

# Teleconference Technical Guidelines

- Call in to the meeting by dialing the number provided in the invitation.
- Please mute your phone by pressing \*6
- To unmute your phone press \*7 and join the discussion, it is helpful for participants if you can identify yourself before speaking
- Once you are finished speaking, please re-mute your phone by pressing \*6
- To answer an incoming call, please hang up the line and call back into the meeting. Putting the call on hold may cause the group to hear background music or beeping.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

# Trade Chain Partner Working Group (TCP WG) Deep-Dive Session

Draft for Discussion

June 5, 2019

Canada

CARM | CBSA Assessment and  
Revenue Management

DRAFT

# Agenda

Topic	Speaker	Timing
Technical Rules of Engagement	Kevin Horseman	10:00AM – 1:00PM
Opening Remarks	Lisa Anawati	
Business Scenario Walkthroughs	Laura Fougere / Carola Daffner	



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# Business Scenario Walkthroughs

Canada

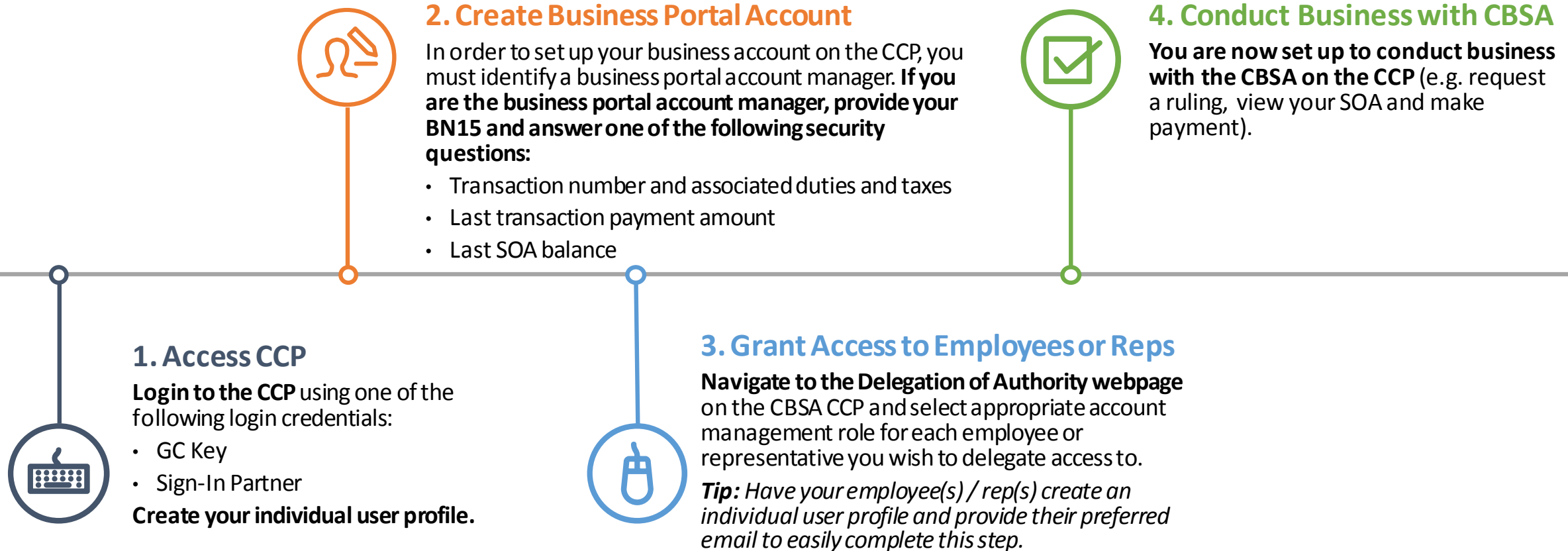
**CARM** | CBSA Assessment and  
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# Setting up your CARM Client Portal (CCP) account

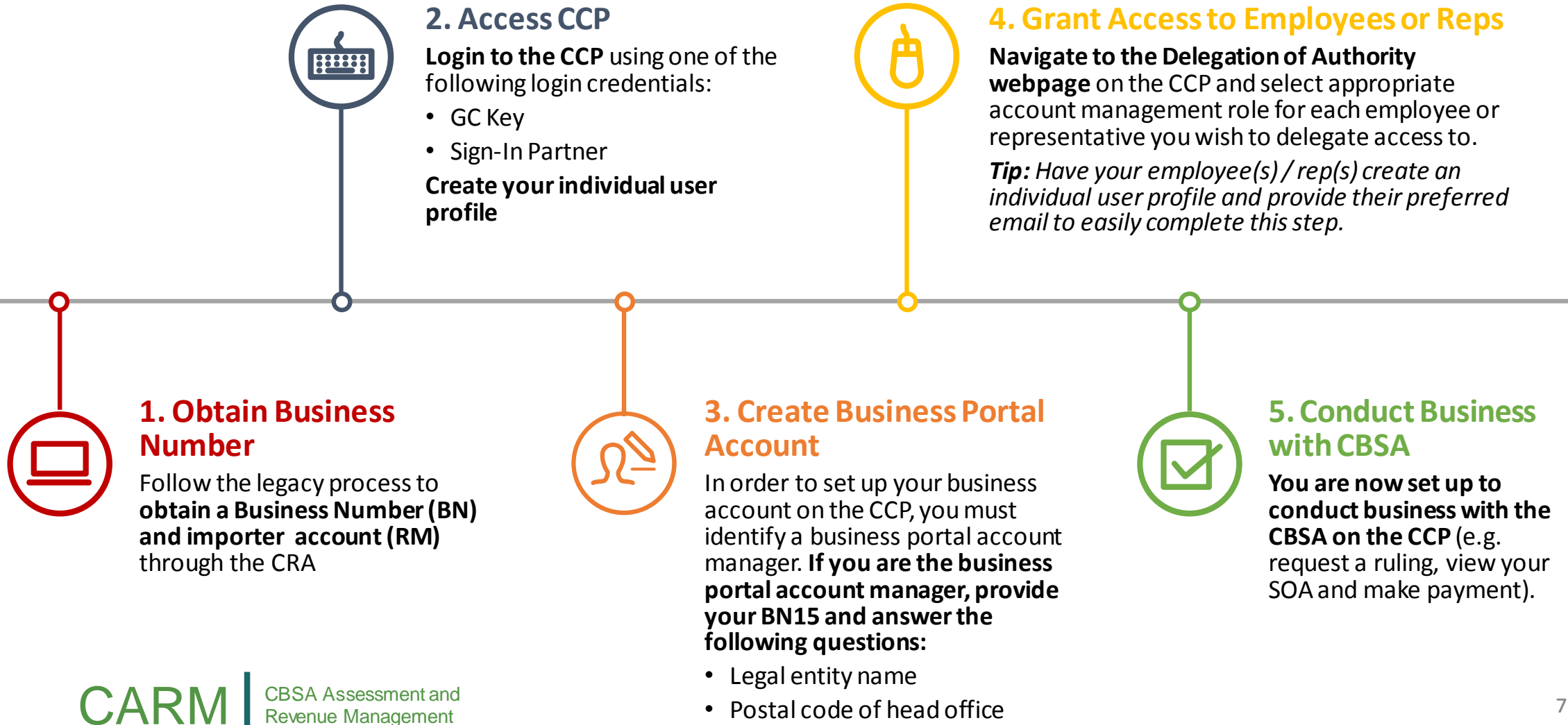
# Release 1 Existing Importer (Self Serve)

