

Note

Since Canada Border Services Agency (CBSA) legislation and procedures change from time to time, we recommend that you check with your local CBSA office to ensure that the legislation and procedures described in this publication are still valid.

La version française de cette publication est intitulée *Importation de marchandises commerciales au Canada*.

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Introduction

This publication describes the documents you need to submit to the Canada Border Services Agency (CBSA) to import commercial goods into Canada and highlights the information you need from each document to complete Form B3, *Canada Customs Coding Form*. You will find an example of Form B3 in Appendix III of this publication. It is used to account for goods, regardless of their value, for **commercial** use in Canada. The CBSA considers commercial use as “any commercial, industrial, occupational, institutional or other like use.”

Note

In this publication, we refer to a number of CBSA “D” memoranda that contain more information on many of the topics we discuss. You can purchase copies of these memoranda by contacting:

Government of Canada Publications
Public Works and Government Services Canada

Telephone: 613-941-5995 (or **1-800-635-7943** in Canada and the United States)
Fax: 613-954-5779 (or **1-800-959-2221** in Canada and the United States)

Alternatively, you will find CBSA publications, including the D memoranda, under “Publications and forms” on the CBSA’s Web site at www.cbsa.gc.ca.

Part I

Accounting information

To account for commercial shipments, you must present to the CBSA a fully completed accounting package consisting of the following:

- **one copy** of the cargo control document (for exceptions to this requirement, see Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, paragraph 31);
- **one copy** of the invoice (for more information, see Memorandum D1-4-1, *Canada Customs Invoice Requirements*);
- **one copy** of Form B3 if presented at an automated CBSA office or **two copies** if presented at a non-automated office; and
- other forms, permits and certificates, such as remission applications, end use certificates and the exporter’s Certificate of Origin.

You can present the CBSA with paper copies of these documents or, if we authorize you, transmit this information to us using electronic data interchange (EDI). For more information on the latter option, contact our Electronic Commerce Unit toll-free at **1-888-957-7224**.

Cargo control document

The transportation company or forwarder will send you a cargo control document to inform you that a shipment has arrived and is awaiting customs clearance. The cargo control document can be a manifest, a waybill or other approved document covering the transportation of the shipment.

For more information on the cargo control document, see Memorandum D3-1-1.

Invoice

You must meet the invoice requirements outlined in Memorandum D1-4-1 by providing one of the following:

- a commercial invoice prepared by any means (typed, handwritten or electronic) containing all the data listed in Appendix A of Memorandum D1-4-1;
- a commercial invoice prepared by any means that indicates the buyer and seller of the goods, the price paid or payable and an adequate description of the goods, including the quantity contained in the shipment, **together with** a Form CI1, *Canada Customs Invoice*, containing the remaining required data; or
- a fully completed Form CI1.

You can use a commercial invoice only, as described in the second option above, or any other document containing the same information provided on such invoices to support the declared value of the commercial goods entering Canada if any of the following apply:

- the value of such goods is below the Low Value Shipment (LVS) threshold as indicated in Memorandum D17-1-2;
- the value of Canadian goods being returned has been increased by less than the LVS threshold;
- the goods qualify unconditionally for duty-free and tax-free entry; or
- the goods qualify under classification number 9810.00.00.00.

Use either a recap sheet or cross-references to the invoice when Form B3 consists of multiple classification lines.

Recap sheet

You must group goods classified under the same classification number together, and, for each group, show the following information on a recap sheet:

- duty rate, goods and services tax (GST) treatment (i.e. rate or exemption code) and excise tax rate, if applicable;
- total price paid or payable; and
- exchange rate and conversion value in Canadian currency.

The recap sheet must also contain the transaction number and total number of invoice pages. Prepare a separate sheet for each invoice. However, you must summarize the recap sheets so that we can verify the summary against Form B3. In most instances, the total invoiced amount and the total shown on the recap sheet(s) will agree. You have to clearly indicate an acceptable reason for any difference between the recap and invoice totals.

Invoice cross-reference

The cross-reference shows the relationship between each of the invoice lines and pages and the appropriate classification line on Form B3. It consists of the following:

- the B3 line number;
- the invoice page number;
- the invoice line number; and
- the invoice line value as it appears on the invoice before any additions or deductions.

You have to account for each invoice line. There will be as many references to a particular Form B3 line as there are lines classified in the invoice. The invoice cross-reference must also contain the transaction number and the total number of invoice pages.

More information on cross-referencing and invoice recapitulation can be found in Memorandum D17-1-1, *Documentation Requirements for Commercial Shipments*.

Form B3, Canada Customs Coding Form

Instructions on how to complete Form B3 are outlined in Part III of this publication.

Document presentation

To help the CBSA process and release your goods as quickly as possible, you must present the required documents in the order indicated in Appendix IV of this publication. The set designation indicates the destination of each document following our review.

Part II

General information on tariff classification

Introduction

The *Customs Tariff* is divided into 21 sections. For the most part, commodities are arranged in these sections according to economic activity.

Within the 21 sections there are 99 chapters. The chapters are arranged according to levels of processing, with primary commodities classified in the earlier chapters and more technically complex products classified later.

Each chapter begins with a title page. Notes precede certain chapters and define the scope and limits of that chapter. After these notes, you will find the classification numbers of all the products covered by the chapter.

Structure of the classification number

Classification in the *Customs Tariff* is a systematic process. To use this process, it is essential that you understand the structure of the classification number.

In Canada, the classification number consists of 10 digits. This 10-digit number is subdivided at various levels to provide greater detail and definition for a product.

Each level is identified as follows:

01.01	Heading
0101.19	Sub-heading
0101.19.90	Tariff item
0101.19 90.10	Classification number
International requirement	Canadian requirement

The first six digits represent the international portion of the classification number and are the numbers that will be used by all countries acceding to the *International Convention on the Harmonized Commodity Description and Coding System*. The last four digits reflect Canadian tariff and statistical requirements.

The structure of the classification number (i.e. by heading, subheading, etc.) is used to classify your products under the *Customs Tariff*. Each product is first classified with a four-digit number or heading. Then, an appropriate six-digit number or subheading is chosen from within the selected heading. After a subheading is identified for the product, an eight-digit number or tariff item within the subheading must be chosen. Lastly, a full 10-digit classification number is chosen. Refer to Appendix V of this publication for an example of a page from the *Customs Tariff*.

Chapter 99 special classification provisions

The *Customs Tariff* contains special classification provisions unique to Canada that eliminate or reduce the customs duty rate for qualifying goods under specific conditions. These provisions are listed in the *Customs Tariff* as classification numbers in Chapter 99.

Part III

How to complete Form B3

The example of Form B3 found in Appendix III of this publication may be used as a guide to complete your form. The example used is of a “**cash transaction**” where the importer pays the applicable duties before the goods are released. For information on other options, such as release prior to payment and the Bonded Warehouse Program, contact your local CBSA office.

Each field number of the following coding instructions corresponds to a number in the upper left-hand corner of each field on Form B3. For more information, see Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

Header

Field Nos. 1 to 9 are referred to as the “Header” portion of the accounting document. The information in these fields pertains to the shipment as a whole.

Field No. 1 – Importer name and address

In the “importer name and address” section of this field, indicate the company importing the goods and its address.

In the “number” section of this field, indicate your Business Number (BN). If you have more than one business account, indicate the six-digit account identifier (e.g. RM0001).

To obtain a BN, contact your local Canada Revenue Agency office, or call the Business Window at **1-800-959-5525** for service in English or **1-800-959-7775** for service in French.

Field No. 2 – Transaction number

This is a 14-digit number assigned by the CBSA at the time goods are released. If you have either “release prior to payment” or “uncertified cheque” privileges, you must provide this number in a bar-coded format.

The transaction number must appear on the CBSA copy of Form B3 (refer to Appendix IV of this publication). Write the transaction number clearly on the remaining pages of Form B3 and on the copies of the cargo control documents and invoices.

Field No. 3 – Type

Indicate the B3 type by completing this field with the letter “C,” denoting that this document is a final accounting for the release of goods after the payment of duties and taxes.

Field No. 4 – Office number

Show the CBSA office of release for the goods by entering in this field the three-digit office number listed in Appendix VI of this publication.

Field No. 5 – GST registration number

If you have entered a BN in field No. 1, leave this field blank.

Field No. 6 – Payment code

Leave this field blank.

Field No. 7 – Mode of transport

Complete this field for all shipments valued at greater than CAN\$2,500 exported from the United States.

Use one of the following codes:

Air	1
Highway	2
Rail	6
Pipeline	7
Commercial Hand Carried Goods	8
Marine	9

Field No. 8 – Port of unloading

For marine shipments valued at greater than CAN\$2,500 exported from the United States, enter in this field the three-digit code for the CBSA office where your goods were taken off the ship (as listed in Appendix VI of this publication).

Field No. 9 – Total value for duty

Complete field No. 37 before you complete this field. Add each of the classification line (field No. 37) amounts and indicate the total to the nearest dollar, in Canadian funds. Do not include a decimal point.

On multi-page B3 forms, complete this field on the first page only.

Sub-header

Each set of information from field Nos. 10 to 19 is called a “Sub-header” and refers to all of the shipments for one vendor or seller.

Field No. 10 – Sub-header number

Identify each sub-header within Form B3. Number the sub-headers sequentially and use new sub-header numbers only when any of the information in field Nos. 10 to 19 has changed from the first page. When you need a new sub-header, complete all sub-header fields and not just those that differ from the previous sub-header.

Field No. 11 – Vendor name

Enter the name of the vendor or consignor of the goods as shown on the invoice. If the goods are invoiced from the United States, complete this field using two lines. On the first line, indicate the name of the vendor or consignor, and on the second line enter the three-character United States state code and its five-digit zip code. (See the list of valid state codes in Appendix VII of this publication). If the goods are invoiced from a country other than the United States but are exported from the United States, indicate the name of the foreign vendor, followed by the state and zip codes of the United States exporter. Each new vendor must be entered on a new sub-header.

Field No. 12 – Country of origin

Indicate the country where the goods were grown, produced, manufactured or finished to their present state. If the country of origin of the goods is the United States, indicate the three-character United States state code. Enter a two-digit alphabetic code if the country of origin is a country other than the United States. (See the list of country or state codes in Appendix VII.)

Enter each new country or state on a new sub-header.

Field No. 13 – Place of export

Enter a three-digit alphabetic state code if the country of export is the United States. If the goods were exported from a foreign trade zone, indicate the appropriate code number for that zone. (Refer to the list of foreign trade zones in Appendix VIII of this publication.) If the country of export is a country other than the United States, enter the appropriate two-digit alphabetic code. (See the list of country and state codes in Appendix VII.)

Enter each new country, state, or zone on a new sub-header.

Field No. 14 – Tariff treatment

Enter the code for the tariff or trade agreement under which the goods are being imported into Canada. Select from the following codes:

Code	Tariff treatment
1	<i>Commonwealth Developing Countries Remission Orders</i>
2	<i>Most-Favoured-Nation Tariff</i>
3	<i>General Tariff</i>
4	<i>Australia Tariff</i>
5	<i>New Zealand Tariff</i>
7	<i>Commonwealth Caribbean Countries Tariff</i>
8	<i>Least Developed Country Tariff</i>
9	<i>General Preferential Tariff</i>
10	<i>United States Tariff</i>
11	<i>Mexico Tariff</i>
12	<i>Mexico-United States Tariff</i>
13	<i>Canada-Israel Agreement Tariff</i>
14	<i>Chile Tariff</i>
21	<i>Costa Rica Tariff</i>
22	<i>Iceland Tariff</i>
23	<i>Norway Tariff</i>
24	<i>Switzerland-Liechtenstein Tariff</i>
25	<i>Peru Tariff</i>
26	<i>Colombia Tariff</i>

Note

For North American Free Trade Agreement (NAFTA) purposes only, you can use code 10 for the *United States Tariff*, code 11 for the *Mexico Tariff* or code 12 for the *Mexico-United States Tariff* if the following criteria are met:

- you make a declaration that the imported goods originate from the United States or Mexico; and
- you possess a valid NAFTA Certificate of Origin that covers the goods being imported.

You can also use codes 10 and 11 under the following circumstances:

- you are importing certain non-originating textile goods under a tariff preference level (TPL) permit issued by Foreign Affairs and International Trade Canada, and in the case of these goods being imported from Mexico, you obtained a Certificate of Eligibility from the Government of Mexico; and
- you have a statement certifying that the goods have met the conditions set out in the *Imports of Certain Textile and Apparel Goods from Mexico or the United States Customs Duty Remission Order*.

If these codes are used when the goods are **not** entitled to such tariff treatments, penalties may apply.

Enter each new tariff treatment on a new sub-header.

Refer to the *Customs Tariff* for further information on how to apply tariff treatments.

Note

TPLs are also provided under the Canada-Chile Free Trade Agreement and the Canada-Costa Rica Free Trade Agreement.

Field No. 15 – United States port of exit

Complete this field for all shipments valued at greater than CAN\$2,500 exported from the United States.

The United States port of exit is defined as “the United States customs port at which or nearest to which the land surface carrier transporting the merchandise crosses the border of the United States into Canada or in the case of exportation by vessel or air, the United States customs port where the merchandise is loaded onto the vessel or aircraft that is to carry the merchandise to Canada.”

