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CUSMA Second Small and Medium Enterprises Dialogue
T-MEC Segundo Diálogo de Pequeñas y Medianas Empresas

Top 10 Tips for SME Importers
and Exporters to/from Canada

*Los 10 mejores consejos para
importadoras y exportadoras
PYMES a/desde Canadá*


Secretaría de la Economía
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Condesa, Cuauhtémoc, 06140
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1. Don't Panic – Ask for Help | No entre en pánico – Pide ayuda
 2. Structuring the Deal | Estructura del trato
 3. Know your Tariff Classification | Conoce su clasificación arancelaria
 - If your tariff classification is wrong, everything else will be wrong | Si su clasificación es incorrecta, todo lo demás será incorrecto
 4. Know your Rules of Origin | Conoce sus reglas de origen
 - Not based on where the vendor is located; based on where the goods were “produced” | Elegibilidad no se basa en la ubicación del proveedor; sino en el lugar donde se “produjeron”
 - Cost/Benefit analysis | análisis coste-beneficio



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5. Consider *de minimis* | *Considere de minimis*
 6. Consider Product-Specific Regulations | *Considera regulaciones específicas del producto*
 7. Consider Marking and Labelling Requirements (including French) | *Considera los requisitos de marcado y etiquetado (incluido el francés)*

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8. Consider Direct Shipment Requirements |
Considere los requisitos de envío directo
 9. Lesser of the Two Duties Rule for Drawbacks
| Regla 'menor de los dos derechos
arancelarios' para devoluciones
 10. Make a Training and Audit Plan |
Haz un plan de capacitación y auditoría

Bonus: Don't Forget CPTPP!
Bonus: ¡No olvide el CPTPP!

Legal Considerations Summary

- Stages:
 - Getting goods *out of* country of export
 - Getting those goods *into* another country
 - Residual liability – e.g. product recalls, audits and re-assessments, contract litigation
- Key Questions:
 - Can the goods be exported?
 - Understand the local legal/regulatory environment
 - Can the goods be imported?
 - Be aware of destination country requirements and trade/regulatory environment
 - Who is the “exporter”? Who is the “importer”?
 - Will your company be liable for errors?
- Valuation – Canada has some unusual rules
- GST/HST (Canadian VAT)
- E-Commerce – specific rules apply to courier shipments



Resources | Recursos

- INCOTerms
- CBSA D-memoranda: <https://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html>
- CBSA Customs Notices: <https://www.cbsa-asfc.gc.ca/publications/cn-ad/menu-eng.html>
- World Customs Organization Tariff Classification Explanatory Notes
- [Tariffinder.ca](http://tariffinder.ca) - **use with caution*
- CBSA Rulings: <https://www.cbsa-asfc.gc.ca/import/ar-da/menu-eng.html>
- Export Development Canada
- Canadian Trade Commissioners Service





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Questions?
¿Preguntas?

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