

MEMORANDUM

TO: Deans, Directors and Department Heads
Cc: All Faculty and Staff

FROM: Arla Peters, Controller

DATE: March 8, 2007

SUBJECT: Closure of US Post Office Box.....Important Information!

After a full review, a decision has now been made to close the US Post Office Box effective March 31, 2007.

This decision comes as a result of the ruling from the Canada Revenue Agency (CRA) as outlined in my memo of January 15, 2007, that **“the University of Windsor is required to pay GST on the value of the imported publications.”** We had requested that the University be allowed to import the magazines, journals, periodicals, etc, as exempt from GST at time of import and be allowed to import these items as mail. CRA has determined that since the publications are sent by mail to an address in the USA and not Canada, these publications are not mail when imported into Canada, but rather goods or personal property of the University. **This then requires that each and every item (magazine, letter, etc) that is imported to Canada from the US Post Office Box must be individually valued, declared and subject to GST.**

In summary, the advantages that the US Post Office Box used to provide to the University campus (i.e. lower cost and faster delivery) are no longer present and in fact, the costs would be higher than if mailed directly to Canada.

The following processes have been put in place in order to assist with a smooth transition:

- This memo is being forwarded to all staff, along with a label which is to be affixed to page “ix” of your Telecommunications Directory 2006-2007, covering the “(mail) Detroit Address”.

- Arrangements are being made with the US Post Office to forward mail for a period of time to the University's Windsor address. This mail will be processed through the International Mail division at Canada Customs. Some mail may simply be forwarded directly to the University address. If they choose to assess duty and/or taxes, the Canada Post Office will forward a card to the individual and the individual (or department) will be required to pick up the item at the Post Office (located at the Shoppers Drug Mart at Wyandotte and Campbell) and pay any amount owing.
- After this period of time, mail will be "returned to sender" by the US Post Office.
- If you have not done so already, **please contact your vendor(s)** immediately to have all mail, (including magazines, journals, etc) directed to the appropriate Canadian address.
- This mail **cannot** be redirected to the US warehouse. However, if you encounter a situation where a particular important publication is not available through direct mailing to Canada, please contact Evelyn St Pierre in Finance and we will assist in making special arrangements for the importation of that publication as a declarable item. (Please note: these requests can only be accommodated on an exception basis, and not as a rule.)
- "Junk Mail" ... During the period of time since October of last year, when Finance has had to individually handle, itemize and charge for the importation of the mail, we have found that a significant portion of these publications are junk mail, catalogues, etc. It is recommended that departments take this time to review the mail being received and consider contacting these vendors to cancel these mailings.

If you have any questions, concerns, or encounter any difficulty in receiving your mail or publications, please contact either myself or Elaine Clark in Finance, or Lynn McLeod in Distribution Services. We will do our best to assist.

Thank-you again for your patience and understanding as we make this transition to close the US Post Office Box.



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