



Client Profile Form

Date: _____

Sales Representative Name: _____

Start Date: _____

Company Name: Operating _____

Name (dba/div): _____

Street Address: _____

City: _____ Prov/State: _____ Country: _____ Postal Code: _____

Mailing Address (if different): _____

Website Address: _____

Type of Business: (Provide as much specific detail as possible. Attach company brochure, if available.)

Canadian Business #: _____ Verified: ☐ Yes ☐ No

GST Registration #: _____ Date: _____

Dun & Bradstreet #: _____ Initials: _____

Contact Information

Primary Customs Contact: ☐ Mr. ☐ Ms. ☐ Mrs. Name: _____ Phone: _____

Job Title: _____ Fax: _____ Email: _____

Primary A/P Contact Name: ☐ Mr. ☐ Ms. ☐ Mrs. Name: _____ Phone: _____

Job Title: _____ Fax: _____ Email: _____

GST/Direct Security Contact: ☐ Mr. ☐ Ms. ☐ Mrs. Name: _____ Phone: _____

Job Title: _____ Fax: _____ Email: _____

Other Client Contact: ☐ Mr. ☐ Ms. ☐ Mrs. Name: _____ Phone: _____

Job Title: _____ Fax: _____ Email: _____

Private & Confidential



Special Requirements

☐ Yes ☐ No Is a purchase order number required on all clearances?

☐ Yes ☐ No Is prior approval required before clearance?

Other Special Requirements: (Notes regarding specific issues pertaining to the clearance or rating of this account.)

Thompson Ahern Database Requirements

☐ Yes ☐ No Does client require auto RNS for release notification on all shipments?

☐ Yes ☐ No Does client have their own tariff file? (If yes, provide database in electronic format.)

☐ Yes ☐ No Has the tariff file ever been reviewed and validated?

☐ Yes ☐ No Has client ever been audited by CBSA? (If yes, provide copy of finding or report to ensure compliance.)

☐ Yes ☐ No Does client have NCRs on file? (If yes, provide copy of any rulings to ensure compliance.)

☐ Yes ☐ No Does client have any Vendors they want excluded from clearance list? (If yes, provide list of exclusions.)

☐ Yes ☐ No Are we to contact Vendors directly for documentation, etc.? (If so, ensure applicable fees are quoted.)

☐ Yes ☐ No Does client wish to request Firm Report from CBSA re HS codes on file? (If so, indicate to client what applicable fees are from CBSA.)

NAFTA Management

Attach copy of signed NAFTA Service Agreement to this Client Profile.

☐ Yes ☐ No Does client obtain and verify their own NAFTA Certificates?

☐ Yes ☐ No Are we to contact client on any files where NAFTA may apply when there is no Certificate on file?



Analysis of Transaction Data

Number of Entries (estimated/anticipated): _____

Split between HVS & LVS Courier consist: _____

Annual Revenue (estimated/anticipated): _____

☐ Yes ☐ No Does client have any Discounts or Assists? (If so, please describe.)

Modes of Transportation: ☐ Truck ☐ Air ☐ Ocean ☐ Rail ☐ Other: _____

☐ Yes ☐ No Does client require ancillary Ocean Freight services? (i.e., surrendering OBL, payment of charges, etc.)
If so, ensure applicable fees are provided per Ancillary Fee Schedule.

☐ Yes ☐ No Does client require Airport Hand Baggage services? (If so, ensure applicable fees are provided.)

☐ Yes ☐ No Are most products subject to OGD requirements?

☐ Yes ☐ No Does the client import any goods subject to SIMA? (If so, provide a detailed list of commodities/suppliers.)

☐ Yes ☐ No Does the client's imports require permits? (If so, obtain the DFAIT file number.)

Non-Resident Importer Information

☐ Yes ☐ No Is billing required in U.S. Dollars? (Note: Duty and/or GST cannot be invoiced in U.S. funds.)

☐ Yes ☐ No Is the NRI a GST Registrant?

