

Metal Craft[®] DOCKS

The World's Most Durable Boat Piers!

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Information on Exportation of Docks into Canada

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Metal Craft dock products are duty-free. No Provincial sales taxes are due.

However, the individual exporting the docks is responsible to pay a 7% Canadian General Sales Tax (G.S.T.). The customs classification is different for **Stationary** Aluminum Boat Docks and **Floating** Aluminum Boat Docks:

| | Stationary | Floating |
|--|---------------|---------------|
| Canada Customs Classification Number | 7616.99.90.90 | 8905.90.90.00 |
| Duty (<i>Metal Craft's dock products qualify under the terms of N.A.F.T.A. as being of U.S. origin.</i>) | 0% | 0% |
| Provincial Sales Tax (Ontario) | None | None |
| Canadian General Sales Tax (G.S.T.) | 7% | 7% |

Canadian Customs requires two documents at the border: (1) an Invoice show the value of the dock system; and, (2) a Certificate of Origin showing that the docks are of U.S. origin. Certificates of Origin are available from Metal Craft Docks.

Canadian Customs will take the following steps to arrive at the G.S.T. amount due:

- Convert dock system U.S. dollar value into equivalent Canadian dollars, based on the rate of exchange on the day the docks cross the border.
- Calculate G.S.T. due using the Canadian dollar base. G.S.T. is paid in Canadian Currency, Visa or Master Card.
- For example:
 - Stationary Dock System invoiced at \$1000.00 US is converted to Canadian dollars using rate of exchange (e.g., \$1.40) results in a value of \$1400.00 CAN.
 - G.S.T. is 7% of \$140.00, or \$98.00 CAN.