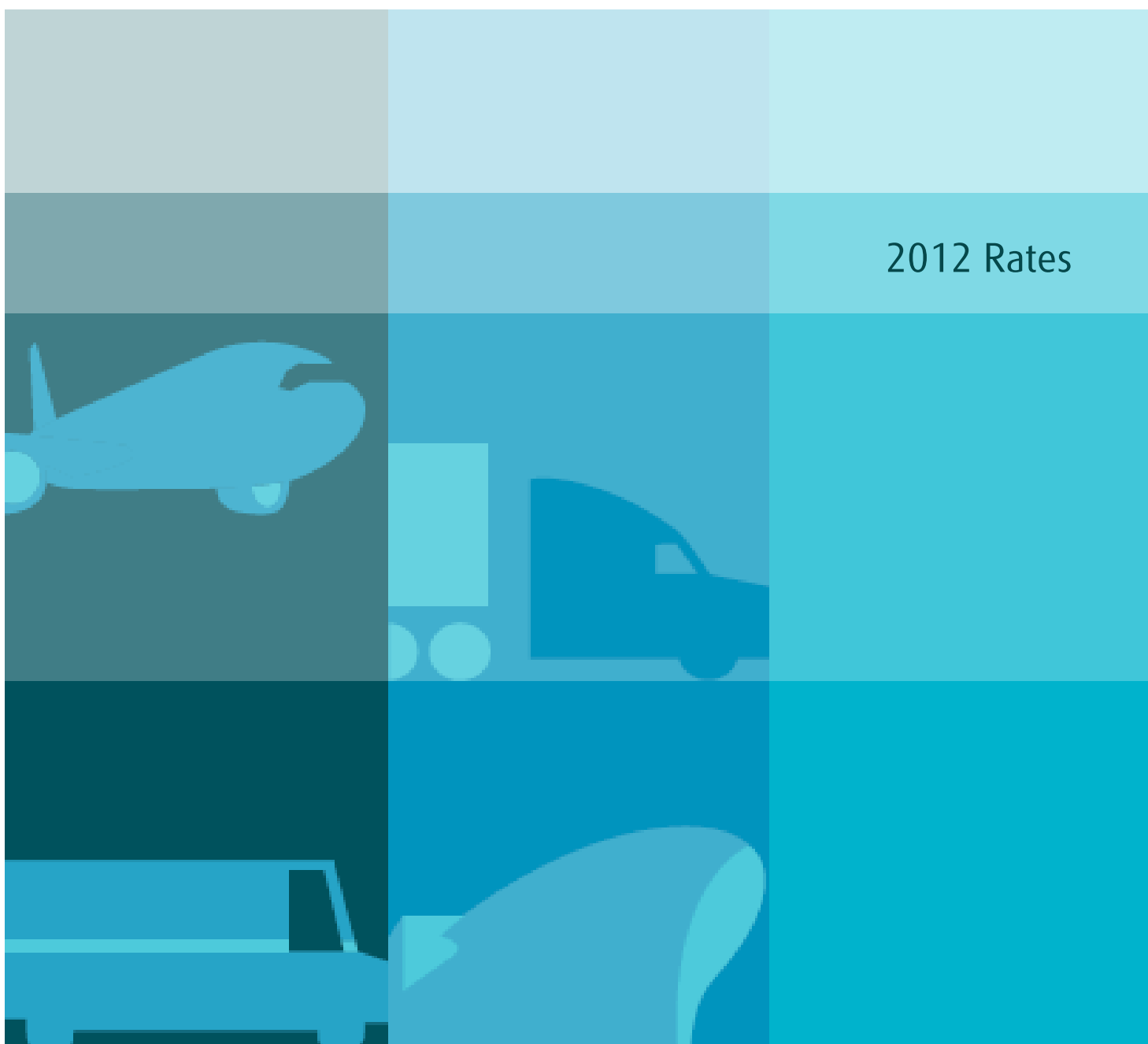


UPS[®] Canada Brokerage Rates

Effective January 2, 2012



2012 Rates



How to Use This Guide

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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	FREE†
\$ 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).

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.

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.

Entry Preparation Fees



- All rates are in U.S. funds.
- Rates do not include applicable duties or taxes.

Value for duty	UPS Standard® service†	UPS Express Early A.M.®, UPS Express®, UPS Express Saver®, UPS Expedited® & UPS 3 Day Select® services‡
\$ 0.00 to \$ 200.00	FREE	FREE†
\$ 200.01 to \$ 1,250.00	\$ 25.25	
\$ 1,250.01 to \$ 2,000.00	\$ 36.50	
Each additional \$ 1,000.00	\$ 1.80	

Bond Fees

- All rates are in U.S. funds.
 - Customers are responsible for payment of duties and taxes. When funds are not provided in advance by the customer, and
- UPS pays the duties and taxes on the importer’s behalf, a fee of 2.0% (minimum of \$6.50) of the amount advanced by UPS will be charged.