Refer to Appendix X of this publication for a list of United States port of exit codes. Enter each new port of exit code on a new sub-header.

Field No. 16 – Direct shipment date

Enter the date indicated on your customs or commercial invoice if the currency code represents a currency other than Canadian dollars. You can leave this field blank if the currency code represents Canadian dollars.

Enter the month (M) and day (D/J).

Enter each new date on a new sub-header.

Field No. 17 – Currency code

Enter the appropriate International Standardization Organization (ISO) codes (e.g. United States = USD) from the list of currency codes in Appendix VII.

The currency code identifies the currency shown in field No. 36.

Enter each new currency on a new sub-header.

Field No. 18 – Time limit

Complete this field in months if a time limit is applicable (e.g. in the case of temporary importations).

Enter each new time limit on a new sub-header.

Field No. 19 – Freight

Complete this field for all shipments valued at greater than CAN\$2,500 exported from the United States.

Enter, to the nearest Canadian dollar, the total freight charges to transport the goods from the place of direct shipment in the United States to the consignee in Canada.

Complete this field on the first sub-header.

Field No. 20 – Release date

Leave this field blank.

Field No. 21 – Line

Number this line sequentially each time you assign a classification number. Do not skip or duplicate line numbers on Form B3, regardless of the number of sub-headers.

Field No. 22 – Description

Enter all references, such as to “D” memoranda, import permit numbers and value and classification ruling numbers, if applicable.

Field No. 23 – Weight in kilograms

Complete this field for all shipments valued at greater than CAN\$2,500 exported from the United States through the marine or air modes.

Complete this field only on the first detail line for each transaction.

Enter the gross weight of the shipment to the nearest whole kilogram.

Field No. 24 – Previous transaction number

Leave this field blank.

Field No. 25 – Previous transaction line

Leave this field blank.

Field No. 26 – Special authority

Complete this field on each classification line, if applicable.

If you have obtained permission to import goods under special conditions (e.g. relief of duties), it is mandatory to enter the authority number in the appropriate field. Before you complete an accounting document where special authority is involved, consult Memoranda D17-1-10, *Coding of Customs Accounting Documents*; D8-2-1, *Canadian Goods Abroad* and D7-4-1, *Duty Deferral Program*.

The benefits of the *United States Tariff* and the *Mexico Tariff*, according to the *Imports of Certain Textile and Apparel Goods From Mexico or the United States Customs Duty Remission Order*, may be extended to certain textile and apparel goods that are cut and sewn or otherwise assembled (or woven or knit) in the United States or Mexico from fabric (or yarn or fibre) produced or obtained in a non-NAFTA country. Similarly, the benefits of the *Chile Tariff* and the *Costa Rica Tariff* can be extended to certain textile and apparel goods from Chile and Costa Rica. When you present accounting documents for such goods, record in field No. 26 the number 98-1456, which is the Order-in-Council number of the NAFTA tariff preference level remission order or 98-1455, which is the *Canada-Chile Free Trade Agreement* (CCFTA) tariff preference level remission order. Any refunds under this program are through the remission order using the legislative authority of section 115(3) of the *Customs Tariff*.

Field No. 27 – Classification number

Enter the correct classification number as indicated in the *Customs Tariff* for each commodity included in the shipment. Include a decimal point after each of the fourth, sixth and eighth digits (e.g. 1234.56.78.90).

Field No. 28 – Tariff code

Complete this field if the conditions specified in Chapter 99 (special classification provisions) of the *Customs Tariff* apply.

Field No. 29 – Quantity

Indicate the quantity of goods being accounted for on Form B3, in the unit of measure required by the *Customs Tariff*.

Leave this field blank if no unit of measure is applicable from the *Customs Tariff* or any excise tax rates.

Field No. 30 – Unit of measure

Enter the unit of measure code you used to indicate the quantity of goods, as specified in the *Customs Tariff*.

Use only metric alphabetic codes.

Leave this field blank if no unit of measure is applicable from the *Customs Tariff* or any excise tax rates. (Refer to Appendix IX of this publication for the unit of measure codes.)

Field No. 31 – Value for duty code

The value for duty is usually based on the transaction value method of valuation, which requires that the goods be sold for export to Canada, to a purchaser in Canada, and the **price paid or payable** for the goods can be determined. Under this method, the selling price, with certain additions and minus certain deductions, converted to Canadian funds, will be the value for duty. Consult the memoranda-D13 series for more details regarding the use of the transaction value method or, if necessary, one of the alternative methods of valuation.

Use a combination of one of the first-digit code numbers and one of the second-digit code numbers outlined below to indicate the basis on which you determined the value for duty.

**First digit
code No.**

(relationship) **Explanation**

- 1 The vendor and purchaser are not related firms as defined in subsection 45(3) of the *Customs Act*.
- 2 The vendor and purchaser are related firms as defined in subsection 45(3) of the *Customs Act*.

**Second digit
code No.
(valuation
method used)**

Explanation

- 3 Price paid or payable without adjustments (section 48 of the *Customs Act*)
- 4 Price paid or payable with adjustments (section 48 of the *Customs Act*)
- 5 Transaction value of identical goods (section 49 of the *Customs Act*)
- 6 Transaction value of similar goods (section 50 of the *Customs Act*)
- 7 Deductive value of imported goods (section 51 of the *Customs Act*)
- 8 Computed value (section 52 of the *Customs Act*)
- 9 Residual method of valuation (section 53 of the *Customs Act*)

Example

If the vendor and purchaser are related firms, and the value for duty is the transaction value of similar goods, enter code 26.

Field No. 32 – Special Import Measures Act (SIMA) code

Complete this field for goods subject to an action under the SIMA and/or a surtax order.

Identify the type of SIMA disposition applicable to the goods you are importing, as well as the method of payment, in the following manner:

The first digit will be the SIMA assessment type:

- 1 - Goods are not subject to a finding by the Canadian International Trade Tribunal (CITT) and/or a surtax order under the *Customs Tariff*;
- 2 - Goods are covered by a price undertaking offered by all, or substantially all, exporters of the subject goods and accepted by the President;

- 3 – Goods are subject to a preliminary determination;
- 4 – Goods are subject to a CITT finding. There is **no** amount of anti-dumping and/or countervailing duty owing, which results in a nil payment; or
- 5 – Goods are subject to a CITT finding and/or a surtax order. Anti-dumping and/or countervailing duty and/or a surtax amount is payable.

Note

When goods are subject to a CITT finding and/or a surtax order and SIMA duty and/or a surtax amount are covered by a remission order, use SIMA code 50.

The second digit will indicate a nil assessment or the method of payment:

- 0 – nil payment
- 1 – cash
- 2 – bond

Field No. 33 – Rate of customs duty

Indicate the applicable rate of duty as specified in the *Customs Tariff* for the relevant classification number.

When both percentage and specific duties apply, indicate the percentage rate of duty on the first detail line. Enter the specific rate of duty on the next detail line. Do not complete a line number for this line.

If an additional rate of duty equivalent to an excise duty is applicable, enter this rate of duty on the next detail line in this field. Do not complete a line number for this line.

Field No. 34 – Excise tax rate

Indicate, where applicable, the rate of excise tax (or an exemption code) in accordance with the *Excise Tax Act*. If excise tax does not apply, leave this field blank.

Field No. 35 – Rate of GST

Indicate the applicable goods and services tax (GST) rate or exemption code in accordance with the *Excise Tax Act*.

Field No. 36 – Value for currency conversion

Complete on each classification line by entering this amount in the currency specified on the invoice to a maximum of two decimal points. For assistance in determining the amount to be shown in this field, consult the memoranda-D13 series.

Field No. 37 – Value for duty

Complete on each classification line by multiplying the value for currency conversion, calculated in accordance with the valuation method identified in field No. 31, by the exchange rate on the date of direct shipment.

Enter the value in Canadian dollars using a decimal point (e.g. CAN\$96.00 is shown as 96.00). Make your calculations to the cent.

Field No. 38 – Customs duties

Indicate the amount of customs duty (not including provisional, anti-dumping or countervailing) in dollars and cents separated by a decimal point.

When a percentage rate of customs duty applies, you can calculate the amount of customs duty by multiplying the rate of customs duty by the value for duty. When the rate is based on a quantity or measure of the goods (specific rate), calculate the amount of the customs duty by multiplying the rate by the quantity.

Field No. 39 – SIMA assessment

When goods are subject to surtax, provisional, anti-dumping or countervailing duties, enter the amount in this field. Indicate the amount in dollars and cents, separated by a decimal point.

Note

These amounts and/or duties form part of the value for the calculation of excise taxes except if provisional duty is deferred by bond.

Field No. 40 – Excise tax

Indicate the amount of excise tax payable in dollars and cents, if applicable, on each classification line.

When a percentage rate applies, multiply the excise tax rate in field No. 34 by the sum of field Nos. 37, 38 and 39.

When a specific rate applies, multiply the excise tax rate in field No. 34 by the quantity in field No. 29.

Field No. 41 – Value for tax

Complete on each classification line the value for tax by adding the value for duty shown in field No. 37, the customs duty shown in field No. 38, any SIMA assessment shown in field No. 39 and any excise tax shown in field No. 40.

Field No. 42 – GST

Indicate the amount of goods and services tax (GST) payable in dollars and cents, if applicable.

You can calculate the GST by multiplying the rate in field No. 35 by the value for tax in field No. 41.

Trailer

This portion of Form B3 is referred to as the “Trailer” and applies to the whole shipment.

Field No. 43 – Deposit

Leave this field blank on this type of entry.

Field No. 44 – Warehouse number

Leave this field blank.

Field No. 45 – Cargo control number

Indicate the cargo control number as shown in the upper right-hand corner on the cargo control document for the shipment being released. If there is more than one cargo control document to be acquitted by one Form B3, list all the cargo control numbers on Form B3B, *Canada Customs Cargo Control Continuation Sheet*, and enter “B3B” in this field. Attach only one copy of Form B3B to your original Form B3.

Leave this field blank if no cargo control document is required (for more information, see Memorandum D3-1-1, *Policy Respecting the Importation and, Transportation of Goods*, paragraph 31).

In the case of postal shipments, indicate the Form E14, *CBSA Postal Import Form*, inventory control number in this field.

Field No. 46 – Carrier code at importation

Complete this field for all shipments valued at greater than CAN\$2,500 that you import from the United States through the marine or air modes.

Enter the four-digit carrier code of the carrier that brought the goods into Canada. This is the first three or four digits of the cargo control number.

Where there are only three digits, as in an air carrier, indicate the three-digit code plus a hyphen.

Field No. 47 – Customs duties

Enter the total of each detail line (field No. 38) duty amounts. If there are no customs duties payable, leave this field blank.

Field No. 48 – SIMA assessment

Complete this field if an amount of surtax and/or provisional duty, anti-dumping duty or countervailing duty is payable.

Enter the total of each of the classification line (field No. 39) provisional duty or SIMA duty amounts and/or the amounts of a surtax, unless deferred by bond as designated by SIMA codes 32 or 52 or covered by a remission order as indicated by SIMA code 50.

Indicate the total in dollars and cents separated by a decimal point.

If Form B3 has two or more pages, complete this field only on the last page.

Field No. 49 – Excise tax

Enter the total of each of the detail line (field No. 40) excise tax amounts. If there is no excise tax payable, leave this field blank.

Field No. 50 – GST

Enter the total of each of the detail line (field No. 42) goods and services tax (GST) amounts. Leave this field blank if there is no GST payable.

Field No. 51 – Total

Calculate the total amount payable by adding the amounts in field Nos. 47, 48, 49 and 50. If you do not have to pay any duties and taxes, enter any combination of zeros. Do not leave this field blank.

Note

If you owe duties and taxes, you can pay by cash, certified cheque or money order. Providing certain conditions are met, you can submit an uncertified cheque for amounts up to CAN\$2,500. Credit cards will be accepted for commercial importations up to CAN\$500.

Declaration

Enter the name and telephone number of the person making the declaration and the company name.

Date and sign the declaration on the original copy of Form B3.

If Form B3 has two or more pages, complete this field only on the last page.

Note

The person whose name appears on the declaration must sign the declaration. This person is indicating that the information contained on Form B3 is accurate and complete.

