

GST DIRECT INSTRUCTIONS

Please fill out the next page and then print it on the Name of Importer's Letterhead.

You should only have to fill out the first NAME OF IMPORTER field. Your company name will auto-fill in the other Name Of Importer fields.

The Business Number is nine digits and is in this format XXXXX XXXX RMXXXX.

If you have any questions on how to fill out this form, please contact BCB Canada at 905-871-1884.

Best regards, BCB Canada

Date _____

_____ is a resident of Canada.

The business number (9 digits) of _____ is _____.

BCB Canada will release and account for imports by _____ under the broker's account security number 10694.

BCB Canada 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 imported goods, for all transactions processed on their behalf during a billing period under the account security of BCB Canada
- _____ 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. Payments 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 importers 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 the CBSA by the payment due date.
- _____ accepts responsibility and liability for the payment of penalties and interest applied by the 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 BCB Canada 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 BCB Canada should be directed to:

All queries regarding this letter and the payment of GST/HST on imported goods by _____ should be directed to:

Contact name: **Contact name** _____
 Title: **Title** _____
 Address: **Address** _____
 Telephone: **Telephone** _____
 Email: **Email** _____
 Fax number: **Fax number** _____

Signed (Importer)

Signed (Broker)

Signatory Name & Title (please print)

Name of Importer

BCB Canada