

APPENDIX D - Memorandum D17-1-8 August 18, 2018

GST DIRECT PAYMENT OPTION AGREEMENT

Date: _____

(This should be the Legal Entity Name) _____ is a resident of Canada. The business number (9 digit) of _____ is _____. **PRIORITY LOGISTICS MONTREAL, INC. T/A PRIORITY WORLDWIDE** will release and account for imports by _____ under the broker's account security number **10059**.

PRIORITY LOGISTICS MONTREAL, INC. T/A PRIORITY WORLDWIDE 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 **PRIORITY LOGISTICS MONTREAL, INC. T/A PRIORITY WORLDWIDE**.

· _____ 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 the 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 **PRIORITY LOGISTICS MONTREAL, INC. T/A PRIORITY WORLDWIDE** 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 **PRIORITY LOGISTICS MONTREAL, INC. T/A PRIORITY WORLDWIDE**.

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

Contact name: _____

Title: _____

Address: _____

Telephone: _____

email: _____

Signed (Importer) _____ Signed (Broker) _____

(Signature of person authorized to sign for importer) (Signature of person authorized to sign for broker)