

HOW TO COMPLETE YOUR GOODS AND SERVICES TAX LETTER

How to complete your Goods and Services Tax letter

In Canada, importers are ultimately responsible for paying the Receiver General for Canada the Goods and Services Tax (GST) on any commodities that are not exempt or zero-rated when entering the country. Importers must agree to provide payment to the Receiver General for Canada for the full amount of GST for all transactions processed during a billing period.

To reduce security requirement, the customs broker may place resident importers on the GST option, thus allowing for a reduction in security equivalent to the importer's monthly GST owing. Livingston International requires the GST Letter to be completed and on file so that you agree to pay the Receiver General whether or not Livingston is paying GST on your behalf.

The GST Letter is provided by the Canada Border Services Agency (CBSA) in Appendix D of Memorandum D-17-1-8.

Before getting started

Before getting started, call the Canadian Revenue Agency's (CRA) Business Registration Department, at 1-800-959-5525, to confirm the following information:

- a. Business name (registered legal name)
- b. Nine-digit business number
- c. Four-digit RM suffix (e.g., RM0001)
- d. Physical legal entity address

Completing the GST Letter

#	Description
1	Full business name (registered legal name).
2	Complete full business name (legal name) (EXACTLY) as in field 1.
3	Nine-digit Business Number with
4	RM plus the four-digit suffix as confirmed by the CRA.
5 – 14	Complete full business name (legal name) (EXACTLY) as in field 1
15	Type the name of your company's GST contact. This is often your bookkeeper, controller, finance or legal contact.
16	Type the title of your company's GST contact.
17	Business address for the location of your company's GST contact. May be different than the legal entity address on file with Canada Revenue Agency (CRA).
18	Business telephone number of your company's GST contact.
19	Business fax number of your company's GST contact.
20	Signature of authorized individual. This is the person who has signing authority to bind your organization to this agreement.

Goods and Service Tax Letter

GST LETTER

Date: _____

1 _____ is a resident of Canada.

The business number of **2** _____ is **3** _____ RM **4** _____.

LIVINGSTON INTERNATIONAL will release and account for imports by **5** _____ under the broker's account security number **10827**.

LIVINGSTON INTERNATIONAL and **6** _____ agree that:

- 7** _____ will provide payment for the full amount of the goods and services tax (GST) levied on imported goods under the *Excise Tax Act*;
- 8** _____ agrees to pay the Canada Border Services Agency (CBSA) directly by the last business day of the month. Payment can be made electronically, through EDI, Online Banking (for importers), or by cheque/money order/bank draft, payable to the Receiver General for Canada, delivered to the centralized processing centre* for the full amount of GST owing. Direct payment to the Receiver General of Canada must be made available to the centralized processing centre* by the last business day of the month;
- 9** _____ 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 **10** _____ on any amounts owing. Importers who are late paying 3 times in a one-year period may be removed from this option.
11 _____ may benefit once again from the option program after one year from the date of suspension.
- 12** _____ 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;
- 13** _____ authorizes LIVINGSTON INTERNATIONAL 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 **14** _____ should be directed to:

Contact Name: **15** _____

Title: **16** _____

Address: **17** _____

Telephone: **18** _____

Fax Number: **19** _____

* **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)

20 _____

Signed (Importer)

Signed (Broker)