

GST LETTER

Date:

(Name of importer) \_\_\_\_\_ is a resident of Canada.

The Business number of the Importer is \_\_\_\_\_ RM \_\_\_\_\_.

**Trillium Customs Brokers Inc.** will release and account for imports on behalf of

\_\_\_\_\_ under the broker's account security number **17897**.

**Trillium Customs Brokers Inc.** and \_\_\_\_\_ agree that:

- \_\_\_\_\_ will pay the Canada Border Services Agency (CBSA) directly, by the last business day of the month, the full amount of the Goods and Services Tax (GST) and the federal portion of the Harmonized Sales Tax (HST) levied under the Excise Tax Act on the imported goods, for all transaction processed on their behalf during a billing period under the account security of **Trillium Customs Brokers Inc.**
- \_\_\_\_\_ will make payments in accordance with the payment procedures outlined in CBSA Memorandum D17-5-1, Payment of Duties and Taxes on Imported Commercial Goods. Payment must comply with the deadline as outlined in this Memorandum. In most cases, payment is to be made electronically. For instances where Memorandum D17-5-1 still allows importer to pay by cheque, it is to be made payable to the Receiver General for Canada and provided to the CBSA or to their broker for remittance to CBSA by the payment due date.
- \_\_\_\_\_ accepts responsibility and liability for the payment of penalties and interest applied by CBSA resulting from any late payment of GST/HST. Failure to provide payment to the CBSA, by the due date, will result in the application of penalties and interest to \_\_\_\_\_ on any amounts owing.
- Importers who are late paying three times in a one-year period may be removed from this option and cannot be on the GST Direct Payment Option for another broker for the one-year period. \_\_\_\_\_ may benefit once again from the option program after one year from the date of suspension;
- \_\_\_\_\_ is reminded that although they may choose to use the services of a licensed customs broker to transact business with the CBSA on their behalf, the importer is ultimately responsible for the accounting documentation, payment of all duties and taxes, and subsequent corrections;
- \_\_\_\_\_ authorizes **Trillium Customs Brokers Inc.** to communicate with the Canada Revenue Agency (CRA) regarding collections activity related to amounts owing on imported goods released under this agreement, and to release information on these transactions to the CRA.
- \_\_\_\_\_ authorizes the release of information by the CBSA pertaining to their account security profile to **Trillium Customs Brokers Inc.** should be directed to:

<b>Authorized Contact Name:</b>		
<b>Title:</b>		
<b>Address:</b>		
<b>Telephone / Fax:</b>	Phone:	Fax:
<b>Email:</b>		

**IMPORTER**

**TRILLIUM CUSTOMS BROKERS INC.**

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Name \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

I have the authority to bind this corporation

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