Appendix I – Example of a *Cargo Control Document*

 Canada Border Services Agency Agence des services frontaliers du Canada						
IN BOND EN DOUANE		CARGO CONTROL DOCUMENT DOCUMENT DE CONTRÔLE DU FRET				
U.S. port of exit - Bureau de sortie des É.-U.		In transit - En transit				
Manifest from - Manifeste de		To - À				
Consignee name and address - Nom et adresse du destinataire						
Shipper name and address - Nom et adresse de l'expéditeur						
No. of pkgs. Nombre de colis	Description and marks Désignation et marques		Weight Poids	Rate Taux	Advances Avances	Prepaid Port payé
Foreign point of lading - Port de chargement étranger		Location of goods - Emplacement des marchandises				
Name of carrier - Nom du transporteur		Conveyance identification - Identification du moyen de transport				

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Appendix II – Example of a Canada Customs Invoice

 Canada Border Services Agency Agence des services frontaliers du Canada		CANADA CUSTOMS INVOICE FACTURE DES DOUANES CANADIENNES		<input type="button" value="Help / Aide"/> <input type="button" value="Restore - Restaurer"/> <small>PROTECTED PROTÉGÉE B when completed une fois rempli</small>
				<small>Page 1 of 1</small>
1. Vendor (name and address) - Vendeur (nom et adresse) XYZ Exporting Company 456 Any Street Houston TX 78161		2. Date of direct shipment to Canada - Date d'expédition directe vers le Canada 20xx-02-02		
		3. Other references (include purchaser's order No.) Autres références (inclure le n° de commande de l'acheteur)		
4. Consignee (name and address) - Destinataire (nom et adresse) ABC Importing Company Ltd. 123 Any Street Montréal QC N9A 4H8		5. Purchaser's name and address (if other than consignee) Nom et adresse de l'acheteur (s'il diffère du destinataire) Same as Field No. 4		
		6. Country of transhipment - Pays de transbordement N/A		
8. Transportation: Give mode and place of direct shipment to Canada Transport : Précisez mode et point d'expédition directe vers le Canada Speedy Express, Houston, Texas		7. Country of origin of goods Pays d'origine des marchandises United States		<small>IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTRE ORIGINES CONTRE LES ITÉMNS EN 12. SI L'EXPÉDITION COMPREND DES MARCHANDESSES D'ORIGINES DIFFÉRENTES, PRÉCISEZ LEUR PROVENANCE EN 12.</small>
		9. Conditions of sale and terms of payment (i.e. sale, consignment, shipment, leased goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.) FOB Houston		
		10. Currency of settlement - Devises du paiement U.S. Dollars		
11. Number of packages Nombre de colis	12. Specification of commodities (kind of packages, marks and numbers, general description and characteristics, i.e., grade, quality) Désignation des articles (nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (state unit) Quantité (précisez l'unité)	Selling price - Prix de vente	
10	Uncoated, hand-made paper for writing purposes Bale Nos 1-10	1000 kilogram	4,382.00	4,382.25
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si tout renseignement relativement aux zones 1 à 17 figure sur une ou des factures commerciales ci-attachées, cochez cette case Commercial Invoice No. - N° de la facture commerciale ►		16. Total weight - Poids total Net 1 000 kilo Gross - Brut 1 000 kilo		17. Invoice total Total de la facture 4,382.25
19. Exporter's name and address (if other than vendor) Nom et adresse de l'exportateur (s'il diffère du vendeur)		20. Originator (name and address) - Expéditeur d'origine (nom et adresse)		
21. Agency ruling (if applicable) - Décision de l'Agence (s'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cochez cette case <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, précisez : (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada (ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada (iii) Export packing Le coût de l'emballage d'exportation		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, précisez : (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada (ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat (iii) Export packing Le coût de l'emballage d'exportation		25. Check (if applicable): Cochez (s'il y a lieu): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur (ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production de ces marchandises
<small>Dans ce formulaire, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.</small>				
<small>If you require more space, please attach another sheet. - Si vous avez besoin de plus d'espace, veuillez joindre une autre feuille.</small>				
<small>CI1 (08/09) BSF189</small>				

Appendix III – Example of a Form B3

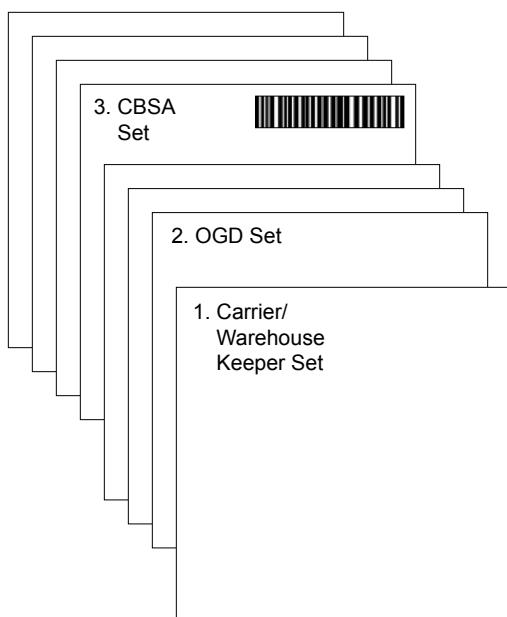
	Canada Border Services Agency	Agence des services frontaliers du Canada	PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)								
<p align="center">CANADA CUSTOMS CODING FORM DOUANES CANADA - FORMULE DE CODAGE</p>											
1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. - N° []		2 TRANSACTION NO. - N° DE TRANSACTION							
10 SUB HED. NO. N° DE SOUSS- EN-TÊTE		11 VENDOR NAME - NOM DU VENDEUR NO. - N° []		3 TYPE	4 OFFICE NO. N° DE BUREAU	5 GST REGISTRATION NO. N° DE TPS	6 PAYMENT CODE DE PIEVMET	7 MODE OF-DE TRANS	8 PORT OF UNLOADING PORT DE DEBARQ.	9 TOTAL VFD - TOTAL DE LA VD	
				12 COUNTRY OF ORIGIN PAYS D'ORIGINE	13 PLACE OF EXPORT LIEU D'EXPORTATION	14 TARIFF TREATMENT TRAITEMENT TARIFAIRE	15 U.S. PORT OF EXIT BUREAU DE SORTIE DES E.-U.				
				M	D/D						
				16 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE	17 CRY. CODE DEVISE	18 TIME LIMIT - DÉLAI	19 FREIGHT - FRET				
										20 RELEASE DATE - DATE DE LA MAINLEVÉE	
										RESERVED FOR CBSA RÉSERVÉ À L'ASFC	
21 LINE LIGNE		22 DESCRIPTION DÉSIGNATION		23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTIÉRIEURE NUMBER NOMBRE	25 LINE LIGNE	SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITÉ	30 U - M	31 VFD CODE CODE VD	32 SIMA CODE CODE DE LMSI	33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ
37 VALUE FOR DUTY VALEUR EN DOUANE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAXE D'ACCISE	41	VALUE FOR TAX VALEUR POUR TAXE	42	GST TPS		
21 LINE LIGNE		22 DESCRIPTION DÉSIGNATION		23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTIÉRIEURE NUMBER NOMBRE	25 LINE LIGNE	SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITÉ	30 U - M	31 VFD CODE CODE VD	32 SIMA CODE CODE DE LMSI	33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ
37 VALUE FOR DUTY VALEUR EN DOUANE		38 CUSTOMS DUTIES DROITS DE DOUANE		39 SIMA ASSESSMENT COTISATION DE LMSI	40 EXCISE TAX TAXE D'ACCISE	41	VALUE FOR TAX VALEUR POUR TAXE	42	GST TPS		
21 LINE LIGNE		22 DESCRIPTION DÉSIGNATION		23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTIÉRIEURE NUMBER NOMBRE	25 LINE LIGNE	SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITÉ	30 U - M	31 VFD CODE CODE VD	32 SIMA CODE CODE DE LMSI	33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ
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27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITÉ	30 U - M	31 VFD CODE CODE VD	32 SIMA CODE CODE DE LMSI	33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ
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21 LINE LIGNE		22 DESCRIPTION DÉSIGNATION		23 WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	24 PREVIOUS TRANSACTION - TRANSACTION ANTIÉRIEURE NUMBER NOMBRE	25 LINE LIGNE	SPECIAL AUTHORITY AUTORISATION SPÉCIALE				
27 CLASSIFICATION NO. N° DE CLASSEMENT		28 TARIFF CODE TARIFAIRE		29 QUANTITY QUANTITÉ	30 U - M	31 VFD CODE CODE VD	32 SIMA CODE CODE DE LMSI	33 RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE	34 E.T. RATE TAUX T.A.	35 RATE OF GST TAUX DE TPS	36 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGÉ
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DECLARATION - DÉCLARATION						43 DEPOSIT - DÉPÔT					
JE	PLEASE PRINT NAME - LETTRES MOUTÉES S.V.P.										
OF DE											
IMPORTER / AGENT - IMPORTATEUR / AGENT						44 WAREHOUSE NO. - N° D'ENTREPÔT					
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE. DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.						45 CARGO CONTROL NO. - N° DE CONTRÔLE DU FRET					
DATE						46 CARRIER CODE AT IMPORTATION CODE DE TRANSPORTEUR À L'IMPORTATION					
SIGNATURE						47 CUSTOMS DUTIES CODE DE DOUANE					
						48 SIMA ASSESSMENT COTISATION DE LMSI					
						49 EXCISE TAX TAXE D'ACCISE					
						50 GST TPS					
						51 TOTAL					

Appendix IV – Example of a document presentation

Documentation requirements

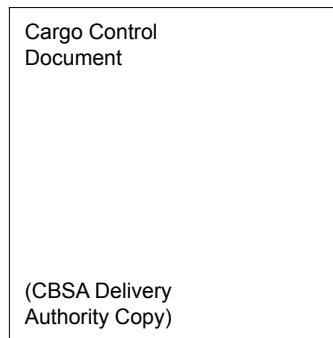
To help us process and release your goods as quickly as possible, present the required documents in the order indicated below. The set designation indicates the destination of each document following the CBSA's review.

C Type Accounting Documents



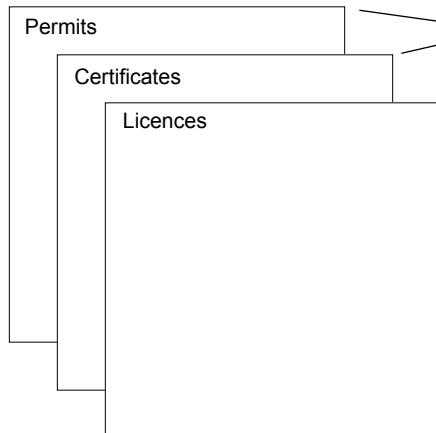
* Please refer to Memorandum D17-1-10 for wrapper colour

1. Carrier/Warehouse Keeper Set



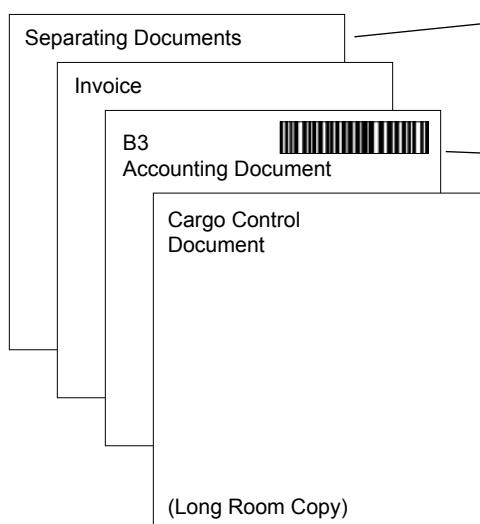
Transaction number annotated

2. Other Government Department (OGD) Set



The original documents as required by OGD must be annotated with the transaction number.

3. CBSA Set



Documents used to support appraisal and samples

Transaction number must be in bar-coded format.

Appendix V – Example of a page from the Customs Tariff

22 - 1

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10.00	-Mineral waters and aerated waters		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free	
10	-----Natural mineral water.....		LTR		
90	-----Other.....		LTR		
2201.90.00	00 -Other		LTR	6.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		11%	UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 8.5% AUT: 8.5% GPT: 5%	
	-----Carbonated soft drinks:				
11	-----Containing high-intensity sweeteners		LTR		
19	-----Other		LTR		
90	-----Other.....		LTR		
2202.90	-Other				
2202.90.10	00 ---Non-alcoholic beer		LTR	3.3¢/litre	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
2202.90.20	00 ---Non-alcoholic wine		LTR	3.3¢/litre	UST, CCCT, LDCT, MT, CT, CRT: Free
	---Juices, not concentrated, fortified with vitamins or minerals:				
2202.90.31	----Of any single fruit or vegetable		11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7%	
10	-----Orange juice.....		LTR		
90	-----Other.....		LTR		
2202.90.32	00 ----Of mixtures of fruits or vegetables		LTR	11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 7%
	---Beverages containing milk:				
2202.90.41	00 ----Chocolate milk		LTR	11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 11%

Issued January 1, 2003

Appendix VI – CBSA office codes by region

Atlantic			
214 Andover	365	Chartierville	
921 Argentia	301	Chicoutimi	
201 Bathurst	337	Clarenceville	
225 Campobello	356	Cowansville	
221 Caraquet	371	Daaquam	
215 Centreville	303	Drummondville	
101 Charlottetown	330	Dundee	
216 Clair	362	East Hereford	
900 Clarenville	369	East Pinnacle	
911 Corner Brook	332	Frelighsburg	
202 Dalhousie	304	Gaspé	
208 Deer Island Point	370	Glen Sutton	
213 Edmundston	305	Granby	
919 Fortune	333	Hemmingford	
204 Fredericton	366	Hereford Road	
912 Gander	334	Highwater	
219 Gillespie Portage	342	Joliette	
913 Goose Bay	343	Lachute	
217 Grand Falls, New Brunswick	351	Lacolle	
910 Grand Falls, Newfoundland	344	Montmagny	
224 Grand Manan	396	Montréal-Pierre Elliott Trudeau International Airport (Dorval)	
009 Halifax	399	Montréal - International Airport (Mirabel)	
026 Halifax Robert L. Stanfield International Airport	398	Montréal - Intermediate Terminal (C.D.L.)	
007 Halifax - Postal Operations	395	Montréal - Main Longroom	
922 Harbour Grace	367	Morses Line	
010 Kentville	368	Noyan	
011 Liverpool	331	Pohénégamook	
013 Lunenburg	312	Québec	
206 Moncton	345	Richmond	
015 New Glasgow	313	Rimouski	
207 Miramichi	340	Rivière-du-Loup	
019 Port Hawkesbury	314	Rock Island	
210 Saint John, New Brunswick	375	Rock Island, Route 143	
020 Shelburne	349	Rouyn-Noranda	
914 St. John's, Newfoundland	328	St. Armand-Philipsburg	
209 St. Andrews	320	St-Hyacinthe	
205 St. Croix	321	St-Jean	
218 St. Leonard	346	St-Jérôme	
211 St. Stephen	335	St-Pamphile	
918 Stephenville	361	Sept-Îles	
102 Summerside	315	Shawinigan	
021 Sydney	316	Sherbrooke	
022 Truro	317	Sorel	
212 Woodstock	354	Stanhope	
025 Yarmouth	347	Thetford Mines	
Quebec	322	Trois-Rivières	
318 Abercorn	307	Trout River	
329 Armstrong	350	Val-d'Or	
355 Baie-Comeau	323	Valleyfield	
376 Beebe	327	Victoriaville	
363 Cap-aux-Meules	308	Woburn	

