PCB | GLOBAL TRADE MANAGEMENT

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Canadian Short Form Power of Attorney

Agency Agreement and Power of Attorney to account for a single Importation

Importer Details *Importer of Record / Party that purchased the goods*

Full Legal Name / Importer ("Client")	CRA Business Number (leave blank if using Customs Broker's BN)

CARM Client Portal business account number (if applicable)	Email	Phone

Business Address	City	Province/State	Country	Postal/Zip Code

Exporter Details *Person or Business that sold the goods*

Full Legal Company / Personal Name ("Exporter / Vendor")	Phone

Address	City	Province/State	Country	Postal/Zip Code

Shipment Details *About the shipment*

Shipping Date (YYYY / MM / DD)	Description of Goods	Value of Goods	Currency

Canadian Destination (Address)	City	Province	Postal Code

Destination Contact Name	Phone	☐ **Commercial Invoice is attached (recommended)**

IN CONNECTION HEREWITH, Client:

1. represents and warrants that each of the Invoice, and all other accounts (including, without limitation, Client's CARM Client Portal business account, where Client is a commercial importer), profiles, data, rulings, reports, documents, declarations and information (including, without limitation, those relating to classification, origin and valuation) covering this importation, as now produced and/or provided by Client to Customs Broker, as well as Client's Business Number designated for the purpose of this importation transaction where applicable, is/are true, accurate and complete, cover(s) all of the goods included in the shipment, and contain(s) all of the required information in connection with this importation; to the extent not already provided by Client to Customs Broker, Client shall promptly provide all of the foregoing items to Customs Broker; Client acknowledges and agrees that Customs Broker is relying upon the truth, accuracy and completeness of all materials, documents and information provided to Customs Broker to be able to perform and provide services to Client;

2. authorizes and directs Customs Broker, as Client's agent and attorney, to act on its behalf on all matters relating to the import transaction as agreed by Customs Broker and Client, including without limitation: the set up, administration and/or management of Client's account (including, without limitation, Client's CARM Client Portal business account where applicable); advance data filing for admissibility purposes; obtaining the release of and/or accounting for goods; preparation and filing of Commercial Accounting Declarations, adjustments and corrections, documents and reports; document and data preparation; facilitating the payment of disbursements, duties, taxes, penalties, interest, expenses, fees, claims or other charges, levies or liabilities imposed by a Government Authority (defined below), and other required amounts in respect of imported goods reported, released and/or exported or to be reported, released and/or exported; facilitating and assisting with bonds, financial security and other security requirements; facilitate the receipt of refunds, credits, adjustments and/or payments from each applicable Government Authority; facilitate and assist with (i) advance rulings and matters related to classification, valuation and origin; and (ii) post-transaction/entry accounting corrections, classifications, origin matters, valuation and other adjustments; such other business, tasks, duties, powers and authorities requested by Client and agreed to be performed by Customs Broker; and such other matters ancillary to any of the foregoing; Client acknowledges and agrees that Customs Broker may require a specific indemnity in connections with the foregoing obligations and the services it will perform for and on behalf of Client;

3. where applicable, shall (a) correctly, and on a timely basis, select and delegate to Customs Broker in any applicable electronic portal or system set up and administrated by Canada Border Services Agency ("CBSA") from time to time, including, without limitation, the electronic client portal for CBSA's Assessment and Revenue Management system ("CARM Client Portal"), and maintain all necessary authorities, full visibility, user access and privileges, sharing and provision of information, including in each section and all components of each section, in the CARM Client Portal to ensure that Customs Broker has access to the necessary authority and information, and full authority, to perform the requested services for Client; (b) fully understand the CARM Client Portal; (c) agree to, and comply with, the terms and conditions of the CARM Client Portal, as amended from time to time, to ensure that CBSA does not suspend or revoke access to the CARM Client Portal; and (d) ensure that neither its CARM Client Portal business account for the CARM Client Portal nor the authority delegated to Customs Broker therein expires; otherwise, in each of the foregoing events, Client acknowledges and agrees that Customs Broker will not be able to perform the services described in this Power of Attorney for the Client, and Customs Broker will not in any way be liable for any of the foregoing or Client's failure to comply with the terms of this Power of Attorney;