Invoicing Requirements

Billing Method: ☐ Daily E-Billing ☐ Weekly Summary ☐ Monthly Summary

Is Back-up required? ☐ Yes ☐ No

Note: Summary billing is only available to those accounts on GST Direct of Importer Direct Security with 50 or more monthly transactions, and where there are no additional payouts involved (e.g., freight, cartage, terminal fees).



eManifest Information

- ☐ Yes ☐ No Does client require eManifest filing?
- ☐ Yes ☐ No Is client aware of the CBSA's ACI/eManifest program?
- ☐ Yes ☐ No Does client require a demo/presentation re eManifest to ensure they and their vendors are ready?
- ☐ Yes ☐ No Has client considered Customs Self-Assessment (CSA) as an alternative to eManifest?

Brokerage Fees

- ☐ Attach copy of signed Brokerage Proposal to this Profile, in addition to Agreement regarding Ancillary Fees.

Sales Opportunities

- ☐ Yes ☐ No Are there any other segments of the client's business that we may quote?

Indicate other Thompson Ahern services currently being utilized by the client:

- ☐ Freight Forwarding-Inbound ☐ Freight Forwarding-Outbound ☐ First Choice Logistics ☐ Warehousing/Distribution
- ☐ North American Transportation ☐ Parcel Logistics ☐ Compliance and Consulting Services

Other Notes

**GUIDELINES FOR THE COMPLETION
OF THE GENERAL AGENCY AGREEMENT
AND STANDARD TRADING CONDITIONS (09-2016)**

The following guidelines have been prepared by the CSCB to assist members when they meet with clients to sign the general agency agreement ("GAA") with attached standard trading conditions ("STC"). If you alter the GAA or the STC in any way, you are required to remove any references to the Canadian Society of Customs Brokers or CSCB from the document.

CBSA has published its GAA requirements in D1-6-1. If you make any changes to the GAA, ensure that the following elements remain:

The written authority must specify:

- (a) the names of the person and the agent including their business numbers and addresses;
- (b) a description of the type of business transactions being authorized, e.g. accounting and payment of duties on commercial goods imported under section 32 of the Customs Act;
- (c) whether the authority is continuous or for a specified period;
- (d) whether the agent is authorized to appoint a sub-agent;
- (e) the name, title and signature of the agent;
- (f) the name, title and signature of the person on whose behalf the agent is acting; and
- (g) the effective date.

The CBSA does not accept an electronic check-off box as an acceptable substitute for a wet (ink on paper) signature for the purpose of an agency agreement.

The GAA, with attached STC, is a legally binding contract. Clients should be strongly encouraged to read all the terms and conditions in each of the GAA and STC before signing the GAA. Once the client signs the GAA, it will be agreeing to each term and condition of the GAA and the STC. It is recommended that all signatories initial each page of the GAA and STC.

Although a minimal review is not desirable, in some cases it is all that is possible. In these situations, the Customs Broker representative should walk through the highlights/critical sections of the GAA and STC with the client, ensuring that the client understands in layman's terms what the client's obligations are and what client can expect from the Customs Broker.

Following are some additional considerations:

1. Who can sign the GAA (with attached STC) on behalf of the client when that client is an incorporated company?

If possible, it is preferable that two authorized individuals sign on behalf of an incorporated company. Their titles must also be indicated. If possible, have the corporate seal affixed and ensure that the name of the client company corresponds exactly with the name on the corporate seal. In many jurisdictions a corporate seal is no longer required. In that case, it is important to verify that the persons signing the agreement have the authority to do so. In instances where the signatory is not an officer but has authority to sign, attach a copy of the corporate resolution granting this authority.

2. Who can sign the GAA (with attached STC) on behalf of the client when that client is not an incorporated company?

Unincorporated companies, associations, partnerships or sole proprietorships require the signature of at least one and preferably two duly authorized signing officers, partners or owners. Always insert the title or position of the person, i.e. president, partner. These signatures must be witnessed by another individual of "lawful age".

3. How do we proceed if a Client requests amendments to the GAA and/or STC?

Institute a procedure that must be followed whenever changes are under consideration. Ensure that Sales, Operations, Consulting and Legal are part of the discussion. Once approved, all signatories should initial any changes to the agreements.

NOTE: if any changes are made to the STC, then you must amend the GAA and ensure all references in the GAA to the "Standard Trading Conditions" or "STC" are changed to refer to the "attached trading conditions." You must also remove the STC as an attachment to the GAA and replace the STC with the amended trading conditions.