Northern Ontario			
494	Arnprior	446	St. Thomas
402	Belleville	440	Sarnia
405	Brockville	442	Simcoe
473	Cobourg	465	Sombra
409	Cornwall	425	Stratford
478	Fort Frances	447	Tillsonburg
403	Iqaluit	496	Toronto - Interport Sufferance Warehouse (Dixie)
490	Kenora	497	Toronto - International Airport (Pearson)
420	Kingston	491	Toronto - International Mail Division
456	Lansdowne	495	Toronto - Metro Operations Division
477	Lindsay	499	Toronto - Sufferance Truck Terminal (Kennedy Road)
428	North Bay	450	Wallaceburg
431	Ottawa - Longroom/Sufferance	451	Welland
485	Ottawa - Air Cargo Centre (OACC)	453	Windsor - Ambassador Bridge
	Macdonald-Cartier International Airport (MCIA)	452	Windsor Detroit/Canada Tunnel
469	Pembroke	454	Windsor - Metro Operations
470	Perth	492	Woodstock
400	Peterborough	Prairie	
475	Pigeon River	706	Aden
439	Prescott	614	Big Beaver
488	Rainy River	507	Boissevain
441	Sault Ste. Marie	701	Calgary
474	Smiths Falls	612	Carievale
444	Sudbury	521	Cartwright
461	Thunder Bay	707	Carway
467	Timmins	709	Chief Mountain
449	Trenton	511	Churchill
Southern Ontario		619	Climax
459	Barrie	615	Coronach
460	Bracebridge	524	Coulter
480	Brampton	705	Coutts
404	Brantford	520	Crystal City
457	Cambridge	708	Del Bonita
406	Chatham	702	Edmonton
458	Collingwood	502	Emerson
410	Fort Erie	610	Estevan
414	Guelph	508	Goodlands
483	Halton Hills	503	Gretna
417	Hamilton	512	Inuvik
448	Hanover	522	Lena
401	Kitchener	703	Lethbridge
423	London	523	Lyleton
424	Midland	620	Monchy
486	Newmarket	601	Moose Jaw
427	Niagara Falls	602	North Portal
476	Oakville	613	Northgate
487	Orangeville	616	Oungre
429	Orillia	517	Piney
430	Oshawa	603	Prince Albert
482	Owen Sound	604	Regina
435	Parry Sound - Georgian Bay Airport	607	Regway
471	Port Colborne	605	Saskatoon
445	St. Catharines	509	Snowflake

506	South Junction	831	Kelowna
505	Sprague	818	Kingsgate
516	Tolstoi	827	Kitimat
617	Torquay	835	Midway
514	Tuktoyaktuk	804	Nanaimo
618	West Poplar River	828	Nelway
711	Wild Horse	819	Osoyoos
621	Willow Creek	842	Pacific Customs Brokers Highway
519	Windygates		Sufferance Warehouse
518	Winkler	813	Pacific Highway
504	Winnipeg - Main Longroom	832	Paterson
510	Winnipeg James Armstrong Richardson International Airport	807	Penticton
515	Yellowknife	891	Pleasant Camp
Pacific		825	Port Alberni
841	Aldergrove	826	Powell River
892	Beaver Creek, Yukon	820	Prince George
815	Boundary Bay	808	Prince Rupert
838	Campbell River	824	Roosville
834	Carson	822	Rykerts
816	Cascade	837	Sydney
836	Chopaka	803	Vancouver - Mail Centre
830	Courtenay	810	Vancouver - Commercial Operations East
801	Cranbrook	809	Vancouver - Commercial Operations West
894	Dawson City	806	Vancouver - International Marine
839	Dawson Creek	821	Vancouver - International Airport
840	Douglas	823	Vernon
893	Fraser	811	Victoria
817	Huntingdon	833	Waneta
814	Kamloops	890	Whitehorse

Appendix VII – List of country and currency codes (including the states of the United States)

Country/U.S. State	Code	Currency	Currency Code
Afghanistan	AF	Afghani	AFN
Albania	AL	Lek	ALL
Algeria	DZ	Algerian dinar	DZD
American Samoa	AS	U.S. dollar	USD
Andorra	AD	Euro dollar	EUR
Angola	AO	kwanza	AOA
Anguilla	AI	East Caribbean dollar	XCD
Antarctica	AQ	U.S. dollar	USD
Antigua and Barbuda	AG	East Caribbean dollar	XCD
Argentina	AR	Argentine peso	ARS
Armenia	AM	Dram	AMD
Aruba	AW	Aruban guilder	AWG
Australia	AU	Australian dollar	AUD
Austria	AT	Euro dollar	EUR
Azerbaijan	AZ	Azerbaijan Manat	AZN
Bahamas	BS	Bahamian dollar	BSD
Bahrain	BH	Bahraini dinar	BHD
Bangladesh	BD	Taka	BDT
Barbados	BB	Barbados dollar	BBD
Belarus	BY	Belarussian ruble	BYR
Belgium	BE	Euro dollar	EUR
Belize	BZ	Belize dollar	BZD
Benin	BJ	CFA franc BEAC	XAF
Bermuda	BM	Bermudian dollar	BMD
Bhutan	BT	Indian rupee	INR
Bolivia	BO	Boliviano	BOB
Bonaire, Sint Eustatius & Sabat	BQ	U.S. Dollar	USD
Bosnia and Herzegovina	BA	Convertible mark	BAM
Botswana	BW	Pula	BWP
Bouvet Island	BV	Norwegian krone	NOK
Brazil	BR	Brazilian real	BRL
British Indian Ocean Territory	IO	U.S. dollar	USD
Brunei Darussalam	BN	Brunei dollar	BND
Bulgaria	BG	Lev	BGN
Burkina Faso	BF	CFA franc BEAC	XAF
Burundi	BI	Burundi franc	BIF
Cambodia	KH	Riel	KHR
Cameroon	CM	CFA franc BEAC	XAF
Canada	CA	Canadian dollar	CAD
Cape Verde	CV	Cape Verde escudo	CVE
Cayman Islands	KY	Cayman Islands dollar	KYD
Central African Republic	CF	CFA franc BEAC	XAF
Ceuta and Melilla	EA	Euro dollar	EUR
Chad	TD	CFA franc BEAC	XAF
Chile	CL	Chilean peso	CLP
China	CN	Yuan renminbi	CNY
Christmas Island	CX	Australian dollar	AUD
Cocos (Keeling) Islands	CC	Australian dollar	AUD

Country/U.S. State	Code	Currency	Currency Code
Colombia	CO	Colombian peso	COP
Comoros	KM	Comoro Franc	KMF
Congo	CG	CFA franc BEAC	XAF
Congo (Democratic Republic of)	CD	Franc congolais	CDF
Cook Islands	CK	New Zealand dollar	NZD
Costa Rica	CR	Costa Rican colon	CRC
Côte d'Ivoire	CI	CFA franc BEAC	XAF
Croatia	HR	Croatian kuna	HRK
Cuba	CU	Cuban peso	CUP
Curacao	CW	Netherlands Antillean Guilder	ANG
Cyprus	CY	Euro dollar	EUR
Czech Republic	CZ	Czech koruna	CZK
Denmark	DK	Danish krone	DKK
Djibouti	DJ	Djibouti franc	DJF
Dominica	DM	East Caribbean dollar	XCD
Dominican Republic	DO	Dominican peso	DOP
Ecuador	EC	US dollar	USD
Egypt	EG	Egyptian pound	EGP
El Salvador	SV	El Salvador colon	SVC
Equatorial Guinea	GQ	CFA franc BEAC	XAF
Eritrea	ER	Nakfa	ERN
Estonia	EE	Euro dollar	EUR
Ethiopia	ET	Ethiopian birr	ETB
Falkland Islands (Malvinas)	FK	Falkland Islands pound	FKP
Faroe Islands	FO	Danish krone	DKK
Fiji	FJ	Fiji dollar	FJD
Finland	FI	Euro dollar	EUR
France	FR	Euro dollar	EUR
French Guiana	GF	Euro dollar	EUR
French Polynesia	PF	CFP franc	XPF
French Southern Territories	TF	Euro dollar	EUR
Gabon	GA	CFA franc BEAC	XAF
Gambia	GM	Dalasi	GMD
Georgia	GE	Lari	GEL
Germany	DE	Euro dollar	EUR
Ghana	GH	Cedi	GHS
Gibraltar	GI	Pound sterling	GBP
Greece	GR	Euro dollar	EUR
Greenland	GL	Danish krone	DKK
Grenada	GD	East Caribbean dollar	XCD
Guadeloupe	GP	Euro dollar	EUR
Guam	GU	U.S. dollar	USD
Guatemala	GT	Quetzal	GTQ
Guernsey	GG	Pound sterling	GBP
Guinea	GN	Franc	GNF
Guinea-Bissau	GW	CFA Franc BEAC	XAF
Guyana	GY	Guyanese dollar	GYD
Haiti	HT	Gourde	HTG
Heard and McDonald Islands	HM	Australian dollar	AUD
Holy See (Vatican City State)	VA	Euro dollar	EUR
Honduras	HN	Lempira	HNL
Hong Kong	HK	Hong Kong dollar	HKD
Hungary	HU	Forint	HUF

Country/U.S. State	Code	Currency	Currency Code
Iceland	IS	Iceland krona	ISK
India	IN	Indian rupee	INR
Indonesia	ID	Rupiah	IDR
Iran (Islamic Republic of)	IR	Iranian rial	IRR
Iraq	IQ	Iraqi dinar	IQD
Ireland	IE	Euro dollar	EUR
Isle of Man	IM	Pound sterling	GBP
Israel	IL	New Israeli shekel	ILS
Italy	IT	Euro dollar	EUR
Ivory Coast (refer to Côte d'Ivoire)			
Jamaica	JM	Jamaican dollar	JMD
Japan	JP	Yen	JPY
Jersey	JE	Pound sterling	GBP
Jordan	JO	Jordanian dinar	JOD
Kazakhstan	KZ	Tenge	KZT
Kenya	KE	Kenyan shilling	KES
Kiribati	KI	Australian dollar	AUD
Korea, Democratic People's Republic of	KP	North Korean won	KPW
Korea, Republic of	KR	Won	KRW
Kuwait	KW	Kuwaiti dinar	KWD
Kyrgyzstan	KG	Som	KGS
Laos, People's Democratic Republic	LA	Kip	LAK
Latvia	LV	Latvian Lats	LVL
Lebanon	LB	Lebanese pound	LBP
Lesotho	LS	Loti	LSL
Liberia	LR	Liberia dollar	LRD
Libyan Arab Jamahiriya	LY	Libyan dinar	LYD
Liechtenstein	LI	Swiss franc	CHF
Lithuania	LT	Lithuania Litas	LTL
Luxembourg	LU	Euro dollar	EUR
Macau	MO	Pataca	MOP
Macedonia	MK	Dinar	MKD
Madagascar	MG	Malagasy ariary	MGA
Malawi	MW	Kwacha	MWK
Malaysia	MY	Malaysian ringgit	MYR
Maldives	MV	Rufiyaa	MVR
Mali	ML	CFA franc BEAC	XAF
Malta	MT	Euro dollar	EUR
Marshall Islands	MH	U.S. dollar	USD
Martinique	MQ	Euro dollar	EUR
Mauritania	MR	Ouguiya	MRO
Mauritius	MU	Mauritius rupee	MUR
Mayotte	YT	Euro dollar	EUR
Mexico	MX	Mexican nuevo peso	MXN
Micronesia	FM	U.S. dollar	USD
Moldova, Republic of	MD	Moldovan Leu	MDL
Monaco	MC	Euro dollar	EUR
Mongolia	MN	Tugrik	MNT
Montenegro	ME	Euro dollar	EUR
Montserrat	MS	East Caribbean dollar	XCD
Mozambique	MZ	Mozambique metical	MZN
Myanmar	MM	Kyat	MMK
Namibia	NA	Namibian dollar	NAD

