



Canada Border
Services Agency

Agence des services
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Trade Chain Partner Working Group (TCP SWG) Deep-Dive Session

DRAFT – FOR DISCUSSION PURPOSES ONLY

October 9, 2019

Canada

CARM | CBSA Assessment and
Revenue Management

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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.

Agenda

Topic	Speaker
Technical Rules of Engagement	Kevin Horseman
Questions & Answers	Kevin Horseman
Reporting and Data Extract Capabilities	Carola Daffner
Financial Statements and Correspondence	Carola Daffner
Transition Planning Activities	Kevin Horseman
Upcoming TCP Outreach Discussion	Kevin Horseman
Roundtable and Conclusion	Kevin Horseman



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Recap of August TCP WG Sessions / Questions & Answers

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Questions & Answers

Question	Answer
Security & Access	
<p>When an importer delegates authority to a customs broker does every individual at that customs broker who will be accessing the portal or submitting a CAD have to register and set up an account?</p>	<p>Every individual who wishes to access the CARM Client Portal (CCP) will need to register and set up a user account and be delegated appropriate authority. CAD submissions may be performed via the CCP and/or Electronic Data Interchange (EDI). Even for individuals using EDI for CAD submissions, there are many additional benefits to having a portal user account such as submitting and tracking requests (e.g. appeals and rulings), and significant data extract/reporting capabilities.</p>
<p>Will a new importer need a CCP account to complete a CAD to obtain release at a CBSA office?</p>	<p>The Importer, or their Customs Broker, will need to have access to the CCP to prepare a fully completed CAD to obtain release of their goods (current B3 Type "C"). This option will not be available via EDI. There will be a workstation available at the Port of Entry that will allow the TCP to access their portal account to prepare the CAD; alternatively, the Importer/Customs Broker can complete and print the declaration for goods arrival processing ahead of time, if desired, to avoid completing the CAD at the CBSA office.</p>
<p>Who can access a transaction for correction prior to payment, is it only the customs broker or importer? If payment is due and not made on time, can a third-party still access the file for adjustment after payment due date if the payment is not made?</p>	<p>All parties that are given delegated authority to correct or adjust a CAD will be able to make changes to the CAD. Only customs brokers and importers will have access to make a correction prior to payment due date. Whether payment has been made or not, an adjustment can be made by any third-party once the payment due date has passed.</p>

Questions & Answers (cont.)

Question	Answer
Compliance	
<p>How will versioning of the CAD affect importer/customs broker compliance/risking? Will the CBSA be able to share the guidelines that they will be using to determine compliance risk when the CAD's are versioned?</p>	<p>Depending on the nature of the changes made to the Commercial Accounting Declaration (CAD), your Risk Trust Compliance (RTC) score may be impacted. The CBSA will not be sharing proprietary RTC guidelines.</p>
Daily Notice (DN)	
<p>When a CAD is accepted and posted to the DN, it is our understanding that the DN date would be the accounting date for adjustments. Where will the DN posted date be visible, and will the customs broker get an EDI message with that date once the CAD is accepted? Will it be part of the audit trail data in the portal?</p>	<p>The accounting date will be the date that the CAD was received and accepted by the CBSA system. The importer and their customs broker may receive a notification if they choose to. Alternatively, they may view the daily notice on their portal account or query the transaction within their portal account to view the CAD, which will include the line level details and accounting date.</p>

Questions & Answers (cont.)

Question	Answer
Continuous Transmission Commodities (CTC)	
If a CTC participant can have a submission for both continuous transmission and regular transactions, how will the CBSA determine when the CAD must be submitted for these different types of transmissions?	Continuous transmission commodities and regular transactions must be submitted on separate CADs. For the CTC CAD, the HS Classification Code(s) and Mode of Transportation must qualify for continuous transmission commodities. The CARM system uses this information to apply the billing cycle accordingly. For those regular transactions that do not meet the CTC HS Classification Codes and Mode of Transportation qualifications, the regular LVS/HVS cycle will be applied by the CARM system.



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Reporting and Data Extract Capabilities

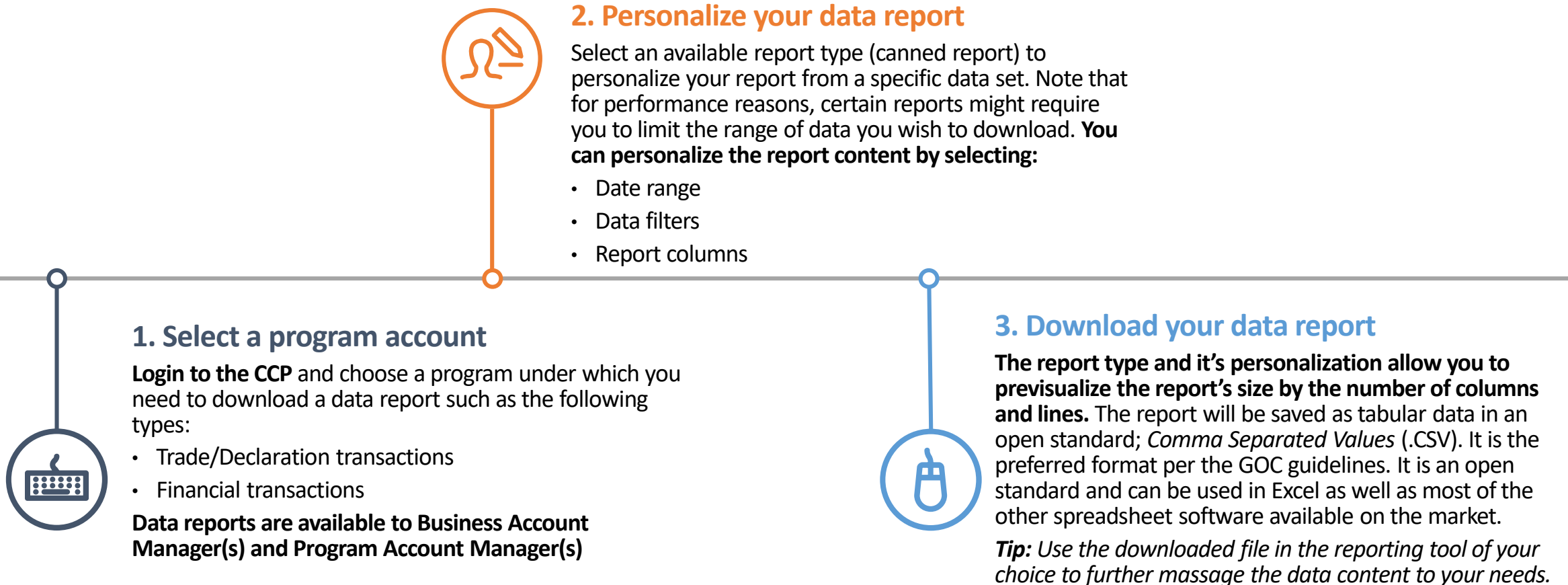
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Reporting and Data Extract Capabilities – Process

The following scenario outlines the steps that a TCP, who has already transacted business with the CBSA, would take to view its data in a canned report.



