



## DUTY AND TAX PAYMENT AGREEMENT FOR FEDERAL EXPRESS CANADA CORPORATION ("FEDEX EXPRESS")

*Please complete all fields.*

### IMPORTER DETAILS

Company Name: \_\_\_\_\_

Canada Revenue Agency (CRA) Business Number (BN): \_\_\_\_\_

FedEx Account Number: \_\_\_\_\_

### CARM BUSINESS ACCOUNT MANAGER (BAM) DETAILS

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

Email: \_\_\_\_\_ Telephone: \_\_\_\_\_

### PAYMENT OF DUTIES/TAXES TO THE CANADA BORDER SERVICES AGENCY (CBSA)

Select one of the following options:

☐ **Option 1 (Default Option)** – Importer (company) requests that FedEx Express pay any applicable duties/taxes in respect of its FedEx Express imported shipments to the CBSA on its behalf. Importer must have a FedEx Express account number to use this option. Importer understands that a disbursement fee will be charged for this service. For more information on clearance service fees, see [fedex.ca/clearancefees](https://fedex.ca/clearancefees). Importer (company) understands that it is solely responsible for informing itself about the use and functioning of the CARM Client Portal and ensuring the acceptance of a Delegation of Authority (DOA) request from FedEx Express. Importer (company) understands and acknowledges that FedEx Express will not be able to act on its behalf in paying duties and taxes unless Importer (company) follows the required and necessary steps, including accepting the request for Delegation of Authority from FedEx Express.

☐ **Option 2** – Importer (company) will be solely responsible for the payment of any applicable duties/taxes in respect of its imported FedEx Express shipments directly to the CBSA via its CARM Client Portal. FedEx Express will not be responsible or liable for the payment of any duties/taxes to the CBSA on Importer's behalf and Importer accepts complete responsibility and liability for the payment of any applicable duties/taxes in respect of its imported shipments AND for the payment of any penalties and interest applied by the CBSA resulting from any late, missed, or incorrect payments.

**EFFECTIVE START DATE FOR OPTION 2:** The 1st day of the month of \_\_\_\_\_ .

**NOTE:**

- During the transition of your account, FedEx Express may continue to pay duties and taxes on certain transactions even after the requested effective start date. You remain responsible for paying any FedEx Express invoices issued for these transactions.
- For all other transactions where your BN is used on the accounting document: You will receive a FedEx Express ‘**Activity Record**’ and must pay applicable duties and taxes directly to the CBSA.
- This agreement must be submitted at least **5 business days** before the requested effective start date.

Importer acknowledges and agrees that its shipments are subject to the terms and conditions of the FedEx Service Guide in effect at the time of shipment and available at [fedex.ca](http://fedex.ca) as well as any applicable General Agency Agreement and Power of Attorney in place between FedEx Express and Importer at the time of import. Without limiting the generality of the foregoing, Importer accepts responsibility and liability, and will fully indemnify FedEx Express, for the payment of all duties, taxes, penalties, interest, charges, levies, expenses, fees, claims, liabilities and/or amounts paid or payable connection with Importer’s shipments, including those resulting from reassessments due to the undervaluation or misdeclaration of imported goods. Importer also acknowledges and agrees that it will be responsible for payment of all FedEx Express clearance service fees applicable to its shipments. For more information on clearance service fees, see [fedex.ca/clearancefees](http://fedex.ca/clearancefees).

_____ Authorized Company Representative (Please print)	_____ Title
_____ Signature (Please sign)	_____ Date

To submit this agreement, and for any inquiries, please email [DPI@corp.ds.fedex.com](mailto:DPI@corp.ds.fedex.com).