Country/U.S. State	Code	Currency	Currency Code
Nauru	NR	Australian dollar	AUD
Nepal	NP	Nepalese rupee	NPR
Netherlands	NL	Euro dollar	EUR
Netherlands Antilles	AN	Netherlands Antillian guilder	ANG
New Caledonia	NC	CFP franc	XPF
New Zealand	NZ	New Zealand dollar	NZD
Nicaragua	NI	Cordoba	NIO
Niger	NE	CFA franc BEAC	XAF
Nigeria	NG	Naira	NGN
Niue	NU	New Zealand dollar	NZD
Norfolk Island	NF	Australian dollar	AUD
Northern Mariana Islands	MP	U.S. dollar	USD
Norway	NO	Norwegian krone	NOK
Oman	OM	Omani Rial	OMR
Pakistan	PK	Pakistan rupee	PKR
Palau	PW	U.S. dollar	USD
Panama	PA	Balboa	PAB
		U.S. dollar	USD
Papua New Guinea	PG	Kina	PGK
Paraguay	PY	Guarani	PYG
Peru	PE	Nuevo sol	PEN
Philippines	PH	Philippine peso	PHP
Pitcairn	PN	New Zealand dollar	NZD
Poland	PL	Zloty	PLN
Portugal	PT	Euro dollar	EUR
Puerto Rico	PR	U.S. dollar	USD
Qatar	QA	Qatari rial	QAR
Reunion	RE	Euro dollar	EUR
Romania	RO	Leu	RON
Russian Federation	RU	New ruble	RUB
Rwanda	RW	Rwanda franc	RWF
Saint Helena, Asc. & Tr. Da Cunha	SH	Saint Helena Pound	SHP
Saint Kitts and Nevis	KN	East Caribbean dollar	XCD
Saint Lucia	LC	East Caribbean dollar	XCD
Saint-Pierre and Miquelon	PM	Euro dollar	EUR
Saint Vincent and the Grenadines	VC	East Caribbean dollar	XCD
Samoa	WS	Tala	WST
San Marino	SM	Euro dollar	EUR
Sao Tome and Principe	ST	Dobra	STD
Saudi Arabia	SA	Saudi riyal	SAR
Senegal	SN	CFA franc BEAC	XAF
Serbia	RS	New Serbian dinar	RSD
Seychelles	SC	Seychelles rupee	SCR
Sierra Leone	SL	Leone	SLL
Singapore	SG	Singapore dollar	SGD
Sint Maarten (Dutch Part)	SX	Netherland Antillean Guilder	ANG
Slovakia	SK	Euro dollar	EUR
Slovenia	SI	Euro dollar	EUR
Solomon Islands	SB	Solomon Islands dollar	SBD
Somalia	SO	Somali shilling	SOS
South Africa	ZA	Rand	ZAR
South Georgia	GS	Pound sterling	GBP
South Sudan	SS	South Sudanese Pound	SSP

Country/U.S. State	Code	Currency	Currency Code
Spain	ES	Euro dollar	EUR
Sri Lanka	LK	Sri Lankan rupee	LKR
Sudan	SD	Sudanese pound	SDG
Suriname	SR	Suriname dollar	SRD
Svalbard and Jan Mayen Islands	SJ	Norwegian krone	NOK
Swaziland	SZ	Lilangeni	SZL
Sweden	SE	Swedish krona	SEK
Switzerland	CH	Swiss franc	CHF
Syrian Arab Republic	SY	Syrian pound	SYP
Taiwan	TW	New Taiwan dollar	TWD
Tajikistan	TJ	Somoni	TJS
Tanzania, United Republic of	TZ	Tanzanian shilling	TZS
Thailand	TH	Baht	THB
Timor-Leste	TL	U.S. dollar	USD
Togo	TG	CFA franc BEAC	XAF
Tokelau	TK	New Zealand dollar	NZD
Tonga	TO	Pa'anga	TOP
Trinidad and Tobago	TT	Trinidad and Tobago dollar	TTD
Tunisia	TN	Tunisian dinar	TND
Turkey	TR	Turkish lira	TRY
Turkmenistan	TM	Turkmen New Manat	TMT
Turks and Caicos Islands	TC	U.S. dollar	USD
Tuvalu	TV	Australian dollar	AUD
Uganda	UG	Uganda shilling	UGX
Ukraine	UA	Hryvnia	UAH
United Arab Emirates	AE	UAE dirham	AED
United Kingdom	GB	Pound sterling	GBP
United States	US	U.S. dollar	USD
Alabama	UAL		
Alaska	UAK		
Arizona	UAZ		
Arkansas	UAR		
California	UCA		
Colorado	UCO		
Columbia (District of)	UDC		
Connecticut	UCT		
Delaware	UDE		
Florida	UFL		
Georgia	UGA		
Hawaii	UHI		
Idaho	UID		
Illinois	UIL		
Indiana	UIN		
Iowa	UIA		
Kansas	UKS		
Kentucky	UKY		
Louisiana	ULA		
Maine	UME		
Maryland	UMD		
Massachusetts	UMA		
Michigan	UMI		
Minnesota	UMN		
Mississippi	UMS		

Country/U.S. State	Code	Currency	Currency Code
Missouri	UMO		
Montana	UMT		
Nebraska	UNE		
Nevada	UNV		
New Hampshire	UNH		
New Jersey	UNJ		
New Mexico	UNM		
New York	UNY		
North Carolina	UNC		
North Dakota	UND		
Ohio	UOH		
Oklahoma	UOK		
Oregon	UOR		
Pennsylvania	UPA		
Rhode Island	URI		
South Carolina	USC		
South Dakota	USD		
Tennessee	UTN		
Texas	UTX		
Utah	UUT		
Vermont	UVT		
Virginia	UVA		
Washington (State of)	UWA		
West Virginia	UWV		
Wisconsin	UWI		
Wyoming	UWY		
United States Minor Outlying Islands	UM	U.S. dollar	USD
Uruguay	UY	Uruguayo peso	UYU
Uzbekistan	UZ	Som	UZS
Vanuatu	VU	Vatu	VUV
Vatican City State (refer to Holy See)			
Venezuela	VE	Bolivar Fuerte	VEF
Vietnam	VN	Dong	VND
Virgin Islands, British	VG	U.S. dollar	USD
Virgin Islands, U.S.	VI	U.S. dollar	USD
Wallis and Futuna Islands	WF	CFP franc	XPF
West Bank and Gaza Strip	PS	New Israeli shekel	ILS
Western Sahara	EH	Moroccan dirham	MAD
Yemen	YE	Yemeni rial	YER
Zaire (refer to Congo, Democratic Republic of)		New Zaire	ZRN
Zambia	ZM	Kwacha	ZMK
Zimbabwe	ZW	Zimbabwe dollar	ZWD

Appendix VIII – United States foreign trade zones

ALABAMA

82	Mobile
82A	Atlantic Marine Alabama, LLC
82B	Evonik Degussa Corp.
82D	Sony Electronics Inc.
82E	Syngenta Crop Protection
82F	Trigeant EP, Ltd.
82G	Shell Chemical LP
82H	Austal
82I	ThyssenKrupp Steel & Stainless USA

75G	SUMCO Southwest Corp.
75H	Microchip Technology
75I	American Italian Pasta Company

83 Huntsville

83A	DaimlerChrysler
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221 Mesa

277 Western Maricopa County

98 Birmingham

98A	DaimlerChrysler
98B	ZF Industries
98C	JVC America
98D	NCCO Materials Handling Group, Inc.

ARKANSAS

222 Montgomery

222A	Hyundai Motor
222B	Quantegy, Inc.

14 Little Rock

14A	Sanyo
14B	Cedar Chemical
14D	Lion Oil Co.
14E	L’Oreal USA, Inc.
14F	Husqvarna Outdoor Products, Inc.
14G	Husqvarna Outdoor Products, Inc.

233 Dothan

273 West Memphis

ALASKA

108 Valdez

159 St. Paul

160 Anchorage

160A	Tesoro Alaska
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CALIFORNIA

3 San Francisco

3A	Lilli Ann
3B	Chevron
3C	Tesoro Refining

195	Fairbanks
195A	Flowline Alaska

18 San Jose

18B	NUMMI
18E	Space Systems/Loral, Inc.
18F	Lam Research Corp.

232 Kodiak

50 Long Beach

50C	National RV, Inc.
50D	Datatape, Inc.
50E	Alps Manufacturing
50F	Rauch Industries
50G	Shell Oil Products
50H	BP West Coast Products LLC
50I	Valero Energy Corporation
50J	Ricoh Electronics, Inc.
50K	Eastman Kodak Company
50L	Michelin North America, Inc.

ARIZONA

60 Nogales

75 Phoenix

75A	Conair
75B	Wal-Mart
75C	Intel
75D	STMicroelectronics
75E	Abbott Laboratories
75F	PETsMART

56	Oakland	123D	Carestream Health Inc.
56A	Mazda	123E	Vestas Nacelles America, Inc.
143	West Sacramento		CONNECTICUT
143A	C. Ceronix, Inc. (Auburn)	71	Windsor Locks (Hartford)
143B	Hewlett-Packard Company	76	Bridgeport
143C	Gymboree Corporation (Dixon)	162	New Haven
143D	Grafil, Inc.	162A	Bayer Corporation (West Haven)
153	San Diego	208	New London
153C	DNP Electronics	208A	Pfizer, Inc.
153D	Callaway Golf Company		DELAWARE
153E	National Steel & Shipbuilding Co.	99	Wilmington
191	Palmdale	99A	J. Schoeneman, Inc.
202	Los Angeles	99B	DaimlerChrysler
202A	Minnesota Mining & Manufacturing Company (3M)	99C	General Motors Corporation
202B	Chevron USA, Inc.	99D	AstraZeneca
202C	ConocoPhillips	99E	Delaware City Refining Company
202E	Sony Electronics, Inc.		FLORIDA
205	Port Hueneme (Ventura County)	25	Broward County (Port Everglades)
205A	Imation Corp. (Camarillo)	25B	CITGO Petroleum Corporation
226	Merced, Madera, and Fresno Counties	25C	Coastal Fuels Marketing
231	Stockton	25D	Motiva Enterprises
231A	Medline Industries, Inc.	25E	Chevron Products Company
236	Palm Springs	25F	South Florida Materials Corporation
237	Santa Maria	32	Miami
243	Victorville	42	Orlando
243A	Black & Decker Corp.	42A	Mitsubishi Power Systems
244	Riverside County	64	Jacksonville
244A	Skechers USA, LLC	64A	Atlantic Marine
248	Eureka	65	Panama City
257	Imperial County	65A	Eastern Shipbuilding Group
276	Kern County	79	Tampa
		79A	Reilly Dairy & Food Company
		79B	Sypris Electronics LLC
	COLORADO	135	Palm Beach County (West Palm Beach)
112	Colorado Springs	136	Brevard County (Port Canaveral)
123	Denver	136A	Flite Technology
123A	Storage Technology Corporation	136C	Harris Corporation-Electronic-Systems Sector
123B	Artesyn Technologies		
123C	Eastman Kodak Company	166	Homestead

169 Manatee County (Palmetto)
169A Aso Corporation (Sarasota County)

9F Citizens Communications Company

180 Miami

IDAHO

193 Pinellas County (St. Petersburg-Clearwater)
193A Catalan Pharma Solution, LLC

242 Boundary County
242A Hoku Materials, Inc.

198 Volusia and Flagler Counties

ILLINOIS

213 Fort Myers

22 Chicago

215 Sebring

22B Ford

217 Ocala

22F Abbott Molecular, Inc.

218 St. Lucie County

22H BP Pipeline North America

241 Fort Lauderdale

22I Citgo Petroleum Corp.

249 Pensacola

22J EXXON Mobil

249A General Electric Wind Energy/Energy Rentals

22K Henkel Corporation

250 Seminole County

22M Northrop Grumman Corporation

GEORGIA

22N Michelin North America, Inc.

26 Atlanta

22O Medline Industries, Inc.

26A General Motors Corporation

22P Sony Electronics Inc.

26C Ford Motor Company

22R Crate & Barrel

26D Yamaha

31 Granite City (St. Louis)

26E Pratt & Whitney

31A DaimlerChrysler

26F Precision Components International, Inc.

31B WRB Refining LLC

26G Roper Corporation

31C Premcor Refining Group Inc.

26H Ricoh Electronics, Inc.

114 Peoria

26I Inflation Systems, Inc.

114A Caterpillar, Inc.

26J Eastman Kodak Company

114C Mitsubishi Motors Manufacturing of America

26K Noramco, Inc.

114D E.I. du Pont de Nemours and Co.

114E Rockwell Automation

104 Chatham County (Savannah)

133 Quad-Cities, Iowa/Illinois (Davenport/Milan)

104A Merck & Co., Inc. (Albany)

133D Deere & Company

104B Wal-Mart

146 Lawrence County (Lawrenceville)

104C NuStar Energy L.P.

146A North American Lighting & Hella Electronics

104D Tumi, Inc.

146C Fedders North America, Inc. (Effingham)

146D Marathon Petroleum Company LP

144 Brunswick

176 Rockford

144A E.I. du Pont de Nemours

176A Milk Specialties

HAWAII

176C DaimlerChrysler

9 Honolulu

176D Nissan Industrial Engine

9A Tesoro Hawaii Corporation

176E Nissan Forklift Corporation

9B Kerr Pacific

176F Cellusuede Products, Inc.

9D Maui Pineapple Co., Ltd. (Kahului, Maui)

245 Decatur

9E Chevron Corp.

