



Carson Customs Brokers Ltd.
208A-1461 Johnston Road
White Rock, BC
V4B 3Z4

CONTINUOUS GENERAL AGENCY AGREEMENT AND POWER OF ATTORNEY

WITH POWER TO APPOINT A SUB-AGENT (“Agency Agreement and Power of Attorney”)

I/We company, bn of street, city, province, postal, country (“**Client**”)
does/do hereby constitute and appoint Carson Customs Brokers Ltd. ,

a Customs Broker licensed under the Customs Act, of 208A-1461 Johnston Road, White Rock, BC, Canada (“**Customs Broker**”) as and to be Client’s true and lawful agent and attorney, and Client hereby authorizes and directs Customs Broker to transact business on Client’s behalf on all matters relating to the import and export of goods, including but not restricted to:

(a) advance data filing for admissibility purposes, the release of and accounting for goods, document and data preparation, payment of, and receipt of refunds of, all government duties, taxes, penalties, interest or other levies in respect of imported and exported goods reported or released or to be reported or released; and

(b) arrangement of or the transportation, warehousing and distribution of such goods,

and Client does hereby engage Customs Broker to perform such services.

AND IN CONNECTION THEREWITH, Client further authorizes and directs Customs Broker, as Client’s agent and attorney, to:

(a) obtain, sign, seal, endorse and deliver for Client all bonds, entries, permits, bills of lading, bills of exchange, declarations, claims of any nature, or other means of payment or collateral security which comes into Customs Broker’s possession and to use same, including drawbacks and claims of any nature, for reimbursement of duties, taxes, penalties, interests or other levies;

(b) receive all such payments and sums of money as are now due or may hereafter become due and payable to Client relative to the foregoing; and to endorse on Client’s behalf and as Client’s agent and attorney and to deposit to and for Customs Broker’s own account all such payments; and

(c) obtain from the Canada Border Services Agency (“**CBSA**”) and review Client’s CBSA importer profile and other data related to Client’s import and export transactions.

Client confirms that this Agency Agreement and Power of Attorney (a) constitutes all notices and authorizations required by the Minister of Foreign Affairs and the Trade Controls Bureau in Global Affairs Canada with respect to all matters for which such notices and authorizations are required for an agent or attorney to act on Client’s behalf; and (b) authorizes Customs Broker to act on Client’s behalf with respect to documentary compliance with all Federal Government programs involving the import or export of goods.

Client further grants Customs Broker, as Client’s agent and attorney, full power and authority to (a) appoint as Customs Broker’s sub-agent any other person to whom a license to transact business as a customs broker has been issued under the Customs Act (such licensed person being herein called a “**Sub-Agent**”) to transact the aforesaid business, or part thereof, as an agent of Customs Broker and on Client’s behalf, (b) revoke any such appointment; and (c) appoint another Sub-Agent in the place of any Sub-Agent whose appointment has been revoked, as Customs Broker, as Client’s agent and attorney, shall from time to time think fit.

Client acknowledges that any duties, taxes, penalties, interests, levies or other amounts paid on Client’s behalf or to Client’s account by Customs Broker, as Client’s agent and attorney, or by Sub-Agent for Customs Broker, shall be a debt due by Client to Customs Broker as Client’s agent and attorney, and any refund, rebate or remission of such duties, taxes, penalties, interest, levies or other amounts shall be the property of Customs Broker, as Client’s agent and attorney, and Client directs and authorizes any governmental agencies collecting same to deliver such rebate, refund or remission to Customs Broker, as Client’s agent and attorney.

Client hereby undertakes that, to the best of Client’s knowledge, all documents and/or information that will be provided to Customs Broker, as Client’s agent and attorney, by Client or on Client’s behalf in connection with this mandate, will be true, accurate and complete.

Client hereby agrees that this Agency Agreement and Power of Attorney and all transactions hereunder, are governed by the Standard Trading Conditions attached hereto as Schedule A and forming part of, and incorporated by reference into, this Agency Agreement and Power of Attorney. By signing this Agency Agreement and Power of Attorney, Client



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acknowledges and agrees to all the terms and conditions set out in the attached Standard Trading Conditions.

Client hereby ratifies and confirms, and agrees to ratify and confirm, all that Customs Broker, as Client's agent and attorney, may do by virtue hereof.

This Agency Agreement and Power of Attorney remains in full force and effect, until due written notice of its revocation has been given to Customs Broker, subject to Section 8 of the attached Standard Trading Conditions.

In witness whereof each of Client and Customs Broker has caused these presents to be sealed with its corporate seal and signed by the signatures of its duly authorized officers or signatories at city in province, country, this June 30th, 2022.