4. Do the documents need to be originals or can we retain photocopies for our records?

D1-6-1 states that facsimile copies of the written authority may be accepted but it is always preferable to have a signed original in your possession, especially for a power of attorney. It is recommended that you take a minimum of two copies of the entire document – that is, the GAA with the attached STC (or revised trading conditions, if applicable) and the Annex 1 attachment to the STC - to your client for signing. The GAA must be signed and all other pages of the entire document initialled. One original of the entire document can be left with the client and the other can then

be returned for safekeeping in your own office. If the signed document is sent/delivered by email, then ensure the entire document (the GAA with attached STC (or revised trading conditions, if applicable) and the Annex 1 to the STC) are fully compiled/scanned together as 1 complete document in pdf form and emailed.

5. GAA Provisions – Commentary

Opening section

- a. A request from the Client to restrict the scope of authority to specific Customs functions may be very challenging in operational terms. Do not agree to any scope restriction unless your operations team confirms that they can consistently meet this request.
- b. CBSA has confirmed that the phrase, from the previous version of the CSCB GAA, “in all matters relating to the import and export of goods” is sufficient for allowing authorized customs brokers to file ATD on behalf of importers but it was further recommended that going forward, agents might want to add more specific wording regarding this service. The wording in section i) of the opening section has been amended accordingly.

“I further grant my attorney... to appoint.... as a sub-agent”

Where a Client is reluctant to grant such authority because it seems too broad, explain that the operational world of customs is usually time-sensitive and seeking appropriate authorizations on a case by case basis could be costly, both in terms of time and money. The unexpected happens far too often. Sub-agents can be essential to managing those incidents. Although a customs broker can arrange for the release of goods electronically from anywhere in the country, there are occasions where CBSA requests specific information at a specific port of entry. No customs broker can be physically present at all ports of entry at all times. Therefore, the ability to appoint another licensed customs broker as a sub-agent is critical to efficiency. This sub-agent acts as a go-between the primary customs broker and the CBSA. Without a sub-agency agreement, the customs broker will need to contact the client for written authority should a situation arise where a sub-agent is required. This could happen outside of regular business hours and as a result the release of the shipment could be delayed.

If after presenting further explanation as to why this authority is important, your client still wants a change, following is alternative wording.

Alternate Wording – I agree to immediately issue a sub-power of attorney, upon written request from my aforesaid attorney, directly to the sub agent with the understanding that my aforesaid attorney will not be financially liable or responsible for costs of fees. Additionally, I acknowledge that my aforesaid attorney shall not be held financially or otherwise responsible as a result of any delay that may enure in my issuance of the sub power of attorney.

“I acknowledge that any duties...”

This clause facilitates Customs related financial transaction and provides preferential security for the Customs Broker regarding any disbursements not reimbursed by the Client.

“I hereby ratify and confirm.....”

This sentence is the indispensable foundation of an appointed Attorney. This allows the government, for example, to deal with the Attorney as if dealing directly with the Client. If the Client believes that the Attorney should not have done something it did as an Attorney, the Client can sue for damages subject to the STC limitations of liability.

6. STC Provisions – Commentary

Old Subsection 3(d)

Subsection 3(d) re right to retain physical possession of goods, seen in previous versions of the STC, has now been deleted, in recognition of the reality that customs brokers generally do not have any goods in their physical possession and have no security over such goods even if they are in customs broker’s possession.

Please see Section 4(d) re Customs Broker’s rights on client’s default.

In addition, if you perform services for a client that causes you to be in possession of client’s goods (ie., warehouse or storage services, etc.) you may want to reinstate this deleted Section 3(d) and it is reproduced below for that purpose:

“Section 3(d) - Upon default of payment by the Client, the Customs Broker, in addition to any other rights and remedies the Customs Broker may have, has the right to (i) retain, in its possession, all goods of the Client then in the Customs Broker’s possession and all goods of the Client which may, in the future, come into the Customs Broker’s possession; and (ii) sell any or all such goods by public auction if the Client’s payment default continues for a period in excess of 45 days from the date of the relevant invoice therefor.”.