4. confirms that this Power of Attorney (a) constitutes all notices and authorizations required by any government body, including without limitation the CBSA, that administers trade programs (each, a "Government Authority") 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 regarding documentary compliance with all applicable programs of Governmental Authorities involving the import or export of goods;

5. confirms, acknowledges and agrees that, notwithstanding any other provision of this Power of Attorney or the Standard Trading Conditions attached hereto as Schedule A, or any delegation of authority in the CARM Client Portal, including (without limitation) to manage Client's CARM Client Portal business account, in any circumstances howsoever and whenever arising, and regardless of (a) whether Customs Broker uses its own business number or Client's business number, (b) who any Government Authority identifies as the importer of record, and (c) any liability assessed by any Government Authority, Client, in each case, expressly acknowledges and agrees that (A) Customs Broker is not responsible for any aspect of the operation, hosting, maintenance and/or functioning of the CARM Client Portal, or any aspect of health, revenue, product liability, safety, security and/or other liability in connection with the CARM Client Portal, any services provided by Customs Broker and/or any goods dealt with by Customs Brokers hereunder, including (without limitation) any liabilities resulting from or assessed by any Government Authority, and Customs Broker is not liable in any way for any of the foregoing, including (without limitation) to the extent that Customs Broker is unable to access the CARM Client Portal or to perform any of the services due to the status of the CARM Client Portal or any incomplete or inaccurate information, documents or materials provided to Customs Broker by Client; (B) Client is at all times the importer/exporter of and for the goods; (C) Customs Broker is acting at all times as Client's agent and attorney, for and on behalf of Client as the principal at and in law, without any liability to Customs Broker; (D) Client remains responsible to access and review its CARM Client Portal business account and to respond to and comply with all reports, reassessments, enquiries, notices and notifications, both informal (i.e., nudges) and formal (i.e., compliance verification or validation letters and directed compliance letters), posted by CBSA in Client's CARM Client Portal business account regarding, amongst other things, actual or potential non-compliance; any delay or failure of Customs Broker to notify Client of any such CBSA notices or notifications does not (i) make Customs Broker liable therefor or (ii) release Client from its obligations to respond to and comply with such CBSA notices and notifications; the foregoing applies to all forms of reports, reassessments, enquiries, notices and notifications for Client from any Government Authority; (E) Client is liable, and will fully indemnify and hold Customs Broker harmless, for all duties, taxes, penalties, interest, charges, levies, expenses, fees, claims, liabilities, and/or other amounts paid or payable in connection with any services performed and/or documents signed by Customs Broker for, in the name of and/or on behalf of Client in connection with any services or under this Power of Attorney, including (without limitation) in respect of goods imported or exported by Customs Broker on behalf of Client, to any Government Authority, whether or not Client provides Customs Broker with the required

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visibility, user access and privileges, including in each section and all components of each section, within the CARM Client Portal and/or the required account, profile, data, rulings, reports, documents, declarations and/or information; and (F) any amounts paid on Client's behalf to any party and/or to Client's account (where applicable) by Customs Broker, as Client's agent and attorney, or by Sub-Agent (as defined below) for Customs Broker, shall be a debt due by Client to Customs Broker as Client's agent and attorney; to the extent that Customs Broker pays any amount to any Government Authority on account of Customs Broker's error, but the Government Authority credits, refunds or pays Client for such amount, then Client agrees that such amount is the property of Customs Broker and Client shall promptly direct and authorize the applicable Government Authority to, or shall itself, deliver, pay or credit, such amount to Customs Broker; if Customs Broker receives any credits, refunds or amounts from any Government Authority in connection with payments Client (and not Customs Broker) paid or advanced, then, subject to Customs Broker's right of set off provided in the Standard Charge Terms, Customs Broker will pay that amount to Client; Customs Broker is not required to pay any amounts to any third party (i.e., customer of Client) other than a Government Authority (on behalf of, and as agent of, Client) and it is Client's obligation to pay and refund its customers and such other third parties; Client agrees that Customs Broker may make a claim against Client hereunder at any time within that period of time that is 1 year longer than the period of time within which any applicable Government Authority may re-assess or re-determine the valuation, origin or classification of imported or exported goods, or take such other action or make such other declaration, order or ruling, that may affect Customs Broker;

