



**GST-LETTER -- DIRECT PAYMENTS TO CBSA**

Date: \_\_\_\_\_

Client # \_\_\_\_\_  
 DBA: \_\_\_\_\_

\_\_\_\_\_ is a resident of Canada.

The business number of \_\_\_\_\_ is \_\_\_\_\_.

Summit Customs Brokers will release and account for imports by \_\_\_\_\_ under the broker's account security number A/S 12880.

Summit Customs Brokers 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 Summit Customs Brokers.

\_\_\_\_\_ 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 & cannot be on the GST Direct Payment Option for another broker for the one-year period.

\_\_\_\_\_ may benefit once again from the program after one year from the suspension date.

\_\_\_\_\_ is reminded that although they may choose to use a licensed customs broker services to transact business with CBSA on their behalf, the importer is ultimately responsible for the accounting documentation, payment of all duties and taxes, and subsequent corrections.

\_\_\_\_\_ authorizes Summit 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.

\_\_\_\_\_ authorizes the release of information by the CBSA pertaining to their account security profile to Summit Customs Brokers. All queries regarding this letter and the payment of GST/HST on imported goods should be directed to :

Contact Name: \_\_\_\_\_ Title : \_\_\_\_\_

Address, City \_\_\_\_\_

Telephone #: \_\_\_\_\_ Fax: \_\_\_\_\_

Email \_\_\_\_\_

**Name:** \_\_\_\_\_ **Signature:** \_\_\_\_\_  
 (IMPORTER - Name and signature of person authorized to sign) - CBSA Memorandum D17-1-8

**Name:** \_\_\_\_\_ **Signature:** \_\_\_\_\_  
 (BROKER - Name and signature of person authorized to sign)

# GST Letter

Your customs brokerage account is to be set up on GST Direct payment with the Canada Border Services Agency (CBSA) as per our company policy. Please complete the agreement above.

When completing this document, you will need to insert your full legal company name in each space that says NAME OF IMPORTER. The agreement must be prepared in such a way as to fit on one page.

*Please email your signed copy to Client Services <[clientservices@summitcb.com](mailto:clientservices@summitcb.com)>,*

*And include to your brokerage contact's email who sent this request.*

## **Summit Customs Brokers**

**5455 Airport Road South, Unit H, Second Floor, Richmond, BC, V7B 1B5**

**Attention: New / Updating Account**

This agreement stipulates that you agree to take responsibility for payment of your GST (goods and services tax) directly to CBSA at the end of each month. **Importing on the GST Direct process is very easy.**

We still clear your shipments using our account security with CBSA, but once the GST Agreement is approved, you will take responsibility for payment of your GST directly to CBSA at the end of each month.

## **PAYMENT DIRECTIONS AND GUIDELINES**

At the end of each CBSA accounting period you will receive a recap from Summit Customs Brokers listing the GST on all regular transactions confirmed with CBSA during that accounting period

(the CBSA accounting period runs from the 25th to the 24th

-- e.g. May 25<sup>th</sup> to Jun 24<sup>th</sup> would be due June 30<sup>th</sup> for 2020).

The recap will be received by fax or email to your designated contact information. If you have not received your GST recap by 2:00 pm EST on the 25th please immediately contact your collector.

You will need to immediately take steps to start preparing your payment for that month.

You must provide payment for the full amount of GST for all transactions processed during a billing period as per the GST recap.

Your GST payment must be provided by either e-Payment (CBSA's preferred method) or courier your cheque direct to the CBSA payment office.

A second payment, payable to Summit Customs Brokers, is still policy to cover all other invoices billed during that month. A statement of account will be provided for these charges as well. Payment must be received by Summit Customs Brokers by the **second last business day** of the month. It is recommended that you allow at least 48 hours to ensure your CBSA payment is received on time. Interest and penalties will occur if your payment is late. We will submit your payment along with all other client's payments on the morning of the last working day of each month.

## **REMITTING THROUGH ONLINE BANKING**

Log into your bank account online and set up CBSA as a payee. Your payment to the CBSA will be processed as a bill payment similar to paying a hydro or credit card bill.

Your 15 digit Business number (xxxxxxxxx**RM0001**) is your account number and you will choose one of the following payee names.

\*Please note: The **RM extension** on your account number will ensure the payment is applied to the GST from your Imports. DO NOT use the RT extension as that is for your input tax credit.

The following are the confirmed names that appear on internet banking sites:

**BMO – Bank of Montreal** – CBSA appears as Canada Border Services Agency on BMO website.

**Royal Bank of Canada** – CBSA appears as CBSA Duties, Taxes and Fees on RBC website.

**TD Canada Trust** – CBSA appears as CBSA Duties Taxes Fees on TD website.

**Scotiabank** – CBSA appears as CBSA Duties Taxes Fees on Scotiabank website.

**National Bank** – CBSA appears as Canada Border Services Agency on National Bank website.

**CIBC** – CBSA appears as CANADA BORDER SERVICES AGENCY on CIBC website.

**HSBC** – CBSA appears as CBSA Importer / Importateur de L'ASFC on HSBC website.

**Citibank** – CBSA appears as CANADA BORDER SERVICES AGENCY on Citibank website.

**Bank of America** – CBSA appears as Canada Border Services Agency on BOA website.

**Tangerine** – CBSA appears as CANADA BORDER SERVICES AGENCY on Tangerine website.

**Laurentian Bank** – CBSA appears as Canada Border Services Agency on Laurentian website.

**If your financial institution is not listed above please remit via cheque made payable to Receiver General of Canada and couriered to the address below. CBSA does not accept cheques over \$50,000. These amounts MUST be paid electronically!**

**\*\*All cheques MUST have your 15 digit business number ( xxxxxxxxRM0001 ) noted on the front of the cheque to ensure CBSA allocates the funds to your importer account\*\***

Please courier cheque to:

Canada Border Services Agency (CBSA)  
Mailroom  
Attention: Accounts Receivable Management Unit  
[333 North River Road, Place Vanier, Tower A](#)  
Ground Floor, Room 1018  
Ottawa, Ontario K1A 0L8  
Telephone: 343-291-5265 (For courier reference)