Signature of Signing Authority (Importer):

name, role

Phone: phone

Email: email



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CANADIAN SOCIETY OF CUSTOMS BROKERS STANDARD TRADING CONDITIONS

These are the Standard Trading Conditions which govern the business practices of members of the Canadian Society of Customs Brokers. Both the Client and the Customs Broker agree to be bound by the Agency Agreement and Power of Attorney including the Standard Trading Conditions unless or until one of the parties advises the other in writing to the contrary subject to the provisions of paragraph 10 of the Standard Trading Conditions.

1. DEFINITIONS:

"Canada Customs" means the Canada Customs & Revenue Agency, any other Department or Agency, and any other successor Department or Agency of the Government of Canada or any Province thereof having jurisdiction over imports and exports. "Client" is any person, firm, association or corporation at whose request or on whose behalf, either directly or indirectly, the Customs Broker undertakes any business or provides advice, information or services; "Customs Broker" is the person, firm or corporation licensed by the Department of National Revenue, or other authorized body, to engage in the business of a Customs Broker. "Customs Duties" means any duties, taxes and levies on imported goods under the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act, the Special Import Measures Act or any other law relating to customs, excluding any penalties, interest or fines imposed under any of the aforesaid acts or any other law relating to customs. "Disbursements" means any payment made by the customs broker, on behalf of the client, for any product or service rendered in connection with the facilitation of the import and export of goods but not limited to Customs Duties, taxes, freight, storage, penalties, interest and fines and any other payments, including payments for goods on C O D shipments made by the Customs Broker on behalf of the Client.

2. FEES AND DISBURSEMENTS:

(a) The fees for Services shall be in accordance with the fee schedule as agreed upon between the Client and the Customs Broker as amended from time to time; (b) The Client shall pay to the Customs Broker all fees charged for the Services rendered by the Customs Broker to the Client; (c) Disbursements incurred by the Customs Broker on behalf of the Client shall be reimbursed to the Customs Broker by the Client.

3. INVOICING AND PAYMENT:

(a) The Customs Broker shall issue invoices to the Client for all fees and Disbursements pertaining to Services rendered to and on behalf of the Client; (b) All such invoices shall be payable upon receipt, or as otherwise agreed, by the Client; (c) Interest on all late payments shall be paid at the rate set by the Customs Broker, as amended from time to time, upon which interest shall be charged commencing 14 days after the invoice date or as otherwise agreed; (d) In the event of default of payment by the Client, the Customs Broker, in addition to any other legal rights and remedies shall have the right to retain, in its possession, all goods of the Client which are currently in its possession and all goods of the Client which may, in the future, come into its possession. The right of possession shall include the right to sell the goods by public auction in the event that such default shall continue for a period of 45 days.

4. ADVANCEMENT OF FUNDS:

(a) Upon request by the Customs Broker, the Client shall provide to the Customs Broker, prior to the release of a shipment of the goods imported by the client, sufficient funds to enable the Customs Broker to pay on behalf of the Client all Disbursements that are estimated by the Customs Broker to be payable on such shipment; (b) If, at any time, the Customs Broker or Canada Customs determines that additional funds are required with respect to goods imported by the Client, the Client shall upon demand advance such additional funds to the Customs Broker; (c) If after payment of Disbursements by the Customs Brokers concerning the goods imported by the Client any balance of funds remains outstanding to the credit of the Client, the Customs Broker shall return to the Client, unless instructed by the Client to the contrary, any remaining balance of funds; (d) If the Client fails to advance funds to the Customs Broker upon request by the Customs Broker as aforesaid, the Customs Broker shall have no obligation with respect to rendering Services concerning the goods for which advance funds had been requested by the Customs Broker.

5. DUTIES AND RESPONSIBILITIES OF THE CLIENT:

(a) The Client shall: (i) provide to the Customs Broker all information necessary for the Customs Broker to provide the Services set out herein, including all information required to complete Canada Customs documentation and/or data requirements. (ii) Promptly review all documentation and/or data and notify the Customs Broker of any inaccuracies, errors or omissions found therein and advise the Customs Broker promptly and within the time periods set out in paragraph 7 hereof; (iii) reimburse, indemnify and save harmless the Customs Broker with respect to any of the matters set out in subparagraph (c) hereof; (iv) indemnify and save harmless the Customs Broker against any and all actions, claims, suits or demands of any nature whatsoever arising from third party claims which result from inaccuracies, mistakes or omissions in the information and documentation provided to the Customs Broker by the client or its agents and relied upon by the Customs Broker. (b) The Client warrants that it is the importer, exporter, or owner of the goods for which it has retained the Customs Broker; that it has full power and authority to retain, appoint as attorney and instruct the Customs Broker; and that all information provided to the Customs Broker shall be complete, true and accurate and acknowledges that the Customs Broker shall be relying on such information to provide the services set out herein; (c) The Client shall be solely liable for: (i) any and all Disbursements made by the Customs Broker on behalf of the Client; (ii) any Customs Duties, fines, penalties, interest or other levies imposed by Canada Customs or other Government Departments with respect to the goods imported or to be imported into Canada, or exported or to be exported from Canada, by the Client; (iii) any loss or damage incurred or sustained by the Customs Broker in relation to the provision of services to the Client herein.