6. 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 ("Sub-Agent") to transact the aforesaid business, or part thereof, in the name of and as an agent of Customs Broker and on Client's behalf, but only to the extent of Customs Broker's authority; (b) revoke any such appointment; and (c) appoint another Sub-Agent (to act only to the extent of Customs Broker's authority) 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;

7. agrees that (a) this Power of Attorney, and all transactions hereunder and/or conducted in the CARM Client Portal, are governed by the Standard Trading Conditions attached hereto as Schedule A, which Standard Trading Conditions form part of, and are incorporated by reference into, this Power of Attorney and that by signing this Power of Attorney, Client acknowledges and agrees to all of the terms and conditions set out in the attached Standard Trading Conditions; (b) it is Client's responsibility to review the Standard Trading Conditions; (c) Customs Broker may amend the Standard Trading Conditions from time to time and will send such amended Standard Trading Conditions to Client, post same on Customs Broker's website in a manner accessible to Client, or otherwise make them available to Client; and (d) whether or not Client reviews the Standard Trading Conditions, Client agrees to, is bound by, and will comply with all of the terms and conditions set out in the Standard Trading Conditions, as amended from time to time by Customs Broker;

8. agrees, acknowledges, understands and confirms that (a) this Power of Attorney authorizes Customs Broker to act on behalf of Client and its business in connection with Client's specific CRA Business Number listed above in the identification of the parties, but no other CRA business number; if Client wishes to give authority to Customs Broker to act on behalf of another entity or business with its own CRA business number, then Client will enter into a separate Power of Attorney with Customs Broker pertaining to that other CRA business number; (b) it is Client's responsibility, and not Customs Broker's, to obtain and maintain all RM accounts for Client's CRA Business Number required to access Client's CARM Client Portal business account within the CARM Client Portal; and (c) unless otherwise directed, Customs Broker has the authority to act on Client's behalf with respect to all RM accounts associated with Client's specific CRA Business Number; and

9. ratifies and confirms, and agrees to ratify and confirm, all that Customs Broker, as Client's agent and attorney, may do, or has done, by virtue hereof and under the authority of this Power of Attorney and/or as authorized and directed in the Client's CARM Client Portal business account, including in the CARM Client Portal.

Client has duly executed and delivered this Agency Agreement and Power of Attorney by the signatures of its duly authorized officers or signatories

*By my signature below, I certify that I have read, understood and consent that all transactions and services provided hereunder shall be governed by the Standard Trading Conditions which are contained on **pcb.ca/importantlegalterms** which may be updated without notice and it is my sole responsibility to regularly review the said terms and conditions.*

Authorization *By my signature below, I certify that all information provided is true, accurate and complete*

Print Name **Must be a representitive of the company that has legal signing authority on behalf of the company**				
Has caused these presents to be sealed and signed at the City of	and in the Province/State of	this	day of	20
Signature (of duty authorized Officer / Owner / Director)* SIGN HERE IN PEN *IMPORTANT NOTE: CUSTOMS DOES NOT ACCEPT ELECTRONIC SIGNATURES.*		Print Title or Office Held		
Witnessed by **	Full Address			

** Signatures on behalf of a corporation should be in accordance with the Canada Business Corporation Act or other similar provincial, state or other legislation that establish the corporation.*