245A Archer Daniels Midland

271 Jo-Daviess & Carroll Counties

271A Danisco USA, Inc., Sweeteners Division

INDIANA

72 Indianapolis

- 72A General Motors Corporation
 72B Eli Lilly and Company
 72F DaimlerChrysler Corporation
 72G DaimlerChrysler Corporation
 72H Subaru of Indiana Automotive
 72I Alpine
 72J Endress & Hauser Flowtec AG
 72K Onkyo America, Inc. (Columbus)
 72L Thomson Multimedia, Inc.
 72M Fujitsu Ten Corp. of America (Rushville)
 72N Alfa Laval Distribution, Inc.
 72O Tetra Pak Parts Americas, Inc. (Greenwood)
 72P SMC Pneumatics, Inc.
 72Q Rolls-Royce Corporation
 72R Decatur Mold Tool & Engineering
 72S Brightpoint North America L.P.

125 South Bend

- 125D Audiovox Specialized Applications
 125E Thor Industries, Inc.

152 Burns Harbor

- 152B BP Products North America

170 Clark County (Jeffersonville)

- 170A Lexmark International, Inc.
 170B Kremers Urban Pharmaceuticals

177 Evansville

- 177A Bristol-Myers Squibb Company
 177B Toyota Motor Manufacturing
 177C Pfizer Inc
 177D Mead Johnson & Co.

182 Ft. Wayne

IOWA

107 Polk County (Des Moines)

- 107A Winnebago Industries, Inc. (Forest City)
 107B SACMI USA, Ltd.
 107C SPAL USA, INC.

133 Quad-Cities, Iowa/Illinois (Davenport/Milan)

- 133D Deere & Company

175 Cedar Rapids

- 175A Deere & Company

KANSAS

17 Kansas City

- 17A General Motors
 17B Bayer Health Care Group

- 161 Sedgwick County (Wichita)
 161A Hospira, Inc.
 161B Frontier El Dorado Refining Co.
 161C Hawker Beechcraft Corp.

KENTUCKY

- 29 Jefferson County (Louisville)
 29B Ford Motor Company (deactivated)
 29C General Electric Company
 29D Lexmark International, Inc. (Lexington)
 29E Toyota Motor Manufacturing,
 29F Hitachi
 29G Ascent Power Tech. Corp.
 29H ISP Chemicals
 29I NACCO Materials Handling Group, Inc.
 29J Reynolds Packaging LLC
 29K Dow Corning Corporation

- 47 Boone County, Kentucky (Cincinnati)
 47A Clarion
 47B Marathon Petroleum Company LP
 47C GE Engine Services Distribution

LOUISIANA

- 2 New Orleans
 2C Northrop Grumman Shipbuilding, Inc.
 2D Northrop Grumman Shipbuilding, Inc.
 2E Northrop Grumman Ship Systems
 2F Northrop Grumman Shipbuilding, Inc.
 2G Trinity Yachts, Inc.
 2H Chalmette Refining LLC
 2I ConocoPhillips
 2J Murphy Oil USA, Inc. (St. Bernard Parish)
 2K Halliburton Energy Services, Inc.

87 Lake Charles

- 87A ConocoPhillips
 87B CITGO Petroleum Corporation
 87C Halliburton Energy Services, Inc.

124 Gramercy

- 124A Valero Refining
 124B North American Shipbuilding, Inc.
 124C Motiva Enterprises
 124D LOOP LLC
 124E Marathon Petroleum Company LP
 124F Motiva Enterprises
 124G Halter Marine, Inc. (Lockport)
 124H Bollinger Shipyards, Inc. (Lockport)
 124I J. Ray McDermott, Inc.

124K	M-I L.L.C.	28D	Polaroid Corporation
124L	Candies Shipbuilding, LLC	28F	Acushnet Company
124M	Baker Hughes, Inc.		
124N	Excalibar Minerals LLC	201	Holyoke
145	Shreveport	201A	Hazen Paper Co.
145A	Avaya, Inc.	201B	Mastex Industries, Inc.
154	Baton Rouge	201C	Yankee Candle Corporation
154A	Exxon Mobil		
261	Alexandria		
			MICHIGAN
MAINE		16	Sault Ste. Marie
58	Bangor	16A	Northern Imports, LLC
179	Madawaska	43	Battle Creek
179A	Evergreen Trading Co., LLC (formerly Northern Trading Company)	43B	Mead Johnson & Co.LLC
186	Waterville	43C	Abbott
263	Auburn	43D	Perrigo Co.
		43E	Pfizer Inc.
MARYLAND		70	Detroit
63	Prince George's County (Washington, D.C.)	70A	Ford Motor Company (Romeo)
73	BWI Airport (Baltimore)	70B	DaimlerChrysler
73A	Rotorex	70C	Ford
73B	Northrop Grumman	70D	Ford
73C	IKEA	70E	Ford
74	Baltimore	70F	General Motors
74B	Michelin North America, Inc.	70G	General Motors
74C	Tulkoff Food Products, Inc.	70H	DaimlerChrysler
255	Washington County	70I	Mazda
		70J	DaimlerChrysler
		70K	General Motors
		70L	General Motors
		70N	DaimlerChrysler
		70P	DaimlerChrysler
		70Q	DaimlerChrysler
		70R	DaimlerChrysler
		70S	BASF
		70T	Marathon Petroleum Co. LP
		70U	Wacker Chemical Corp.
MASSACHUSETTS		140	Flint
27	Boston	140A	General Motors
27C	Lawrence Textile	189	Kent, Ottawa, and Muskegon Counties
27D	General Motors	189A	Diesel Technology
27E	Polaroid Corporation (Norwood)	189B	ESCO Co.
27F	Polaroid Corporation (Needham)	189C	Wolverine World Wide, Inc.
27H	Polaroid Corporation (Waltham)	210	St. Clair County (Port Huron and Marysville)
27I	Polaroid Corporation (Freetown)	275	Lansing
27J	Polaroid Corporation	275A	GM
27K	Polaroid Corporation (Cambridge)		
27L	AstraZeneca LP		
27M	Reebok International		
28	New Bedford		

MINNESOTA

- 51 Duluth**
51A MAPE USA, Inc.

119 Minneapolis-St. Paul
119B Uponor, Inc.
119D Foremost Farms USA (formerly Wisconsin Dairies Cooperative) (Preston)
119E Plastic Products
119F Artesyn Technologies (Inc.)
119G SICK, Inc.

- 259 Koochiching County**
259A Arctic Cat, Inc.

MISSISSIPPI

- 92 Harrison County**
92A Trinity Marine
92B Northrop Grumman Shipbuilding, Inc.
92C Northrop Grumman Shipbuilding, Inc.
92D Chevron Corp.

158 Vicksburg/Jackson
158C Alliant Aerospace
158D Nissan North America
158E Ergon Refining, Inc.
158F Max Home, LLC

- 262 Southaven**

MISSOURI

- 15 Kansas City**
15A Ford
15C Yulshin USA Ltd.
15D Bayer Corporation
15E Kawasaki Motors Manufacturing
15G Pfizer, Inc.
15H Midwest Quality Gloves, Inc.

102 St. Louis
102B General Motors
102C Florsheim Shoe Co.
102D Bayer Cropscience LP

- 225 Springfield**

MONTANA

- 88 Great Falls**
187 Toole County (Sweetgrass area)

274 Butte-Silver Bow**NEBRASKA**

- 19 Omaha**
19A Syngenta Crop Protection

59 Lincoln
59A Kawasaki Motors Manufacturing Corp., U.S.A.
59B CNH America, LLC

NEVADA

- 89 Clark County (Las Vegas)**

- 126 Sparks**
126A Porsche Cars North America
126B Taiyo America

NEW HAMPSHIRE

- 81 Portsmouth**
81A Nashua
81C CE Nuclear Power LLC, Westinghouse Electric Co.
81D Millipore Corp.

NEW JERSEY

- 44 Morris County (Mount Olive)**
44B International Flavors & Fragrances, Inc.
44E L'Oreal USA, Inc.
44F Tiffany & Co.

- 49 Newark/Elizabeth**
49B General Motors
49C Bristol-Myers Squibb
49D Merck
49E ConocoPhillips
49F Chevron Corp.
49G Hewlett-Packard
49H Firmenich
49I AZ Electronic Materials USA Corp.
49J Movado Group
49K In Mocean Group, LLC
49L The Swatch Group(U.S.) Inc.

142 Salem/Millville

- 142A Paulsboro Refining Co. LLC
142B NuStar Energy L.P.
142C Sonoco, Inc. (R & M)

200 Mercer County (West Trenton)

- 200A Conair Corporation (East Windsor)

235 Lakewood, New Jersey

NEW MEXICO

110 Albuquerque

110A Catalent Pharma Solutions, LLC
110B Louisiana Energy Services, LLC

197 Dona Ana County (Las Cruces area)

NEW YORK

1 New York City

1A Pfizer, Inc.
1B Bulova Corporation

23 Buffalo

23C Buffalo China, Inc.

34 Niagara County (Niagara Falls)

37 Orange County (New York)

37A General Motors
37B Bally, Inc.
37C Schott Lithotec USA Corp

52 Suffolk County (New York)

52A Festo Corporation

54 Clinton County (Champlain Rouses Point)

90 Onondaga County (Syracuse)

90A Smith-Corona

109 Watertown

109A New York Air Brake Company

111 JFK International Airport

118 Ogdensburg

121 Albany

121A AMRI-Rensselear, Inc
121C MPM Silicones, LLC

141 Monroe County (Rochester)

141A Eastman Kodak Company
141B Xerox Corporation (Webster)
141D Gleason Corporation

172 Oneida County (Utica)

172A Oneida Ltd. (Sherrill & Oneida)

NORTH CAROLINA

57 Mecklenburg County (Charlotte)

57A International Business Machines (IBM)
57B Volvo Construction Equipment
57C DNP IMS America Corp.

66 Wilmington

66B Deere-Hitachi

67 Morehead City

93 Raleigh/Durham

93A Mallinckrodt Medical, Inc.
93B International Business Machines (IBM)
93C Merck
93D R.G. Barry Corporation (Goldsboro)
93E Lucent Technologies, Inc. (Whitsett)
93G Revlon Consumer Products Corporation
93H Merck & Co., Inc.

214 Lenoir County

214A Consolidated Diesel
214B Nacco Materials Handling Group, Inc.

230 Piedmont Triad Area

230A United Chemi-Con
230B Unifi, Inc.
230C Banner Pharmacaps, Inc.
230D Klaussner Home Furnishings

NORTH DAKOTA

103 Grand Forks

103A Imation Corp. (Wahpeton)

267 Fargo

OHIO

8 Toledo

8A Jeep
8B DaimlerChrysler
8C DaimlerChrysler
8E Giant Products
8F BP-Husky Refining, LLC
8G Lima Refining Company
8H Toledo Refining Company LLC

40 Cleveland

40A Ford
40B General Motors
40C Ford
40D Lincoln Electric Company
40E Mr. Coffee (Glenwillow)

40G Ben Venue Laboratories, Inc. (Bedford)
40H Motch Corporation

46 Cincinnati
46A General Electric Aircraft Engines
46B Honda
46D Honda
46E Nine West Distribution Corporation

100 Dayton
100A GM
100B Delphi Automotive Systems
100C Behr Dayton Thermal Products, LLC
100D Thor Industries, Inc.

101 Clinton County (Dayton)

138 Franklin County (Columbus)
138G Abercrombie & Fitch

151 Findlay
151A Cooper Tire

181 Akron-Canton
181A Marathon Petroleum Company LP

264 Washington County

270 Lawrence County

OKLAHOMA

53 Rogers County (Tulsa)
53B TEPPCP Crude Pipeline LP

106 Oklahoma City
106A General Motors
106C Imation Enterprises Corp. (Weatherford)
106D Xerox Corporation
106E ConocoPhillips

164 Muskogee

227 Durant
227A Valero Refining Company

OREGON

45 Portland
45A Beall Pipe
45C Alcatel Submarine Networks
45E Tofle U.S.A., Inc. (Tualatin)
45F Epson Portland, Inc.

132 Coos County (Coos Bay)

184 Klamath County (Klamath Falls)

206 Medford - Jackson County
206A Carestream Health, Inc.

PENNSYLVANIA

24 Pittston (Wilkes-Barre/Scranton)
24A Olivetti Corporation (closed)
24B Cherokee Pharmaceuticals, LLC
33 Pittsburgh
33B Verosol USA, Inc. (deactivated)
33C Sony Technology Center-Pittsburgh
33D Mitsubishi Electric Power Products, Inc.
33E DNP IMS America Corporation

35 Philadelphia
35B Merck
35C Sunoco, Inc. (R&M)
(formerly Sun Company Inc.)
35D ConocoPhillips
35E Aker Philadelphia Shipyard

147 Reading
147A C&J Clark America
147B Souriau USA

247 Erie

254 Jefferson County
272 Counties of Lehigh and Northampton

PUERTO RICO

7 Mayaguez
7B CORCO
7C Bristol-Myers Squibb
7D Bristol-Myers Squibb
7E E.I. du Pont de Nemours & Co
7F CPC/CPR
7G Schering-Plough Products
7H Ortho Biologics, LLC
7I Abbott Pharmaceuticals PR LTD./Abbott
Diagnostics International Ltd.
7J Bristol Myers Squibb Holdings Pharma, Ltd.
7K Lilly del Caribe, Inc.
7L Patheon Puerto Rico, Inc.
7M Amgen Manufacturing Limited
61 San Juan
61A Searle & Company
61B Pfizer Pharmaceuticals LLC

61C	SB Pharmco Puerto Rico	78H	Sanford LP
61D	MSD International GmbH	134	Chattanooga
61E	MSD International GmbH	148	Knoxville
61H	Baxter Healthcare	148A	GlaxoSmithKline
61I	Buckeye Caribbean Terminals, Inc.	148B	Cornell Dubilier Electronics, Inc.

