Date of the day**,** City

Name of importer is a resident of Canada.

The business number (9 digits) of Name of importer is Business number.

**Axxess International Inc.**  will release and account for imports by Name of importer under the Broker's account security number 11825.

**Axxess International Inc.** and Name of importer agree that:

Name of importer 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 **Axxess International Inc.**

Name of importer 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. The Importer must deliver to Axxess their cheque payable to the Receiver General for Canada one day prior to the due date at the CBSA Cashier to allow time for processing.

Name of importer 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 Name of importer 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. Name of importer may benefit once again from the option program after one year from the date of suspension;

Name of importer 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;

Name of importer authorizes **Axxess International 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.

Name of importer authorizes the release of information by the CBSA pertaining to their account security profile to **Axxess International Inc.**

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

|  |  |
| --- | --- |
| Contact Name | Complete here |
| Title | Complete here |
| Address | Complete here |
| Telephone and extension | Complete here |
| Email | Complete here |
| Fax | Complete here |

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Signed By: (The person authorized to sign for the importer)

**Enter name and title of the person authorized to sign and** **Name of importer**

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Signed By: (Broker)

(Name and Title of the person authorized to sign for the Broker)

**Axxess International Inc.**

**\*Please print on your Company’s letterhead**

**Letter returned to Axxess International Inc.:** **axxessgstdirect@axxessintl.com**