

Guide for Canadian Artists Shipping and Returning art to and from the USA and using UPS.

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Presented May 24, 2010
Island Illustrators Society
Community Art Council of Greater Victoria
Victoria, BC

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under the 'Services' tab
Revised May 12, 2010

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About this Document

This document is based on my experiences involving using UPS (United Parcel Service) as a carrier and as a broker and the shipment of art to the USA and returning it to Canada after exhibition. My procedures fall into the informal system of import and export. If you are in a situation that falls under the formal rules, engage an independent brokerage service.

I am hoping to offer a simple practical system that allows artists to exhibit in the USA without being overwhelmed by paperwork and bureaucracy

My first shipments were in 1999 and now total over 70. In the beginning I was caught in several traps that cost me fees to have my own work returned to me. Mostly this was in the form of brokerage fees.

Living in Victoria, with the port of entry in Vancouver, there is a considerable cost for an island artist to act as their own broker to clear customs. There are few other choices than using UPS to act on your behalf.

It is worth noting that UPS Canada earns more from brokerage fees than they do from shipping charges. Their obligation when acting as brokers is to interpret customs regulations to the benefit of the government by collecting duties and taxes and to themselves to generate profits.

The key to avoiding brokerage fees is to take advantage of the informal vs. formal import and export regulations. For shipments to the USA, informal is based on a value of \$2,000.00 less. The informal option releases you from many of the fees and extra paperwork, and in some cases bonds, that would be costly.

The informal system still leaves you vulnerable to brokerage fees that are based on the value of the article. This starts with anything valued above \$35. (Memory point)

To eliminate brokerage fees, you're declared value must be below the \$35 threshold. You cannot declare a value of zero. The minimum value for customs purposes is \$1.00 (one dollar). **So your key to avoiding brokerage fees is to declare a value of \$1.00 (one dollar) for each art work you are shipping.**

You must also avoid claiming the free \$100 insurance package. If you opt for insurance, you are, in essence, agreeing to a declared value of \$100, and subject to brokerage fees based on that value. There is some question of whether UPS will actually insure art and may not pay out even if you opt for the \$100 or choose to buy additional insurance. UPS does not recognize art as a quantifiable commercial product where there are posted and widely accepted fixed prices.

Using UPS as Shipper and Broker

The UPS driver is at your door returning your art from an exhibition in the United States. You are shocked that he wants payment of several hundred dollars before he can leave the work with you.

You may protest, but his job is quite simple, deliver and collect or take the art back to the UPS warehouse and return it to the American shipper. As the artist and owner of the art work crossing and returning the border you have few choices when faced with this dilemma. If you don't pay, UPS will put your account into the hands of a collection agency.

And what are those payments? The biggest part will be brokerage fees. These are the fees charged by a Customs Broker to clear goods through Canada Customs. The other parts of the payment will be taxes of one kind or another collected on behalf of the government. Brokerage fees are based on the declared value of the contents being delivered. There are no brokerage fees for items of little or very low value, \$30 the last time I looked

This guide will let you export art to the USA and return it without paying brokerage fees.

Step by Step

Set Up an Account with UPS

You have to pay for shipping. The easiest way is to open an account with UPS and have the shipping costs charged to a credit card. This simplifies payment for pick up and for payment for any returns from the USA. It also means you can leave a shipment at your door for driver pick up. The driver can also be authorized to leave shipments at your door if you aren't available to receive.

Get UPS waybills

You can pick these up from any UPS store. There is no charge. You can also call UPS and request delivery of supplies by the UPS driver.

Along with the waybills you need the plastic stick on envelope that attaches to the exterior of your shipment. This envelope hold the waybill and all the supporting documents to clear customs.

You need 2 or 3 of everything

You need a minimum of 2 waybills and 2 plastic envelopes. One for your shipment that sticks to the outside of your package, the other for you to fill out for the return shipment to Canada, which is placed with the art inside the packaging.