Reporting and Data Extract Capabilities - Demonstrations

Webpage overview

Commercial Client Portal Importer Program East (RM0001)
ABC Imports Inc. (123456789)

MENU Upload a document | Notifications | Logout

Reporting

Access data related to the activities of the program under which you are currently working. Customize and preview the report you want to download from the available prebuilt report types using filters and column selections.

1. Choose a report

***Report type (required)** Report type description
Select an option Please select a report type option to learn about its content.

***Date range (required)**
From yyyy-mm-dd To yyyy-mm-dd

Advanced filters
Operator: Select a field Key phrase: For example, Ottawa or Otta*
Add criteria View results Clear

2. Select the columns (Optional)

3. Reporting results

Type	Column headers	Date from	Date to	Total data lines
Choose a report to see results.				

Download as CSV

Header & Program account selection

Report type selection & filtering options

Columns selection (expand/collapse)

Report size results

Reporting and Data Extract Capabilities - Demonstrations

Selecting a program account

The screenshot shows the 'Commercial Client Portal' interface. At the top right, a dropdown menu is open, displaying the current selection 'Importer Program East (RM0001)' and a list of other available program accounts. A green box highlights the dropdown menu in the main interface, and a green arrow points to the expanded menu on the right. The main interface shows the 'Reporting' section with a '1. Choose a report' step and a form for selecting a report type and date range.

Commercial Client Portal

MENU ▾ [Upload a document](#) | [Notifications](#) | [Logout](#)

Importer Program East (RM0001) ABC Imports Inc. (123456789) ▾

Importer Program East (RM0001) ABC Imports Inc. (123456789) ▾

- ABC Imports Inc. (123456789)
- [Importer Program East \(RM0001\)](#)
- [Importer Program West \(RM0002\)](#)
- ACME Company Ltd. (987654321)
- [Importer 123 \(RM0001\)](#)

[See All](#) >

Reporting

Access data related to the activities of the program under which you are currently working. Customize and preview the report you want to download from the available prebuilt report types using filters and column selections.

1. Choose a report

*Report type (required) Report type description

Select an option ▾ Please select a report type option to learn about its content.

*Date range (required)

From To

Advanced filters

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Report types demonstrated today

1. Choose a report

*Report type (required)

Select an option ▼

Select an option

Financial transactions

Declarations submitted

Report type description

Please select a report type option to learn about its content.

Financial transactions

Transaction number, description and values of the posted financial transactions on your account.

Declarations submitted

Header, vendor and item data of the submitted declarations including calculated duties and taxes.

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Example for Declarations submitted

In this example, the user wants to extract all the data related to:

- A report type for ***Declarations submitted***;
- A date range set for all declarations posted (accounting date) between **2018-10-22** and **2019-10-22**;
- A classification number for leather slippers (**6403.59.91.00**); And
- A country of origin for **United States**

1. Choose a report

***Report type (required)** Report type description

Declarations submitted Header, vendor and item data of the submitted declarations including calculated duties and taxes.

***Date range (required)**

From 2018-10-22 To 2019-10-22

Advanced filters

Operator	Fields	Key phrase	
	Classification number	6403.59.91.00	
AND	Country of origin	United States	Delete criteria

Add criteria

View results Clear

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 6403.59.91.00 in **Classification number**
- AND United States in **Country of origin**

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Advanced filters **fields** for Declarations submitted

Select a field

- Release transaction number
- Declaration transaction number
- Declaration Type
- Declaration Sub Type
- Release office
- Warehouse
- Customs broker name
- Declaration Type
- Declaration Sub Type
- Vendor name
- Consignee name
- Exporter name
- Invoice/PO number
- Classification number
- Narrative description
- Country of origin



1. Choose a report

***Report type (required)** Report type description
Declarations submitted Header, vendor and item data of the submitted declarations including calculated duties and taxes.

***Date range (required)**
From 2018-10-22 To 2019-10-22

Advanced filters

Operator	Fields	Key phrase
AND	Classification number	6403.59.91.00
	Country of origin	United States

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 6403.59.91.00 in **Classification number**
- AND United States in **Country of origin**

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Selecting the desired **columns** for Declarations submitted

The reports are prebuilt with a set of columns. They are all selected (checkboxes) by default, but the user has the option to unselect any undesired data.

1. Choose a report

***Report type (required)** Report type description
 Declarations submitted Header, vendor and Item data of the submitted declarations including calculated duties and taxes.

***Date range (required)**
 From 2018-10-22 To 2019-10-22

Advanced filters

Operator	Fields	Key phrase
AND	Classification number	6403.59.91.00
	Country of origin	United States

Buttons: Add criteria, View results, Clear, Delete criteria

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in Date range
- AND 6403.59.91.00 in Classification number
- AND United States in Country of origin

▶ 2. Select the columns (Optional) Expand

3. Reporting results

Report type	Date from	Date to	Number of columns	Total data lines
Declarations submitted	2018-10-22	2019-10-22	41	789

Download as CSV

2. Select the columns (Optional)

Select/Deselect all

- Header information
 - Transaction number
 - Declaration Category
 - Declaration Sub-Type
 - Importer Name
 - Importer Address - Street Number
 - Importer Address - Street Name
 - Importer Address - City
 - Importer Address - Province
 - Importer Address - Postal Code
 - Importer Number
 - Vendor Name
 - Vendor Number
 - Office Number
 - GST Registration Number
 - Payment Code
 - Mode of Transport
 - Total Value for duty
 - Country of Origin
 - Region of Export
 - Port of Export
 - Direct Shipment Date
 - Release Date
 - Stage
- Items information
 - Line number
 - Description
 - Classification Code

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Previewing results for Declarations submitted

1. Choose a report

***Report type (required)**
Declarations submitted

***Date range (required)**
From: 2018-10-22 To: 2019-10-22

Advanced filters

Operator	Fields	Key phrase
AND	Classification number	6403.59.91.00
	Country of origin	United States

