



NEW REGULATION

GOODS AND SERVICES TAX / HARMONISED SALES TAX (GST/HST) APPLICABLE ON BROKERAGE SERVICES

Blainville, October 4th, 2010

Dear Customer,

Some provinces are now under the new harmonized sales tax (HST). The provincial and federal sales taxes are combined into one tax, the HST. These provinces are:

British Columbia	12%
New Brunswick	13%
Nova Scotia	15%
Ontario	13%
Newfoundland/Labrador	13%

Our services as a custom broker will be affected where our taxable services will extend to border crossing, according to the province where the custom release will occur. For instance, if purchased goods from an importer residing in the province of Quebec is custom released at the Windsor border in Ontario, brokerage and related fees will be submitted to HST.

Please note, imported commercial goods are not submitted to HST, only the usual GST tax of 5% will apply.

Please follow this link to assess in which province the port of entry used on our Customs declaration (B-3):
<http://cbsa-asfc.gc.ca/contact/listing/indexpages/index-e.html>

For more information on harmonized sales tax (HST), follow this link from Revenue Canada web site:
<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html>

If you require more information regarding this new regulation, please contact:

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