You will need 3 copies of each document used to ship to the USA and 3 copies of each document for the return from the USA. While there is some duplication they are not all the same.

DO NOT expect the USA entity returning your work to be able to fill out the waybill or provide documents that are to your benefit. They are more likely to cause you a lot of grief.

A New Development

A recent development indicates that you should make a Photocopy of the filled in waybill for the shipment to the USA and include it with the other documents for the return shipment. (3 copies) This helps convince UPS Canada that the goods returning are your personal property returning to you. They can check the tracking number and verify that they did ship the work for you.

Prepare a waybill for shipping to the USA

This is UPS Waybill. It is broken up into 11 sections. There are instructions on back for filling out. I am highlighting certain parts for your guidance.

Section 1

Enter your UPS account number here

I used my social insurance number

Fill the balance as directed

Section 2

You can sometimes get this, but most often not. You can leave it blank.

This was almost always impossible to get. Most Americans had no idea what I was asking for. Leave it blank

RECEIVER

POSTAL CODE	COUNTRY
2 RECEIVER'S UPS ACCOUNT NO.	RECEIVERS IDENTIFICATION NO. FOR CUSTOMS PURPOSES (E.I.N., V.A.T., Importers No., R.F.C. No., Etc.)
A	B
NAME OF CONTACT PERSON	TELEPHONE NO. (Very Important)
C	D
COMPANY NAME AND ADDRESS (Include Postal/Zip Code)	
E	
POSTAL CODE	COUNTRY
3 PAYMENT OF CHARGES <i>not all options available to/from all countries</i>	
Bill Shipping Charges To:	

Residential Delivery

Delivery to a residential address? Put in an "X" mark. This may increase your delivery costs.

Section 3

Who pays for shipping?
You do, check Shipper.

Enter your UPS account number.

3 PAYMENT OF CHARGES *not all options available to/from all countries*

Bill Shipping Charges To:
 Shipper (S) Receiver (R) Third Party (T)
Account No. in Section 1 Account No. in Section 2
 Credit Card Cheque Cash Third Party
Company Name: _____
ENTER UPS ACCOUNT NO. (Third Party) or MAJOR CREDIT CARD NO. Third Party or Expires

Duties and Taxes To:
 Shipper (S) Receiver (R) Third Party (T)
Account No. in Section 1 Account No. in Section 2
Third Party Company Name: _____
Third Party Account No: _____ Third Party Country: _____

FOR INFORMATION OR ASSISTANCE CALL 1-800-PICK-UPS®

Who pays for duties and taxes
you or the USA party?
You do, check Shipper.

Section 4

4 SERVICE LEVEL: SELECT ONE ONLY		MARK "X"	UPS USE
EXPRESS PLUS	EARLY A.M.	<input type="checkbox"/>	1+
EXPRESS		<input type="checkbox"/>	1
SAVER		<input type="checkbox"/>	1P
EXPEDITED		<input type="checkbox"/>	2
3 DAY SELECT		<input type="checkbox"/>	3
STANDARD		<input checked="" type="checkbox"/>	

Standard will be your normal shipping choice.
Browse through the other choices on the UPS web site and use the rate calculator.

Section 5

Box B - Weigh your package.

Box C - Use the formula on the back of waybill that uses the Height, Width and Depth of your packaging

UPS will charge based on which is the bigger number, actual weight or the measurement formula, Box B or C.

Box F - Enter "Framed Work of Art" or whatever is a better description.

Box H - Enter \$1.00. Yes that is one dollar per art work. ex. 3 art works = \$3.00.

Box I - Enter \$1.00 per art work. ex. 3 art works = \$3.00.

If a UPS driver or US store clerk tries to get you to declare value for insurance, or offers free insurance for up to \$100.00, stick to the \$1.00 value. Any insurance declaration becomes the value for brokerage fees.

Section 6

Enter "Canada"

Section 7

Read the back of the waybill to see if this applies to you.