Subsection 5 (a)(ii)

Remind Clients that an amendment of Customs accounting data prior to the deemed CBSA Determination (30 days) is less onerous, and avoids an accounting error Record and potential monetary liabilities. Since the Attorney is to make, as the Client, the data declarations instructed by the Client to be used, it behooves the Client to satisfy itself as to the correctness of declarations on its behalf. Repeat errors are then

avoided/identified.

Subsections 5(a)(iii), (iv) and (c) – Broker indemnity and Client liabilities

These provisions are integral in a Principal-Attorney relationship. The Attorney must be free to act in what it sees as the Client's/Principal's best interests in accordance with instructions received.

Subsection 6(a) re: offshore IT, data entry and data hosting.

You may need to add additional language to the end of Section 6(a) in the STC to address outsourcing data entry and other services offshore. If so, insert the following:

"The Client acknowledges and agrees that the Customs Broker may use service providers, including IT, data entry and data hosting service providers, residing outside of Canada in connection with the Services."

If this is a concern to Client, you may need to amend or provide additional language and potential restrictions around that offshore outsourcing (i.e., some clients specify those limited countries that may be used for such duties.) In addition, consider any Customs Broker's internal privacy policies or contractual privacy provisions in Client contracts and/or terms and conditions with which Customs Broker will need to continue to comply.

Subsection 6(f) - Customs Broker shall not be liable for: any error in judgement; anything which it may do or refrain from doing; or negligence

This subsection is a tough sell. Most Clients' lawyers would suggest removal/modification of this subsection, partially on the expectation that the Broker would carry insurance for such liability.

Section 7 - If the Client does not accept the standard liability/indemnity clauses provided in the STC and requires the Broker to be liable for its acts of gross negligence, wilful misconduct and/or fraud, below is an alternate Section 7 which makes each party liable for the types of enumerated damages to the extent that party caused the damages by its acts of gross negligence, wilful misconduct and/or fraud. Note, however, that with this alternate wording we have maintained that Broker will not (even if it is grossly negligent, fraudulent or acts with wilful misconduct) be liable for loss of profit, revenue or use or like damages. Client may or may not accept the exclusion of those sorts of damages.

Alternate Section 7 - Neither the Customs Broker nor the Client will be liable for any consequential, special, incidental, indirect, punitive or exemplary damages resulting from these Standard Trading Conditions, the Agency Agreement and Power of Attorney, any act of God, 'force majeure' or unavoidable delay, or event beyond the reasonable control of the affected party, to the extent not caused by the gross negligence, wilful misconduct or fraud of such party or a person under its responsibility. In addition, the Customs Broker shall not be liable for any loss of profit, loss of revenue, loss of use or other like damages or losses, or damages arising in tort, whether or not known, contemplated or reasonably foreseeable, in connection with the Services, these Standard Trading Conditions and/or the Agency Agreement and Power of Attorney.

If you use alternate section 7 as per above, you must add this **Cap on Liability as section 8.**

New Section 8 - Notwithstanding any other provision hereof, in no event shall the Customs Broker's total aggregate liability (if any) to the Client arising under these Standard Trading Conditions and/or the Agency Agreement and Power of Attorney exceed the total amount of Fees paid by the Client to the Customs Broker under these Standard Trading Clauses in connection with those Services giving rise to the said liability.

NOTE: If a new section 8 is added to the Standard Trading Conditions, it causes a renumbering of subsequent provisions thereof, and the reference to "Section 8 of the Standard Trading Conditions" occurring (a) at the start of the Standard Trading Conditions and (b) in the final paragraph of the GAA/POA (occurring just before the "In witness whereof" clause) need to be amended to refer to "Section 9 of the Standard Trading Conditions".

CANADIAN SOCIETY OF CUSTOMS BROKERS (09-2016)
CONTINUOUS GENERAL AGENCY AGREEMENT AND POWER OF ATTORNEY
WITH POWER TO APPOINT A SUB-AGENT ("Agency Agreement and Power of Attorney")

I/We (Name of Client and Business Number) _____ of
(Address) _____ ("**Client**") does/do hereby constitute
and appoint (Name of Customs Broker and Business Number) THOMPSON, AHERN & CO. LIMITED 105268593,
a Customs Broker licensed under the Customs Act, of (Address) 6299 Airport Road, Suite 506, Mississauga, L4V 1N3
("**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 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

(Name of Municipality)

_____ in

(Name of Province/State and Country)

this _____ day of _____, 20____.