View results **Clear**

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 6403.59.91.00 in **Classification number**
- AND United States in **Country of origin**

View results **Clear**

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 6403.59.91.00 in **Classification number**
- AND United States in **Country of origin**

2. Select the columns (Optional)

3. Reporting results

Report type	Date from	Date to	Number of columns	Total data lines
Declarations submitted	2018-10-22	2019-10-22	41	<u>789</u>

Download as CSV

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Example for Financial transactions

In this example, the user wants to extract all the data related to:

- A report type for **Financial transactions**;
- A date range set for all transactions posted to CARM system between **2018-10-22** and **2019-10-22**; And
- A Customs broker reference number (BN9) of **987654321**

1. Choose a report

***Report type (required)** Report type description

Financial transactions Transaction number, description and value of the posted financial transactions on your account

***Date range (required)**

From 2018-10-22 To 2019-10-22

Advanced filters

Operator	Fields	Key phrase
	Customs broker business number	987654321

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 987654321 in **Customs broker business number**

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Advanced filters **fields** for Financial transactions

- Select a field
- Transaction number
 - Transaction type
 - Description
 - Amount (CAD)
 - Transaction status
 - Payment due date
 - Customs broker business number
 - Receipt attached

1. Choose a report

***Report type (required)** Report type description

Financial transactions Transaction number, description and value of the posted financial transactions on your account

***Date range (required)**

From 2018-10-22 To 2019-10-22

Advanced filters

Operator	Fields	Key phrase
	Customs broker business number	987654321

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 987654321 in **Customs broker business number**

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Selecting the desired **columns** for Financial transactions

The reports are prebuilt with a set of columns. They are all selected (checkboxes) by default, but the user has the option to unselect any undesired data.

1. Choose a report

***Report type (required)** Report type description
 Financial transactions Transaction number, description and value of the posted financial transactions on your account.

***Date range (required)**
 From 2018-10-22 To 2019-10-22

Advanced filters

Operator	Fields	Key phrase
	Customs broker business number	987654321

Add criteria

View results Clear

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in Date range
- AND 987654321 in Customs broker business number

▶ 2. Select the columns (Optional) **Expand**

3. Reporting results

Report type	Date from	Date to	Number of columns	Total data lines
Financial transactions	2018-10-22	2019-10-22	10	24

Download as CSV

2. Select the columns (Optional)

Select/Deselect all

- Transaction number
- Transaction type
- Description
- Amount (CAD)
- Transaction status
- Payment due date
- Customs broker business number
- Receipt attached

Apply changes

Reporting and Data Extract Capabilities - Demonstrations

Personalize your data report – Previewing results for Financial transactions

1. Choose a report

***Report type (required)** Report type description
Financial transactions Transaction number, description and value of the posted financial transactions on your account

***Date range (required)**
From 2018-10-22 To 2019-10-22

Advanced filters
Operator Fields Key phrase
Customs broker business number 987654321

Add criteria

View results Clear

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 987654321 in **Customs broker business number**

View results Clear

You searched for data corresponding to

- 2018-10-22 to 2019-10-22 in **Date range**
- AND 987654321 in **Customs broker business number**

2. Select the columns (Optional)

3. Reporting results

Report type	Date from	Date to	Number of columns	Total data lines
Financial transactions	2018-10-22	2019-10-22	10	24

Download as CSV

Reporting and Data Extract Capabilities - Demonstrations

Download your data report – Sample report

2. Select the columns (Optional)

3. Reporting results

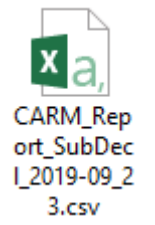
Report type	Date from	Date to	Number of columns	Total data lines
Financial transactions	2018-10-22	2019-10-22	10	24

Download as CSV

Do you want to open or save CARM_Report_SubDecl_2019-09_23.csv (541KB) from cbsa-asfc.gc.ca?

Open Save Cancel

	A	B	C	D	E	F	G	H	I
	Posting date	Transaction number	Transc Type	Description	Amount (CAD)	Payment due date	Release date	Customs broker	Receipt attached
2	2019-05-22	2000000032	B3	Special Assessment (SIMA)	3500	2019-07-01	2019-06-28	987654321	
3	2019-05-23	2000000009	B2	Reassessment	2000			987654321	
4	2019-05-23	260000000013	CD	Cash Desk	-2000			987654321	
5	2019-05-25	2000015224	B3	Excise Duties - Cigars	1000	2019-07-01	2019-06-28	987654321	
6	2019-05-28	260000000097	CD	Cash Desk	-1000			987654321	
7	2019-05-28	200005081	B3	Customs Duties	6500			987654321	
8	2019-05-28	260000000097	CD	Cash Desk	-7500			987654321	
9	2019-06-01	20000000016	B3	GST Revenue on Imports	550	2019-06-01	2019-05-28	987654321	
10	2019-06-02	2000015120	B3	Customs Duties	12700	2019-07-01	2019-06-28	987654321	
11	2019-06-07	8000000053	E9	Temporary security dep. E29B	500	2019-07-07	2019-06-28	987654321	
12	2019-06-10	8000000072	K3	Special Service Fee	500	2019-06-10	2019-06-07	987654321	
13	2019-06-13	2000015099	B3	Customs Duties	5000	2019-07-01	2019-06-28	987654321	
14	2019-06-22	8000000098	AI	NPA Initial (AMPS)	300	2019-07-22	2019-07-20	987654321	
15	2019-06-23	9000000046	IN	Interest on Late Payments	300	2019-07-23	2019-07-20	987654321	
16	2019-06-25	2000015234	B3	GST Revenue on Imports	750	2019-08-01	2019-07-28	987654321	
17	2019-06-25	11000000042	IN	Interest	-180.9			987654321	
18		11010000086	IN	Interest	180.9			987654321	
19	2019-06-27	20000009606	LP	Payment Lot	-10000			987654321	Yes
20	2019-06-28	20000000215	LC	Cheque Lot	-12000			987654321	Yes
21	2019-06-29	2000014567	B3	HST Revenue on Imports	850	2019-08-01	2019-07-29	987654321	
22	2019-06-30	2000054332	B3	Customs Duties	2300	2019-08-01	2019-07-29	987654321	



Additional questions?