163	Ponce	204	Tri-Cities
		204A	Siemens Industrial

RHODE ISLAND

105	Providence and North Kingstown
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SOUTH CAROLINA

21	Dorchester County
21A	Porsche
21C	Lanxess, Inc.
21D	William Powell Company dba Starflo Corp.
21E	Luigi Bormioli Corp.

38	Spartanburg County
38A	BMW Manufacturing
38B	Borg Warner Automotive Powertrain Systems Corp.
38C	FUJIFILM Manufacturing USA
38D	Faurecia Interior Systems
38E	Black & Decker Corp.
38F	Benteler Automotive Corp.
38G	Kravet, Inc.
38H	Adidas America, Inc.
38I	Cornell Dubilier Marketing, Inc.

127	West Columbia
127A	AUTECS, Inc. (Anderson) (deactivated)
127B	JBE, Inc

SOUTH DAKOTA

220	Sioux Falls
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TENNESSEE

77	Memphis
77A	Sharp Manufacturing Company of America
77B	Brother Industries (U.S.A.) Inc. (Bartlett)
77C	Komatsu America
77D	Black & Decker Corporation
77E	Cummins, Inc.

78	Nashville
78A	Nissan
78E	Saturn
78G	Columbia Specialties, Inc. (Birmingham)

TEXAS

12 **McAllen**

36	Galveston
36A	Deepsea Flexibles
36B	M-I L.L.C.
39	Dallas/Fort Worth
39B	General Motors
39C	Sanden International (U.S.A.), Inc. (Wylie)
39E	Fossil Partners L.P. (Richardson)
39F	Zale Corporation
39G	Exel Global Logistics, Inc.
39H	American Eurocopter LLC
39I	Turbomeca USA
39K	Dal-Tile Corporation

62 **Brownsville**

68 **El Paso**

80	San Antonio
80A	Bausch & Lomb, Inc.
80B	Colin Medical Instruments Corporation
80C	Friedrich Air Conditioning Company
80D	R.G. Barry Corporation (San Angelo)

84 **Harris County (Houston)**

84C	DuPont
84E	Gulf Coast Maritime Supply, Inc. (Houston)
84F	Valero Refining
84H	Shaffer, Inc. (Harris County)
84I	Tuboscope Vetco International, Inc.
84J	Shell Oil Company (Harris County)
84K	Dril-Quip, Inc. (Houston)
84L	Tadiran Microwave Networks
84M	Hydril USA Manufacturing LLC
84N	Pasadena Refining System, Inc.
84O	EXXON Mobil
84P	Houston Refining LP
84Q	Equistar Chemicals

84R	Michelin North America, Inc.	165	Midland
84S	Academy Sport & Outdoors	165A	WRB Refining LLC
94	Laredo	168	Dallas-Fort Worth
95	Starr County	168A	B & F Systems
96	Eagle Pass	168B	Ultrak
113	Ellis County (Dallas/Fort Worth)	171	Liberty County (Cleveland)
115	Beaumont	183	Austin
115A	BASF Corporation	183A	Dell Computer Corporation
115B	EXXON Mobil	183B	Samsung Austin Semiconductor, LLC
116	Port Arthur	196	Fort Worth
116A	Motiva Enterprises	199	Texas City
116B	Total Petrochemicals USA	199A	BP Products North America
116C	Premcor Refining Group	199B	Marathon Petroleum Company LP
116D	US Department of Energy Strategic Petroleum Reserve	199C	Valero Refining
		199D	Seaway Crude Pipeline Company
		199E	ISP Technologies
117	Orange	234	Gregg County
122	Corpus Christi	234A	Eubank Manufacturing Enterprises, Inc.
122C	BTB Refining, LLC	234B	Letourneau, Inc.
122D	Gulf Marine Fabricators	246	Waco
122E	Bay Ltd.	252	Amarillo
122H	TOR Minerals Int'l	258	Bowie County
122I	CITGO Refining & Chemicals Company LP	260	Lubbock
122J	Valero Refining Company-Texas	265	Conroe (Montgomery County)
122K	Sherwin Alumina, LLC	265A	WLS Drilling Products, Inc.
122L	Flint Hills Resources LP	265B	Sondex, L.P.
122M	Valero Three Rivers Refinery	265C	Materials Science Technology, Inc.
122N	Equistar Chemicals LP (Nueces County)	269	Athens
122O	International Resistive Company	UTAH	
122P	Kiewit Offshore Services	30	Salt Lake City
122Q	Baker Hughes, Inc.	VERMONT	
122R	Halliburton Energy Services, Inc.	55	Burlington
149	Freeport	55A	Pedigree
149A	BASF Corporation	55B	PBM Nutritionals, LLC
149B	DSM Nutritional Products, Inc.	268	Brattleboro
149C	ConocoPhillips	VIRGINIA	
149D	Seaway Crude Pipeline	20	Suffolk (Norfolk-Newport News)
149E	BP Products North America		
149F	Equistar Chemicals		
149G	Dow Chemical Company		
150	El Paso		
155	Calhoun/Victoria Counties		
155C	Alcoa		
156	Weslaco		

20B	Newport News Shipbuilding	229A	Toyota Motor Manufacturing	
20C	Western Refining Yorktown, Inc.	229B	E.I. du Pont de Nemours & Co.	
20D	Canon Virginia			
20E	STIHL Incorporated			
137	Washington Dulles International Airport			
185	Culpeper County (Culpeper)	41	Milwaukee	
185C	Merck	41A	AMC	
207	Richmond	41C	General Motors	
207B	Hewlett-Packard Company	41E	Bay Shipbuilding	
207C	A.Wimpfheimer & Bro., Inc.	41H	Mercury Marine	
		41I	CNH America, LLC	
238	Dublin (Pulaski County)	167	Brown County (Green Bay)	
238A	VF Corp.	167A	Robin Manufacturing U.S.A., Inc. (Hudson)	
WASHINGTON				
5	Seattle	266	Dane County	
85	Everett	WYOMING		
86	Tacoma	157	Casper	
86A	Tacoma Boatbuilding			
86D	Tesoro Refining & Marketing Co.			
86E	Panasonic Shikoku Electronics			
120	Cowlitz County (Longview)			
120A	Shin-Etsu Handotai America, Inc.			
128	Whatcom County			
129	Bellingham			
129A	BP West Coast Products LLC			
130	Blaine			
131	Sumas			
173	Grays Harbor County			
173A	Lamb-Grays Harbor Company (Hoquiam)			
203	Moses Lake			
203A	TK Holdings Inc.			
203B	REC Silicon			
212	Tacoma, Washington			
216	Olympia			
224	Spokane			
WEST VIRGINIA				
229	Charleston			

Appendix IX – Units of measure

Unit name	Code	Unit name	Code
Length		Number	
Millimetre	MMT	Piece	PCE
Centimetre	CMT	Number	NMB
Decimetre	DMT	Hundred	CEN
Metre	MTR	Thousand	MIL
Hectometre	HMT	Million	MIO
Kilometre	KMT	Dozen	DZN
Megametre	MAM	Score	SCO
		Gross	GRO
		Great gross	GGR
Area		Number of packs	NAP
Square millimetre	MMK	Pair	PAR
Square centimetre	CMK	Dozen pairs	DPR
Square decimetre	DMK	Number of parcels	NPL
Square metre	MTK	Number of sets	SET
Square kilometre	KMK		
Volume/Capacity		Other	
Cubic millimetre	MMQ	Joule	JOU
Cubic centimetre	CMQ	Kilojoule	KJO
Cubic decimetre	DMQ	Watt hour	WHR
Cubic metre.	MTQ	Kilowatt-hour	KWH
Thousand cubic metres	TMQ	Megawatt-hour	MWH
Million cubic metres	HMQ	Gigawatt-hour	GWH
Millilitre	MLT	Watt	WTT
Centilitre	CLT	Kilowatt	KWT
Decilitre	DLT	Megawatt	MAW
Litre	LTR	Kilovolt-ampere	KVA
Hectolitre	HLT	Megavolt-ampere	MVA
Megalitre	MAL	Curie	CCI
Litre, Pure alcohol	LPA	Millicurie	MCI
Hectolitre, pure alcohol	HPA		
Weight			
Metric carat	CTM		
Milligram	MGM		
Gram	GRM		
Hectogram	HGM		
Kilogram	KGM		
Kilogram of named substance	KNS		
Kilogram - 90 percent air dry	KSD		
Deciton	DTN		
Metric ton	TNE		
Kiloton	KTN		

Appendix X – United States port of exit codes

Port	Code	Port	Code
Aberdeen-Hoquiam, WA	3003	Blaine, WA	3004
Addison Airport, Dallas, TX	5584	Bluegrass Airport, Lexington, KY	4184
Aguadilla, PR	4901	Boca Grande, FL	1807
Air Cargo Handling Services Inc	2773	Boise, ID	2907
Air Cargo Handling Services, San Francisco, CA	2871	Boston, MA	0401
Air France (Mach Plus), JFK Int'l Airport, NY	4774	Boundary, WA	3015
Airborne Express,@ SEATAC, WA	3074	Bridgeport, CT	0410
Akron, OH	4112	Bridgewater, ME	0127
Alameda, CA	2813	Brownsville-Cameron, TX	2301
Albany, NY	1002	Brunswick, GA	1701
Albuquerque, NM	2407	Buffalo-Niagara Falls, NY	0901
Alcan, AK	3104	Burlington, VT	0207
Alexandria, VA	5402	Burlington Air Express, OH	4192
Alexandria Bay, NY	0708	Butte, MT	3305
Algonac, MI	3814	BWI Airport	1305
Alitalia (AliExpress), JFK Int'l Airport, NY	4777	Calais, ME	0115
Allentown (Lehigh Valley Int'l Airport), PA	1119	Calexico, CA	2503
Allentown - Bethlehem, PA	1181	Calexico-East, CA	2507
Alpena, MI	3843	Cambridge, MD	1302
Amarillo, TX	5502	Camden, NJ	1107
Ambrose, ND	3410	Cape Vincent, NY	0706
Anacortes, WA	3010	Capital Region Int'l Airport, Lansing, MI	3883
Anchorage, AK	3126	Capitan, CA	2715
Andrade, CA	2502	Carbury, ND	3421
Annapolis, MD	1301	Carquinez Strait, CA	2830
Antler, ND	3413	Champlain-Rouses Point, NY	0712
Arapahoe County Public Airport, NJ	3384	Charleston, SC	1601
Arkansas Aeroplex, Blythville, AR	2083	Charlestown, WV	1409
Ashland, WI	3511	Charlotte, NC	1512
Ashtabula/Conneaut, OH	4122	Charlotte Amalie, VI	5101
Astoria, OR	2901	Chattanooga, TN	2008
Atlanta, GA	1704	Chester, PA	1102
Atlantic City User Fee Airport, NJ	1182	Chicago, IL	3901
Austin, TX	5506	Christiansted, VI	5104
Avion Brokers @ SEATAC, WA	3072	Cincinnati-Lawrenceburg, OH	4102
Avondale, LA	2012	Clayton, NY	0714
Baltimore, MD	1303	Cleveland, OH	4101
Bangor, ME	0102	Columbia, SC	1604
Bar Harbor, ME	0112	Columbia Snake River, OR	2904
Bath, ME	0111	Columbus, NM	2406
Baton Rouge, LA	2004	Columbus, OH	4103
Battle Creek, MI	3805	Coos Bay, OR	2903
Baudette, MN	3424	Coral Bay, VI	5103
Beaumont, TX	2104	Corpus Christi, TX	5312
Beaufort - Morehead City, NC	1511	Crisfield, MD	1304
Beecher Falls, VT	0206	Crockett, CA	2815
Belfast, ME	0132	Cruz Bay, VI	5102
Bellingham, WA	3005	Dallas-Fort Worth, TX	5501
Binghamton Regional Airport, NY	0981	Dallas Love Field User Fee Airport, TX	5588
Birmingham, AL	1904	Dalton Cache, AK	3106