Full Corporate Name of Client

Full Corporate Name of Customs Broker

By: _____
Name of Signing Authority (Please print)

Office Held by Signing Authority

Signature of Signing Authority

Accepted By: _____
Name of Signing Authority (Please print)

Office Held by Signing Authority

Signature of Signing Authority

By: _____ c/s
Name of Signing Authority (Please print)

Office Held by Signing Authority

Signature of Signing Authority

SCHEDULE A
CANADIAN SOCIETY OF CUSTOMS BROKERS (09-2016)
STANDARD TRADING CONDITIONS

These are the Standard Trading Conditions which govern the business practices of members of the Canadian Society of Customs Brokers. By signing the Agency Agreement and Power of Attorney, each of the Client and the Customs Broker agree to be bound by the Agency Agreement and Power of Attorney as well as these Standard Trading Conditions attached to the Agency Agreement and Power of Attorney unless or until a party advises the other party in writing to the contrary subject to the provisions of Section 8 of these Standard Trading Conditions.

1. Definitions

"**Agency Agreement and Power of Attorney**" means that Canadian Society of Customs Brokers Continuous General Agency Agreement and Power of Attorney with Power to Appoint a Sub-Agent (to which these Standard Trading Conditions are attached) signed by the Client to appoint the Customs Broker as its agent and attorney in connection with the services described therein.

"**Applicable Laws**" has the meaning set out in Section 6(a).

"**Canadian Government Agencies and Departments**" or "**CGAD**" means the Canada Border Services Agency, any other department or agency, and successor department or agency thereof, of the Government of Canada or any Province thereof having jurisdiction over the import and export of goods into and from Canada.

"**Client**" means that individual, partnership, association, entity 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, and who is named as the Client in the Agency Agreement and Power of Attorney.

"**Customs Broker**" means that individual, partnership, entity or corporation licensed by the Canada Border Services Agency, or other authorized body, to engage in the business of a customs broker and who is named as the Customs Broker in the Agency Agreement and Power of Attorney.

"**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, including but not limited to Government Charges, and any additional taxes, freight, storage, penalties, interest, fines and any other amounts, charges or payments, including, without limitation, payments for goods on COD shipments made by the Customs Broker on behalf of the Client.

"**Disbursement Fees**" means those fees charged by the Customs Broker to the Client in connection with arranging, making and/or managing Disbursements.

"**Fees**" has the meaning set out in Section 2(a), and includes, without limitation, Disbursement Fees.

"**Government Charges**" means those duties, taxes, penalties, interest, fines or other charges or amounts charged or levied by CGAD or other applicable governmental authority on imported or exported goods including, without limitation, goods imported into Canada, exported from Canada or reported or released or to be reported or released under the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act, the Special Import Measures Act and/or any other Applicable Laws relating to customs, import and/or export.

"**Losses**" means losses, damages, delays, costs, injuries, fees (including without limitation legal fees and expenses), liabilities, expenses, actions, suits, proceedings, demands and claims of any kind or nature whatsoever.

"**Services**" means those customs broker services described in Annex 1 which are required by the Client and agreed to be provided by the Customs Broker.

"**Sub-Agent**" means that person to whom a license to transact business as a customs broker has been issued under the Customs Act and who the Customs Broker may retain as its own agent in connection with the Services, or part thereof, that the Customs Broker performs for the Client.

2. Fees and Disbursements

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 (the "**Fees**").

- (a) 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

The Customs Broker shall issue invoices to the Client for all Fees and Disbursements pertaining to the Services.

- (a) Promptly upon receipt of invoices hereunder, the Client shall pay to the Customs Broker, in cash or by other immediately available and irrevocable funds delivery as agreed to by the Customs Broker, as and when due in accordance herewith, all Fees and Disbursements for the Services without any reduction, deduction, set-off or deferment on account of any claim or counterclaim whatsoever.
- (b) Interest on all late payments shall be charged and paid at a rate equal to the prime lending rate set by the Bank of Canada plus 5% per annum, as it fluctuates from time to time, which interest shall be calculated and charged commencing 14 days after the relevant invoice date unless otherwise agreed to in writing by the parties.
- (c) To the extent the Customs Broker owes any amounts to the Client, the Customs Broker may set-off that amount owing to the Client as against any amount the Client owes the Customs Broker.

