



Our tax auditors find  
more refunds because  
they used to work for  
the other side.



Sales Tax Consultants Inc.

*We'll show you the money.*



# Duties/ Drawbacks



# 95.3%

of our clients receive a sales tax refund, even after our competitors have performed a review 💰

## HMT's

Customs Specialists

can provide your organization with expert insight into the rules and regulations of importing and exporting, including areas such as duty drawback, tariff classification, remissions and free trade. Our customized service can result in the recovery of overpayments and reductions in costs.

### Did you know?

- You may be eligible for “duty drawback” if you manufacture in Canada for export to other countries and use imported parts or raw materials.
- There are over 16,000 tariff classifi-

## HMT's Service Guarantee

1. We guarantee to provide excellent service based on integrity, honesty and sincerity.
2. We guarantee that all information obtained in our review will remain confidential.
3. We guarantee to provide you and your staff with an in-house seminar at the conclusion of our service.
4. We guarantee to be available to assist you with any Federal Sales and Excise Tax or Provincial Retail Sales Tax audit.
5. And finally, we guarantee to work with you until we have delivered the results we promised.

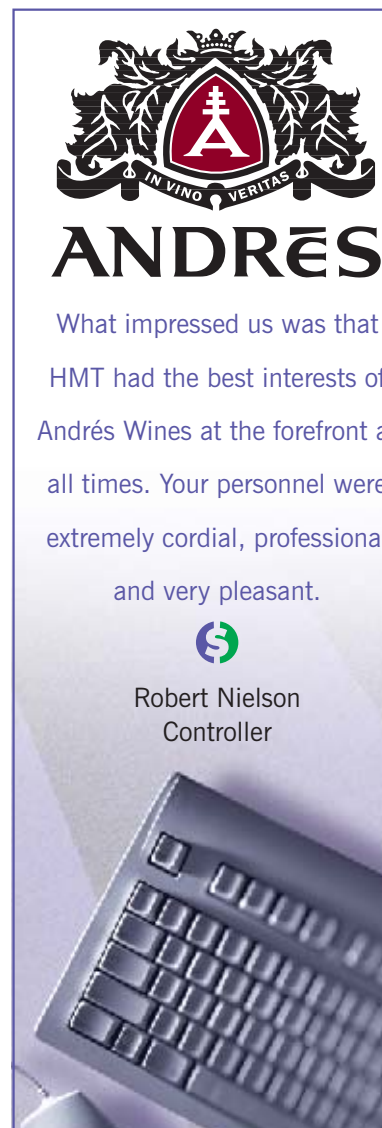
cation numbers that require an in-depth knowledge of the tariff rules. Our Customs Specialists will review your imports and exports to determine if a more appropriate classification on duty rates should be applied.

- Under certain tariff regulations, remissions may be applicable on the products you import into Canada.
- We provide assistance with the Free Trade Agreement and Certificates of Origin, understanding the origin criteria regulations and several other topics. Pay no more duty than is necessary and let us recover any overpayments that are due.

## With

the assistance of HMT Sales Tax Consultants, thousands of Canada's most prominent companies are improving their profitability, year after year. Since 1982, we've led the industry in innovation, professionalism and in our ability to find sales and other tax overpayments, even where our competitors have already performed a review.

HMT specializes in a “file-by-file” approach that has, in some cases, uncovered hundreds of thousands of dollars in tax overpayments. HMT's expertise is unparalleled; we have former government tax auditors with as



many as 30 years experience in government tax departments.

In the following pages, you'll read about HMT's guarantee, our on-site customized seminars, our personalized tax planner, our pioneering of the most detailed EDP audits, our industry-leading HMT TaxLine, and our expertise in import/export matters. We invite you to look briefly at this information and excerpts from just a few of the hundreds of letters we have received from our satisfied clients.

Call now. You have nothing to lose and everything to gain.



# Here's how we show you the money



# Customized seminars and a lot more

## The majority of our tax consultants used to work for the other side.

Who better to discover tax overpayments than the people who used to administer the system?


Our consultants have in-depth knowledge and insight along with access to the latest interpretations and rulings on tax matters. That's why we often find refunds where no one else does.

## We get your refund through our file-by-file approach.


At HMT, our hallmark file-by-file approach is another reason we recover significant refunds, even on a second opinion review.



HMT has been the only consultant to thoroughly review all records. The results proved that hard work and experience pays off. I would highly recommend HMT Sales Tax Consultants Inc.



Gordon Fahner, C.M.A.  
Controller



It's why you will receive the maximum refund with the minimum amount of disruption to your business. What's more, our approach usually means a speedy return of your overpayment and accrued interest. Even if you have recently been assessed, we're often able to reduce that assessment.

## You don't pay for our services unless we obtain a refund for you.

While virtually all our reviews result in a refund, you don't pay a cent if we find nothing. Our clients will tell you that you can expect a minimum of disruption to your business, which is why even clients who haven't received a refund the first time ask us to return again and again.

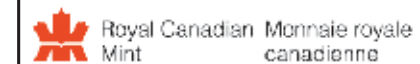
## A long-term commitment to service.

Our commitment to you doesn't end with our tax review. We strive to build a strong relationship with your organization through on-site customized seminars. We also offer ongoing advice through our HMT TaxLine, our Web site and your own customized HMT TaxPlanner, which provides useful information regarding your tax review.

Following our review, we provide our free on-site seminar, customized to meet your needs. Our highly trained tax specialists will share their insights on tax regulations and procedures specific to your business. As a result, you'll see immediate savings because your staff will know how to prevent overpayments.

## Electronic Data Processing (EDP).

As part of HMT's suite of services, we also offer EDP Auditing Services. This "paperless" solution combines the power of the computer with the extensive knowledge



We have had numerous occasions to use the HMT TaxLine service since the completion of the review and it's been extremely helpful with very prompt responses.



Michel Doucet  
Manager, Corporate Accounting



of our tax consultants and is one of the most effective ways to conduct a thorough audit.

EDP reviews offer a number of benefits. They may be much more efficient and can save an abundance of time – especially for those clients with high volume transactions. The majority of the audit can be performed off-site by HMT and requires minimal client involvement. An EDP Audit can also help detect errors in your system and is essential for reviewing paperless transactions.

## Our HMT TaxLine Service.

We realize that once we leave your office, you may have questions. That's why our HMT TaxLine is available free to you and your staff. You'll have unlimited access to your tax consultant for up to half an hour per call. You can also take advantage of our easy to use TaxLine form at [www.hmt.on.ca/services/taxline.htm](http://www.hmt.on.ca/services/taxline.htm). Consider it a direct line to savings.



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