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Financial Statements and Correspondence

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Financial Statement Overview

Type	Recipient	Versions	Timing	Medium
Statement of Account	Account Holder	1. Program Account 2. Program Type 3. Legal Entity	Monthly (25 th)	<ul style="list-style-type: none"> Protected pdf on portal EDI
Customs Broker Summary Statement	Customs Broker	1. Legal Entity	Monthly (25 th)	<ul style="list-style-type: none"> Protected pdf on portal EDI
Daily Notice	Account Holder	1. Program Account	Daily	<ul style="list-style-type: none"> EDI
Daily Notice	Customs Broker	1. Legal Entity	Daily	<ul style="list-style-type: none"> EDI
Online Transaction History	Account Holder	1. Program Account	Daily	<ul style="list-style-type: none"> Online
Online Transaction History	Customs Broker	1. Program Account	Daily	<ul style="list-style-type: none"> Online

- **Account Holder** – any TCP who has incurred debt and is liable for payments (or has open credits) with the CBSA within scope of CARM transactions
- **SOA Versions** – has 3 versions and depending on TCP's offsetting option the corresponding SOA version will be issued
- **Customs Broker Summary Statement** – issued at Broker's BN9 level and replaces Broker SoA since there are no liability on the Customs Broker towards declarations submitted for importer's
- **Daily Notice** – issued mainly to EDI based clients only, for portal users the online transaction history will provide same information as the daily notice


Statement of Accounts

Main features of the future state of SOAs as compared to the current state

	Future State	Current State
Issued on	25 th monthly <i>(includes declarations released between 18th (previous month) to the 17th (current month))</i>	25 th monthly <i>(includes transactions released between the 18th to the 17th and posted to the account by the 24th)</i>
Payment due date	Harmonized payment due date <i>(for applicable transactions posted in the period)</i>	<i>New declarations have a harmonized payment due date, while all other transactions have different payment due dates</i>
Details provided	<ul style="list-style-type: none"> • Legal entity information • Account balance and payment due date • Summarized amounts by transaction types • Revenue breakdown for declaration based transactions 	<i>Section for Declaration Transactions summarized by day & Section for all Other Transactions</i>
Version	Program Account (default, offsetting at account level) Program Type (offsetting at intra-program level) Legal Entity (offsetting at inter-program level)	<i>Importer SOA Broker SOA</i>
Payment liability	Account holder	<i>Importer & Broker</i>
Issuing medium	<ul style="list-style-type: none"> • EDI • PDF on the CARM portal 	<i>EDI and Print at CBSA office</i>

Statement of account

Illustrating the statement of account for TCP at program account level

 Canada Border Services Agency / Agence des services frontaliers du Canada		Statement of Account (Program Account)								
Statement of Account (SOA)		Program Account Level								
		Billing period XXX, 18, YYYY to XXX, 17, YYYY								
I Legal entity information		II Statement summary								
Business number	<i>BN9 number</i>	Statement date	<i>25-MMM-YY</i>							
Legal name	<i>Legal entity business name</i>	Payment due date	<i>17th + 10 weekdays</i>							
Operating (program) name	<i>Name of program account</i>	Payable balance as of statement date	<i>=H</i>							
Program account number	<i>RM number</i>									
Program type	<i>Type of program</i>									
III Summary of transactions in billing period <start> to <end>										
A. Previous statement balance		<i>\$A (from previous SOA)</i>								
B. Corrections to previous statement balance		<i>\$B (to transactions in previous period after SOA)</i>								
C. Payments received after previous SOA		<i>\$C (payments received after previous SOA)</i>								
D. Disbursements		<i>\$D (payouts after previous SOA)</i>								
E. Late payment interest and penalties		<i>\$E (late payment interest applied)</i>								
F. Current period charges (open debits items)		<i>\$F (sum total of all debits in curr. Period)</i>								
G. Current period credits (open credit items)		<i>\$G (sum total of all credits in curr. Period)</i>								
H. Current statement balance		$\underline{\underline{\$H = \$A + \$B - \$C + \$D + \$E + \$F - \$G}}$								
I. Summary of Revenue distribution breakdown for declarations:										
<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Revenue Type</th> </tr> </thead> <tbody> <tr> <td>Customs duty</td> </tr> <tr> <td>Excise tax</td> </tr> <tr> <td>Excise Duties</td> </tr> <tr> <td>SIMA</td> </tr> <tr> <td>GST/HST</td> </tr> <tr> <td>PST</td> </tr> </tbody> </table>				Revenue Type	Customs duty	Excise tax	Excise Duties	SIMA	GST/HST	PST
Revenue Type										
Customs duty										
Excise tax										
Excise Duties										
SIMA										
GST/HST										
PST										
IV Notes										
General messaging										
V Disclaimer										
General messaging										

Comparison of current state and future state

Statement of Account	
Current state (in ARL)	Future state (CARM Release 2)
Transaction based	Account based
<p>Provides <u>list</u> of transactions:</p> <ul style="list-style-type: none"> • B3's submitted per day (25th to 24th) • Other transactions posted in period (25th to 24th) 	<p>Will provide a <u>summary</u> of transactions in the billing period:</p> <ul style="list-style-type: none"> • Summarized amounts per transaction type: <ul style="list-style-type: none"> • Payments received • Disbursements issued • Interest and penalties • New debit items • New credit items • Revenue breakdown for declaration based transactions <ul style="list-style-type: none"> • Customs Duties • Excise Duties • Excise Tax • SIMA • GST/HST • PST

Customs Broker Summary Statement

Illustrating the Customs Broker Summary Statement



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Customs Broker Summary Statement

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

I **Legal entity information**

Customs broker name *Program name of customs broker*
 Customs broker license number *CBSA issued license number*
 Business Number *BN9 number*

II **Statement summary**

Summary report date *25-MMM-YY*
 Total number of importers *# of Customs Broker's clients*

Importer RM Account	New declaration submitted		Corrections submitted		Adjustments submitted		Total	
	Number	Debit *	Number	Debit (Credit)	Number	Debit (Credit)	Number	Debit (Credit)
11111RM00001	#	\$	#	\$	#	\$	#	\$
22222RM00001	#	\$	#	\$	#	\$	#	\$
33333RM00001	#	\$	#	\$	#	\$	#	\$
44444RM00001	#	\$	#	\$	#	\$	#	\$
55555RM00001	#	\$	#	\$	#	\$	#	\$
66666RM00001	#	\$	#	\$	#	\$	#	\$
77777RM00001	#	\$	#	\$	#	\$	#	\$
...								

