

LETTER OF AUTHORIZATION (GST)

(ON IMPORTER'S COMPANY LETTERHEAD)

TO: (Customs Broker's Name and Address)

This will confirm our arrangement with respect to the payment of the taxes levied under the *Excise Tax Act* (GST) on imported goods which you will clear through the CCRA on our behalf under your account security privileges.

We agree to provide separate payment by cheque for the full amount of the GST owing on these goods. The cheque will be made payable to the Receiver General for Canada and will be available for remittance to the CCRA, by the last business day of the month to which the billing period applies.

This will acknowledge that under this arrangement, failure to provide such payment by the due date of the billing 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 importations 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 CCRA.

In the event that payment is not provided within the required time limits, the CCRA may contact: (*contact person*) at (*telephone number*) or by fax at _____.
Our importer/business number is _____ and the average monthly GST payable is \$ _____.

(SIGNATURE AND TITLE OF AUTHORIZED OFFICER OF THE COMPANY)

Instruction Sheet for GST Authorization Letter

Please fill out the attached form and put it on your letterhead and fax this back to me at 519-250-8572. It must be signed by someone with signing authority for your company. I will need you to mail me the original. Please date it at the top.

We will bill you for our services and any duty etc. The GST on the B3 (payable on your goods), will be covered by this new program and will not show on our invoices to you. At the end of the month, usually on the 21st, we will notify you how much your total GST is for the month. We will also send you a statement showing how much you owe to CSI. You will have to cut two cheques each month, one to The Receiver General For Canada and one to CSI. I must receive both of these cheques from you by the second last working day of the month. As an example, I would need to receive your November cheques before November 28th, 2008. You must send both cheques to CSI at 4285 Industrial Drive #227, Windsor, ON N9C 3R9. Every month will be like this.

Please note that if your Receiver General cheque is late, this will put you in arrears with the government and they can issue penalties or put your importing on hold. You probably will want to send your cheques to me via overnight courier to ensure that I receive them on time. Please also note that if your cheque to CSI is late, this may effect our ability to clear your shipments.

Your business number is _____ and your average monthly GST payment is _____ Canadian funds.

Please feel free to contact me if you have any questions regarding these regulations. If you would like me to email this to you so you can copy and paste it, please advise.

Thanks

Terry Bear

Phone 519-250-0555

Fax 519-250-8572