Additional Charges That May Apply	
Merchandise Processing Fee* (minimum \$25, maximum \$485 per entry)	0.21% of the value of the merchandise
Fish and Wildlife Clearance**	\$ 25.00
Other Government Agency (O.G.A.) entry**	\$ 21.25
Complex Entries	\$ 21.25
Each additional classification line after the first five lines (per line)	\$ 3.00
Additional Consignee/Invoice (per Consignee or Invoice)	\$ 2.10

Other customs brokerage services are available – additional charges may apply.

† Free – When UPS Supply Chain Solutions® is the customs broker, there is no Entry Preparation Fee for routine customs clearance of UPS Express Early A.M., UPS Express, UPS Express Saver, UPS Expedited and UPS 3 Day Select shipments including up to five classification lines. Likewise for most UPS Standard shipments valued up to \$200 except where a formal entry is required. Formal entries for UPS Standard shipments have a minimum charge of \$35. Charges may apply for more complex customs clearance procedures.

‡ The first five classification lines are included in this fee; line charges only apply from the sixth line.

* A U.S. Customs and Border Protection merchandise processing fee is assessed on all formal entries (goods valued over \$2,000 or any textile shipment). The fee is 0.21% of the value of the merchandise, minimum \$25, maximum \$485 per entry. For goods that have a NAFTA Certificate of Origin, the fee is waived.

** All fees, if any, charged by any government agency will be billed in addition to the O.G.A. entry fee.

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 may be subject to inspection by U.S. Customs and Border Protection 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 exporting goods from 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).
- Use UPS TradeAbility® services to verify the landed cost of international shipments, search for restricted trading partners and embargoed countries, and identify U.S. government export licensing requirements and exceptions. See [page 63](#) for more details.

Customs Brokerage Services

- Customs brokers are specialists in customs clearance procedures and are employed to act on the customer's behalf.
- In the United States, the Importer of Record and/or shipper must officially designate a customs broker by signing a "Power of Attorney," giving their broker Power of Attorney to act on their behalf if the shipment value is in excess of \$50,000 USD.
- U.S. Customs and Border Protection policy changes require U.S. importers to provide additional information:
 - Harmonized Tariff Code
 - Ultimate Consignee Tax ID Number: Employer Identification Number or Social Security Number
- 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 U.S. Customs and Border Protection, including calculation of the applicable duties and taxes for each type of commodity included in the shipment.
 - Bond Fees**
For customer convenience and faster customs release, the customs broker can remit payment on the importer's behalf to pay for the shipment's duties and taxes. When such payment is made, the customs broker claims reimbursement from the customer for the duties and taxes paid on their behalf, plus a service fee (Bond Fee) on the funds paid. Bond Fees can be avoided by 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 the U.S." section on [page 61](#), or call 1-800-Pick-UPS for details.

UPS TradeAbility® Services – Free

Conducting international trade can be complex and time-consuming; however, it also provides increased opportunity for business growth. UPS TradeAbility offers you the resources to simplify your international business processes and serve your customers better. Instead of accessing several different resources, now you can go to just one.

UPS TradeAbility is an easy-to-use web-based system that can be integrated into your own business

applications or accessed on ups.com®. It allows you to improve compliance and customer service, increase supply chain efficiencies and reduce international shipping costs. UPS TradeAbility provides up-to-date information to address new security and compliance initiatives, trade agreements, customs regulations, duty rates and import-export processes.

All UPS TradeAbility services are offered free of charge.

UPS TradeAbility Web Services

These tools are available in the latest easy-to-install XML technology, which adds a new level of customer service and functionality to your enterprise or e-commerce website. The tools are free to download and can easily be integrated into your business applications.

Visit the UPS Solutions tab on ups.com for more information.

UPS TradeAbility Service	Description
Harmonizer	Quickly and accurately identify harmonized tariff codes for products.
Product List	Provides a location to collect, organize and store product information for up to 1,000 entries.
Transaction History	Store and access detailed records of UPS TradeAbility transactions for reporting and accounting purposes.
Forms	Complete forms online or browse a library of PDF documents to assist with import and export shipments.
Landed Cost	Estimate the landed cost of international shipments, including applicable duties, fees, taxes and transportation costs.
Denied Party Screener	Use a single source to search for restricted trading parties or embargoed countries.
Import Compliance	Verify compliance of import shipments with country-specific trade regulations, procedures, tariffs, laws and administrative rulings.
Export Licence Detector	Proactively identify U.S. government licensing requirements and exceptions.

UPS Paperless® Invoice – Free

UPS Paperless Invoice allows you to provide commodity-level invoice detail through electronic data upload to UPS, thus eliminating the need to print, match and attach Commercial Invoices to international shipments. Because information is stored electronically, customers

greatly reduce the chance that manual errors will occur when completing customs documentation. With UPS Paperless Invoice, all critical fields in the invoice required for clearance must be completed, meaning you will always provide complete paperwork to UPS. This

reduces the possibility of shipments being held at the export site. A registration process is required to enable this service. For additional information, please contact your UPS Account Representative.

ups.com[®]
1-800-Pick-UPS[®]



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ups.com

For online shipping, tracking and other information

1-800-Pick-UPS

For personal service in English or French

www.ups-scs.ca

For information on UPS Supply Chain Solutions[®]

1-800-714-8779

For UPS Express Critical[®] service

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