IV **Notes**

General messaging

V **Disclaimer**

General messaging

Comparison of current state and future state

Customs Broker Summary Statement

Current state (in ARL)	Future state (CARM Release 2)
Broker Statement of Account <ul style="list-style-type: none"> Account balance and payment details 	Broker Summary Statements <ul style="list-style-type: none"> No account balance or payment requirements
Provides <u>list</u> of transactions categorized by Importer's: <ul style="list-style-type: none"> B3's based on final accounting date (25th to 24th) Other transactions posted in period (25th to 24th) 	Will provide a <u>summary</u> of transactions for declarations submitted for importers in the billing period: <ul style="list-style-type: none"> New declarations (number and amount) Corrections submitted (number and amount) Adjustments submitted (number and amount)

Account Holder Daily Notice

Illustrating the Account Holder Daily Notice

Daily Notice <date>

I Legal entity information

Business number *BN9 number*
 Legal name *Legal entity business name*
 Operating (program) name *Name of program account*
 Program account number *RM number*
 Program type *Type of program*

II Summary of transactions

A. Import declaration related debt (new/corrections/adjustments) *SA (debt incurred from importations)*
 B. Payments received *SB (payments received on day of DN)*
 C. Disbursements issued *SC (payouts made on day of DN)*
 D. Late payment interest and penalty applied *SD (late payment interest applied)*
 E. Other transactions *SE (debt incurred from all other transactions)*

I. Summary of Revenue distribution breakdown for declaration based transactions:

Revenue Type	Totals
Customs duty	\$
Excise duty	\$
Excise tax	\$
SIMA	\$
GST/HST	\$
PST	\$

III Details of transactions posted

Release date	Accounting date	Description	Transaction/Reference number	Version	Submitted by	Accounting Status	Due Date	Customs duties	Excise duties	Excise Tax	SIMA	GST/HST	PST	Total
Totals								\$	\$	\$	\$	\$	\$	\$

IV Notes

General messaging

IV Disclaimer

General messaging

Customs Broker Daily Notice

Illustrating the Customs Broker Daily Notice



Canada Border Services Agency / Agence des services frontaliers du Canada

Daily Notice (Customs Brokers)

Daily Notice <date>

I Legal entity information

Customs broker name
 Customs broker license number
 Business Number

II Summary of transactions

A. Total of importation transactions submitted \$A

III Activities submitted by Customs Broker for Importer - <name> and <RM#>

Release date	Accounting date	Transaction type	Transaction/Reference number	Customs duties	Excise Duties	Excise Tax	SIMA	GST/HST	PST	Total
Totals				\$	\$	\$	\$	\$	\$	\$

III Activities submitted by Customs Broker for Importer - <name> and <RM#>

Release date	Accounting date	Transaction type	Transaction/Reference number	Customs duties	Excise Duties	Excise Tax	SIMA	GST/HST	PST	Total
Totals				\$	\$	\$	\$	\$	\$	\$

IV Notes

General messaging

IV Disclaimer

General messaging

Comparison of current state and future state

Daily Notices – Account Holder

Current state (in ARL)	Future state (CARM Release 2)
Transaction based	Transaction based
Provides <u>list</u> of transactions posted on the day	Provides <u>list</u> of transactions posted on the day <ul style="list-style-type: none"> • No major change except layout adjustments

Daily Notices – Customs Broker

Current state (in ARL)	Future state (CARM Release 2)
Transaction based	Transaction based
Provides <u>list</u> of transactions posted for importers on the day	Provides <u>list</u> of transactions posted on the day by the customs broker for importers <ul style="list-style-type: none"> • No major change except layout adjustments

Online transaction history

Online transaction history (no current state)

https://cbsa-asfc.gc.ca/menu-eng.html Canada Border Services Agency

Canada Border Services Agency Agence des services frontaliers du Canada <program account name> Transaction history

I General information

Business number *BNS number*
 Legal name *Legal entity business name*
 Operating (program) name *Name of program account*
 Program account number *RM number*
 Program type *Type of program*

III Filter options

Filter by date

Additional filtering
 Transaction Type ▼
 Submitted by ▼
 Filter by Billing period ▼
 Filter by open items or all ▼

II Account details on <date>

Account balance *<balance>*
 Payable Balance *<balance>*
 Payable balance due by *<date>*

IV Make a payment

Enter amount you would like to pay

V Financial security information for program account

Credit Limit *<amount>*
 Credit Available *<amount>*

Showing 1 to 20 of 2123 entries

VI Release Date ▼	Accounting Date ▼	Description ▼	Transaction/Reference Number ▼	Version ▼	Submitted by ▼	Accounting Status ▼	Due Date ▼	Total Amount: Dr (Cr) ▼	Link to supporting document ▼
VIIa + (collapse/expandable)									
15-Aug	18-Sep	B3 - new declaration	12345-1234-12	1	Self	Posted			
	\$4,000	\$45	\$0		\$200.00	\$0.00			

VII Summary based on filtered options

Total Debit (Credit)	\$
----------------------	----

VIII Actions

[Export to csv](#)

Business processes driving changes

Offsetting	<ol style="list-style-type: none"> a. Inter-Program: credits on any program accounts can offset debits for a given legal entity b. Intra-Program: credits on any program accounts for the same program type can offset debits for a given legal entity c. Program Account: credits within a program account only can offset debits on the same program account
Financial Security	<ol style="list-style-type: none"> a. Importer liability to make payments on all import declaration based transactions even if submitted by a customs broker
Billing period	<ol style="list-style-type: none"> a. Billing period = Release range: 18th to 17th b. Accounting range: for all releases in the billing period (18th to 17th), accounting must be submitted within 5 business days c. Able to submit interest-free corrections to declarations upto the payment due date d. Payment due date = 17th + 10 week days (unless a weekend, 18th is counted as day 1) e. For non release transactions (licenses, fees, penalties, interest) the billing period will be determined by the date the transaction was posted f. Exceptions: <ul style="list-style-type: none"> • CTC transactions = release period based on calendar month will be included in statement of the following calendar month, with payment due based on the payment due date on the statement • CLVS transactions = +1 billing period • Trusted Trader clients = may not have representative SOA since they are able to submit final accounting up to the payment due date



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Transition Planning Activities

Canada

CARM | CBSA Assessment and
Revenue Management

Transition Planning Activities

As we approach the implementation of CARM, work will be required to support the transition to the new solution. The project team is looking to identify activities that TCPs will need to participate in to facilitate their onboarding to CARM.

TCPs will be required to establish Delegation of Authority (DoA) for employees or third parties acting on their behalf.

