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APPENDIX C

IMPORTER DIRECT SECURITY OPTION AGREEMENT

Date

**NAME OF IMPORTER** *(This should be the Legal Entity Name)* has posted security for the release of goods prior to the payment of duties and taxes, and has been given the five digit account security number #####.

The business number (9 digit) of **NAME OF IMPORTER** is #########.

**CVL CUSTOM BROKERS & FREIGHT SERVICES INC.** CVL Custom Broker & Freight Services Inc*.* will release and account for imports on behalf of **NAME OF IMPORTER** under the broker’s five digit account security number 10190

**CVL CUSTOM BROKERS & FREIGHT SERVICES INC.** and **NAME OF IMPORTER** agree that:

* **NAME OF IMPORTER** will pay the Canada Border Services Agency (CBSA) directly, by the last business day of the month, the full amount of duties and taxes owing for imported goods on their statement of account for all transactions submitted by **CVL CUSTOM BROKERS & FREIGHT SERVICES INC.** during the billing period.
* **NAME OF IMPORTER** 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.* 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.
* **NAME OF IMPORTER** accepts responsibility and liability for the payment of penalties and interest applied by the CBSA resulting from any late payment of duties and taxes. 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 **CVL CUSTOM BROKERS & FREIGHT SERVICES 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;
* **NAME OF IMPORTER** authorizes the disclosure of information pertaining to their account security profile by officers of the CBSA to **CVL CUSTOM BROKERS & FREIGHT SERVICES INC** for transactions submitted by the broker.

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

Contact name:

Title:

Address:

Telephone: email:

Signed (Importer) Signed (Broker)

*(Signature of person authorized to sign for importer) (Signature of person authorized to sign for broker)*

Memorandum D17-1-8 August 18, 2018