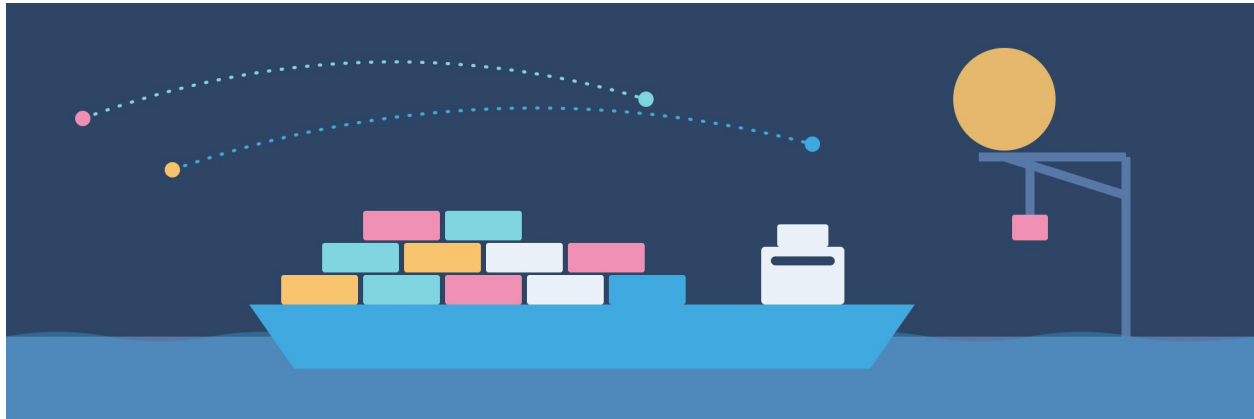




GLOBAL SUPPLY CHAIN LOGISTICS INC.

Importing into Canada & Using Trade Agreements

A 2026 Handbook for Businesses New to Global Shipping

The complete beginner's guide to bringing goods into Canada and using trade agreements to lower duties.

Mississauga, Ontario · globalscl.ca · 2026 Edition

Executive summary

This guide is for businesses with little or no experience importing goods into Canada or exporting them abroad. It explains, in plain language, how commercial goods move across the Canadian border, what you must register for in 2026, how duties and taxes work, and how Canada's trade agreements can lower or eliminate those duties.

Four things to take away before you read further:

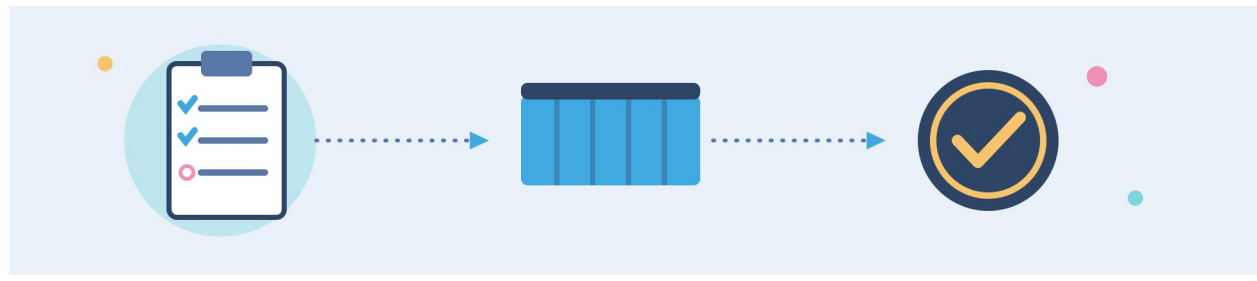
Since January 1, 2026, every commercial importer needs its own CARM account. A broker's account can no longer be used in your place.

What you pay to import depends on three factors: classification, country of origin, and value.

Country of origin is where trade agreements matter. Canada has agreements covering more than 50 countries, and qualifying goods can move duty-free.

A logistics partner does not replace your obligations as importer of record. It executes the work so your shipments clear cleanly and arrive on time.

Part 1: How importing into Canada actually works



Who this is for

If you are sourcing products from overseas to sell in Canada, or you are an international seller entering the Canadian market for the first time, this part is for you. The process is defined and published openly by the Canada Border Services Agency (CBSA). It is detailed, but it is learnable.

The seven steps, start to finish

Step 1. Register your business with the CRA. Commercial importing requires a CRA business number and an import-export program (RM) account. Most new resident businesses can obtain their nine-digit business number during CARM Client Portal registration. Non-resident businesses must get their business number from the CRA first.

