

ON IMPORTER'S LETTERHEAD

Dated _____

IMPORTER NAME _____ is a resident of Canada.

The business number of **IMPORTER NAME** _____ is _____.

Atlantic Pacific Customs Brokers will release and account for imports by **IMPORTER NAME** _____ under the broker's account security number 10122.

Atlantic Pacific Customs Brokers and **IMPORTER NAME** _____ agree that:

- **IMPORTER NAME** _____ 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 **Atlantic Pacific Customs Brokers** will make payments of Duties and Taxes in accordance with the payment procedures outlined in CBSA Memorandum D17-5-1, on Imported Commercial Goods comply with the deadline as outlined in this Memorandum.
- **IMPORTER NAME** _____ 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 **IMPORTER NAME** _____ 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. **IMPORTER NAME** _____ may benefit once again from the option program after one year from the date of suspension;
- **IMPORTER NAME** _____ 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;
- **IMPORTER NAME** _____ authorizes **Atlantic Pacific Customs Brokers** 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.
- **IMPORTER NAME** _____ authorizes the release of information by the CBSA pertaining to their account security profile to **Atlantic Pacific Customs Brokers** should be directed to:

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

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

X _____
Signed (Importer)

Alexander Zenetis LCB CCS
Signed (Broker)