The following scenario outlines the steps that an importer, who has already transacted business with the CBSA, would take to gain access to the CCP



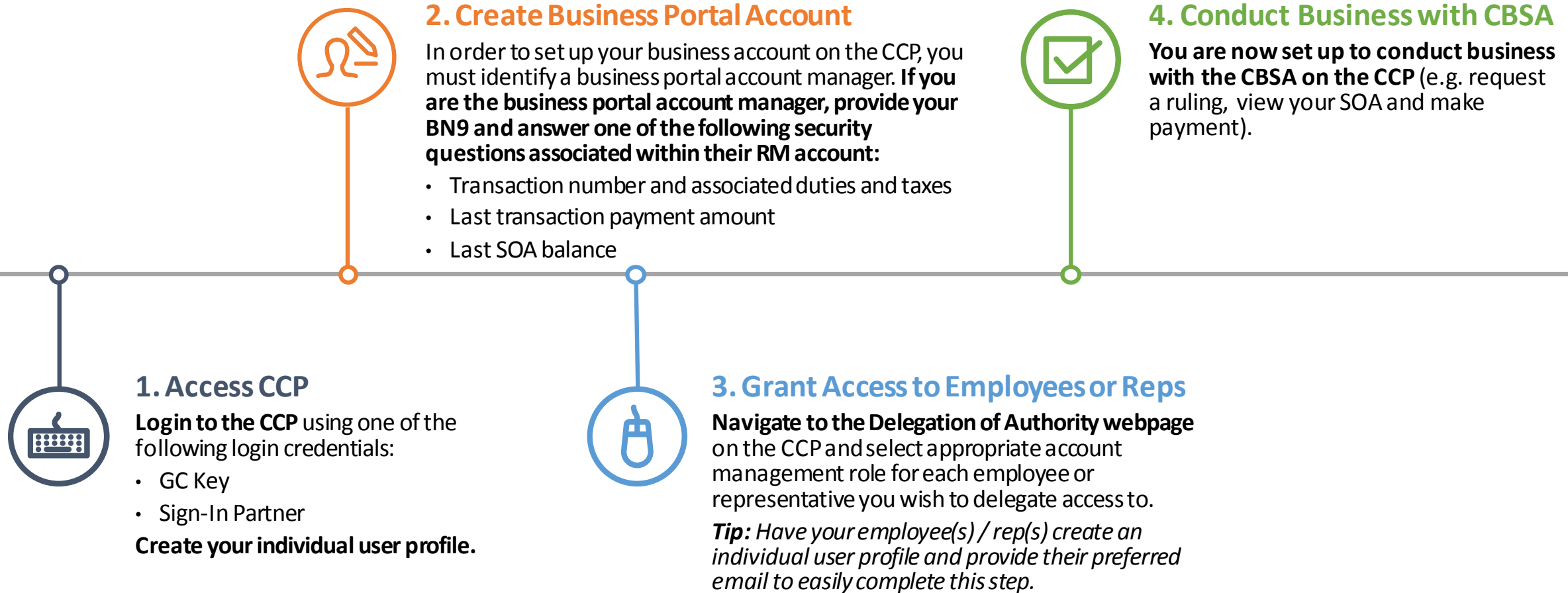
# Release 1 New Importer (Self Serve)

The following scenario outlines the steps that an importer, who has **not** transacted business with the CBSA, would take to gain access to the CCP



# Release 1 Existing Customs Broker

The following scenario outlines the steps a Customs Broker would take to get set up on the CCP





# Activate business with transaction history in CARM Client Portal

## Provide your business number

---

Enter the business number (the business number is the first 9 digits of your import/export account or your GST registration number) for the business that you wish to activate in the Commercial Client Portal.

If you do not already have a business number, and importer or exporter program accounting you will need to contact the Canada Revenue Agency.

For more information about business numbers visit: <https://www.canada.ca/en/services/taxes/business-number.html>

### Business number **(Required)**

I, **Jane DOE**, certify that I am hereby authorized to act on behalf of the business to conduct trade activities with the Canada Border Services Agency (CBSA)

Previous

Confirm

\*\*\*This is a conceptual mock-up\*\*\*

# Activate business with transaction history in CARM Client Portal (successful validation)

**Your business portal account was successfully created.**

---

**Business legal name:** ABC Incorporated

**Business number:** 123456789

## Programs

The following programs were found to be associated to your business. If the information below is incorrect, please contact the CRA at 1-800-555-5555.

Importer

RM0001

Previous

Next

# Activate business without transaction history in CARM Client Portal

## Provide your business number

---

Enter the business number (the business number is the first 9 digits of your import/export account or your GST registration number) for the business that you wish to activate in the Commercial Client Portal.

If you do not already have a business number, and importer or exporter program accounting you will need to contact the Canada Revenue Agency.

