

## Government-Imposed Fees

### Customs-imposed fees

#### Your transborder shipment is subject to a U.S. Customs User Fee

While transporting your goods, there are various government-imposed fees that we may incur. In the case of a transborder shipment from Canada to the United States, the U.S. Customs Service is authorized to collect a user fee on all railcars that enter the U.S. This fee is administered under the Consolidate Omnibus Budget Reconciliation Act (COBRA), which was established in 1985 to offset inspection costs incurred by the American agency.

We co-operate with the U.S. authorities and will pay the fee on your behalf to facilitate a seamless border crossing, then reclaim it from you. This is common industry practice and the railroad physically crossing the border between Canada and the U.S. is responsible for the U.S. Customs User Fee.

U.S. CUSTOMS USER FEE	Item 1000
<p><b>A</b> We are assessing a U.S. Customs User Fee on your transborder shipment.</p>	<p><b>\$8.25 US / \$9.90 CDN per railcar</b>  <b>\$2.15 US / \$2.60 CDN per intermodal unit</b></p> <p><b>Responsibility: payer of freight</b></p>

Exception: This fee does not apply to Canadian shipments moving in-transit through the U.S. and back to Canada, nor to U.S. shipments moving in-transit through Canada and back to the U.S.

## Regulations

CN Tariff 9008-Series is applicable at points on CN in North America.

CANADIAN NATIONAL RAILWAY COMPANY is issuing this tariff in its own name and for and on behalf of Grand Trunk Western Railroad Incorporated (GTW), Duluth, Winnipeg and Pacific Railway Company (DWP), Illinois Central Railroad Company (IC), Chicago Central & Pacific Railroad Company (CC), Cedar River Railroad (CEDR), Wisconsin Central Limited (WC), Algoma Central Railway Inc. (AC), Sault Ste. Marie Bridge Company (SSAM), Wisconsin Chicago Link (WCCL), The Pittsburgh & Conneaut Dock Company and BC Rail Partnership (BCOL), Duluth, Missabe and Iron Range Railway Company (DMIR), Bessemer and Lake Erie Railroad Company (BLE), and Elgin, Joliet and Eastern Railway Company (EJE) and these companies doing business under the name of and collectively referred to as CN.

**Currency:** All charges are assessed in the currency of the country in which the chargeable event occurs unless specifically published.

“CNC 6000” means CN Freight Classification CNC 6000 and the term “UFC 6000” means Uniform Freight Classification UFC 6000 series.

**Station List:** This tariff is governed by the “OFFICIAL LIST OF OPEN AND PREPAY STATIONS,” OPSL 6000 series.

**Standard Carrier Liability** will apply, except as specified in individual tariffs and contracts. This includes publications such as siding agreements, storage tariffs, etc.

Summary of revisions and amendments				
Item	Application	Issued date	Effective date	Action
1000	US Customs User Fee	May 7, 2009	July 1, 2009	<b>A</b> We have added this item to CN 9008.

Tariff CN 9008-A, issued May 7, 2009 by Manager, Optional Services, CN, P.O. Box 8100, Montreal, QC H3C 3N4 • Effective July 1, 2009.

**Reference Marks:**  
 Future editions of this tariff will utilize these reference marks to indicate a revision.

**A** Addition, **C** Change, **D** Deletion, **I** Increase, **R** Reduction