



August 25, 2022

To Whom It May Concern:

Re: CBSA Assessment Revenue Management (CARM) Customs Self Assessment (CSA) Accounting Options

Canada Border Services Agency (CBSA) established the CBSA Assessment and Revenue Management (CARM) initiative. CARM aims to redesign import information requirements, processes and systems to be simpler and easier for trade chain partners and Government alike to administer.

Under CARM, the Commercial Accounting Declaration (CAD) will replace the existing B3-3 Declaration (Canada Customs Coding Form), B2 Adjustment (Canada Customs Adjustment Request), and Customs Self Assessment (CSA) X-Type Adjustment document.

CARM will also change the current CSA accounting options. Prior to the upcoming CARM Release 2, it is necessary that each CSA importer choose the CARM CSA accounting option that they will use. This is necessary for all CSA importers regardless if they are currently on CSA option 1 or CSA option 2, since both the current option 1 and option 2 will change under CARM.

For your reference, please find below the two available CARM CSA accounting options.

An authorized officer of the company is required to choose one of the options below, and return by submit button or email to the CBSA Regional Trusted Trader team at SOR-CSA@cbsa-asfc.gc.ca, by October 29, 2022. Please note that the CARM CSA accounting option chosen will not take effect until CARM Release 2 is implemented. CSA importers should follow their current CSA accounting option until CARM Release 2 is implemented. CSA Importers should also inform their service providers as to which option they have selected.

Company Name
Company CSA ID#
Street Address
City, Province/State,
Postal/Zip Code
Country

CARM CSA Accounting Option selection:

<input type="checkbox"/> CARM CSA Option 1	<input type="checkbox"/> CARM CSA Option 2
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Authorized officer's name: _____
Authorized officer's signature: _____

Title: _____
Date: _____

Please contact the CSA program at SOR-CSA@cbsa-asfc.gc.ca should you require further information.

Sincerely,

Custom Self Assessment Program
Trusted Traders Division
Canada Border Services Agency