Port	Code	Port	Code
Danville, WA	3012	Fernandina, FL	1805
Davenport, IA	3908	Ferry, WA	3013
Dayton, OH	4104	Ferrysburg, MI	3844
Daytona Beach Airport, FL	1884	Fort Fairfield, ME	0107
Decatur User Fee Airport, Decatur, IL	3985	Fort Kent, ME	0110
Del Bonita, MT	3322	Fort Lauderdale-Hollywood Int'l Airport, FL	5210
Del Rio, TX	2302	Fort Meyers, FL	1822
Denver, CO	3307	Fort Pierce, FL	5205
Derby Line, VT	0209	Fort Wayne Airport, IN	4183
Des Moines, IA	3513	Fort Worth Alliance Airport, TX	5583
Destrehan, LA	2009	Fortuna, ND	3417
Detour City, MI	3819	Frederiksted, VI	5105
Detroit, MI	3801	Freeport, TX	5311
Detroit Metropolitan Airport, MI	3807	Fresno, CA	2803
DHL Airways, NY	4772	Friday Harbour, WA	3014
DHL Worldwide Express, WA	3073	Front Royal, VA	1410
DHL Worldwide Express, San Francisco, CA	2870	Frontier, WA	3020
DHL, Cincinnati, OH	4197	Galveston, TX	5310
DHL-HUB Riverside, CA	2792	Gary, IN	3905
DHL, Los Angeles, CA	2770	Gateway Freight Services Inc., CA	2772
DHL, Miami, FL	5296	Georgetown, SC	1602
Douglas, AZ	2601	Gloucester City, NJ	1113
Duluth, MN	3510	Gloucester, MA	0404
Dunseith, ND	3422	Good Hope, LA	2014
Dupage Airport, IL	3984	Gramercy, LA	2010
Durham, NC	1503	Grand Forks, ND	3427
Dworkin/Cosell Courier, JFK Int'l Airport, NY	4775	Grand Haven, MI	3816
Eagle County Regional Airport	3385	Grand Portage, MN	3613
Eagle Pass, TX	2303	Grand Rapids, MI	3806
East Chicago, IN	3904	Grant County Airport, WA	3082
Eastport, ID	3302	Great Falls, MT	3304
Eastport, ME	0103	Greater Rockford Airport, Rockford, IL	3909
Edinburg User Fee Airport, TX	2381	Green Bay, WI	3703
El Paso, TX	2402	Greenville, MS	2011
Emery Courier, Dayton, OH	4195	Greenville-Spartanburg, SC	1603
Emery Worldwide, JFK Int'l Airport, NY	4773	Guayanilla, PR	4912
Erie, PA	4106	Gulfport, MS	1902
Escanaba, MI	3808	Hannah, ND	3408
Eureka, CA	2802	Hansboro, ND	3415
Everett, WA	3006	Harrisburg, PA	1109
Fabens, TX	2404	Hartford, CT	0411
Fairbanks, AK	3111	Highgate Springs-Alburg, VT	0212
Fairport, OH	4111	Hidalgo, TX	2305
Fajardo, PR	4904	Hilo, HI	3202
Fall River, MA	0407	Honolulu Int'l.Airport, HI	3205
Fargo, ND	3411	Honolulu Airport, HI	3295
Federal Express, Anchorage, AK	3195	Honolulu, HI	3201
Federal Express, Memphis, TN	2095	Hopewell, VA	1408
Federal Express, Oakland, CA	2895	Houlton, ME	0106
Federal Express Indianapolis, IN	4198	Houston Intercontl, TX	5309
Federal Express Corp.	4770	Houston, TX	5301
Federal Express Courier HUB Miami, FL	5297	Hulman Regional Airport, IN	4185
Fedex ECCF, NJ	4671	Humacao, PR	4906

Port	Code	Port	Code
Huntsville, AL	1910	Massena, NY	0704
Huron, OH	4117	Mayaguez, PR	4907
IBC Courier HUB, FL	5298	Meadows Field Airport, CA	2786
IBC Pacific, Burlingame, CA	2873	Medford-Jackson County Airport, Medford, OR	2982
IBC Pacific, CA	2776	Melbourne Regional Airport, FL	1885
Indianapolis, IN	4110	Melville, RI	0503
International Falls-Ranier, MN	3604	Memphis, TN	2006
International Courier Assoc., Los Angeles, CA	5270	Metaline Falls, WA	3025
JFK International Airport, NY	4701	Miami Int'l Airport, Cargo Facilities Service Inc., FL	5272
Jackman, ME	0104	Miami Int'l Airport, FL	5206
Jacksonville, FL	1803	Miami, FL	5201
Jobos, PR	4911	Midamerican Airport, IL	4581
Jonesport, ME	0122	Midland International Airport, TX	5582
Juneau, AK	3101	Milwaukee, WI	3701
Kahului, HI	3203	Minneapolis-St. Paul, MN	3501
Kalama, WA	2909	Minot Airport, ND	3434
Kalispell Airport, MT	3324	Mobile, AL	1901
Kansas City, MO	4501	Monterey, CA	2805
Kenmore Air Harbor, WA	3018	Morgan City, LA	2001
Ketchikan, AK	3102	Morgan, MT	3319
Key West, FL	5202	Morristown Airport, Newark, NJ	4681
Knoxville, TN	2016	Morro Bay, CA	2719
Kona, HI	3206	Muskegon, MI	3815
L.G. Hanscom Field, MA	0481	Myrtle Beach Int'l Airport, Myrtle Beach, SC	1681
Lake Charles, LA	2017	Naco, AZ	2603
Lancaster, MN	3430	Naples Municipal User Fee Airport, FL	1880
Laredo, TX	2304	Nashville, TN	2007
Las Vegas, NV	2722	Natrona County Int'l Airport, WY	3382
Laurier, WA	3016	Nawiliwili-Port Allen, HI	3204
Lawrence, MA	0416	Neah Bay, WA	3027
Lebanon Airport, NH	0181	Nech, ND	3404
Leesburg Regional Airport, FL	1887	New Bedford, MA	0405
Limestone, ME	0118	New Haven, CT	0412
Little Rock, N. Little Rock, AR	2003	New London, CT	0413
Logan Airport, Boston, MA	0417	New Orleans, LA	2002
Long Beach, CA	2709	New River Valley Airport, Dublin, VA	1412
Longview, WA	2905	New York, NY	1001
Lorain, OH	4121	Newark, NJ	4601
Los Angeles, CA	2704	Newport, OR	2902
Los Angeles, CA	2791	Newport, RI	0501
Los Angeles International Airport, CA	2720	Newport News, VA	1402
Louisville, KY	4115	Nighthawk, WA	3011
Lubbock, TX	5503	Nippon Courier Hub, Chicago, IL	3991
Lukeville, AZ	2602	Nogales, AZ	2604
Lynden, WA	3023	Noonan, ND	3420
Mackinac Island, MI	3820	Norfolk, VA	1401
Madawaska, ME	0109	Northgate, ND	3406
Maida, ND	3416	Norton, VT	0211
Manchester User Fee Airport, Manchester, NH	0182	Noyes, MN	3402
Manitowoc, WI	3706	NYACC, Jamaica, NY	4771
Marinette, WI	3702	Oakland, CA	2811
Marquette, MI	3809	Oakland Pontiac Airport, Detroit, MI	3881
Martinez, CA	2820	Ocala Regional Airport, FL	1886

Port	Code	Port	Code
Ogdensburg, NY	0701	Provincetown, MA	0409
Oklahoma City, OK	5504	Racine, WI	3708
Olympia, WA	3026	Raymond, MT	3301
Omaha, NE	3512	Redwood City, CA	2821
Ontario Int'l Airport, CA	2721	Reidsville, NC	1506
Opheim, MT	3317	Reno, NV	2833
Orange, TX	2103	Richford, VT	0203
Orlando, FL	1808	Richmond, CA	2812
Orlando Executive Airport, FL	1888	Richmond-Petersburg, VA	1404
Orlando-Sanford Airport, FL	1809	Rio Grande City, TX	2307
Oroville, WA	3019	Rochester, NY	0903
Oswego, NY	0904	Rockland, ME	0121
Otay Mesa Station, CA	2506	Rogers City, MI	3818
Owensboro-Evansville, KY	4116	Roma, TX	2310
Pal-Waukee Municipal Airport, IL	3983	Roosville, MT	3318
Palm Springs Regional Airport, CA	2781	Roseau, MN	3426
Panama City, FL	1818	Sabine, TX	2102
Pascagoula, MS	1903	Sacramento Int'l Airport, CA	2835
Paulsboro, NJ	1105	Saginaw/Bay City, Flint, MI	3804
Pembina, ND	3401	Salem, MA	0408
Pensacola, FL	1819	Salt Lake City, UT	3303
Peoria, IL	3902	San Antonio, TX	5507
Perth Amboy, NJ	4602	San Bernadino Int'l Airport, Los Angeles, CA	2782
Petersburg, AK	3112	San Diego, CA	2501
Philadelphia Int'l Airport, PA	1108	San Francisco, CA	2809
Philadelphia, PA	1101	San Francisco Int'l Airport, CA	2801
Phoenix, AZ	2605	San Joaquin River, CA	2828
Piegan, MT	3316	San Jose Int'l Airport, San Francisco, CA	2834
Pinecreek, MN	3425	San Juan Int'l Airport, PR	4913
Pittsburgh, PA	1104	San Juan, PR	4909
Plymouth, MA	0406	San Luis, AZ	2608
Point Roberts, WA	3017	San Pablo Bay, CA	2829
Ponce, PR	4908	San Ysidro, CA	2504
Port Angeles, WA	3007	Sand Point, AK	3125
Port Arthur, TX	2101	Santa Teresa Airport, NM	2481
Port Canaveral, FL	1816	Santa Teresa, NM	2408
Port Everglades, FL	5203	Sarasota-Bradenton Airport, FL	1883
Port Hueneme, CA	2713	Sarles, ND	3409
Port Huron, MI	3802	Sasabe, AZ	2606
Port Lavaca, TX	5313	Sault Ste. Marie, MI	3803
Port Manatee, FL	1821	Savannah, GA	1703
Port San Luis, CA	2707	Scobey, MT	3309
Port Sulphur, LA	2005	Searsport, ME	0152
Port Townsend, WA	3008	Seattle, WA	3001
Portal, ND	3403	Seattle-Tacoma Int'l Airport, WA	3029
Porthill, ID	3308	Segundo, CA	2711
Portland, ME	0101	Selby, CA	2827
Portland Int'l Airport, OR	2910	Sheboygan, WI	3707
Portsmouth, NH	0131	Sherwood, ND	3414
Presidio, TX	2403	Shreveport-Bossier City, LA	2018
Presque Isle, MI	3842	Sioux Falls, SD	3502
Progresso, TX	2309	Sitka, AK	3115
Providence, RI	0502	Skagway, AK	3103

Port	Code	Port	Code
Sodus Point, NY	0905	Vicksburg, MS (including Jackson Municipal Airport)	2015
Spirit of St. Louis Airport, MO	4506	Virgin Atlantic Cargo, CA	2774
Spokane, WA	3022	Walhalla, ND	3407
Springfield, MA	0402	Warroad, MN	3423
Springfield, MO	4505	Washington, DC	5401
St. Albans, VT	0201	Waukegan Airport, Waukegan, IL	3981
St. John, ND	3405	West Palm Beach, FL	5204
St. Joseph, MO	4502	Westhope, ND	3419
St. Petersburg, FL	1814	Whitetail, MT	3312
St. Rose, LA	2013	Whitlash, MT	3321
Stockton, CA	2810	Wichita, KS	4504
Sugar Land Regional Airport	5381	Wildhorse, MT	3323
Suisan Bay, CA	2831	Wilkes-Barre/Scranton, PA	1106
Sumas, WA	3009	Williston Aiport, ND	3433
Sweetgrass, MT	3310	Willow Creek, MT	3325
Swift Sure Courier Services Limited, NY	0972	Willow Run Airport, MI	3882
Swiss Air (Skyracer), JFK Int'l Airport, NY	4776	Wilmington, DE	1103
Syracuse, NY	0906	Wilmington, NC	1501
Tacoma, WA	3002	Winston-Salem, NC	1502
Tampa, FL	1801	Worchester, MA	0403
Tecate, CA	2505	Wrangell, AK	3105
Texas City, TX	5306	Yakima Air Terminal, Yakima, WA	3081
TNT Express Consignment, IL	3971		
TNT Express LAX, CA	2775		
TNT Skypak, NY	4778		
TNT Skypak, Buffalo, NY	0971		
TNT Skypak, San Francisco, CA	2872		
Toledo, OH	4105		
Trenton/Mercer County User Fee Airport, NJ	1183		
Tri-City User Fee Airport, Bountville, TN	2027		
Trout River, NY	0715		
Tucson, AZ	2609		
Tulsa, OK	5505		
Turner, MT	3306		
UPS	4670		
UPS Courier Hub, Miami, FL	5295		
UPS Courier Hub, Philadelphia, PA	1195		
UPS Courier Hub, Seattle, WA	3095		
UPS, Miami Int'l Airport, FL	5273		
UPS, Anchorage, AK	3196		
UPS, Honolulu, HI	3295		
UPS, Louisville, KY	4196		
UPS, Newark, NJ	1069		
UPS, Ontario, CA	2795		
UPS, Seattle, WA	3071		
Utica, NY	0907		
Valdez, AK	3107		
Valley Int'l Airport, TX	2383		
Van Buren, ME	0108		
Vanceboro, ME	0105		
Vancouver, WA	2908		
Ventura, CA	2712		

Appendix XI – Border Information Service (BIS)

The Border Information Service (BIS) is a 24-hour telephone service that automatically answers all incoming calls and provides general border services information. You can access BIS free of charge in Canada by calling **1-800-461-9999**. If you are calling from outside Canada, you can access BIS by calling 204-983-3500 or 506-636-5064 (long distance charges apply). If you call during regular business hours (8:00 a.m. to 4:00 p.m. local time, Monday to Friday, except holidays), you can speak directly to an agent by pressing “0” at any time.

You can also visit the CBSA Web site at **www.cbsa.gc.ca**.



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