

INFORMATION AND FORM COMPLETION INSTRUCTIONS FOR CANADIAN RESIDENT IMPORTERS

The attached forms which, once completed, will enable Federal Express Canada Corporation to act as your Canadian customs broker for FedEx Express shipments (it does **not** include FedEx Ground shipments). The General Agency Agreement ("Agreement") will serve as our legal authority to transact business with the Canada Border Services Agency (CBSA) on your company's behalf. All information is kept strictly confidential.

Complete all forms in their entirety, including signatures where required. **Please note that electronic signatures are not accepted by the CBSA**; however, an original ink signature on a document that is then transmitted electronically (e.g., email) is acceptable. **Note**: Incomplete forms will be returned for proper completion and will delay the processing of the Agreement.

Important: Please ensure that you follow the instructions in the attached insert regarding the new CBSA Assessment and Revenue Management (CARM) program so that your company does not experience clearance delays when the new requirements become mandatory (CARM Release 2).

Notes

- If your company does not have a FedEx Express account number, <u>create one here</u> or call 1.800.GoFedEx 1.800.463.3339.
- If the Agreement covers multiple locations, complete one Client Profile per location.
- Clearance services fees may apply; visit fedex.ca/ancillary and select Canada | FedEx Express.

Record Maintenance

The CBSA requires that you retain all records relating to your imports into Canada for six years following importation. Importers in Canada who want to keep their records at a place other than their place of business (it still must be in Canada, the US, or Mexico), must send a request for approval to the CBSA at <u>cm-go@cbsa-asfc.gc.ca</u> using form <u>BSF900</u>. For details, please visit the <u>CBSA website</u>. Please note that monetary penalties may apply for non-compliance.

Completed Form Return Methods

- Email: poacanada@corp.ds.fedex.com
- Fax: 450.307.3097
- Mail: Power of Attorney Department Federal Express Canada Corporation 12005 Raymonde de la Roche Suite 200 Mirabel, PQ, Canada J7N 1H2

We will send you confirmation when your Agreement is in place (up to five business days). If you prefer notification by telephone, please indicate this on the client profile form.

Federal Express Canada Corporation is FAST (Free and Secure Trade) certified and is a member of both PIP (Partners in Protection) and C-TPAT (Customs-Trade Partnership Against Terrorism).

FEDERAL EXPRESS CANADA CORPORATION GENERAL AGENCY AGREEMENT AND POWER OF ATTORNEY WITH POWER TO APPOINT A SUB-AGENT

I/We			
	Name of Client (Company, Partnership or Individual)	(Ca	nada Revenue Agency

of (address)

do hereby constitute, appoint, and authorize Federal Express Canada Corporation ("FedEx") 121832950 (BN), a Customs Broker licensed under the *Customs Act*, of 5985 Explorer Drive Mississauga ON L4W5K6, as my true and lawful attorney and agent to transact business on my behalf, at all customs ports in Canada, with the Canada Border Services Agency ("CBSA") and other applicable governmental departments, ministries, bureaus, and agencies in all matters relating to the import and export of goods, including but not restricted to:

- (i) the release of and accounting for goods, document and data preparation, payment of, and refund of, all government duties, taxes and levies in respect of imported and exported goods released or to be released, and
- (ii) the transportation, warehousing and distribution of such goods

AND IN CONNECTION THEREWITH:

- (a) to obtain, execute, sign, seal, endorse and deliver for me and in my name all bonds, entries, permits, bills of lading, bills of exchange, warehouse receipts, declarations, claims of any nature, or other means of payment or collateral security which comes into FedEx's possession and to use same, including drawbacks and claims of any nature, for reimbursement of duties, taxes, levies and the like, and generally to use our name with full binding effect whenever and wherever it may be deemed appropriate or expedient for the purpose of any such business as set out above; and
- (b) to receive all such payments and sums of money as are now due or may hereafter become due and payable to me relative to the foregoing; and to endorse on my behalf and as my agent and to deposit to and for FedEx's own account all such payments.

I acknowledge that any duties, charges or other amounts paid on my behalf or to my account by my agent or sub-agent shall be a debt due by me to my agent or subagent, and any refund, rebate, drawback, or remission of such duties, charges or other amounts shall be the property of my agent or sub-agent, and I direct and authorize any governmental department, ministry, bureau, or agency or other party collecting same to deliver such rebate, refund, drawback, or remission to my agent or subagent.

I hereby certify that, to the best of my knowledge, all documents and/or information that will be provided to my agent by myself or on my behalf, in connection with this mandate, will be true, accurate and complete.

I further grant my attorney full power and authority to appoint any other person to whom a license to transact business as a Customs Broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on my behalf and to revoke any such appointment and to appoint any other person who holds such a license as a sub-agent in the place of any sub-agent whose appointment has been revoked, as my attorney shall from time to time think fit.

I agree and covenant for myself and my executors, administrators, successors and assigns to ratify and confirm all that my agent shall lawfully do on my behalf by virtue of these presents. I acknowledge that I remain liable for any transactions completed on my behalf by my agent.

