

Common Canadian Shipping Acronyms

ACROSS – Accelerated Commercial Release Operating Support System

A system developed by Canada Customs that allows shipment release information to be electronically communicated to and from Customs.

AMPS – Administrative Monetary Penalty System

A monetary penalty system that enforces compliance with customs legislation.

CADEX – Customs Automated Data Exchange System

An electronic data interchange systems offered by the CBSA, allowing importers and brokers to file customs accounting documents (B3 forms) electronically.

CBSA – Canada Border Service Agency

The agency responsible for providing integrated border services that support national security and public safety. The CBSA manages the flow of people and goods crossing into and out of Canada.

CCD – Cargo Control Document

An itemized list of the contents of a shipment (also known as the manifest) to be shown for customs clearance. The most commonly used manifest is form A8A.

CCI/CI – Canada Customs Invoice or Commercial Invoice

An invoice prepared by the vendor of the goods which is submitted to the CBSA for all shipments entering Canada. The CCI/CI helps to determine the classification of goods; the value for duty, tax and duty rate; and tariff treatments.

CFIA – Canadian Food Inspection Agency

A government department, or OGD, dedicated to safeguarding food, animals and plants to enhance the health and well-being of Canada's people, environment and economy.

CSA – Customs Self Assessment

A program which features streamlined release and accounting processes for qualified Canadian importers. Introduced by the CBSA, it reduces costs associated with cross-border trading.

DAS – Detailed Adjustment Statement

A document generated when an importer has corrections to their original customs entry or when Customs initiates corrections to an entry classification, valuation, origin, or any other adjustment.

DFAIT – Department of Foreign Affairs and International Trade

A government department that negotiates and administers trade agreements and issues import licenses.

Duty Deferral

A program that defers or relieves companies of the payment of duties.

Duties Relief

A program by which companies can import goods without having to pay duties and taxes (with the exception of the GST), when the goods are to be exported or incorporated into the production of goods to be exported.

Drawback Program

A program wherein duties are refunded on imported goods when the goods have been exported.

FAST – Free and Secure Trade

A joint program between Canada and the U.S. to enhance security at the border while facilitating the free flow of identified low risk shipments.

GAA – General Agency Agreement

The written authority of a customs broker to act on behalf of the importer in transactional customs business.

GST – Goods and Service Tax

A federal tax that is paid on most goods and services sold in Canada. Applied on most imports.

HST – Harmonized Sales Tax

The combining of GST and provincial sales tax (PST). HST is used in Newfoundland and Labrador, Nova Scotia, New Brunswick, and Ontario. Only GST is applied on imports.

LVS – Low Value Shipment

A shipment that is valued lower than \$2,500 CDN and released by a courier using the low value shipment release process.

HVS – High Value Shipment

A shipment that is valued at or above \$2,500 CDN.

MFN – Most Favoured Nation Tariff

This tariff treatment is applied to goods where Canada has signed a general trade agreement with the World Trade Organization recognizing countries Canada is prepared to trade with unconditionally.

NAFTA – North American Free Trade Agreement

A trade agreement signed by Canada, the United States, and Mexico which, when the origin of goods is certified, accords a preferential duty rates.

OGD(s) – Other Government Departments

Government departments which administer import/export regulations related to their specific industry. Examples include CFIA, DFAIT, etc.

PARS – Pre-Arrival Review System

A system developed by Canada Customs that allows release information to be processed before goods arrive at the border.

RMD – Release on Minimum Documentation

A release process that allows importers to obtain release of their goods prior to the full payment of their duties and taxes for a prescribed period of time (5 business days).

SIMA – Special Import Measures Act

A law protecting Canadian manufacturers and producers from two sources of unfair competition: dumped goods imported into Canada at prices lower than they would sell for in their home market or at prices below their full cost; and subsidized goods imported into Canada that have been produced as a result of substantial government subsidies. Such goods imported into Canada are subject to provisional duties or anti-dumping and/or countervailing duties.

TRQ(s) – Tariff Rate Quota(s)

A quota for a volume of imports at a lower tariff rate. After the quota is reached, a higher tariff is applied on additional imports. The distinction between an absolute quota and a TRQ is that under an absolute quota it is legally impossible to import more than the set quota, whereas under a TRQ, imports can exceed the set quota but a higher over-quota tariff rate is applied to the excess.

VFD – Value For Duty

Assessing the value of the duty based on the price paid for the goods in Canadian dollars plus or minus required additions and deductions.

VFT – Value For Tax

The total of the VFD plus applicable duties. GST taxes are assessed based on the VFT.