

Schenker of Canada Limited  
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**Instruction for importer providing an **Importer Direct Security (IDS) Option Agreement**  
to Canada Border Services Agency through Schenker of Canada Limited**

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Dear Customer,

You must be an importer with a registered Customs Bond (D120) with CBSA in order to activate this letter. The Importer Direct Security Option Agreement provides you the privilege of “**release of shipments prior to payment**”. Completing the letter, you agree to provide payment for the full amount of GST, DUTY, SIMA and EXCISE for all transactions processed during the current Accounts Receivable Ledger (ARL) billing period. As per the D Memo: 17-5-1, the payment must be sent to CBSA Headquarters in Ottawa either via cheque or electronic bill payment.

Upon activation of this letter, you will start receiving Month-End statements from email address [CA.dl.YYZ.CBSAStatements@dbschenker.com](mailto:CA.dl.YYZ.CBSAStatements@dbschenker.com). The Month-End Statement reports all the transactions under your unique BN (Business Number) for the ARL period and will have visibility to other details such as B2 refunds/payables, payments received by CBSA, and any penalties/interest. You will receive the excel Month-End GST Statement via email on the 25th of every month which will indicate the total amount owing for your payment preparation. All payments must be made in Canadian funds and received by CBSA before 4:00 P.M. of the last business day of each month (unless otherwise specified). As mentioned earlier, cheque and electronic payments (i.e. Online Bill payment and EDI) are acceptable methods of payments. If sending a cheque, please make payable to “Receiver General of Canada” and clearly state your business number on the front of the cheque. If requested, you can also be set up to receive a Daily Notice. This Daily Statement continuously reports the accumulated transactions, detailing all shipments released within the current ARL period. This is for reference only; payments to CBSA should be made on the Month-End Statement only.

Kindly refer to the attached Importer Direct Security Option Agreement which outlines your payment responsibilities. Should you have any further questions, please do not hesitate to contact us.

Yours truly,  
Schenker of Canada Limited:

CBSA’s ARL Period:  
**25<sup>th</sup>** of previous  
Month **TO** the **24<sup>th</sup>** of  
the current month.

Month End Statement:  
delivered every **25<sup>th</sup>**

**Completing the Importer Direct Security Option Agreement:** The attached template is auto-fillable.

Once completed, the form can be printed on your corporate letterhead, signed and the ORIGINAL copy returned to our office. A scanned copy emailed to our office will be processed ahead while waiting for the original.

## IMPORTER DIRECT SECURITY OPTION AGREEMENT

\_\_\_\_\_

\_\_\_\_\_ has posted security for the release of goods prior to the payment of duties and taxes privilege, and has been given the account security number A/S \_\_\_\_\_.

The business number of \_\_\_\_\_ is \_\_\_\_\_.

Schenker of Canada Limited will release and account for imports by \_\_\_\_\_ under the broker's five digit account security number (ASEC) 13888.

Schenker of Canada Limited and \_\_\_\_\_ agree that:

\_\_\_\_\_ 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 Schenker of Canada Limited during the billing period. \_\_\_\_\_ 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. \_\_\_\_\_ 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 \_\_\_\_\_ on any amounts owing. Importers who are late paying 3 times in a one-year period may be removed from this option. \_\_\_\_\_ may benefit once again from the option program after one year from the date of suspension.

\_\_\_\_\_ 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;

\_\_\_\_\_ authorizes Schenker of Canada Limited 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;

\_\_\_\_\_ authorizes the disclosure of information pertaining to their account security profile by officers of CBSA, to Schenker of Canada Limited for transactions submitted by the broker.

All queries regarding this letter and the payment of duties and taxes on imported goods by

\_\_\_\_\_ should be directed to:

<i>GST Main Contact:</i>	
<i>Title/Position:</i>	
<i>Address:</i>	
<i>Phone#:</i>	
<i>Main Email:</i>	
<i>GST Backup Contact:</i>	
<i>Backup Title/Position:</i>	
<i>Backup Email:</i>	

Authorized Client Signature:

Authorized Broker Signature:

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