

Distributor Controls Checklist

Ten checks for your business

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Work through these across the year, not in April.
Where were the goods delivered? Start there.

- ☐ **1 Rate by destination**
Where goods land, not where you sit.
- ☐ **2 Registrations reviewed**
Provincial obligations checked annually.
- ☐ **3 Exemption certificates held**
Resale relief needs the paperwork.
- ☐ **4 Drop-ship certificates**
Collected before the goods move.
- ☐ **5 Importer of record confirmed**
In writing, on every import.
- ☐ **6 Landed cost built**
Duty and freight in, recoverable tax out.
- ☐ **7 Rebates against cost**
Not booked as other income.
- ☐ **8 Cut-off from terms**
Transit stock follows the purchase order.
- ☐ **9 Receivables aged**
Unapplied credits investigated first.
- ☐ **10 Racking classified**
Free-standing is Class 8, fixed is Class 13.

PRO TIP

An interprovincial sale is not a zero-rated export.
Export relief is for goods leaving Canada.

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