

Canada Border Services Agency
Attn: Jennifer Lutfallah
Vice-President of the Commercial and Trade Branch
191 Laurier Street, 19th Floor
Ottawa, Ontario
K1A 0L8

Via Registered Mail

Urgent: Requires Immediate Attention

March 6, 2026

Dear Ms. Lutfallah,

We are writing this letter to the Canada Border Services Agency (CBSA) concerning the recent decision to update the CBSA Assessment and Revenue Management (CARM) system in a manner that is negatively impacting non-customs broker advisors, including trade and customs consultants as well as law firms. Our intention is to outline relevant issues this decision by CBSA has caused and request your feedback and cooperation as we work urgently toward a mutually beneficial outcome.

As this matter is urgent, we will be following up on this letter the week of March 9th.

The Association of Canadian Customs Trade Advisors (ACCTA)

ACCTA is a new trade association that was started by non-broker trade advisors to help organize and improve communication with the CBSA on customs related matters that impact our members' businesses and their ability to provide services to our clients. Our membership consists of accounting firms, trade advisory firms, customs consulting firms, and law firms. All members have one thing in common – we are not customs brokers. We are non-broker advisors hired by importers to assist with post-importation adjustments to Canadian import entries.

Background and Purpose

The purpose of this memorandum is:

1. To request that CBSA re-instate an agent's ability to convert B3s to Customs Automated Documents (CADs) immediately. The jobs of individuals at non-broker advisory firms are in immediate jeopardy because of this decision, and,
2. To detail the impact of the CBSA decision to remove a non-broker advisor's ability to convert B3s to CADs, and
3. To start a dialogue, working urgently towards finding a solution to the above decision which is an issue for our members and the importers who engage us to assist on different matters, including "reason to believe" driven compliance activities.

The above-mentioned decision by CBSA impacts both non-broker advisors and importers as follows:

- It interferes with non-broker advisors' ability to provide services to their clients. For some ACCTA members, it has completely halted their operations, putting Canadian jobs with those member firms in jeopardy.
- It limits Canadian importers' rights on who they can hire when selecting service providers to execute post importation adjustments.
- If non-broker advisors are restricted and cannot convert a B3 to a CAD, importers either have to convert the B3 to a CAD themselves, which may be burdensome, or will need to pay additional service fees to have their appointed brokers convert their own historical import transaction data so the non-broker advisors can execute the mandated tasks – the additional time and/or expense seems excessive and unnecessary.
- This is akin to importers paying a mandated user fee to get their data into a format required by CARM. The user fee is not paid to the CBSA, but it is being mandated by the CBSA by restricting who can convert B3s to CADs, especially if one considers that the importer has already paid the customs broker to process the B3 that is now being re-formatted into a CAD for an additional fee.

- Extra expenses and extra steps in the process will frustrate importers who intend to work with non-broker advisors for different reasons including with a being able to work with trade professionals that provide a one-stop-shop and end-to-end service when assessing import transaction data, advising on potential post-importation adjustments, and preparing and submitting properly formatted CAD adjustments per CBSA directives – as has been the case for many years.
- It is important to note that the import transaction volume and monetary value of services provided to importers by ACCTA members is significant. The universe of importers impacted by this CBSA restriction includes small and medium size businesses, as well as Fortune 100 companies.

ACCTA Members: Understanding why this ability was removed from non-broker advisors

In discussion with the ACCTA membership, it was decided that there could be one of two possible reasons CBSA undertook the above decision under CARM. The first possible reason could be a new interpretation of the Customs Act by CBSA with respect to agents, and the second reason could be that CBSA is trying to solve an operational issue in CARM that is not evident to ACCTA members.

With respect to the legislative authority for ACCTA members to act as agent for Canadian importers, Section 10 of the [Customs Act](#) (R.S.C., 1985, c. 1 (2nd Supp.)) states:

Agents

- **10 (1)** *Subject to the regulations, any person who is duly authorized to do so may transact business under this Act as the agent of another person, but an officer may refuse to transact business with any such person unless that person, on the request of the officer, produces a written authority, in a form approved by the Minister, from the person on whose behalf he is acting.*
 - *the prescribed manner and form are the subject of [Memorandum D1-6-1](#)*
- **10 (2)** *[not relevant; specific to estate administrators, specifically]*
- **10 (3)** *The Governor in Council may make regulations in respect of any provision of this Act prescribing the circumstances in which a person may transact business under that provision as the agent of another person.*

The *Agents' Accounting for Imported Goods and Payment of Duties Regulations* limit the business of accounting for imported goods on behalf of an importer/owner within the meaning of section 32 of the Customs Act and the business of payment of duties on behalf of an importer/owner to licensed customs brokers only.

ACCTA members contend that converting a B3 to a CAD in CARM is neither accounting for imported goods nor the payment of duties on behalf of an importer/owner. As such, there is no apparent legislative or regulatory conflict with non-broker advisors converting B3 to CADs. It is our position that converting a B3 to a CAD is akin to the past process of referring to B3 data to prepare a B2. If CBSA has undertaken a new interpretation of the Act with respect to agents, please advise ACCTA immediately as this would be a very concerning turn of events for our members.

If there is a CARM operational issue that the CBSA is struggling to address and that has resulted in the decision that only customs brokers can convert B3s to CADs, ACCTA requests that CBSA outline what the issue is and consult with ACCTA members so a mutually beneficial solution can be found.

If the reason for the CBSA decision on the conversion of B3 to CADs is to push CARM out of a transitional phase into a final state where only customs brokers create CAD Version 1 files in CARM, there is a serious issue with that goal. Until all B3s become statute barred, there will always be the need for importers to have a service provider convert a B3 to a CAD. As such, CARM will be in a transitional phase for years to come, which may not be the goal of the CBSA, but is not the fault of agents or their respective clients, the importers.

ACCTA members agree that importers or customs brokers are the only entities permitted to account for goods under the existing legislation and regulations. Preventing non-broker advisors, such as trade and customs consultants or lawyers, representing importers, from this post importation activity while B3s are still in play goes against both importers and agents' rights laid out in the Act.

ACCTA members request that CBSA re-instate agent's ability to convert B3s to CADs immediately. The jobs of individuals at non-broker advisory firms are in immediate jeopardy because of this decision. In certain cases, all work has been halted until this matter is resolved and certain restructurings are possible. Unless CBSA plans to convert all B3s within legislative timelines to CADs free of charge to all Canadian importers, there is also the issue of importers being expected to pay an additional cost to brokers for the right to file post importation adjustments when using an agent, which is akin to an importer user fee for using CARM.

Please contact **Emil Fiorantis** (efiorantis@dominiongroup.com) to arrange for a meeting to discuss this issue with ACCTA members at your earliest convenience. Failing that, we await the immediate announcement of a reversal of the CBSA decision mentioned above.

Regards,



ACCTA Membership

Cc: Mike Leahy, Director General of CARM at Canada Border Services Agency

Cc: Charles Melcher, Executive Director, Regulatory Trade Programs & Service Transformation

CC:

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| Charmaine Goddeeris | BDO Canada LLP |
| Andrew Simkins | Dominion Customs Consultants |
| Pasquale Madonna | Deloitte LLP |
| Christina Zurowski | Doane Grant Thornton LLP |
| Sylvain Golsse | EY LLP |
| Kenn Jordan | KPMG LLP |
| Mike Cristea | MNP LLP |
| Martha Goncalves | PwC LLP |
| Maureen Gilfoy | Ryan LLC |