4. Advancement of Funds

- (a) Upon request by the Customs Broker, the Client shall, prior to the Customs Broker's release of any shipment of goods imported by the Client, promptly provide to the Customs Broker 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 in connection with such shipment.
- (b) If, at any time, the Customs Broker or CGAD determines that additional funds are required with respect to goods imported by the Client, the Client shall upon demand of either the Customs Broker or CGAD promptly advance such additional funds to the Customs Broker.
- (c) If, after payment of Disbursements by the Customs Broker concerning the goods imported by the Client, any balance of funds remains outstanding to the credit of the Client, the Customs Broker shall promptly return to the Client any remaining balance of funds,
- i. unless otherwise instructed by the Client; or
- ii. unless there are past due accounts owing by the Client to the Customs Broker in which case the Customs Broker may, on notice to the Client, pay its outstanding Fees and/or Disbursements (or part thereof) from the said remaining balance of funds.
- (d) If the Client fails to advance funds to the Customs Broker when requested by the Customs Broker or CGAD, the Customs Broker shall have no obligation to render or perform any Services for or on behalf of the Client, and the Client shall be responsible, and reimburse, defend,

Initial _____ Date _____

indemnify and hold harmless the Customs Broker, for all Losses in connection therewith.

5. Duties and Responsibilities of the Client

- (a) The Client shall:
 - i. promptly provide to the Customs Broker all information necessary for the Customs Broker to provide the Services including, without limitation, all information required to complete CGAD's documentation and/or furnish required data to CGAD or other applicable governmental authorities;
 - ii. promptly review all documentation and/or data and notify the Customs Broker of any inaccuracies, errors or omissions found therein; and
 - iii. reimburse, defend, indemnify and save harmless the Customs Broker with respect to each matter set out in Section 5(c) and against any and all Losses which result from or arise in connection with inaccuracies, mistakes or omissions in the information and documentation provided to the Customs Broker by the Client or its employees, representatives and/or agents and relied upon by the Customs Broker and/or its own Sub-Agents.
- (b) The Client warrants that (i) it is the importer, exporter and/or owner of the goods (as applicable) for which it has retained the Services of the Customs Broker; (ii) it has full power and authority to retain and appoint as agent and attorney and authorize and instruct the Customs Broker including, without limitation, as set out in the Agency Agreement and Power of Attorney; and (iii) all information provided to the Customs Broker is complete, true and accurate. The Client acknowledges that the Customs Broker is relying on such information to provide the Services.
- (c) The Client is solely liable and responsible for each and all of:
 - i. Disbursements made by the Customs Broker on behalf of the Client;
 - ii. Government Charges; and
 - iii. Losses incurred or sustained by the Customs Broker in relation to the provision of Services to the Client.

6. Duties and Responsibilities of the Customs 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 applicable Province, Territory and municipality thereof ("**Applicable Laws**").
- (b) All information pertaining to the Client is, and shall be kept, confidential by the Customs Broker, its Sub-Agents and service providers, if applicable, and shall only be released to CGAD or other applicable government, police or official investigation authorities, if and as (i) required by Applicable Laws or order of a body, agency or court of competent jurisdiction and authority; and/or (ii) directed or authorized by written instructions from the Client to the Customs Broker to release confidential information, or any part thereof, to third parties.
- (c) The Customs Broker shall take all reasonable steps to provide the Services in accordance with the instructions from the Client, provided however, that if in the Customs Broker's judgment it is in the Client's interest to depart from the Client's instructions, the Customs Broker is hereby instructed and directed to do so and shall be

