is far easier than becoming a U.S. Non-Resident Importer who exports goods into Canada



WHAT MAKES IT SO COMPLICATED?

The GST and HST Taxes!





GST

- What is GST tax?

GST (Goods and Services Tax) is a 5% tax assessed on most goods and services in Canada including all imports

- How does GST work?
- What are the obligations?
- What are the benefits?



THE MOST IMPORTANT QUESTIONS TO ASK



WHO WILL BE THE IMPORTER OF RECORD?

WHAT IS YOUR ANTICIPATED VOLUME
(# OF SHIPMENTS INTO CANADA) ?

WHAT ARE YOUR TERMS OF SALE
(INCOTERMS)?



SHOULD I REGISTER?

- If you anticipate having more than 2 shipments into Canada where you as the U.S. Company are acting as the Importer of Record, *you should register*
- If you do NOT register, you cannot charge the GST, you cannot collect the GST, but you still have to pay the GST upon importation



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USEFUL RESOURCES

GST/HST Information for Non-Residents:

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rgstrng/menu-eng.html>

Register for a GST/HST account:

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/rgstrng/menu-eng.html>



CANADIAN GOVERNMENT LINKS

Canada Border Services Agency

www.cbsa-asfc.gc.ca

Canada Customs Tariff Online

www.cbsa.gc.ca/trade-commerce/tariff-tarif/

Canadian Food Inspection Agency

www.inspection.gc.ca

Dept of Foreign Affairs

www.dfait-maeci.gc.ca

Industry Canada

www.strategis.is.gc.ca/intro.html

Health Canada

www.hc-sc.gc.ca

Natural Resources Canada

www.nrcan.gc.ca

Transport Canada

www.tc.gc.ca



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