7	ADDITIONAL HANDLING
NUMBER OF PACKAGES FOR WHICH THE ADDITIONAL HANDLING CHARGES APPLY	

Section 8

“Other” might be used to indicate a specific delivery date

UPS waybill / tracking no. 11 00 426 447 3

8	SPECIAL INSTRUCTIONS
<input type="checkbox"/>	SATURDAY DELIVERY (UPS WORLDWIDE EXPRESS PLUS™, UPS WORLDWIDE EXPRESS™, UPS EXPRESS™ EARLY A.M.® and UPS EXPRESS™ ONLY) Affix routing label to package(s)
<input type="checkbox"/>	OTHER (Describe)

Section 9

Because you have declared a value of \$1.00 for each art work, you are likely to be under the \$2000 threshold. Leave it blank.

9	CANADA SHIPPER'S EXPORT DECLARATION	
An export declaration is required for any shipment valued \$2,000 CAD or greater to destinations other than the U.S., or if commodities are controlled or require licenses regardless of destination.		
Goods have been reported to Canada Border Services Agency (CBSA)	<input type="checkbox"/>	
Goods are regulated or controlled by CBSA or other departments	<input type="checkbox"/>	
Method of Declaration:		
B13A <input type="checkbox"/>	CAED <input type="checkbox"/>	SUMMARY REPORT <input type="checkbox"/>
OTHER <input type="checkbox"/>	Describe _____	
COPY ATTACHED	<input type="checkbox"/>	
Enter your CBSA export approval transaction number		

HIPPER'S COPY

Section 10

Because you are declaring a value of \$1.00 per art work, this does not apply.

10 CUSTOMS BROKER INFORMATION	
(For UPS Standard Shipments to the U.S.)	
<p>The shipper agrees to the Terms and Conditions on the reverse side of the Shipper's Copy of this document. The shipper authorizes UPS to act as forwarding agent for export control and customs purposes.</p> <p>UPS's liability is limited by the provisions of the Warsaw Convention or to a maximum of \$100 CAD per package, regardless of the circumstances, unless a greater value for carriage is declared in writing by the shipper in box "H" of this document. However, where the shipment involves international carriage by air, the rules relating to liability established by the Warsaw Convention, as amended, may apply.</p>	

Section 11

Fill in the date in the white section and sign .

11 DATE OF SHIPMENT		SHIPPER'S SIGNATURE	
MO / DY / YR			
RECEIVED FOR UPS BY:	DATE:	TIME:	
UPS DRIVER: When applicable record total here. →	SHIPPING CHARGES:		

Documents for Export to the USA.

You will need 3 copies of each document

- 1. North American Free Trade Agreement
Certificate of Origin**
- 2. Export Invoice for Customs**
- 3. Certificate of Canadian Origin**

North American Free Trade Agreement Certificate of Origin

You do get asked for a copy of the North American Certificate of Origin. To keep life simple, I include one with each shipment and with each return shipment. You can download from here:

<http://www.cbsa-asfc.gc.ca/E/pbg/cf/b232/b232-eng.pdf>

The HS Tariff numbers for art are:

Paintings, drawings and pastels: Code 97011000

Collages, decorative plaques: Code 97019000

Engravings, prints, lithographs: Code 97020000

Sculpture: Code 97030000

Read the second page for your kind of art and materials.

Export Invoice for Customs

This is an example of an export invoice. The key words are in bold in the middle. Created in Word.

Certificate of Canadian Origin

This where you declare your Canadian origin and list each of the art works in your shipment. This example has only one piece. Created in Word.

Attach the plastic pouch to your package. 3 copies of each document, plus the waybill, are put in the plastic pouch. The driver needs to pull them out, so leave a bit out so he can grab the documents and way bill. I usually use clear shipping tape on three edges of the pouch.

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

NORTH AMERICAN FREE TRADE AGREEMENT
CERTIFICATE OF ORIGIN

OMB No. 1515-0204
See back of form for
Paperwork Reduction
Act Notice.