All of our information pertaining hereto shall be kept confidential by FedEx and its sub-agents, if applicable, and shall only be released to CBSA as required by law, subject to instructions provided by an authorized representative to FedEx to release the information to third parties; notwithstanding the foregoing, FedEx may provide any of such information to any direct or indirect subsidiary of FedEx Corporation.

The parties hereto have requested and agreed that this General Agency Agreement be drawn up in the English language. Les parties aux présentes ont demandé et convenu que la présente entente soit rédigé en anglais.

This General Agency Agreement is subject to, and incorporates by reference, the terms and conditions of the FedEx Service Guide in effect at the time of shipment of the applicable goods. Without limiting the generality of the foregoing, in respect of the above services: (a) FedEx shall not be liable for any error in judgment or for anything which it may do or refrain from doing or for any resulting or consequential damage or loss caused by the negligence of FedEx or by an act of God or other act or cause beyond the reasonable control of FedEx; FedEx shall not be liable for any failure to provide the above services which is a result of the operation of the applicable laws of Canada or any other country or a change in the policies of the CBSA or other applicable government department, ministry, bureau or agency; and (b) any errors or omissions on CBSA or other documents and/or data transmissions must be reported in writing to FedEx by the Client as soon as possible but in any event within 10 days of receipt of the documents and/or data; FedEx shall not be responsible for any errors or omissions unless the same are reported to FedEx within the said 10-day period.

Name of Client

P	.	

(Please Print Name & Title of Authorized Representative)

Signature of Authorized Representative

I hereby certify that I have authority to bind the Client.

Date:

FEDEX EXPRESS (AIR) SHIPMENTS ONLY

Business Number)



Agency

Canada Revenue Agence du revenu du Canada

Business Number – Import-Export Program Account Information

Canadä

Fill in this form if you have a business number (BN) and you need to open an import-export program account for commercial purposes. (You do not need to register for an import-export program account for personal importations). Fill in a separate form for each branch or division of your business that requires an import-export program account for commercial purposes. Once filled in, send this form to your tax centre. The tax centres are listed at www.cra.gc.ca/taxcentre and in Booklet RC2, The Business Number and Your Canada Revenue Agency Program Accounts. For more information, go to www.cra.gc.ca/bn or call 1-800-959-5525.

1	1 Business information (for a corporation, enter the name and address of the head office)								
Βι	Business name (Legal name) Bus			ness nun	nber	Lan	guage of cor English	<u> </u>	ondence French
	Operating, trade, or partnership name (if different from name above). If you have more than one business or if your business operates under more than one name, enter the names here. If you need more space, include the information on a separate piece of paper.								
lf y	If you want to use a separate name for your import-export program account, enter that name here.								
Pr	ysical business location			City					
Pr	ovince, territory, or state C	Country			Postal or ZIP Code				
Ma c/o	ailing address (if different from physical business location) for import-export	purposes.	City						
Pr	ovince, territory, or state C	Country				Postal or ZIP Code			
rej no rej De	Contact person – Please provide the name of a contact for registration purposes only (the contact name provided will not be considered an authorized representative). A contact person does not have authority unless they are also an authorized representative or a delegated authority. If a contact person does not have authority on the business number program account, they cannot change information and we cannot share information. If you wish to authorize a representative to deal with the Canada Revenue Agency (CRA) about your BN program accounts, fill in Form RC59, <i>Business Consent</i> or Form RC321, <i>Delegation of Authority</i> . For more information, see Booklet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .								
Tit				Last nar	ne				
<u> </u>	rk telephone number Ext. Work fax numbe	er		Mobile tel	ephone nur	mber			
2	Import-export information								
Ту	pe of account: Importer Exporter Both Imp	orter-exporter	Meetin	g, conve	ention, an	d incen	tive travel		
١f	you are applying for an exporter account, you must enter all of the following	information:							
	ter the type of goods you are or will be exporting:	,							
	ter the type of goods you are of will be exporting.								
— Fr	ter the estimated annual value of goods you are or will be exporting:								
	Major business activity scribe your major business activity with as much detail as possible. Use at I ample: Construction – Installing residential hardwood flooring.	least a noun, a ve	rb, and an a	adjective	to descr	ibe you	r activity.		
	ecify up to three main products or services that you provide and the estimat	ted percentage of	revenue the	ev each	represen	t.			
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4	Certification								
<u> </u>									
со	businesses <b>must</b> fill in and sign this part in order for the form to be process nfirm the information you provided. At that time we may ask you to provide r ormation on file for your business.	more information.	We can ser	ve you t	petter who	en you l	nay contact nave comple	te ar	d valid
Th	e individual signing this form is:								
Ιr	an owner a corporate dire	ector			🗌 a tru	stee of	an estate		
	a partner of a partnership	ion-profit organizat	tion		a thi	rd party	requestor		
Fir	st name:	Last name:							
Tit	le:	Telephone num							
I	I certify that the information given on this form is correct and complete. Signature: ► Date (YYYY-MM-DD):								
	gnature: ►			•		· L		1	
such a	nal information is collected under the <i>Income Tax Act</i> and <i>Customs Act</i> to administer tax, benefits, and re as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other lation may result in interest payable, penalties or other actions. Under the <i>Privacy Act</i> , individuals have the	r federal, provincial/territo	rial government	institutions	to the exten	t authorize	d by law. Failure	to prov	ide this

Source www.cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 223.