To transact with the CBSA, Release 2 will require all client types to establish and manage the appropriate DoA via the CCP. Initial onboarding onto the portal will require a client to establish a Business Account Manager and designate a proxy. This Business Account Manager (or proxy) will serve as the CCP account owner and will need to grant access to others. Clients will need to be aware that without establishing DoA, employees or third parties will not be able to view, edit or submit information on their behalf.

All clients will require a BN and RM to transact with the CBSA upon Release 2 feedback.

The CARM Project is exploring options to identify existing clients (e.g. carriers, warehouses) who do not have a BN9 in ARL. This will require coordination with the CRA; however, our intention is to match all existing clients with a BN9 through the CRA. Options are also being explored around the timing to issue RMs to these clients (i.e. at or before Release 2 go-live).

Other considerations:

- There will likely be different processes required to support historical (pre-CARM) adjustments prior to or following the Release 2 go-live.
- TCP technical discussions are underway. This forum will be used to discuss transition activities that may be required from a technical perspective (e.g. onboarding to the new map).



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Upcoming TCP Outreach Discussion

Canada

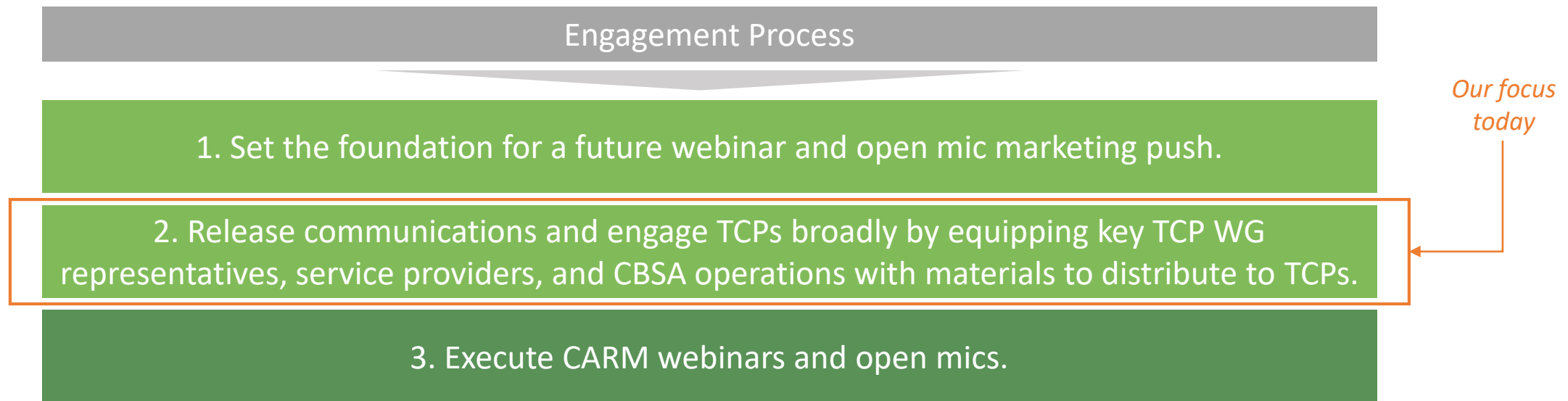
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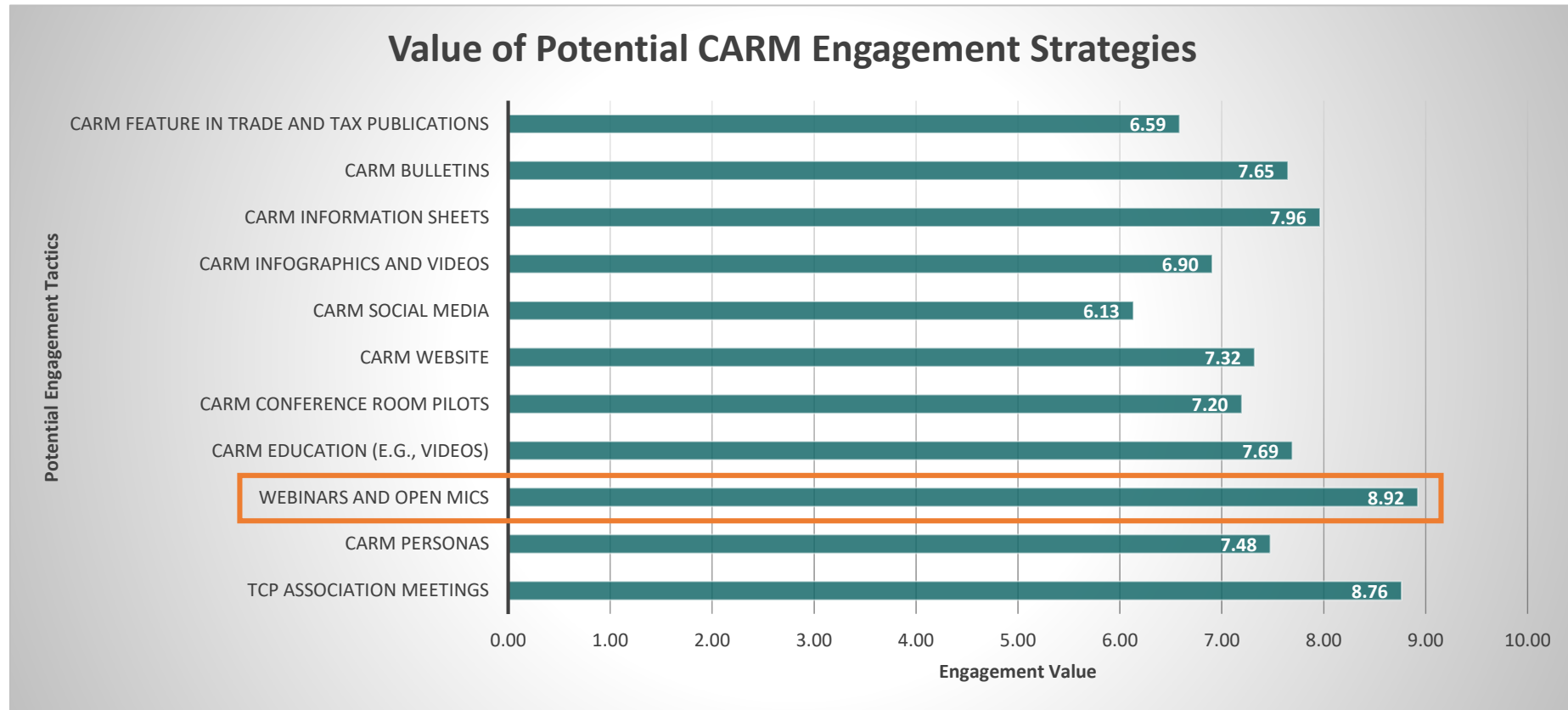
Purpose of Upcoming Cycle of TCP Outreach

- In the coming months, CARM will be implementing a coordinated communication campaign to communicate key solution details and promote participation in targeted webinar and open mic sessions set to occur in late 2019-early 2020.
- This campaign of webinars will cover general R2 information and specific actions and planning activities that TCPs will need to do prior to R1.