Please print or type

19 CFR 181.11, 181.22

<p>1. EXPORTER NAME AND ADDRESS</p> <p><i>Raymond St. Arnaud</i> Street Victoria, BC V... .. Canada</p> <p>TAX IDENTIFICATION NUMBER: 1</p>	<p>2. BLANKET PERIOD (DD/MM/YY)</p> <p style="text-align: center;"><i>January 1, 2000</i></p> <p>FROM <i>December 31, 2000</i></p> <p>TO</p>
<p>3. PRODUCER NAME AND ADDRESS</p> <p><i>Raymond St. Arnaud</i> Street Victoria, BC Canada</p> <p>TAX IDENTIFICATION NUMBER: 1</p>	<p>4. IMPORTER NAME AND ADDRESS</p> <p style="text-align: center;"><i>Various, Available on Request</i></p> <p>TAX IDENTIFICATION NUMBER:</p>

5. DESCRIPTION OF GOOD(S)	6. HS TARIFF CLASSIFICATION NUMBER	7. PREFERENCE CRITERION	8. PRODUCER	9. NET COST	10. COUNTRY OF ORIGIN
<i>Framed Work of Art, Original Print</i>	9702. 00. 000	A	Yes		CA

I CERTIFY THAT:

THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I ASSUME THE RESPONSIBILITY FOR PROVING SUCH REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENTS OR MATERIAL OMISSIONS MADE ON OR IN CONNECTION WITH THIS DOCUMENT;

I AGREE TO MAINTAIN, AND PRESENT UPON REQUEST, DOCUMENTATION NECESSARY TO SUPPORT THIS CERTIFICATE, AND TO INFORM, IN WRITING, ALL PERSONS TO WHOM THE CERTIFICATE WAS GIVEN OF ANY CHANGES THAT COULD AFFECT THE ACCURACY OR VALIDITY OF THIS CERTIFICATE;

THE GOODS ORIGINATED IN THE TERRITORY OF ONE OR MORE OF THE PARTIES, AND COMPLY WITH THE ORIGIN REQUIREMENTS SPECIFIED FOR THOSE GOODS IN THE NORTH AMERICAN FREE TRADE AGREEMENT, AND UNLESS SPECIFICALLY EXEMPTED IN ARTICLE 411 OR ANNEX 401, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION OUTSIDE THE TERRITORIES OF THE PARTIES; AND

THIS CERTIFICATE CONSISTS OF 1 PAGES, INCLUDING ALL ATTACHMENTS.

<p>11a. AUTHORIZED SIGNATURE</p>	<p>11b. COMPANY</p> <p style="text-align: center;"><i>Raymond St. Arnaud</i></p>
<p>11c. NAME (Print or Type)</p> <p style="text-align: center;"><i>Raymond St. Arnaud</i></p>	<p>11d. TITLE</p> <p style="text-align: center;"><i>Sole proprietor</i></p>
<p>11e. DATE (DD/MM/YY)</p>	<p>11f. TELEPHONE NUMBER</p> <p style="text-align: center;">(Voice) 250-5 (Facsimile) 250-5</p>

Customs Form 434 (121793)

Customs Invoice # 2009-03

From:
Raymond St. Arnaud
#101-xxxxx xxxxx St.
Victoria, BC
V8R xxx

Tel: (250) xxx-xxxx
Fax:(250) xxx-xxxx
xxxxxxxxx@shaw.ca

Date: March 13, 2008

Ship To: xxxxxxxxxxxx Foundation
xxxxxxxxxx Art Museum
xx xxx xxxxxx Lane
Xxxxxxxx, CA 94000

Attention: Xxxxxxxx Xxxxx, Director
XXXXXXXXXX Foundation
Telephone: 650/xxx-xxxx

<i>Quantity</i>	<i>Description</i>	<i>Replacement Value for customs Can\$</i>	<i>Total CDN \$</i>
1	Original Prints	\$1.00	\$1.00
	Educational Material, Temporary Export Of Original Works Of Art No Commercial Value		