## CLIENT PROFILE FOR FEDERAL EXPRESS CANADA CORPORATION SHIPMENTS

Legal Company Name:				
Operating Name (if different than	above):			
Physical Address:				
City:	Province/State	):	Postal/Zip Code:	
Billing Address (if different than	above):			
City:	Province/State	):	Postal/Zip Code:	
Contact Name (who is aware of s	shipments' contents)	):		
Title:				
Email:				
Telephone: ()	Ext:			
CARM BAM (Business Account I	Manager) Name:			
Title:				
Email:				
Telephone: ()	Ext:			
FedEx Express Acct#:				
Business #:	RM	_GST #:		_RT
Number of FedEx Express Shipn	nents Imported per I	Month:		
Nature of Business/Product End	Use (e.g., retail, e-co	ommerce, n	nanufacturing):	



## FREE TRADE AGREEMENTS (FTAs), RULINGS, AND COMMODITY DETAIL

**FTAs**: To benefit from duty-free and/or reduced-rate duty provided under the various Canadian FTAs, please include any applicable proof of origin documentation (e.g., certificates/certifications/declarations) with your completed General Agency Agreement/POA. This includes blanket FTAs.

Please advise if any of your vendors prefer to include their proof of origin documentation on a pershipment basis and we will update your file accordingly.

**Waivers**: For some FTAs, a waiver can be provided to enable the application of the preferential tariff treatment. For more information and to obtain a waiver, email <u>fta-canada@fedex.com.</u>

**Rulings and Commodity Detail**: For accurate clearance and regulatory compliance, FedEx Express requires all relevant documentation/information relating to your imported products – including commodity detail. This may also include any Canada customs ruling(s) that apply to unique products, or specific information relating to tariff classification. If these documents (which include FTAs), or information, are not in our possession at the time of clearance we can process a refund upon request but may charge for this service.

Below, please provide as much information as you can about your imported commodities (add continuation pages if required). Return this page with your completed General Agency Agreement/POA.

Applies	
Example: Bolt; aircraft, iron or steel7318.15.00.009967Yes (or) No	
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	



# Are you ready for **CARRM?**

The Canada Border Services Agency (CBSA) Assessment and Revenue Management (CARM) initiative is transforming how the CBSA will manage the import of commercial goods into Canada, including the requirement for importers to create a CARM Client Portal (CCP) business account. It's important to take the required steps now to help ensure your FedEx Express shipments don't get delayed at the border when <u>CARM Release 2</u> goes into effect. To get started, follow these step-by-step instructions:

> **STEP-BY-STEP PROCESS** for New FedEx Express Canada customers





Creating a CCP business account will be required to import commercial goods into Canada and enable businesses to transact directly with the CBSA.

- Designate a Business Account Manager (BAM) who will be responsible for creating and managing the account.
- A <u>GCKey</u> or a <u>Sign-in Partner</u> are your keys to the CCP. <u>Log in or register</u> now for the CCP.



# Complete the General Agency Agreement (GAA)/Power of Attorney (POA) package



# **Delegate authority to FedEx Express**

The BAM must delegate authority within the CCP by approving the request that Federal Express Canada Corporation will send to confirm our business relationship.

**WHY?** This will allow us to continue to provide customs entry filing and duty and tax assessment services on your behalf under CARM.

Please note that FedEx Express require this delegation, in addition to the signed GAA/POA package, in order to submit release requests to the CBSA.

# WHAT'S COMING NEXT?

# We will update the steps at <u>fedex.ca/CARM</u> as additional requirements for Release 2 are further clarified, so consider bookmarking it.

# A few things to keep on your radar prior to Release 2:



A Release Prior to Payment (RPP) Bond will be required to obtain the release of imported commercial goods prior to the accounting and payment of any applicable duties and taxes to the CBSA.



Starting Release 2, the CCP will include an option to pay import duties and taxes directly to the CBSA. You will need to advise FedEx Express if you intend to pay the CBSA directly. We will share further details, once they become available.

# **CARM Resource Rundown**

If you require assistance when creating your CARM CCP account, <u>register</u> for a CARM CBSA-led webinar, <u>review</u> <u>the Onboarding Guide</u>, <u>watch this step-by-step video</u> or <u>complete the CBSA's Client Support Contact Form</u>.

## Still have questions?

We're here to help you implement these changes, so your business is ready when all CARM requirements become mandatory and the CCP has additional functionality in *October 2023*.

Our <u>CARM webpage</u> is also full of additional helpful resources.