For more information about business numbers visit: <https://www.canada.ca/en/services/taxes/business-number.html>

### Business number (Required)

I, **Jane DOE**, certify that I am hereby authorized to act on behalf of the business to conduct trade activities with the Canada Border Services Agency (CBSA)

Previous

Confirm

\*\*\*This is a conceptual mock-up\*\*\*

# Activate business without transaction history in CARM Client Portal

## Provide information about your business

---

Provide the fields below to help us in validating the business in the portal

**Legal entity name (Required)**

**Legal entity address details**

**City (Required)**

**Province/State (Required)**

**Zip code/Postal code (Required)**

# Activate business without transaction history in CARM Client Portal (*successful validation*)

**Your business portal account was successfully created.**

---

**Business legal name:** ABC Incorporated

**Business number:** 123456789

## Programs

The following programs were found to be associated to your business. If the information below is incorrect, please contact the CRA at 1-800-555-5555.

Importer

RM0001

Previous

Next

# Delegation: Employee / Third Party Requests Access

## Create new user access request

To request access to a program, find the business by providing its business number (BN9). Once your request is sent, the business manager will grant you access to the business program(s)

### User Roles

Business Portal Account Manager: Has access to all business features including managing access to business programs

Program Account Owner: Has access to all program features including managing access to the programs

Account user: The Account User has create and edit access privileges to one or multiple programs

Account browser: The Account Browser has read-only access privileges to one or multiple programs

Customs broker: The Customs broker role authorizes a business to act on your behalf on one or multiple programs

### Enter the BN9 of the business you are requesting access for (Required)

Provide the business number (BN9)

### Specify what programs you are requesting access for. Indicate the requested user role for the program. (Required)

Request access to all programs

Request access to specific program(s)

RM number for program 1

User role for program 1

### Comments (maximum 256 characters) :

Indicate any additional comments to send to the business manager for access request

# Delegation: Business Account Manager Delegates

## Manage pending access requests

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To approve access to a program, select a user/business from the table below. You may then choose a program account and select the corresponding user role.

### User Roles

Business Portal Account Manager: Has access to all business features including managing access to business programs

Program Account Owner: Has access to all program features including managing access to the programs

Account user: The Account User has create and edit access privileges to one or multiple programs

Account browser: The Account Browser has read-only access privileges to one or multiple programs

Customs broker: The Customs broker role authorizes a business to act on your behalf on one or multiple programs

## Manage pending access requests

To view, approve or reject a pending access request, click on the requestor name in the table below (hyperlink).

### Individual access request

Requestor name	Requested on
<a href="#">Ivan Ioe</a>	2019-04-01

### Business access request

Requestor name	Requested on
<a href="#">XYZ Brokerage Inc. (987654321)</a>	2019-04-01

# Delegation: Managing Access Requests by Business Account Manager

## Access request details

---

**Name:** *Ivan Ioe*  
**E-mail:** *ivan.ioe@imports.inc*  
**Telephone:** *555-555-5555*

**Requested access to:** *ABC Imports Inc. (123456789)*  
**Requested on:** *2019-04-01*  
**Comments:** *Hi Isabelle, I am an employee of ABC Imports Inc.*

**Select program account(s) and assign a user role**

Program name <b>(Required)</b>	User role <b>(Required)</b>
<input type="checkbox"/> ABC Imports Inc. - All programs	Accounts User <span style="float: right;">▼</span>
<input type="checkbox"/> ABC Imports Inc. - Importer program East (123456789RM0001)	Accounts User <span style="float: right;">▼</span>
<input type="checkbox"/> ABC Imports Inc. - Importer program West (123456789RM0002)	Accounts User <span style="float: right;">▼</span>
<input type="checkbox"/> ABC Imports Inc. - Importer program North (123456789RM0003)	Accounts User <span style="float: right;">▼</span>
<input type="checkbox"/> ABC Imports Inc. - Importer program South (123456789RM0004)	Accounts User <span style="float: right;">▼</span>

**Expiry date:**

**Comments:**

Reject
Approve



# Delegation: Managing Access by Business Account Manager

## Manage access

To manage access to a program, select a user/business from the table below. You may then choose a program account and select the corresponding user role.

### User Roles

Business Portal Account Manager: Has access to all business features including managing access to business programs

Program Account Owner: Has access to all program features including managing access to the programs



Account user: The Account User has create and edit access privileges to one or multiple programs

Account browser: The Account Browser has read-only access privileges to one or multiple programs

Customs broker: The Customs broker role authorizes a business to act on your behalf on one or multiple programs

### Individuals



To manage user access to a program, click on the requestor name in the table below.

Requestor name 	Access granted 
<a href="#">loe, Isaac</a>	Importer program East (123456789RM0001) (Program Account Manager) Importer program West (123456789RM0002) (User)
<a href="#">loe, Ivan</a>	Importer program East (123456789RM0001) (User)
<a href="#">loe, Isabelle</a>	Importer program East (123456789RM0001) (Business Portal Account Manager)

Create new access for an individual

### Businesses

To manage business access to a program, click on the requestor name in the table below.

Requestor name 	Access granted 
<a href="#">XYZ Brokerage Inc. (987654321)</a>	Importer program East (123456789RM0001) (Customs Broker) Importer program West (123456789RM0002) (Customs Broker)

Create new access for a business

# Delegation: Managing Individual Access by Business Account Manager

## Create new access for an individual

---

Find a user:

Found match:

### Select program account(s) and assign a user role

Program name <b>(Required)</b>	User role <b>(Required)</b>
<input type="checkbox"/> ABC Imports Inc. - All programs	Accounts User <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program East (123456789RM0001)	Accounts User <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program West (123456789RM0002)	Accounts User <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program North (123456789RM0003)	Accounts User <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program South (123456789RM0004)	Accounts User <input type="button" value="v"/>

Expiry date:

Comments:

# Delegation: Managing Business Access by Business Portal Account Manager

## Create new access for a business

---

Find a business:

Found match:

Select program account(s) and assign a user role

Program name (Required)	User role (Required)
<input type="checkbox"/> ABC Imports Inc. - All programs	Customs Broker <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program East (123456789RM0001)	Customs Broker <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program West (123456789RM0002)	Customs Broker <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program North (123456789RM0003)	Customs Broker <input type="button" value="v"/>
<input type="checkbox"/> ABC Imports Inc. - Importer program South (123456789RM0004)	Customs Broker <input type="button" value="v"/>

Expiry date:

Comments:

\*\*\*This is a conceptual mock-up\*\*\*

# Transacting with the CBSA

# Release 2 Importer who self-clears, accounts and pays

The following scenario outlines the process for an Importer, with release prior to payment privileges would follow to self clear, account and pay the duties and taxes on imported goods



## 1. Submit Release Document

Importer submits release document,

- As per current processes
- When a release decision is rendered the importer is notified (RNS)
- CARM is notified that a release has occurred



## 3. Receive CAD Acceptance

Importer receives a CAD acceptance message on the CBSA CCP and/or EDI message.

