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Dear Mr./Mrs./Ms. [Click here to enter text.:](#)

Subject: Request For Exporters of Processing Services Certificate

Business Number [Click here to enter text.:](#)

We are currently reviewing your request for an Exporters of Processing Services certificate pursuant to section 213.2 of the Excise Tax Act (ETA). As part of our review of this application, we are requesting further information to ensure your eligibility for the certificate. Please provide the information specified below:

1. A description of the goods to be imported for processing, distribution, storage, assembly, or transformation.
2. A detailed description of the nature of the manufacturing services being performed on those imported goods.
3. A description of the processed products to be exported.
4. A listing of the name(s) and address(es) of the owner(s) of the processed products being exported.
5. A listing of owners' names and addresses of the goods and/or materials being imported.
6. If applicable, provide a detailed description of any materials directly consumed or expended in the processing service.
7. Excluding materials, are the imported goods to be subsequently exported without being consumed or used in Canada, except to the extent reasonably necessary or incidental to their transportation in their processed state? If not, explain why.
8. Are the goods imported solely for the purpose of having services performed on them by your company for a non-resident person? If so, explain.
9. At any time does your company transfer physical possession or ownership of the imported goods or of the processed products to another person resident in Canada, except for the purpose of their storage, their transportation to or from a place of storage, or their transportation in the course of being exported?

10. Are the imported goods or processed products exported within four years after the day on which the imported goods are accounted for under section 32 of the Customs Act?
11. At any time does your company have any proprietary interest in either the imported goods or the processed products?
12. Is your company closely related to the non-resident owner of the imported goods or the processed products? You cannot be closely related (generally, where there is a degree of common ownership of at least 90 per cent) to your foreign customer or a foreign owner of the goods.
13. Provide documentation for a sample transaction from 2015, and 2016:
 - a sales contract with the customer for services
 - an invoice showing the amount the customer paid for the services
 - a Canada Border Services Agency form B3 for the goods that were imported
 - a bill of lading to prove that the goods departed from Canada once the work was completed

Please note that additional information may be requested at a later date. You may fax the documentation to the fax number listed or mail it to the address indicated at the bottom of the page. All documents should be directed to my attention.

Please note that if we do not receive the information requested in this letter within thirty (30) days, we will deny your authorization to use Import certificates under subsection 213.2(1) of the Excise Tax Act. Before an authorization can be issued, Canada Revenue Agency must be able to reasonably expect that the criteria for an Import certificates will be met.

You are reminded that under section 286 of the ETA, every person who carries on a business or is engaged in a commercial activity in Canada is required to keep records containing information to enable the determination of the person's liabilities and obligations under the ETA. Subsection 288(1) of the ETA allows authorized officers of the Canada Revenue Agency (CRA) to inspect, audit, and examine the records. Further information concerning the CRA can be found on our website at <https://www.canada.ca/en/revenue-agency.html>.

The Taxpayer Bill of Rights is a set of 16 rights that you have in your relationship with the CRA. These rights confirm our commitment to serve you with professionalism, courtesy and fairness. Further information with respect to your rights as a taxpayer is available at <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/taxpayer-bill-rights.html/>.

Further information regarding the Export of Processing Services Program is contained in both section 213.2 of the Excise Tax Act, and the Department of Finance webpage on Foreign Trade Zone Initiatives at www.fin.gc.ca/ftz-zf/index-eng.asp#epsp-pest.

If you have any questions or concerns during the course of the review, please call me at 1-855-337-9257 or at 519-675-3264. You may also contact my team leader Mark Waterbury at 519-645-5650.

London-Windsor TSO
451 Talbot Street
London, ON N6A 4R3

Telephone: 519-675-3264 or 1-855-337-9257
Facsimile: 519-675-3260 or 1-855-692-2979
Internet: <https://www.canada.ca/en/revenue-agency.html>

Canada

Yours truly,

Richard Richmond
Examiner
Audit Division

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