reimbursed, defended, indemnified and saved harmless by the Client for all Losses incurred in 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 data pertaining thereto.
- (e) The Customs Broker shall promptly account to the Client for funds received by the Customs Broker to the extent that these funds are:
 - i. for the credit of the Client from the Receiver General for Canada or other applicable government authorities; or
 - ii. from the Client by way of advances provided in Section 4 in excess of the Disbursements payable in respect of the Client or the Client's business.
- (f) The Customs Broker shall not be liable for any Losses resulting from or caused in any part by (i) the Customs Broker's negligence, misconduct or breach or for anything which it may do or refrain from doing; (ii) any act of God, unavoidable delay or event, or other act or cause beyond the reasonable control of the Customs Broker; or (iii) the Customs Broker's failure to provide the Services as a result of or due to the operation of the Applicable Laws, or the applicable laws of any other country that affects the Services, or a change in the policies of CGAD or other applicable governmental authorities.
- (g) The Customs Broker shall use its commercially reasonable efforts, in accordance with industry standards, to advise the Client on matters referred to the Customs Broker. The Client (i) acknowledges that the Customs Broker has given no assurances, representations or warranties to the Client regarding the outcome of these matters, and (ii) understands that there is no guarantee of any specific results from the Services.

7. Limitation of Liability

Neither the Customs Broker nor the Client will be liable for any consequential, special, incidental, indirect, punitive or exemplary damages resulting from these Standard Trading Conditions, the Agency Agreement and Power of Attorney, any act of God, 'force majeure' or unavoidable delay, or event beyond the reasonable control of the affected party. In addition, the Customs Broker shall not be liable for any loss of profit, loss of revenue, loss of use or other like damages or losses, or damages arising in tort, whether or not known or contemplated, in connection with the Services, these Standard Trading Conditions and/or the Agency Agreement and Power of Attorney.

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 to make payment, the Agency Agreement and Power of Attorney (with these Standard Trading Conditions) 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 obligations and liabilities of the (a) Customs Broker to CGAD and/or others and (b) Client to Customs Broker, CGAD and/or others (including all Fees and Disbursements), has been made by the Client.

9. Governing Law

These Standard Trading Conditions are governed by the laws of the Province or Territory in Canada within which the Customs Broker has

its principal place of business, and the federal laws of Canada applicable therein, and the Client hereby irrevocably attorns to the courts of such Province or Territory. The Agency Agreement and Power of Attorney, together with these Standard Trading Conditions, enure to the benefit of and are binding upon the parties and their respective executors, administrators, successors and assigns.

The parties agree that where they have used electronic communications in whole or in part to transact any business, those communications will be given legal effect in accordance with the provisions of the Uniform Electronic Commerce Act (or successor legislation) as approved by the Uniform Law Conference of Canada or enacted by the federal or provincial legislatures, as applicable.

10. Severability

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

Annex 1

Customs Broker Services

The Customs Broker will provide to the Client import and export services, and ancillary services related thereto, when requested by the Client and accepted by the Customs Broker. These may include, as selected by the Client:

(i) assisting the Client in the preparation of information required by CGAD with respect to trade-related matters including, without limitation, the importation of goods into Canada by the Client or the exportation of goods from Canada by the Client;

(ii) presenting information, by any acceptable means, on behalf of the Client to CGAD required to report, release and/or account for the Client's goods including information as may be required for in-bond transportation within Canada;

(iii) arranging for, managing, making and/or paying any requisite Government Charges and/or Disbursements by or on behalf of the Client and obtaining release of goods from CGAD;

(iv) making arrangements for delivery of the goods;

(v) assisting the Client in preparing and presenting information required by domestic and foreign jurisdictions including, without limitation, CGAD and other applicable government authorities with respect to trade-related matters and/or goods imported into or exported from Canada by the Client;

(vi) providing information and advice concerning the relevant laws and regulations pertaining to trade-related matters and/or the import into Canada and the export from Canada of the Client's goods;

(vii) providing advice on tariff classification, value for duty, origin and any other relevant federal or provincial customs requirements;

(viii) providing advice on federal and provincial tax implications, payment options and any other tax requirements concerning the Client's imported goods;

(ix) providing advice concerning Government Charges, refunds, drawbacks, and remissions, as well as appeals of tariff classification or value for duty decisions of CGAD;

(x) preparing and filing refunds, appeals, drawbacks and remission applications;

(xi) providing consulting, advice, information and assistance to the Client on matters pertaining to the seizure, detention, and forfeiture of goods; and

(xii) providing consulting, advice, information and assistance on all other matters necessary and incidental to the foregoing Services;

in each case, all the foregoing at and subject to the instructions of and on behalf of the Client.