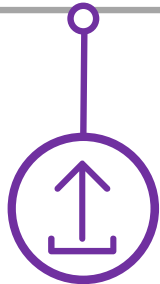
- The CAD acquits the release
- The CAD is posted to the importer's account and release date is used to identify the billing period and associated payment due date



## 5. Statement of Account

The Statement of Account (SOA) is generated

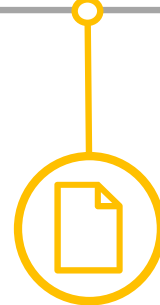
- Ability to receive via EDI
- Ability to view on CCP (even if submitted via EDI)
- Ability to view client account in the CCP
- Email notification to advise importer when SOA is available (if opted)



## 2. Submit Commercial Accounting Declaration (CAD)

Importer submits CAD on the CCP or via EDI upon receipt of the release notification or within prescribed timeframe

*Note: an automated late accounting penalty **may** be applied by CARM if the CAD is not received within prescribed timeframe.*



## 4. Receive Daily Notice

Importer receives Daily Notice (DN) via CCP and/or EDI (if opted)

- Ability to view client account
- Ability to view transactional information in the CCP



## 6. Remit Payment

Importer remits payment on payment due date via electronic payment method E.g. EDI, EFT, PAD

- If no corrections made, to transactions released during the billing period, pay SOA balance
- If corrections made to transactions released during the billing period, pay account balance owing for the payment due date

# Importer who contracts a single Customs Broker (CB)\*

The following scenario outlines the process when an Importer, with release prior to payment privileges contracts the services of a single CB to clear, account for imported goods and to pay duties and taxes

## 1. CB Submits Release Document



- As per current processes
- When a release decision is rendered the CB is notified (RNS)
- CARM is notified that a release has occurred

## 3. CB and Importer Receive CAD Acceptance notification



**CB receives CAD acceptance via EDI (if applicable) and on CCP; Importer receives a CAD acceptance by way of the posting to their account**

- The CAD acquits the release
- The CAD is posted to the importer's account and release date is used to identify the billing period and associated payment due date

## 5. Importer receives Statement of Account / CB receives summary



**A Statement of Account (SOA), is generated for the importer at the end of the billing period**

- Importer will receive their SOA on the CCP; email notification to importer that SOA is available
- CB will be able to view the SOA for an importer on the CCP if delegated to do so by their client; when viewing, they will see the entire SOA produced for that importer
- CB will receive summary report for all importers

## 2. CB Submits Commercial Accounting Declaration (CAD)



**May be submitted via CCP or EDI upon receipt of the release notification or within prescribed timeframe**

*Note: an automated late accounting penalty **may** be applied to the importer's account by CARM if the CAD is not received within prescribed timeframe.*

## 4. CB and Importer Receives Daily Notice



**CB receives Daily Notice (DN) via EDI and/or CCP for each importer, for the transactions that they have accounted for, on behalf of that importer**

- Ability to view an Importer's transaction information on the CCP if delegated to do so by their client

**Importer receives Daily Notice (DN) on the CCP (if opted in) and/or can view client account and transactional information in the CCP for all transactions accounted for, for that day (includes self-cleared, and all transactions submitted for them by all CBs)**

## 6. CB Remits Payment for Importer



**CB remits electronic payment for the importer, for the transactions they accounted for and for which payment was remitted to them.**

*Note: CBs will need to use the DNs produced to identify the sum total of the payment amount for each of their clients.*

**OR  
CB instructs the importer to pay their own SOA directly to the CBSA**

# Importer who contracts multiple CBs

The following scenario outlines the process when an importer, with release prior to payment privileges, contracts the services of multiple CBs



## 1. Each CB submits release document with their own transaction number

- As per current processes
- When a release decision is rendered the CB is notified (RNS)
- CARM is notified that a release has occurred



## 3. Each CB and Importer Receive CAD Acceptance notification

**Each CBs receives CAD acceptance via EDI (if applicable) and on CCP; Importer receives a CAD acceptance by way of the posting to their account**

- The CAD acquits the release
- The CAD is posted to the importer's account and release date is used to identify the billing period and associated payment due date



## 5. Importer receives Statement of Account / CB receives summary

**A Statement of Account (SOA), is generated for the importer at the end of the billing period**

- Importer will receive their SOA on the CCP; email notification to importer that SOA is available
- CBs will be able to view the SOA for each of their importers on the CCP if delegated to do so by their clients
- CB will receive summary report for all importers

## 2. Each CB submits Commercial Accounting Declaration (CAD)

**May be submitted via CCP or EDI upon receipt of the release notification or within prescribed timeframe**

*Note: an automated late accounting penalty **may** be applied to the importer's account by CARM if the CAD is not received within prescribed timeframe*



## 4. Each CB and Importer Receives Daily Notice

**Each CB receives Daily Notice (DN) via EDI and/or CCP for each importer, for the transactions that they have accounted for, on behalf of that importer**

- Ability to view an Importer's transaction information on the CCP if delegated to do so by their client

**Importer receives Daily Notice (DN) on the CCP (if opted in) and/or can view client account and transactional information in the CCP for all transactions accounted for, for that day (includes self-cleared, and all transactions submitted for them by all CBs)**