Revenue Canada Business Number: xxxxx xxxx R
British Columbia Social Services Tax Number: xxxxx

UPS Accounts:

CANADA - **RXX XXX** Importer Number - **XXXX-XXXX**

Certificate Of Canadian Origin/Certificat D'Origin Canadienne
(Temporary Export Of Original Works Of Art/Exportation Temporaire D'Oeuvres D'Art Original)

Identification Of Artist/Indentification De L'Artiste

Name/Nom _____ Raymond St. Arnaud _____
Address/Adresse _____ XXXX XXX Street _____
_____ Victoria, BC Canada V8R XXX _____

The Artists is a Canadian citizen/L'artiste est un citoyen du Canada. Yes/oui No/Non

The Artist Is The Owner Of The Work/L'Artiste Est Le Proprietaire De L'Ouvre Yes/oui No/Non

The artist confirms that the original work identified was completed while a resident of Canada. The artist affirms that that the work is his/her property and that the use of this Certificate for re-entry of the work after temporary export shall indicate that no change of ownership has taken place since the date of issue.

I understand that it is a serious offence to make a false or misleading statement, and affirm that the above representations are true.

L'artiste affirme que l'oeuvre originale ci-dessus identifiée a été achevée pendant qu'il (elle) residait au Canada. L'artiste affirme que l'oeuvre est sa propriété et que la présentation de ce certificat indique que, en cas d'une rentrée de l'oeuvre après son exportation temporaire, il n'y a pas eu de changement de propriétaire depuis la date de sa signature.

Je comprends que l'act de faire une déclaration fausse ou trompeuse constitue une grave infarction et affirme que la déclaration ci-dessus est exacte.

Artist/Artiste _____ Raymond St. Arnaud _____ Signed/Signature _____

Date _____

Certificate Of Canadian Origin/Certificat D'Origin Canadienne
(Temporary Export Of Original Works Of Art/Exportation Temporaire D'Oeuvres D'Art Original)

Identification Of Work/Identification De L'Ouvre

Name/Nom _____ Raymond St. Arnaud _____
Address/Adresse _____ xxxxxxxx xxxxxxxxx Street _____
_____ Victoria, BC Canada V8R xxx _____

Notes/Remarques _____ The artists signature, date and title are written in pencil under the image. The date, copyright symbol and the name St. Arnaud appear as an integral part of the image.

Title/Titre _____ "Advent of Blue" _____ Medium/Medium _____ Original Digital Print
Dimensions _____ 12hx19w inches _____ Date Of Completion/Date d'achèvement _____ 2002

Documents for Canadian Goods Returning.

You will need 3 copies of each document

- 1. North American Free Trade Agreement
Certificate of Origin**
- 2. Return Invoice for Customs**
- 3. Certificate of Canadian Origin (Returning)**
- 4. Xerox copy of the waybill used to ship to the USA**

North American Free Trade Agreement Certificate of Origin

This is the same document as used in Export.

Return Invoice for Customs

The Return Invoice has the headline;

AUTHORIZATION AND DECLARATION FOR FREE ENTRY OF CANADIAN PRODUCTS OR GOODS RETURNING

Custom loves invoices for everything. This is an invoice for “**Canadian Goods Returning**”. It is an example from my own shipping. Created in Word.

You can apply to the tax department for a Revenue Canada Business number.

Certificate of Canadian Origin(Returning)

This is similar to the Export document, but emphasizes the return of Canadian goods. Created in Word.

Create a label to be used for the Return Shipment, and include it with the 3 copies of each document, the return Waybill, return instructions and the plastic pouch, inside the package.