Results from TCP Persona Workshop Surveys

The feedback from the TCP WG persona workshops showed that webinars and open mics were perceived as the most effective TCP engagement strategy.



Proposed Communications Distributed by the CBSA

- **CARM Website:** Updates to CARM website content that features CARM messaging and updates, including registration details for the upcoming webinars and open mics.
- **Customs Notice:** The CBSA may publish customs notices that detail key CARM decisions.
- **CARM Videos:** A video will be created to generate awareness and excitement for the project, which may be presented in the webinars and/or posted on the CARM website and industry channels.
- **DAS Form Attachments:** CBSA operations staff may be instructed to staple an attachment to all DAS Forms they process at the ports. This attachment would inform TCPs that B3/B2s will no longer be available in Spring 2021, directing them to the CARM Website and upcoming webinars to learn more.



- **CARM Social Media:** CARM will leverage existing CBSA social media platforms to provide key CARM messaging and updates, including webinar information. Links: [CBSA Twitter](#), [CBSA Facebook](#).

Proposed Communications Distributed by the CBSA (cont.)

- **CARM CRA Communiqué:** CARM may be including CARM materials in various CRA communications, including a call-out to the upcoming webinars.



Canada Revenue
Agency

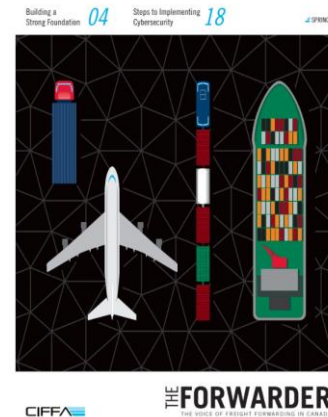
Agence du revenu
du Canada

- **CARM GCcollab Group:** CARM may create a public GCcollab page that will house key resources and promote the upcoming webinars.



GCcollab

- **CARM EDICT:** CARM may publish key project timelines, changes, and benefits in an official CBSA release.



- **CARM Feature in Trade Publications:** CARM will be developing communications to be featured in trade publications.

Proposed Communications Distributed by TCPs

CARM will create an information package of key CARM information for TCP WG members, associations, customs brokers and third-party service providers to distribute. This package will include:

CARM | CBSA Assessment and Revenue Management

A Modern Border Service for Canada's Trade Community

CARM VISION
CBSA is recognized as a **global leader** in facilitating legitimate trade.

DIGITAL. INNOVATIVE. EFFICIENT.

CARM will **SIMPLIFY** the importing process:

- MAKE IT EASIER** for businesses to interact with the CBSA.
- IMPROVE CONSISTENCY** in applying trade rules and decisions.
- REDUCE** repetitive information requirements.
- HELP BUSINESSES** get it right the first time.

CARM will **ALLOW** the trade community to:

- Submit online electronic declarations
- Access tools to classify goods, and calculate duties and taxes
- Make payments and view up-to-date account information
- Become paperless by default

Key to CARM Success: YOUR INPUT!

Help us **BUILD** the CARM solution:

- Participate in the **Trade Chain Partner Working Group** to influence system design
- Engage with us at trade events
- Send us your thoughts at cbasa-asfc_carm.gcra@cbasa-asfc.gc.ca

Click here to learn more about **CARM** or go to www.cbasa-asfc.gc.ca/program/carm-gcra/

- **CARM Infographics:** CARM will develop infographics that will build excitement and awareness of the project, as well as illustrate key solution details, when available.

CARM QUARTERLY
A Newsletter for Trade Chain Partners

CBSA Assessment and Revenue Management (CARM)

OVERVIEW
The CBSA Assessment and Revenue Management (CARM) project is a multi-year initiative that will modernize how the CBSA assesses imported goods and manages revenue. Once fully implemented, CARM will streamline and automate business processes and offer online self-service tools to help the trade community do business in Canada.

The vision of CBSA is to deliver a globally leading customer experience that is customer-centric, facilitates legitimate trade, improves compliance and revenue collection, and contributes to securing the borders of Canada.

Ensuring timely, effective and open communication between the CARM project and external stakeholders is a critical component to building a solution that works for both the CBSA and the trade community. The project team has established a **Trade Chain Partner Working Group (TCP WG)**, which meets monthly to provide input, recommendations and feedback on the CARM design and implementation.

TARGET DELIVERY TIMELINE

- April 2018** - Release 0: Account Based Ledger (ARL) technology upgrade
 - No impact for TCPs
 - Seamless migration from existing system to new technology
- July 2018** - Release 1: Introduction of basic portal functionality
 - Key Functionality for TCPs
 - External parties is accessible to existing CBSA clients
 - Ability to view statements of account and make electronic payments (pre-authorized debit, credit card, etc.)
 - Tools to help clarify goods
 - Ability to request service outage
- Spring 2021** - Release 2: All CARM functionality is available to trade community
 - Key Functionality for TCPs
 - Ability register and access to CBSA programs
 - Ability to manage account data and request authority to customs brokers and third party service providers
 - Customerize electronic notification options
 - Ability to submit new commercial accounting enclosures and make corrections
 - Streamlined billing cycle that aligns payment due dates and provides more time to make interest-free corrections

CARM will introduce online client self-service options and real-time support for Trade Chain Partners and will provide a greater ability to do business directly with the CBSA. Through CARM, the CBSA will improve visibility and transparency to client accounts and increase efficiency by eliminating many paper-based processes.

- **CARM Newsletter:** CARM to disseminate key messages and updates through a short newsletter.

Proposed Communications Distributed by TCPs (cont.)

CARM will create a package of key CARM information and resources for the TCP WG, associations, customs brokers and third-party service providers to distribute. This package will include:

- **CARM Personas:** Personas are one-pagers that represent stakeholder groupings, illustrating the key changes and benefits that specific stakeholder groupings may experience from CARM. These personas highlight the key aspects of CARM in a consolidated and personalized fashion.