## 6. CBs Remit Payment for Importer

**CBs remit electronic payment for the importer, for the transactions they accounted for and for which payment was remitted to them.**

*Note: CBs will need to use the DNs produced to identify the sum total of the payment amount for each of their clients.*

**OR**

**CBs instructs the importer to pay their own SOA directly to the CBSA**





# Importer contracts CB for customs clearance (only)

The following scenario outlines the process when an Importer contracts a CB to obtain release but accounts and pays for the duties and taxes themselves

## 1. CB Submits Release Document

- As per current processes; receives RNS when a release decision is rendered
- CARM is notified that a release has occurred
- Importer receives notification nudge that release has occurred with transaction number through CARM

## 2. Submit Commercial Accounting Declaration (CAD)

Importer submits CAD on the CCP or via EDI upon receipt of the release notification or within prescribed timeframe

*Note: an automated late accounting penalty **may** be applied by CARM if the CAD is not received within prescribed timeframe.*

## 3. CB and Importer Receive CAD Acceptance notification

CB receives CAD acceptance via EDI and on CCP; Importer receives a CAD acceptance by way of the posting to their account

- The CAD acquits the release
- The CAD is posted to the importer's account and release date is used to identify the billing period and associated payment due date

## 4. Importer Receives Daily Notice

Importer receives Daily Notice (DN) (if opted) and can view transactional information in the CBSA CCP.

## 5. Statement of Account

The Statement of Account (SOA) is generated

- Ability to receive via EDI
- Ability to view on CCP (even if submitted via EDI)
- Ability to view client account in the CCP
- Email notification to advise importer when SOA is available (if opted)

## 6. Remit Payment

Importer remits payment on payment due date via electronic payment method E.g. EDI, EFT, PAD

- If no corrections made, to transactions released during the billing period, pay SOA balance
- If corrections made to transactions released during the billing period, pay account balance owing for the payment due date



# Daily Notice

- ✓ Only issued at Issued at Account (*i.e.* RM account or *BN15 number*) level
- ✓ This DN version is issued to the account holder

<b>Daily Notice</b>	<b>Program Account Level</b>	<b>Date: XX MMM, YYYY</b>
---------------------	------------------------------	---------------------------

I

Legal entity information	
Business Number	<BN9 Number>
Legal Name	Business Name
Operating Name	Alias Name, if any
Program Account Number	<RM Account Number>
Program Type	Type of Program

II

Summary of transactions in on <date> for <RM Account #>	
A. Previous day's balance	SA (from previous day's DN)
B. Balance from importation transactions	SB (Debt incurred from importations)
C. Payments received	SC (payments received on day of DN)
D. Disbursements/Refunds issued	SD (payouts made on day of DN)
E. Late payment interest applied	SE (late payment interest applied)
F. Balance from all other transactions	SF (debt incurred from all other transactions)
<hr/>	
G. Current end of day balance	SA + SB - SC + SD + SE + SF

I. Summary of Revenue distribution breakdown:

Customs Duty	Excise Tax	SIMA	GST/PST/HST	Interest	Penalty	Other

III

Activities posted on <date> for <RM Account #>								
Transaction Date	Posting Date	Transaction Type	Transaction Number	Version	Status	Debit (Credit)	Due Date	Cleared (Y/N)
<b>Totals</b>						\$		

Summary by Program Revenue Breakdown						
Customs Duty	Excise Tax	SIMA	GST/PST/HST	Interest	Penalty	Other
\$	\$	\$	\$	\$	\$	\$

\*\*\*This is a conceptual mock-up\*\*\*

# Daily Notice

- ✓ This DN version is issued to the customs broker



Canada Border Services Agency  
Agence des services frontaliers du Canada

Daily Notice (Customs Brokers)

**Daily Notice** **Customs Brokers Daily Notice** **Date: XX MMM, YYYY**

## I Legal entity information

Broker Number *Broker Number*  
 Legal Name *Business Name*  
 Operating Name *Alias Name, if any*  
 Number of Importers *Count of importers*

## II Summary of transactions as of <date> as submitted by broker

A. Total of importation transactions as submitted by <broker> \$A  
 B. Total of other transaction as submitted by <broker> \$B

## III Activities posted on <date> by Broker for Importer <RM#>

Trasnaction Date	Posting Date	Trasnaction Type	Transaction Number	Version	Status	Debit (Credit)
Totals						\$

## III Activities posted on <date> by Broker for Importer <RM#>

Trasnaction Date	Posting Date	Trasnaction Type	Transaction Number	Version	Status	Debit (Credit)
Totals						\$

\*\*\*This is a conceptual mock-up\*\*\*

# Statement of Accounts – Account Holder (RM)

- ✓ Issued at Account (*i.e.* RM account or *BN15 number*) level, for Account Holders (TCP) opting for RM level offsetting
- ✓ Statements and Accounts are managed at the *BN15 number* level



## Statement of Account

**Statement of Account (SOA)** Program Level For the billing period Oct 18, 2018 to Nov 17, 2018

### I Legal entity information

Business Number 123456789  
 Legal Name ABC import Inc.  
 Alias Name ABC imports  
 Program Account Number RM0001  
 Program Name Importation

### II Statement summary

SOA Date 18-nov-18  
 Payment Due Date 30-nov-18  
 Payable Balance \$

### III Summary of transactions in billing period 18-Oct 2018 to 17-Nov 2018 for RM0001 account

A. Previous statement balance \$A (from previous SOA)  
 B. Corrections to previous statement balance \$B (to transactions in previous period after SOA)  
 C. Payments \$C (payments received after previous SOA)  
 D. Disbursements \$D (payouts after previous SOA)  
 E. Late payment Interest \$E (late payment interest applied)  
 F. Current period debit transactions \$F (sum total of all debits in curr. Period)  
 G. Current period credit transactions \$G (sum total of all credits in curr. Period)