*** Witness of lawful age required if signatory is an individual, proprietor, partnership or association.*

"An Import Disbursement Fee (currently at a market rate of 5%, however subject to change without notice) will be applied (minimum of $7.50) against all funds disbursed on the client's behalf including, but not limited to, duty and taxes"

Accepted by *to be completed by the Customs Broker*

Signature SIGN HERE IN PEN	☐ **I have the authority to bind for PACIFIC CUSTOMS BROKERS LTD.**	this	day of	20
Print Name	Print Title or Office Held			

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PCB | GLOBAL TRADE MANAGEMENT

Standard Trading Conditions

These are the Standard Trading Conditions which govern the business relationship between the defined parties. By signing or otherwise agreeing to, accepting and/or acting under the authority of the Agency Agreement and Power of Attorney, each of Client and Customs Broker agrees to be bound by the Agency Agreement and Power of Attorney, these Standard Trading Conditions attached to the Agency Agreement and Power of Attorney, the CARM Terms and Conditions for Pre-CARM GAA ("CARM Terms") (applicable if the parties have signed the pre-CARM GAA form), and the terms and conditions of the CARM Client Portal, 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

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

"Canadian Government Agencies and Departments" or "CGAD" means the Canada Border Services Agency ("CBSA"), 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/or export of goods into and/or from Canada.

"CARM Client Portal" means the electronic client portal for CBSA's Assessment and Revenue Management system, as amended from time to time.

"Client" means that individual, partnership, association, entity or corporation at whose request or on whose behalf, either directly or indirectly, Customs Broker undertakes any business or provides advice, information or services, and/or who is named as the Client or recipient of services in the Power of Attorney or in the CARM Client Portal.

"Customs Broker" means that individual, partnership, entity or corporation licensed by the CBSA, other CGAD, or other authorized body, to engage in the business of a customs broker and who is named as the Customs Broker, service provider or entity with delegated authority in the Power of Attorney or in the CARM Client Portal.

"Disbursements" means any payment made by Customs Broker, on Client's behalf, for any product or service rendered in connection with the facilitation of the import and export of goods, including any Government Charges, additional taxes, freight, storage, penalties, interest, fines, and any other amounts, charges or payments, including payments for goods on COD shipments, made by Customs Broker on Client's behalf.

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

"Fees" has the meaning set out in Section 2(a), and includes Disbursement Fees.

"Government Authority" means any department or agency, or successor department or agency thereof, of any government other than a CGAD having jurisdiction over the import and/or export of goods into and/or from Canada.

"Government Charges" means those duties, taxes, penalties, interest, fines, expenses, fees, claims, liabilities or other charges or levies imposed by CGAD or other applicable Government Authority in respect of imported or exported goods including goods imported into Canada, exported from Canada or reported, released and/or exported or to be reported, released and/or exported 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, all as amended from time to time.

"Losses" means losses, damages, delays, costs, injuries, fees (including legal fees and expenses), liabilities, expenses, actions, suits, proceedings, demands and claims of any kind or nature whatsoever.

"Power of Attorney" means that CSCB form of Agency Agreement and Power of Attorney to Account for a Single Importation, which form includes a Power to Appoint a Sub-Agent and to which form these Standard Trading Conditions are attached, signed by Client to appoint Customs Broker as Client's agent and attorney in connection with the services described therein.

"Services" means customs broker services relating to the single import transaction identified in the Power of Attorney, and as specifically agreed by Customs Broker and Client, within the CARM Client Portal or otherwise, which services may include account set up, administration and management, advance data filing for admissibility purposes, the release of and/or accounting for goods, commercial accounting declarations, document and data preparation, payment of Disbursements, facilitating and/or assisting with bonds and other security requirements, and any other services which are required and/or requested by Client and agreed to be provided by 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 Customs Broker may retain as its own agent in connection with the Services, or part thereof, that Customs Broker performs for Client.

2. Fees and Disbursements

(a) The fees for Services shall be in accordance with the fee schedule as agreed upon between Client and Customs Broker, as amended from time to time ("Fees").