UPS Accounts: Canada – RXXX

Return Invoice:

AUTHORIZATION AND DECLARATION FOR FREE ENTRY OF CANADIAN PRODUCTS OR GOODS RETURNING

PRODUCER NAME AND ADDRESS

Attn: Raymond St Arnaud
XXXXXX XXXXXXXX Street
Victoria, BC, V8R XXX Canada

REVENUE CANADA BUSINESS NUMBER XXXXX XXXXR

REASON FOR RETURN

RETURNED FROM:

Goods Not Sold

XXXXXXXXXXXXXXXX Foundation
XXX XXXXXX Avenue, Belmont, CA 94002

DESCRIPTION OF GOODS

MARKS, NUMBERS, AND DESCRIPTION OF ARTICLES RETURNED

Framed Work of Art, Photograph,

The Copyright symbol, the year of creation and the name
St Arnaud appear as an integral part of
the image. e.g. ©2008 St Arnaud

HS TARIFF CLASSIFICATION NUMBER

9702.00.000

DECLARED VALUE IN CANADIAN DOLLARS

Value \$1.00 Per Item Total Value \$1.00
Temporary Export Of Original Works Of Art Returning
Return of Personal Effects,
No Commercial Value,
Canadian Goods Returning

I CERTIFY THAT:

THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I ASSUME THE RESPONSIBILITY FOR PROVING SUCH REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENT OR MATERIAL OMISSIONS MADE ON OR IN CONNECTION WITH THIS DOCUMENT.

I AGREE TO MAINTAIN, AND PRESENT DOCUMENTATION NECESSARY TO SUPPORT THIS DECLARATION, AND TO INFORM, IN WRITING, ALL PERSONS TO WHOM THE DECLARATION WAS GIVEN OF ANY CHANGES THAT COULD AFFECT THE ACCURACY OR VALIDITY OF THIS DECLARATION.

THIS DECLARATION CONSISTS OF **1** PAGES.

AUTHORIZED SIGNATURE

COMPANY

Raymond St Arnaud

NAME

TITLE

Raymond St Arnaud

Owner, Sole Proprietor

DATE (DD/MM/YY)

TELEPHONE

VOICE

Email



250-XXX-XXXX

XXXXXXXX@shaw.ca

Prepared by: Raymond St Arnaud, Victoria, BC - www.raymondstarnaud.com

Certificate Of Canadian Origin/Certificat D'Origin Canadienne
(Temporary Export Of Original Works Of Art RETURNING
/Exportation Temporaire D'Oueuvres D'Art Original RETOURNER)

Identification Of Artist/Indentification De L'Artiste

Name/Nom _____ Raymond St. Arnaud _____
 Address/Adresse _____ xxxx xxxxxxxx Street _____
 _____ Victoria, BC Canada V8R xxx _____

The Artists is a Canadian citizen/L'artiste est un citoyen du Canada. Yes/oui No/Non

The Artist Is The Owner Of The Work/L'Artiste Est Le Proprietaire De L'Ouvre Yes/oui No/Non

The artist confirms that the original work identified was completed while a resident of Canada. The artist affirms that that the work is his/her property and that the use of this Certificate for re-entry of the work after temporary export shall indicate that no change of ownership has taken place since the date of issue.

I understand that it is a serious offence to make a false or misleading statement, and affirm that the above representations are true.

L'artiste affirme que l'oeuvre originale ci-dessus identifiée a été achevée pendant qu'il (elle) residait au Canada. L'artiste affirme que l'oeuvre est sa propriété et que la présentation de ce certificat indique que, en cas d'une rentrée de l'oeuvre après son exportation temporaire, il n'y apas eu de changement de propriétaire depuis la date de sa signature.

Je comprends que l'act de faire une déclaration fausse ou trompeuse constitue une grave infarction et affirme que la déclaration ci-dessus est exacte.

Artist/Artiste _____ Raymond St. Arnaud _____ Signed/Signature _____

Date _____

Certificate Of Canadian Origin/Certificat D'Origin Canadienne
(Temporary Export Of Original Works Of Art/Exportation Temporaire D'Oueuvres D'Art Original)

Identification Of Work/Identification De L'Ouvre

Name/Nom _____ Raymond St. Arnaud _____
 Address/Adresse _____ xxxx xxxxxxxx Street _____
 _____ Victoria, BC Canada V8R XXX _____

Notes/Remarques _____ The date, copyright symbol and the name St. Arnaud appear as an integral part of the image.