H. Current statement balance  $SH = \$A + \$B - \$C + \$D + \$E + \$F - \$G$

I. Summary of Revenue distribution breakdown:

Customs Duty	Excise Tax	Excise Duty	SIMA	GST	PST/HST	Interest	Penalty	Other

### IV Activities posted in Billing Period

Submitted by <AccountHolder>				
		Sub Total	\$68,700.00	\$64,200.00
Transaction Type	Number of Transactions	Debit	Credit	
Import Dec - New	20	\$55,000.00	\$0.00	
Import Dec - Corrections	5	\$5,200.00	\$4,200.00	
Import Dec - Adjustments	2	\$8,500.00	\$0.00	
Penalty Appeal	0	\$0.00	\$0.00	
Payment	1	\$0.00	\$60,000.00	

Submitted by <Broker - A>				
		Sub Total	\$2,700.00	\$0.00
Transaction Type	Number of Transactions	Debit	Credit	
Import Dec - New	5	\$2,500.00	\$0.00	
Import Dec - Corrections	0	\$0.00	\$0.00	
Import Dec - Adjustments	1	\$200.00	\$0.00	
Penalty Appeal	0	\$0.00	\$0.00	
Payment	0	\$0.00	\$0.00	

Initiated by <CBSA>				
		Sub Total	\$9,175.00	\$0.00
Transaction Type	Number of Transactions	Debit	Credit	
Import Dec - Adjustments	1	\$9,000.00	\$0.00	
Other Transactions/Charges	5	\$125.00	\$0.00	
Penalty	0	\$0.00	\$0.00	
Late Payment Interest	0	\$0.00	\$0.00	
Adjustment Interest	0	\$50.00	\$0.00	
Penalty Appeal	0	\$0.00	\$0.00	

Activities posted in Billing Period: Program Revenue Breakdown								
Customs Duty	Excise Tax	Excise Duty	SIMA	GST	PST/HST	Interest	Penalty	Other
\$80,000	\$0	\$0	\$0	\$5,000	\$0	\$0	\$3,000	\$0

\*\*\*This is a conceptual mock-up\*\*\*

# Online Payment

## CARM Client Portal

### Review Your Duty and Tax


Total Amount: **CAD 4000**

---

#### Pay With Your Credit Card

Fields marked with an asterisk (\*) are required.

\* **Cardholder Name**

\* **Credit Card Number**  


\* **Expiry Date(MMY)**


**Email**

A confirmation email will be sent to this address.

[Pay With Your Credit Card](#)

#### Pay From Your Bank Account

Fields marked with an asterisk (\*) are required.

 Pay directly from your bank account using the INTERAC Online service.

**Email**

A confirmation email will be sent to this address.

[Pay From Your Bank Account](#)

The Interac Online service is a new payment option that allows you to pay for goods and services on the Internet directly from your bank account. [Learn More](#)

Your private information is secured using SSL (Secure Sockets Layer), the leading security protocol on the Internet. Information is encrypted and exchanged with an https server. [Read Security statement](#) [Read Privacy notice](#)

\*\*\*This is a conceptual mock-up\*\*\*

# Online Account View

Portal functionalities of a transaction



Government of Canada / Gouvernement du Canada

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Canada Border Services Agency



Canada

## Online Account View

Show: **20** 50 100 items

Pending transactions

Business account: **ABC Incorporated** (BN9 12345678)  
Program: **Importer X** (RM000001)

Query tool and filters

Credit information

Billing period: 18 Sept–17Oct  
Payment Due Date: 31 Oct

Account balance : \$582  
Payable balance : \$43

Portal Menu

Calendar Date	Transaction Date	Posting Date	Transaction Type	Transaction Number	Version	Transaction Status	Debit/Credit				Running Balance	Due Date	Cleared (Yes/No)	Details			
18-sept	15-aug	18-sept	Declaration	12345123456781	2	Released	\$107				\$107	01-nov	No	+			
				<b>Description</b>		<b>Sub. By</b>	<b>Duties</b>	<b>Exc. Duty</b>	<b>Exc. Tax</b>	<b>SIMA</b>	<b>GST</b>	<b>PST/HST</b>	<b>Adj. Int.</b>	<b>Other</b>	<b>Penalty</b>	<b>Late pmt. interest</b>	<b>Payment</b>
				Declaration		Brok. X	\$100				\$7						

Clicking the transaction number of a posting will dynamically show the header details, therefore visually lowering the transactions below it

Links to the declaration form

Export Options

\*\*\*This is a conceptual mock-up\*\*\*

# Additional questions?





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# Roundtable and Conclusion

Canada

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# Thank You





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# Appendix

Canada

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# Delegation: Program account selection header

Isaac Ioe Viewing: RM000001 (Importer) BN123456789 - ABC Incorporated

List of Declarations

Show 10

Transac	Date	Type			
	9-25	AB			
	0-03	AB			
345678901	2018-11-11	AB	2223	0510- Winnipeg James Armstr...	Make an adjustment
456789012	2018-12-14	AB	4231	0396- Montreal Pierre Elliott Tr...	Make an adjustment
567890123	2019-01-04	AB	2223	0396- Montreal Pierre Elliott Tr...	Make an adjustment
678901234	2019-01-31	AB	2223	0396- Montreal Pierre Elliott Tr...	Make an adjustment
7890123456	2019-01-31	AB	4231	0120- Saint John Airport	Make an adjustment
7890123460	2019-02-14	AB	4232	0120- Saint John Airport	Make an adjustment
7890123474	2019-02-28	AB	4231	0120- Saint John Airport	Make an adjustment
7890123499	2019-02-28	AB	5231	0120- Saint John Airport	Make an adjustment

1 2 3 4 5 8 Next →


**Name of the portal user**

**Active RM account under which the user is currently working**

**Drop-down list of other delegated program accounts**

# Delegation: Program account selection as an importer's employee (Isaac Ioe)






Isaac Ioe

Viewing: RM000001 (Importer)   
BN123456789 - ABC Incorporated

BN123456789 - ABC Incorporated

RM000001 (Importer)

