



## GST Letter for Canadian Importers

In January 2016 Canada Border Services introduced the CBSA Assessment and Revenue Management (CARM) system to make the assessment and payment processes for importing goods into Canada easier.

The first phase of this process is the Accounts Receivable Ledger (ARL) which streamlines the payment processes indicated below.

For Canadian-based importers that have very little duty and full payout of GST there is an option available from CBSA to complete and submit a GST Letter request. This is completed on your company letterhead and A&A will submit to Customs for approval. Benefits of this program are as follows:

- Streamlined, quicker release of shipments
- Improved cash flow - payments are due to Customs (Receiver General for Canada) on the last day of the month.
- Less work - you will receive a consolidated summary/invoice for duty and taxes on the first business day after the 24th of the month. This is provided by CBSA and sent to you by A & A.
- Estimates and supporting documents will be provided to you by A & A after each release to assist you with costing and month-end balancing
- Additional protection - you will be paying duty and/or taxes directly to Receiver General for Canada

The A & A invoice for brokerage services and any small duty payouts for this time period will also be sent at month end. It is payable upon receipt. Payment options are cheque or online payment.

**Please complete and attach your company letterhead to the next page.**

For additional information please contact your A & A Account Manager or contact us by email at [receivables@aacb.com](mailto:receivables@aacb.com).

### Instructions:

1. Please ADD your LETTERHEAD ON THE NEXT PAGE
2. Sign the letter, scan and send it back to A&A.

ADD your company logo HERE

## GST Letter of Authorization

Full Legal Company Name

Full Company Address (City, Province/State, Postal Code/ZIP Code)

15-Digit Importer/Business Number

### To: A & A Contract Customs Brokers Ltd

This will confirm our arrangement with respect to the payment of taxed and levied under the *Excise Tax Act* (GST) on imported goods, which you will clear through the Canadian Border Service Agency (CBSA) on our behalf under your account security privileges. We agree to have sufficient funds available for electronic funds transfer directly to A & A Contract Customs Brokers. All outstanding funds incurred within the month will be available for remittance to the CBSA, prior to the last business day of the month to which the billing period applies.

This will acknowledge that under this arrangement, failure to provide sufficient funds by the due date of the period will result in the assessment of interest on the outstanding amount. We accept full responsibility and liability for the payment of interest assessed in this way. We further acknowledge that non-payment of any and all amounts may result in the loss of this option for the release of future importation on our behalf, whether prior to the payment of duties and taxes, or otherwise, until all debts including interest charges have been paid in full to the CBSA.

In the event that payment is not provided within the required time limits, the CBSA may contact:

Contact Name, Title (Please Print)

Phone Number

Fax Number

Full Name of Signing Officer (Please Print)

Signature of Signing Officer

Date  
(yyyy/mm/dd)