Step 2. Register in the CARM Client Portal. CARM is the CBSA's permanent system of record for accounting for imported goods and collecting duties and taxes. Every commercial importer must have its own portal account. The first person to register becomes the business account manager and controls who else gets access, including any broker or forwarder.

Step 3. Confirm your goods can enter. Some products require permits, certificates, or inspections from federal departments beyond CBSA. The Canadian Food Inspection Agency sets many rules for food, plants, and animal products. CBSA enforces them at the border. Check your product before you ship.

Step 4. Classify your goods. Every product gets a Harmonized System (HS) number. The first six digits are common across most trading countries; Canada adds four more to set duty rates. Because classification drives what you pay, getting it right matters. You can request an advance ruling from CBSA for a binding written answer before you import.

Step 5. Calculate duties and taxes. Imported goods are generally subject to 5% GST and may also carry customs duties. Duty depends on the classification, the country of origin, and the value. You can estimate the total in the CARM portal before your shipment arrives.

Step 6. Choose your payment approach. You can pay CBSA at the time of import, or apply for the Release Prior to Payment (RPP) program to take possession before paying in full. Under CARM, RPP requires you to post your own financial security, either a surety bond or a cash deposit, through the portal.

Step 7. Move, clear, and deliver. Book your freight, prepare and verify documents, clear customs, and arrange final delivery. This is the execution stage, and it is where a logistics partner carries the load.

What changed in 2026, and why it matters

CARM became Canada's permanent customs accounting system on January 1, 2026, when legislative amendments to the Customs Act came into force. The transition measures that softened the rollout have ended.

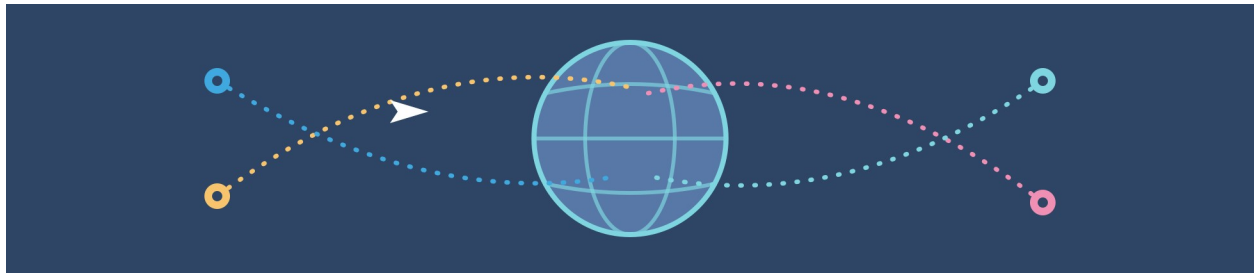
The single most important change for newcomers: a customs broker's business number can no longer be used to release or account for your commercial goods. You are the importer of record. That carries direct legal responsibility for the accuracy of your declarations and the payment of duties. A broker or forwarder operates with delegated access to your account, not in place of it.

The practical risk is delay. Importers who are not registered, or who have not met RPP and financial-security requirements, may see goods held at the border. For a first shipment, that can mean storage fees, missed delivery commitments, and an unhappy first customer.

Common first-timer mistakes

- Treating customs as an afterthought booked the week goods ship, rather than a setup completed weeks ahead.
- Guessing at classification instead of confirming it, which leads to incorrect duties and reassessment later.
- Assuming a broker handles everything. Under CARM, you own the account and the liability.
- Ignoring other-department requirements until goods are stuck at the border awaiting a permit.

Part 2: How trade agreements lower your costs



Why country of origin is the lever

Of the three factors that set your duty, country of origin is the one a trade agreement can change in your favour. If your goods qualify under an agreement Canada has signed, the applicable duty can fall to zero. For a business shipping regularly, that difference compounds across every shipment.

Canada maintains a network of agreements covering more than 50 countries. The Trade Commissioner Service lists them and provides tools, including a Canada Tariff Finder, to check the rate for your product in a partner market.

The agreements that matter most

CUSMA — Canada, United States, Mexico. The cornerstone of Canadian trade and the foundation for tariff-free movement of qualifying goods across North America. It came into force on July 1, 2020, replacing NAFTA. A built-in review takes place every six years; the first joint review is underway in 2026 and may bring changes, particularly to rules of origin. Businesses that depend on North American supply chains should plan for more than one scenario.

CETA — Canada and the European Union. Provisionally applied since 2017, CETA reduces tariffs and regulatory friction between Canada and 27 EU member states. Since provisional application began, two-way goods trade has grown by more than 75%, and the agreement's own evaluation found a significant positive effect on small and medium-sized enterprises.