## List of Declarations

Transaction Number 	Release Date 	Type 	Carrier Code 	Office of Release 	
123456789	2018-09-25	AB	4231	0395- Montréal Main Long R	
234567890	2018-10-03	AB	4231	0302- Herdman	<a href="#">Make an adjustment</a>
345678901	2018-11-11	AB	2223	0510- Winnipeg James Armstr...	<a href="#">Make an adjustment</a>
456789012	2018-12-14	AB	4231	0396- Montreal Pierre Elliott Tr...	<a href="#">Make an adjustment</a>
567890123	2019-01-04	AB	2223	0396- Montreal Pierre Elliott Tr...	<a href="#">Make an adjustment</a>
678901234	2019-01-31	AB	2223	0396- Montreal Pierre Elliott Tr...	<a href="#">Make an adjustment</a>
7890123456	2019-01-31	AB	4231	0120- Saint John Airport	<a href="#">Make an adjustment</a>
7890123460	2019-02-14	AB	4232	0120- Saint John Airport	<a href="#">Make an adjustment</a>
7890123474	2019-02-28	AB	4231	0120- Saint John Airport	<a href="#">Make an adjustment</a>
7890123499	2019-02-28	AB	5231	0120- Saint John Airport	<a href="#">Make an adjustment</a>

# Delegation: Program account selection a customs broker acting on behalf of an importer (Brad Boe)

Brad Boe

Viewing: RM000001 (Importer) ▼  
BN123456789 - ABC Incorporated

## List of Declarations

Transaction Number <span>↑↓</span>	Release Date <span>↑↓</span>	Type <span>↑↓</span>	Carrier Code <span>↑↓</span>	Office of Release <span>↑↓</span>	
123456789	2018-09-25	AB	4231	0395- Montréal Main Long R	
234567890	2018-10-03	AB	4231	0302- Herdman	
345678901					mes Arms
456789012					re Elliott
567890123	2019-01-04	AB	2223	0396- Montreal Pierre Elliott Tr...	Make an adjustment
678901234	2019-01-31	AB	2223	0396- Montreal Pierre Elliott Tr...	Make an adjustment
7890123456	2019-01-31	AB	4231	0120- Saint John Airport	Make an adjustment
7890123460	2019-02-14	AB	4232	0120- Saint John Airport	Make an adjustment
7890123474	2019-02-28	AB	4231	0120- Saint John Airport	Make an adjustment
7890123499	2019-02-28	AB	5231	0120- Saint John Airport	Make an adjustment

Access to another of the customs broker's client account that was delegated

- BN123456789 - ABC Incorporated
- RM000001 (Importer)
- BN987654321 - XYZ Incorporated
- RM000002 (Importer)

# Selection of a statement of account


## Statements of account

---

Start date

End date

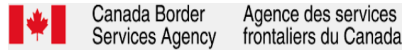
Showing 1 to 10 of 57 entries

Date posted 	Billing Period	Format
2018-12-18	18-Nov-2018 to 17-Dec-2018	<a href="#">PDF, 1.54 MB</a>
2018-11-18	18-Oct-2018 to 17-Nov-2018	<a href="#">PDF, 1.54 MB</a>
2018-10-18	18-Sep-2018 to 17-Oct-2018	<a href="#">PDF, 1.38 MB</a>
2018-09-18	18-Aug-2018 to 17Sep-2018	<a href="#">PDF, 1.41 MB</a>
2018-08-18	18-Jul-2018 to 17-Aug-2018	<a href="#">PDF, 1.40 MB</a>
2018-07-18	18-Jun-2018 to 17-Jul-2018	<a href="#">PDF, 1.51 MB</a>
2018-06-18	18-May-2018 to 17-Jun-2018	<a href="#">PDF, 1.41 MB</a>
2018-05-18	18-Apr-2018 to 17-May-2018	<a href="#">PDF, 1.63 MB</a>
2018-04-18	18-Mar-2018 to 17-Apr-2018	<a href="#">PDF, 1.54 MB</a>
2018-03-18	18-Feb-2018 to 17-Mar-2018	<a href="#">PDF, 1.53 MB</a>

1 2 3 4 5 6 Next →

# Statement of Accounts Ver. 2 – Program Type Level

- ✓ SOA is issued to Account Holders (TCP) opting for “Intra Program Offsetting”
- ✓ Statements and Accounts are managed at Program Type level (e.g. *Program Type Importation*), may contain 1:many RM accounts of same program type



## Statement of Account

Statement of Account (SOA) Program Type Level For the billing period Oct 18, 2018 to Nov 17, 2018

### I Legal entity information

Business Number 852741963  
 Legal Name WWW Inc.  
 Alias Name WWW Services  
**Program Type Importation**  
 Program Name WWW Imports

### II Statement summary

SOA Date 18-nov-18  
 Payment Due Date 30-nov-18  
 Payable Balance \$

### III Summary of transactions in billing period <start> to <end> for <Program Name>

A. Previous statement balance \$A (from previous SOA)  
 B. Corrections to previous statement balance \$B (to transactions in previous period after SOA)  
 C. Payments \$C (payments \$C)  
 D. Disbursements \$D (payouts after previous SOA)  
 E. Late payment Interest \$E (late payment interest applied)  
 F. Current period debit transactions \$F (sum total of all debits in curr. Period)  
 G. Current period credit transactions \$G (sum total of all credits in curr. Period)  
 H. Current statement balance  $\$H = \$A + \$B - \$C + \$D + \$E + \$F - \$G$

### I. Summary of Revenue distribution breakdown:

Customs Duty	Excise Tax	Excise Duty	SIMA	GST	PST/HST	Interest	Penalty	Other

## IV Activities posted in Billing Period for Program Name <RM#1>

IV: Submitted by <AccountHolder>			
Transaction Type	Number of Transactions	Debit	Credit
Import Dec - New	20	\$55,000.00	\$0.00
Import Dec - Corrections	5	\$5,200.00	\$4,200.00
Import Dec - Adjustments	2	\$8,500.00	\$0.00
Penalty Appeal	0	\$0.00	\$0.00
Payment	1	\$0.00	\$60,000.00
		<b>Sub Total</b>	<b>\$68,700.00 \$64,200.00</b>

IV: Submitted by <Broker - A>			
Transaction Type	Number of Transactions	Debit	Credit
Import Dec - New	5	\$2,500.00	\$0.00
Import Dec - Corrections	0	\$0.00	\$0.00
Import Dec - Adjustments	1	\$200.00	\$0.00
Penalty Appeal	0	\$0.00	\$0.00
Payment	0	\$0.00	\$0.00
		<b>Sub Total</b>	<b>\$2,700.00 \$0.00</b>