(b) Client shall promptly reimburse Customs Broker for all Disbursements incurred by Customs Broker on Client's behalf.

3. Invoicing and Payment

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

(b) Promptly upon receipt of invoices hereunder, Client shall pay to Customs Broker, in cash or by other immediately available and irrevocable funds delivery as agreed to by 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.

(c) Interest on all late payments shall be charged on all or any applicable accounts, and paid at a rate 24% per annum, 1.808% compounded monthly or the highest rate allowed by law. Interest shall be calculated and charged commencing the day after the end of the agreed upon payment terms.

(d) To the extent Customs Broker owes any amount to Client, Customs Broker may set-off that amount owing to Client as against any amount Client owes to Customs Broker.

4. Advancement of Funds

(a) Upon Customs Broker's request, Client shall, prior to Customs Broker's release of any shipment of goods imported by Client, promptly provide to Customs Broker sufficient funds to enable Customs Broker to pay on Client's behalf all Disbursements that are estimated by Customs Broker to be payable in connection with such shipment.

(b) If, at any time, Customs Broker or a CGAD determines that additional funds are required with respect to goods imported by Client, Client shall, upon demand of either Customs Broker or a CGAD, promptly advance such additional funds to Customs Broker.

(c) If, after payment of Disbursements by Customs Broker concerning the goods imported by Client, any balance of funds remains outstanding to Client's credit, Customs Broker shall promptly return to Client any remaining balance of funds, (i) unless otherwise instructed by Client; or (ii) unless there are past due accounts owing by Client to Customs Broker in which case Customs Broker may, on notice to Client, pay its outstanding Fees and/or Disbursements (or part thereof) from the said remaining balance of funds.

(d) If Client fails to advance funds to Customs Broker when requested by Customs Broker or a CGAD, Customs Broker shall have no obligation to render or perform any Services for or on behalf of Client, and Client shall be responsible, and reimburse, defend, indemnify and hold harmless Customs Broker, for all Losses in connection therewith.

5. Client Duties and Responsibilities

i. Client shall, at no charge to Customs Broker:

(a) promptly provide to Customs Broker (i) all information and documentation related to Client's import and export transactions, (ii) full delegated authority, visibility, user access, privileges (including in each section and all components of each section) in the CARM Client Portal necessary for Customs Broker to provide the Services and to act upon and fulfill the authority and direction delegated to Customs Broker by Client, whether within or outside of the CARM Client Portal, (iii) all account (including Client's CARM Client Portal business account), profile, audit and other reports, data, details, information, declarations and documents of any rulings arising from filings by Client itself and/or by any third parties for Client, (iv) all information required to complete a CGAD's documentation and/or furnish required data to a CGAD or other applicable Government Authorities, and (v) any other information and/or materials that may be relevant or helpful to Customs Broker to perform the Services required by Client, including for Customs Broker to deal with any rulings from CBSA, manage and/or make filings or adjustments for Client, and to make modifications (including database updates) for future transactions;

(b) promptly (i) review all documentation and/or data, (ii) notify Customs Broker in writing of any discrepancies, inaccuracies, errors or omissions found therein, and (iii) request corrections and/or adjustments in writing, all within 60 days of the date of the occurrence of such discrepancy, inaccuracy, error or omission, and/or required correction or adjustment, with Client acknowledging and agreeing that Customs Broker shall not be liable for performing any adjustments, accounting entries or corrections, advance rulings, commercial accounting declarations or any services related thereto, nor shall Customs Broker be liable for any Losses, of whatever kind or nature and howsoever incurred or arising, as a result of any of the foregoing, including any discrepancies, inaccuracies, errors or omissions related to filings, rulings, commercial accounting declarations and/or any adjustment or correction requests, or as a result of Customs Broker's delay or failure to notify Client of any informal (i.e., nudges) or formal notices (i.e., compliance verification or validation letters and directed compliance letters) or notifications posted by CBSA in Client's CARM Client Portal business account, including those regarding actual or potential non-compliance, all of which remain Client's responsibility; all Losses and any damages of any kind, whether direct, indirect, incidental, special or consequential, including with respect to any gratis or "free of charge" services performed by Customs Broker, shall be subject to the limitations of liability set out in these Standard Trading Conditions; and