CREDIT APPLICATION FORM

- ☐ Thompson Ahern & Co. Ltd.
☐ First Choice Logistics / TA Freight Services
☐ TAHOCO Logistics Inc.

CLIENT INFORMATION									
Legal Name:									
Trade Name:									
Physical Address:				Mailing Address:					
City:		Province/State:				Postal/Zip Code:			
Telephone Number:		Fax Number:							
A/P Contact Name:		Tel # (if different from above):				Email:			
Customs Contact Name:		Tel # (if different from above):				Email:			
DIRECTORS, OFFICERS & SHAREHOLDERS INFORMATION									
1. Name:		Title:				Tel #:			
2. Name:		Title:				Tel #:			
3. Name:		Title:				Tel #:			
BUSINESS STATUS									
SBRN / Business # / IRS #:									
Parent Company:				Relationship:					
Subsidiary (%):		Division:				Joint Venture:			
Nature of Business:						Years in Business:			
Line of Business:		<input type="checkbox"/> Wholesale <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Other							
Type of Business:		<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other							
Total Employees:		Annual Sales:							
BANKING INFORMATION									
Bank Name:		Address:							
Transit #:		Account #:							
Contact Name:		Tel #:				Fax #:			
*May we contact the bank directly? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, please complete the authorization release below									
TRADE REFERENCES									
1. Company Name:		Contact Name:							
Tel #:		Fax #:							
2. Company Name:		Contact Name:							
Tel #:		Fax #:							
3. Company Name:		Contact Name:							
Tel #:		Fax #:							
4. Company Name:		Contact Name:							
Tel #:		Fax #:							
CREDIT REQUIREMENTS									
Canadian Credit Information		# of Shipments Per Month:				GST Letter: <input type="checkbox"/> Yes <input type="checkbox"/> No			
U.S. Credit Information		# of Shipments Per Month:				Importer Bond: <input type="checkbox"/> Yes <input type="checkbox"/> No		ACH: <input type="checkbox"/>	
Payment Terms:						Limit Requested:			
CUSTOMER'S AGREEMENT									
The undersigned hereby requests Thompson Ahern & Co. Ltd./Tahoco Logistics Inc. (TA/TL) to extend credit in the maximum amount referred to above. We hereby authorize TA/TL to obtain from any credit reporting agency or credit grantor, information as TA/TL may require at any time in connection with the credit hereby applied for and consents to the disclosure or exchange of any information concerning the undersigned. Unless otherwise indicated above, the undersigned hereby authorizes each of the above named bank and trade references to furnish TA/TL upon its request, credit and financial information with respect to the undersigned as TA/TL may require. Please note that all information will remain confidential.									
Authorized Signature:				Date:					
Name (please print):				Title:					
Sales Representative Name:									

MASTER CARRIER AUTHORITY (MCA)

Date: _____

To: All Carriers/Forwarders

Please note that our new customs broker is:
THOMPSON, AHERN & CO. LIMITED

(Name of Customs Broker)
905 677-3471 email contact pars@taco.ca

(Contact coordinates: Name, Phone, e-mail)

As of the date above, please remit all arrival notices and related documents covering import shipments arriving on our behalf at: (please check one of the three options below)

- € all CBSA ports in Canada:
- € all CBSA ports in Canada except (please specify):

- € at the following CBSA ports in Canada (please specify):

Please accept documents endorsed by them, as well as delivery orders, distribution and shipping instructions. These instructions cancel any previous authority that you may have.

Legal Importer Name _____

Doing Business As: _____
(If applicable) (Note: For accurate advisal - Shipping Waybills/Manifests/Commercial Invoices should match the above importer name)

Complete Address _____

Name of Authorized Signatory: _____
(Please Print)

Title _____

Signature: _____

Telephone: _____

Fax: _____

Email: _____

Name - Daily Operational contact (Customs Matters) _____

Telephone _____ Email _____

Attach Additional Pages to describe Special Circumstances, for example where:
Your business has multiple delivery addresses, CSA status, unique instructions/exceptions/policies relating to certain delivery addresses or specific ports, etc.