



## **Procedure for Registering as a GST Direct Importer**

The GST Direct program is available to Resident Importers only. There is no requirement for obtaining a bond.

The Importer must complete a GST Direct letter which the Customs Broker will then maintain on file. The GST Direct letter must be on the Importer's letterhead and be signed by a duly authorized officer of the company. A copy of this letter is found on page 2.

Scan a copy of the completed GST Direct letter to [compliancecanada@ca.dsv.com](mailto:compliancecanada@ca.dsv.com) for initial review. You will be advised if any corrections are required. DSV Air & Sea Inc. will confirm a start date by return email.

### **Payment Period Cycle**

The payment cycle runs from the 25<sup>th</sup> of the previous month to the 24<sup>th</sup> of the current month. On the 25<sup>th</sup> of each month (or the next business day), DSV Air & Sea Inc. will email or fax a report to the Importer that lists all transactions that were accounted for in the previous payment period. This report will summarize the duties, GST and any other taxes for each shipment. The payment is due to CBSA by 4:30 pm local time on the last business day of the month.

### **Payment Options**

CBSA now accepts the following methods for monthly remittance of duties and taxes:

- Online banking through a participating financial institution (subject to transaction Limits)
- EDI 820 Payment Transfers (Requires Testing and configuration with your financial institution)
- In person at your local CBSA office that is ARL enabled

DSV can also accept wire payments from importers who cannot take advantage of above options, which we will then remit to CBSA on behalf of the importer.

## GST LETTER

Date

**NAME OF IMPORTER** is a resident of Canada.

The business number of **NAME OF IMPORTER** is xxxxxxxxxx.

DSV Air & Sea Inc. will release and account for imports by **NAME OF IMPORTER** under the broker's account security number 12021.

DSV Air & Sea Inc. and **NAME OF IMPORTER** agree that:

**NAME OF IMPORTER** will provide payment for the full amount of the goods and services tax (GST) levied on imported goods under the *Excise Tax Act*;

**NAME OF IMPORTER** agrees to pay the Canada Border Services Agency (CBSA) directly by the last business day of the month, or to provide DSV Air & Sea Inc. with a wire transfer. The wire payment is to be in the account of DSV Air & Sea Inc. by the second last business day of the month, for remittance to CBSA, by the last business day of the month.

**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. 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 3 times in a one-year period may be removed from this option. **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 DSV Air & Sea 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.

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

Contact name  
Title  
Address  
Telephone  
Fax number

Signed (Importer)

Signed (Broker)