(c) reimburse, defend, indemnify and save harmless Customs Broker with respect to each matter set out in this Article 5 and against any and all Losses which result from or arise in connection with any discrepancies, inaccuracies, mistakes or omissions in the information, documentation, access, privileges and/or visibility (whether within or outside of the CARM Client Portal) provided to Customs Broker by Client or its employees, representatives and/or agents and relied upon by Customs Broker and/or its own Sub-Agents.

ii. Client represents and warrants that

(a) it is the importer, exporter and/or owner of the goods (as applicable) for which it has retained the Services of Customs Broker;

(b) it has full power and authority to retain and appoint as agent and attorney and authorize and instruct Customs Broker including as set out in the Power of Attorney and/or in the CARM Client Portal; and

(c) all information, documentation, declarations, access, privileges and/or visibility (whether within or outside of the CARM Client Portal) provided to Customs Broker is complete, true and accurate. Client acknowledges that Customs Broker is relying on such information, documentation, declarations, access, privileges and/or visibility (whether within or outside of the CARM Client Portal) to provide the Services.

iii. Client is solely liable and responsible for each and all of the:

(a) Disbursements made by Customs Broker on Client's behalf;

(b) Charges of any kind or nature whatsoever arising, levied or charged in connection with the import and/or export of any goods, as Client is at all times the importer/exporter (regardless of whose business number is used, who any CGAD or other Government Authority identifies as the importer of record, and/or any liability assessed by any CGAD or other Government Authority);

(c) Acts of Customs Broker in the performance of the Services as agent of and for Client; and

(d) Losses incurred or sustained by Customs Broker in relation to, or arising from its provision of Services to Client, including paying any amounts on Client's behalf to any party and/or to Client's account.

6. Customs Broker Duties and Responsibilities

(a) 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 Client is, and shall be kept, confidential by Customs Broker, its Sub-Agents and service providers, other than legal counsel, if applicable, and shall only be released to a 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 Client to Customs Broker to release confidential information, or any part thereof, to third parties.

(c) Customs Broker shall take all reasonable steps to provide the Services in accordance with Client's instructions, provided however, that if in Customs Broker's judgment it is in Client's interest to depart from Client's instructions, Customs Broker is hereby instructed and directed to do so and shall be reimbursed, defended, indemnified and saved harmless by Client for all Losses incurred in so doing.

(d) Customs Broker shall provide to Client in respect of each transaction or summary accounting made on Client's behalf a copy of the commercial accounting declaration and data pertaining thereto.

(e) Customs Broker shall, subject to its set-off rights, promptly account to Client for funds, if any, received by Customs Broker to the extent that these funds are: (i) for the credit of Client from the Receiver General for Canada or other applicable Government Authorities; or (ii) from Client by way of advances provided in Section 4 in excess of the Disbursements payable in respect of Client or Client's business; and (iii) not otherwise owed by Client to Customs Broker (i.e., as an example only, where Customs Broker pays any amount to a Government Authority or a CGAD on account of Customs Broker's error, but the Government Authority or the CGAD credits or pays Client, rather than Customs Broker, for such amount).

(f) Customs Broker shall not be liable for any Losses resulting from or caused in any part by (i) Client's negligence, misconduct or breach or for anything which it may do or refrain from doing, including Client's failure to review or maintain its CARM Client Portal business account or to respond to or comply with all notices and notifications posted by CBSA therein; (ii) any act of God, unavoidable delay or event, supply chain or delivery issues, prohibition, ban, restriction and/or emergency measure imposed by applicable authorities, global health emergency, pandemic, epidemic and/or outbreak of infectious or communicable diseases, any service or access disruptions or failures regarding or affecting the CARM Client Portal or any systems of any CGAD or other applicable Government Authorities, third party hosting, operation, maintenance, system or portal issues, general service interruptions, technical, access or other failures or inability to access the internet, or other act or cause beyond Customs Broker's reasonable control; or (iii) Customs Broker's failure to provide, or delay in providing, the Services as a result of or due to the operation of the Applicable Laws (including those related to the CARM Client Portal), or the applicable laws of any other country that affects the Services, or a change in the policies of any CGAD or other applicable Government Authorities. Each event listed in (ii) or (iii) above is called a "Force Majeure Event").