CPTPP — the Asia-Pacific bloc. The Comprehensive and Progressive Agreement for Trans-Pacific Partnership links Canada with Australia, Brunei, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore, and Vietnam. In effect for Canada since 2018, it opens preferential access to major Pacific markets, with more countries in the process of joining.

Canada-Indonesia CEPA and others. Canada's network also includes the Canada-Indonesia Comprehensive Economic Partnership Agreement, the Canada-Korea Free Trade Agreement, and the Canada-UK Trade Continuity Agreement. Each opens a specific corridor with its own rules and opportunities.

How to use an agreement in practice

1. Identify your product's HS classification (Part 1, Step 4).
2. Confirm the country of origin and whether the goods meet the agreement's rules of origin. Origin is about where a good was made or sufficiently transformed, not simply where it shipped from.

3. Check the preferential duty rate using the Canada Tariff Finder.
4. Keep the documentation that proves origin. If you claim a preferential rate, you must be able to support it.

Rules of origin are the technical heart of every agreement, and they are also where claims most often fail. This is a point where guidance from a logistics partner or customs specialist pays for itself.

A note on the current environment

Trade conditions are shifting. The 2026 CUSMA review has introduced uncertainty into North American trade, and Canadian businesses have been actively diversifying toward other partners, with CETA and CPTPP markets among the destinations. For a business planning its sourcing or export strategy, the lesson is to know your options across more than one corridor.

Part 3: Where a logistics partner fits



What a freight forwarder and 3PL/4PL actually do

A freight forwarder arranges the transport of your goods and coordinates the steps in between. A third-party logistics provider (3PL) adds services such as warehousing, distribution, and fulfilment. A fourth-party logistics provider (4PL) manages the wider network on your behalf, coordinating multiple providers and acting as a single point of accountability.

For a business new to importing, the benefit is consolidation. Instead of managing a carrier, a customs process, a warehouse, and a delivery company as separate relationships, you work with one partner accountable for the shipment end to end.

How GSCL supports first-time importers and exporters

GSCL is a freight forwarding and 3PL/4PL company based in Mississauga, Ontario, serving the Greater Toronto Area and connecting Canadian businesses to global markets. For a business making its first move, our role covers:

- **Customs coordination under CARM.** We work within your CARM account, with you as importer of record, to prepare and verify declarations and keep clearance moving.
- **Classification and trade-agreement guidance.** We help confirm classification and identify whether your goods qualify for preferential treatment under an applicable agreement.
- **Freight across modes and corridors.** Sea, air, and cross-border Canada-US movement, matched to your timeline and budget.
- **Warehousing and distribution.** Storage and final-mile delivery across the GTA, including temperature-controlled handling for food and perishables.
- **One point of accountability.** From origin to your door, one partner answers for the shipment.

What we do not do is take over your legal obligations. You remain the importer of record. We make sure the execution around that obligation is clean, documented, and on time.

Your next step

Importing into Canada in 2026 rewards preparation. The rules are published and learnable, the trade agreements are real levers on your costs, and the cost of getting registration or classification wrong is measured in delayed shipments and unexpected duties.

If you are planning your first import or your first export, talk to us before you book. We will walk through the steps for your specific goods and trade lane, identify any agreement that could reduce your duty, and lay out a clear path from origin to delivery.

Global Supply Chain Logistics Inc. · globalscl.ca · Mississauga, Ontario

Sources

All factual claims in this guide draw on government and official sources. Confirm details for your specific goods before shipping.

5. Canada Border Services Agency, “Get started with CARM,” cbsa-asfc.gc.ca
6. CBSA, “CARM: Assess and pay duties and taxes on imported commercial goods,” cbsa-asfc.gc.ca
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9. CBSA, “The CBSA shares tips on importing commercial goods to Canada,” March 2026
10. CBSA, Customs Notice 25-32, end of CARM transition measures and importer of record changes
11. Trade Commissioner Service, Global Affairs Canada, “Expand globally with Canada's free trade agreements”
12. Global Affairs Canada, joint statement on EU-Canada trade through CETA, March 2026
13. Government of Canada, CUSMA in force July 1, 2020; six-year joint review 2026
14. Trade-diversification and trade-volume figures as reported in 2026 Canadian trade coverage; reconfirm against Statistics Canada and Global Affairs Canada before publication

Note on figures: trade statistics in Part 2 reflect publicly reported data as of 2026 and should be reconfirmed against Statistics Canada and Global Affairs Canada at time of publication. Trade-agreement terms and the CUSMA review outcome are subject to change.