6. DUTIES AND RESPONSIBILITIES OF THE BROKER:

(a) The Customs Broker shall at all times provide Services in a timely and professional manner in accordance with the generally accepted standards of the Canadian customs brokerage industry and in compliance with all applicable laws and regulations of Canada and any Province or Territory thereof; (b) All information pertaining to the Client shall be kept confidential by the Customs Broker and his sub-agent, if applicable, and shall only be released to Canada Customs as required by law, subject to instructions from the Client to the Customs Broker to release the information to third parties; (c) The Customs Broker shall take all reasonable steps to provide Services in accordance with the instructions from the Client, provided however, that should the Customs Broker reasonably consider that it is in the interest of the Client to depart from the Client's instructions, the Customs Broker shall have the authority to do so and shall be indemnified and saved harmless by the Client for so doing; (d) The Customs Broker shall provide to the Client in respect of each transaction or summary accounting made on the Client's behalf a copy of the accounting documents and/or data pertaining thereto; (e) The Customs Broker shall promptly account to the Client for funds received to the extent that these funds are: (i) for the credit of the Client from the Receiver General for Canada, or (ii) from the Client by way of advances provided in paragraph 4 hereof in excess of the Disbursements payable in respect to the Client's business with Canada Customs or other Government D



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apartments; (f)The Customs Broker shall not be liable for any error in judgement 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 the Customs Broker or by an act of God or other act or cause beyond the reasonable control of the Customs Broker. The Customs Broker shall not be liable for any failure to provide the 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 Canada Customs.

7.ERRORS AND OMISSIONS:

Any errors or omissions on Canada Customs documents and/or data transmissions must be reported in writing to the Customs Broker by the Client as soon possible but in any event within 10 days of receipt of the documents and/or data. The Customs Broker shall not be responsible for any errors or omissions unless the same are reported to the Customs Broker within the said 10 day period.

8.TERMINATION:

In the event that the Agency Agreement and Power of Attorney is terminated and there are any outstanding matters pertaining to the Client for which the Customs Broker has been engaged by the Client and for which the Customs Broker remains liable,the Agency Agreement and Power of Attorney shall continue in force with respect to such matters until such matters are concluded and payment by the Client to the Customs Broker of such funds as may be required to satisfy all outstanding payment liabilities of the Customs Brokers to Canada Customs and others (including all Fees and Disbursements)has been made by the Client.

9.GOVERNING LAW :

These conditions shall be governed by the laws of the Province within Canada,or Territory,within which the Customs Broker has its principal place of business and the Client hereby irrevocably attorns to the Courts of such Province or Territory. The General Agency Agreement and these conditions shall enure to the benefit of and be binding upon the parties and their respective executors, administrators,successors and assigns.

10.SEVERABILITY:

Each of the clauses of these Standard Trading Conditions is and shall be deemed to be separate and severable and if any provision or part of these conditions is held for any reason to be unenforceable,the remainder of these Standard Trading Conditions shall remain in full force and effect.



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GST Agreement Letter (company)

Date: June 30th, 2022

company is a resident of Canada.

The business number of company is bn. Carson Customs Brokers Ltd. will release and account for imports by company under the broker's account security number 10046.

- Carson Customs Brokers Ltd. and company agree that: company will pay the Canada Border Services Agency (CBSA) directly, by the last business day of the month, the full amount of the Goods and Services Tax (GST) and the federal portion of the Harmonized Sales Tax (HST) levied under the Excise Tax Act on imported goods, for all transactions processed on their behalf during a billing period under the account security of Carson Customs Brokers Ltd.

- company 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. Payments must comply with the deadline as outlined in this Memorandum. 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.

-company accepts responsibility and liability for the payment of penalties and interest applied by the CBSA resulting from any late payment of the GST/HST. Failure to provide payment to the CBSA, by the due date, will result in the application of penalties and interest to company on any amounts owing.

-Importers who are late paying three times in a one-year period may be removed from this option and cannot be on the GST Direct Payment Option for another broker for the one-year period. company may benefit once again from the option program after one year from the date of suspension;

-company 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;

-company authorizes Carson Customs Brokers Ltd. 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.

Contact Name: name Title: role

Address: street E-mail: email
 city, province, postal, country

Signature (Importer):