(g) Customs Broker shall use its commercially reasonable efforts, in accordance with industry standards, to advise Client on matters referred to Customs Broker. Client (i) acknowledges that Customs Broker has given no assurances, representations or warranties to Client regarding the outcome of these matters, and (ii) understands that there is no guarantee of any specific results from the Services.

7. Limitations of Liability

(a) Notwithstanding any other provision of these Standard Trading Conditions, the Power of Attorney or the terms and conditions of, or any delegation of authority or direction in, the CARM Client Portal, (A) neither Customs Broker nor Client will be liable for any consequential, special, incidental, indirect, punitive or exemplary damages resulting from these Standard Trading Conditions, the Power of Attorney, the CARM Client Portal, any Force Majeure Event or unavoidable delay, or event beyond its reasonable control; and (B) Customs Broker shall not be liable for any loss of profit, loss of revenue, loss of use or opportunity or other like damages or losses, or damages arising in tort, whether or not known or contemplated, in connection with any of the Services, these Standard Trading Conditions, the Power of Attorney and/or the CARM Client Portal.

(b) Notwithstanding any other provision of these Standard Trading Conditions, the Power of Attorney or the terms and conditions of, or any delegation of authority or direction in, the CARM Client Portal, and regardless of whether Customs Broker uses its own, or Client's, business number for any of the Services, Client expressly acknowledges and agrees that (A) Customs Broker is not responsible for any aspect of the operation, hosting, maintenance and/or functioning of the CARM Client Portal, or any aspect of health, revenue, product liability, safety, security and/or other liability in connection with the CARM Client Portal, any Services provided by Customs Broker and/or any goods dealt with by Customs Broker, including any liabilities resulting from or assessed by any CGAD or other Government Authority, and Customs Broker is not liable in any way to the extent that Customs Broker is unable to access the CARM Client Portal and/or to perform any of the Services due to the status of the CARM Client Portal or any incomplete or inaccurate information, documents or materials provided to Customs Broker by Client; (B) Client is at all times the importer/exporter of and for the goods; (C) Customs Broker is acting at all times as Client's agent, for and on behalf of Client as the principal at and in law, without any liability to Customs Broker; and (D) any Disbursements or other amounts paid by Customs Broker (or its Sub-Agent) on Client's behalf and/or to Client's account, shall be a debt due by Client to Customs Broker.

8. Termination

In the event that the Power of Attorney is terminated and there are any outstanding matters pertaining to Client for which Customs Broker has been engaged by Client and for which Customs Broker remains liable to make payment and/or to complete and/or file documentation (including any accounting, accounting entries and reports, and/or commercial accounting declarations), the Power of Attorney (with these Standard Trading Conditions) shall continue in force with respect to such matters until such matters are concluded

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Instructions On How To Fill Out This Form

Short Form Power or Attorney for Canadian Imports

This is a Customs Required Document

Below is an example of a correctly completed Power of Attorney. This is a document, required by Customs, that allows us to act on your behalf with Canada Border Services Agency (CBSA) and other Participating Government Agencies (PGAs). It allows us to transact business with Customs, such as make your required declaration of import. Without it, we cannot make declarations to Customs on your behalf.

Steps To Completion

In order to assist you in completing this form correctly and completely, please follow the steps and the sample document below.

1. On your device, fill out all the fields except for the signature fields.
2. Print it out, and sign it with a pen.
3. Scan or take a picture of the signed document and email all completed forms to **office@pcb.ca** for processing.