Title/Titre _____ Blinds, No. 3
 Dimensions _____ 11hx14w inches

Medium/Medium _____ Photographic Print
 Date Of Completion/Date d'achèvement _____ 2008

Return Instructions *Included with documents for return shipment.*

Dealing With UPS for Shipments from the **USA to Canada**

Sometimes, actually quite often, when you call UPS (USA), you will get an operator who is totally unfamiliar with shipping to Canada. It seems that answering the phone is a training ground for UPS personnel. They may tell you that the only way to ship to Canada is by 3 Day Express shipping. This is not true. You can ship with 5 day Standard delivery. Tell them you can verify this by going to the UPS web site, www.ups.com , and use the rate calculator.

DO NOT return an empty crate. The costs of Shipping is greater than its replacement cost. Recycle or destroy the crate and destroy the return documents.

Remove any old UPS tags or labels. Remove any of the documentation that was in the pouch for the shipment to you and discard them.

Customs and other brokerage charges and taxes have been charged to my UPS account.

Use the following documents for the return shipment.

- 1** - Self Adhesive Return Address label.
- 2** - Return Shipping UPS Waybill, completed that includes my UPS account numbers for any additional charges.
- 3** - 3 copies of a NAFTA Certificate of Origin. Dated Jan. 1, 2010 to Dec. 31, 2010
- 4** - 3 copies of "Certificate Of Canadian Origin (Temporary Export Of Original Works Of Art)
- 5** - 3 copies of Authorization and Declaration For Free Entry of Canadian Products or Goods Returning
- 6** - A copy of the waybill for the shipment from Canada to your location. This helps prove to Canada Customs that the shipment originated in Canada and that it is "Canadian Goods Returning".

Place these with the Shipping Waybill in the Document Pouch on the outside of the crate. This is a great help to me when the artwork passes back through Canadian Customs.

These documents are important. If they are not in the outside document pouch, UPS will charge me Sales Tax and a higher brokerage fee. I usually get this refunded but it takes several months. There is nothing illegal about the declared values, as the returned goods are mine there is no tax or duty, regardless of the declared value. The only change is the brokerage rate charged by UPS which starts from nothing for shipments under \$20.00. UPS also does not insure art work. So declared value has no significance in that regard.

Please keep this as a reference for 2 weeks. It is possible, an average of 1 out of 10 shipments, that UPS will call and question the declared value of \$1.00. Please confirm that is the declared value.

Thanks in advance for your help and consideration. Raymond XXXXXXXX
250-xxx-xxxx xxxxxxxx@shaw.ca

USA Income Tax ITIN Individual Tax Identification Number

USA institutions, such as public or college/university galleries report all disbursements to individuals to the IRS. They use the American Social Security number to make this report. These institutions have great difficulty paying out to individuals without a SSN.(Social Security Number)

The solution is for you to acquire a USA tax number. Its called the “Individual Taxpayer Identification Number” The following link deals with ITIN and has links to the required forms.

<http://www.irs.gov/individuals/article/0,,id=96287,00.html>

You will need to find an accountant that is registered with the IRS as an “Acceptance Agent”.

Go to:

<http://www.irs.gov/individuals/article/0,,id=96304,00.html>

Click on Canada to get a list of Canadian Acceptance Agents.

They will charge you a fee based on their hourly rates.