IV: Initiated by <CBSA>			
Transaction Type	Number of Transactions	Debit	Credit
Import Dec - Adjustments	1	\$9,000.00	\$0.00
Other Transactions/Charges	5	\$125.00	\$0.00
Penalty	0	\$0.00	\$0.00
Late Payment Interest	0	\$0.00	\$0.00
Adjustment Interest	0	\$50.00	\$0.00
Penalty Appeal	0	\$0.00	\$0.00
		<b>Sub Total</b>	<b>\$9,175.00 \$0.00</b>

Activities posted in Billing Period: Program Revenue Breakdown								
Customs Duty	Excise Tax	Excise Duty	SIMA	GST	PST/HST	Interest	Penalty	Other
\$80,000	\$0	\$0	\$0	\$5,000	\$0	\$0	\$3,000	\$0

There will be multiple sections for each RM#

\*\*\*This is a conceptual mock-up\*\*\*

# Statement of Accounts Ver. 3 – Legal Entity (BN9) level

- ✓ Issued to Account Holders Account Holders (TCP) opting for or assigned to “Inter Program Offsetting”
- ✓ Statements and Accounts are managed at Legal Entity (BN9) level (*i.e. each RM Accounts across all Program Types*)



## Statement of Account

Statement of Account (SOA) Legal Entity Level For the billing period XXX, 18, YYYY to XXX, 17, YYYY

Legal entity information	
Business Number	BN9 Number
Legal Name	Legal Name
Alias Name	Alias Name, if any
Number of Programs	e.g. BN15 count

Statement summary	
SOA Date	18-MMM-YY
Payment Due Date	+10 weekdays
Payable Balance	=H

IV Summary of transactions in billing period <start> to <end> for <BN9 client>	
A. Previous statement balance	\$A (from previous SOA)
B. Corrections to previous statement balance	\$B (to transactions in previous period after SOA)
C. Payments	\$C (payments re \$C)
D. Disbursements	\$D (payouts after previous SOA)
E. Late payment interest	\$E (late payment interest applied)
F. Current period debit transactions	\$F (sum total of all debits in curr. Period)
G. Current period credit transactions	\$G (sum total of all credits in curr. Period)
H. Current statement balance	<u><u>\$H = \$A+\$B-\$C+\$D+\$E+\$F-\$G</u></u>

I. Summary of Revenue distribution breakdown:

Customs Duty	Excise Tax	Excise Duty	SIMA	GST	PST/HST	Interest	Penalty	Other

## Activities posted in Billing Period: Program RM0001

Submitted by <AccountHolder>			
Transaction Type	Number of Transactions	Debit	Credit
Import Dec - New	20	\$55,000.00	\$0.00
Import Dec - Corrections	5	\$5,200.00	\$4,200.00
Import Dec - Adjustments	2	\$8,500.00	\$0.00
Appeals/Disputes	0	\$0.00	\$0.00
Payment	1	\$0.00	\$60,000.00
		<b>Sub Total</b>	<b>\$68,700.00 \$64,200.00</b>

Submitted by <Broker - A>			
Transaction Type	Number of Transactions	Debit	Credit
Import Dec - New	5	\$2,500.00	\$0.00
Import Dec - Corrections	0	\$0.00	\$0.00
Import Dec - Adjustments	1	\$200.00	\$0.00
Appeals/Disputes	0	\$0.00	\$0.00
Payment	0	\$0.00	\$0.00
		<b>Sub Total</b>	<b>\$2,700.00 \$0.00</b>

Initiated by <CBSA>			
Transaction Type	Number of Transactions	Debit	Credit
Import Dec - Adjustments	1	\$9,000.00	\$0.00
Other Transactions/Charges	5	\$125.00	\$0.00
Penalty	0	\$0.00	\$0.00
Late Payment Interest	0	\$0.00	\$0.00
Adjustment Interest	0	\$50.00	\$0.00
Appeals/Disputes	0	\$0.00	\$0.00
		<b>Sub Total</b>	<b>\$9,175.00 \$0.00</b>

## Activities posted in Billing Period: Program RM0001 by Revenue Breakdown

Customs Duty	Excise Tax	Excise Duty	SIMA	GST	PST/HST	Interest	Penalty	Other
\$80,000	\$0	\$0	\$0	\$5,000	\$0	\$0	\$3,000	\$0

There will be multiple sections for each RM# \*\*\*This is a conceptual mock-up\*\*\*



# Customs Broker Summary – Proposed template

**Customs Broker Summary Report** For the billing period XXX, 18, YYYY to XXX, 17, YYYY

I Legal entity information		II Summary	
Broker number	987654321	Summary report date	18th MMM, YY
Legal Name	XYZ Customs Brokerage Inc.	Total number of clients	# of Broker's clients

III Importer RM Account ▼ <Filter>	Declarations		Corrections		Adjustments		Payments		TOTALS	
	Num. of trans.	Debit (Credit)	Num. of trans.	Debit (Credit)	Num. of trans.	Debit (Credit)	Num. of trans.	Debit (Credit)	Num. of trans.	Debit (Credit)
11111RM00001	5	\$2,500.00	0	\$0.00	1	\$200.00	0	\$0.00	6	\$2,700.00
22222RM00001	5	\$5,000.00	4	(\$575.00)	1	\$200.00	1	(\$600.00)	11	\$4,025.00
33333RM00001	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
44444RM00001	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
55555RM00001	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
66666RM00001	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
77777RM00001	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
...										

IV Importer RM Account ▼ <Filter>	Disputes/Appeals	
	Num. of trans.	Debit (Credit)
11111RM00001	0	\$0.00
22222RM00001	0	\$0.00
33333RM00001	0	\$0.00
44444RM00001	0	\$0.00
55555RM00001	0	\$0.00
66666RM00001	0	\$0.00
77777RM00001	0	\$0.00
...		

Note that the Broker Summary Statement provides the total of transactions categorized by transaction type and per client account on whose behalf the Customs Brokers has submitted transaction to the CBSA