Pro Tip: Indicate the complete business name that was registered with the Canada Revenue Agency (CRA).

Pro Tip: Leave blank if you do not have a GST #. We can apply for one on your behalf.

Pro Tip: Must be signed **in PEN** by a representative of the company who has legal signing authority on behalf of the company. Customs will accept the following positions:

- Owner
- Partner
- President
- Vice President
- Director
- CEO
- CFO
- COO
- Corporate Secretary
- Financial Controller
- Treasurer

NO other positions will be accepted.

NO electronic signatures will be accepted.

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PCB | GLOBAL TRADE MANAGEMENT

WEBSITE pcbglobaltrade.com info@pcb.ca
TELEPHONE Ph: 888.538.1566 Fx: 888.974.2182
ADDRESS 101-17637 1st Avenue Surrey, BC V3Z 9S1
BN: 104040183

Canadian Short Form Power of Attorney

Agency Agreement and Power of Attorney to account for a single Importation

Importer Details *Importer of Record / Party that purchased the goods*

Full Legal Name / Importer ("Client")	CRA Business Number (leave blank if using Customs Broker's BN)
1006819 British Columbia Ltd.	123456789 RT 0001

CARM Client Portal business account number (if applicable)	Email	Phone
12345 Here Street	companyemail@me.com	604-321-7890

Business Address	City	Province/State	Country	Postal/Zip Code
12345 Here Street	Vancouver	BC	Canada	V6J 1T4

Exporter Details *Person or Business that sold the goods*

Full Legal Company / Personal Name ("Exporter / Vendor")	Phone
XYZ International Inc.	212-555-6893

Address	City	Province/State	Country	Postal/Zip Code
129 West There Street	New York City	NY	USA	10168

Shipment Details *About the shipment*

Shipping Date (YYYY / MM / DD)	Description of Goods	Value of Goods	Currency
2024/08/08	Bed Frame	$2,619.38	CAD

Canadian Destination (Address)	City	Province	Postal Code
543 Anywhere Avenue	Vancouver	BC	V6J 1T4

Destination Contact Name	Phone	
Sofia Petty	604-321-7890	☑ Commercial Invoice is attached (recommended)

PAGE BREAK

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*By my signature below, I certify that I have read, understood and consent that all transactions and services provided hereunder shall be governed by the Standard Trading Conditions which are contained on **pcb.ca/importantlegalterms** which may be updated without notice and it is my sole responsibility to regularly review the said terms and conditions.*

Authorization *By my signature below, I certify that all information provided is true, accurate and complete*

Print Name: Sophia Petty — Must be a representitive of the company that has legal signing authority on behalf of the company

Has caused these presents to be sealed and signed at the City of: Vancouver | and in the Province/State of: BC | this: 15 | day of: April | 2024

Signature (of duty authorized Officer / Owner / Director)* SIGN HERE IN PEN — IMPORTANT NOTE: CUSTOMS DOES NOT ACCEPT ELECTRONIC SIGNATURES. | Print Title or Office Held: Owner

Witnessed by ** : Stefanie Stevenson | Full Address: 12345 Anywhere St., Vancouver BC, V6J 1T4

** Signatures on behalf of a corporation should be in accordance with the Canada Business Corporation Act or other similar provincial, state or other legislation that establish the corporation.*
*** Witness of lawful age required if signatory is an individual, proprietor, partnership or association.*

"An Import Disbursement Fee (currently at a market rate of 5%, however subject to change without notice) will be applied (minimum of $7.50) against all funds disbursed on the client's behalf including, but not limited to, duty and taxes"

Accepted by *to be completed by the Customs Broker*

Signature: SIGN HERE IN PEN | I have the authority to bind for | this | day of | 20

TO BE COMPLETED BY CUSTOMS BROKER

Print Name | Print Title or Office Held

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PCBCA-SFPOA-24-04-18

Still need assistance?

Watch this video

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