Links

North American Free Trade Agreement Certificate of Origin

cbsa-asfc.gc.ca/E/pbg/cf/b232/b232-eng.pdf

Individual Taxpayer Identification Number

<http://www.irs.gov/individuals/article/0,,id=96287,00.html>

<http://www.irs.gov/individuals/article/0,,id=96304,00.html>

Templates

Certificate of Canadian Origin Returning.rtf

Certificate of Canadian Origin.rtf

Customs Invoice EXPORT.rtf

Declaration for Canadian Goods Returning.rtf

The CARFAC Alternative

CARFAC (Canadian Artists Representation/Le Front des Artistes Canadiens) created a service to assist artist with cross border shipping. It is a Certificate of Canadian Origin that is registered with CARFAC for a fee. Details are on the CARFAC web site.

www.carfac.ca

<http://www.carfac.ca/2009/12/selling-artwork-outside-canada/>

lists a series of links that have mixed degrees of usefulness for the day to day issue of sending and returning art. It is intended to supplement an article in the winter issue of the CARFAC newsletter. Members can request copies.

To quote from a CARFAC Advisory Note (Exhibiting/Selling Your Artwork Outside Canada By Jim Graham © September 2002),

CARFAC National has been authorized by Canada Customs and Revenue Agency to issue an official “Certificate of Canadian Origin” to verify that the item is an original work of art being temporarily exported. (The Certificate was developed in response to artists charged GST on their work returning to Canada from exhibitions in the U.S.) The certificate is validated by the CARFAC National seal and one certificate is required for each individual work of art. Once completed and signed, send the Certificate(s) to CARFAC National along with a fee of twenty dollars for the first certificate and five dollars for any others being sent at the same time. CARFAC members pay only ten dollars for the first certificate and one dollar for any others at the same time.

The following, also taken from the same CARFAC Advisory Note, is no longer valid, in that the ‘professional artist status’ program was discontinued many years ago.

“It is also possible to apply to the U.S. government for professional artist status if one plans to exhibit or market in the U.S. on a regular basis.” (Discontinued)

If you need more information on the formal process, the CARFAC newsletter, Winter 2009, is a good source. You must join CARFAC to be able to receive the article.

Temporary Import Bond (T.I.B.).

For an artist who is primarily concerned with exhibition, this document does not seem relevant. I've never used it and USA customs have never referenced or requested it in any of my discussions. It is usually associated with goods entering duty free and remaining in the USA for more than a year.

As there is no duty on art, I don't see how it would be of any use getting tangled up with securing a bond.

U.S. Consumption Entry Form

Another form that I have never used. It applies to most commercial goods entering the commercial trade in the USA. There is an informal side to this that allows import for personal use that does not require bonds or forms. Considering that art can have an unpredictable life as a commodity, I would judge this form as not very relevant.

The Post Office

The Post Office is a good choice sometimes, sometimes a bad choice. It works well within the country of origin, but once your package crosses the border, you can no longer track your package.

If there are difficulties at the USA receiving side, on issues like duty, taxes etc. they may be more difficult to reconcile. This is especially true of the American recipient whose time and interest in resolving these issues may vary with the individual or their position in a office structure.

With UPS, an artist can call UPS Canada and get assistance in intervening with the personnel at UPS USA. I am at a loss as to how to do the equivalent with the USPS (US Post Office).

Insurance and Other Indicators of Value

Anything that indicates that the art is worth more than \$1.00, will likely trigger a response to increase the value to the new level, subject to, brokerage fees, duties, taxes, etc.

Do not include anything that indicates higher value in your documentation, or inside the packaging. That information should be sent as a separate envelope.

Finding Exhibition Opportunities

Right off the top, I have to recommend “Art Opportunities Monthly”

<http://www.artopportunitiesmonthly.com/>

I have subscribed to several different lists that provide exhibition opportunities. What distinguishes this list from other lists is the screening that eliminates postings that are of no benefit to an artists. There are a lot of postings whose sole function is to generate income from entrance fees for the organiser.

Key Words and Phrases

Some key phrases used in dealing with Customs

Canadian Goods returning

Personal Effects Returning

Temporary Export of Original Works of Art

Temporary Export of Original Works of Art Returning

No Comercial Value

Educational Materiel.

Authorization and declaration for free entry of Canadian products or goods returning