This document illustrates how CARM will impact the commercial importation process for Trade Service Advisors.

Trade Service Advisors

Marty Bull

Description
Trade service advisors transact business with the CBSA on behalf of their clients. They provide a variety of consulting services to their clients that allow them to manage their imports and exports with optimal efficiency. They educate their clients, helping them interpret regulatory requirements in business terms. That key area of focus includes managing post-entry adjustments for the valuation, classification, and origin of goods. Furthermore, they help clients manage their compliance activities with the CBSA, including filings, appeals, and trade verifications. Trade service advisors include trade consultants, trade lawyers, and accountants. Finally, they serve as subject matter experts on trade compliance.

Quote
"CARM will enable trade service advisors to provide an improved client experience by simplifying the post-entry adjustments, increasing visibility and facilitating key benefits of the commercial importation process."

Relationships
Participating Government Agencies, Importers, Customs and Other Parties, Intermediary Business (e.g., Central), CBSA representatives, CBSA Operations, Technical Commercial Recreational Officers, CBSA Client Unit (CCU).

Current Tools / Systems Used
CBSA and PGA Websites, US CBIS rulings, CBSA Forms, Import and Export Programs, Customs Notices, CBSA and Daily Notices, CBSA reports, Canada Gazette, Trade publications.

CARM Client Portal (CCP) Functionality
Postal functionality, Digital declarations w/ post entry and mass adjustments, Manage Filings/Approvals, Apply/Verifications, Registration and Program, Statement of Account and electronic information, New CBSA capabilities, Mass adjustments.

Key CARM Activities
CBSA Webinars, Trade Association Meetings, Conference Room (Pilot), TV Open Mics sessions, CBSA Client Communications, Webinars, Webinars, Social Media, Mass adjustments.

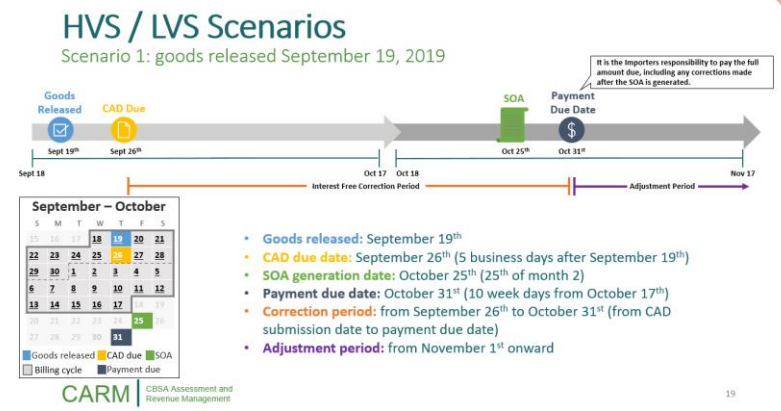
Day in a Life
11:30AM - To start his day, Marty is working with a new importer to gain authority to act on their behalf, spending a great deal of time sending the required documentation to the CBSA.
1:30PM - The importer deadline for adjusting a large volume of client transactions is approaching. Marty prepares a paper "Market 827 form and submits it to the CBSA for approval. This may take a significant amount of time to be approved by the CBSA, so Marty is worried his client will lose the opportunity to collect refunds for some of their transactions.
Marty makes a mass adjustment using an inclusive electronic declaration process using the CCP, or ED. Marty is not concerned by this because he receives instant acknowledgment that his request was received, thereby protecting Marty's clients related to these transactions.
2:00PM - Marty's client wants to appeal an AMPF penalty from the CBSA. He contacts the client to acquire the necessary required information to appeal and reviewing the notice. Marty submits the request as a paper process. The CBSA provides a limited amount of visibility into the status of his appeal, so it's challenging for Marty to provide useful status updates to his client.
Through the CCP, Marty has access to his client's AMPF notices to allow by report documentation. Marty reviews the notice and easily submits his AMPF appeal request electronically, with clear visibility of the status. Marty receives correspondence from the CBSA in the portal, and attaches supporting documentation to his appeal request.
3:30PM - Marty consults the CBSA website to acquire ruling information to assist in making request for his client. He asks for routine paper correspondence from the CBSA, who may ask for further information before the process continues. Similar to appeal, the CBSA provides a limited amount of visibility into the status of his ruling, so he is challenged to provide status updates to his client.
Using the CCP, Marty accesses a searchable ruling database to access the ruling he needs, and easily submits ruling request electronically, with visibility into the status. Furthermore, Marty uses the portal to receive correspondence from the CBSA, and electronically attaches supporting documentation to his requests, as required.

Key Changes
New visibility to manage appeals, rulings, AMPF, and trade verifications through the CCP.
New financial security model set at the Importer level.
Ability to submit post-entry declaration adjustments and mass adjustments, using the CCP or ED.
New harmonized billing and payment due date.
Introduction of electronic delegation of authority for the CCP.
Requirement to electronically enroll in CBSA program (i.e. must acquire a BNC3).

Key Benefits
Ability to register and manage client account data in real-time, including all financial data that the client has delegated access to, through the CCP.
New entry and document management capabilities enabling more efficient management of post-entry declaration adjustments, through the CCP or ED.
Ability of a Client to answer importing questions, through the CCP.
Increased data integrity through an online tariff calculation tool and searchable filing database, through the CCP.
Ability to submit and track requests made to the CBSA with increased visibility, including appeals, adjustments, trade verifications, and AMPF, through the CCP.
Added flexibility and speed when interacting with clients, due to the availability of the CCP accessible to both parties.
Ability to register and enroll into CBSA programs, through the CCP.

Transformation Level

- **CARM One-Pagers:** One-pagers on key CARM design elements (e.g., financial security changes, revised billing cycle) will be created.



Trade Association Engagement

- CARM will present key solution details and updates at trade chain association meetings, including logistical details on the upcoming webinars and open mics.
- Depending on time and resource constraints, CARM may call into an association meeting and provide a 'plug' for the upcoming webinars and open mics, or may ask the association to provide these details themselves, along with our CARM teaser video.



- Are there other specific engagements/association meetings that you are aware of that we should consider attending?

Upcoming Webinars and Open Mics

- CARM will conduct webinars to provide details on key elements of the overall CARM design, while also focusing on Release 1 changes for the stakeholder groups that will be most impacted the Interim State of CARM.
 - These webinars will be recorded and be made available to be distributed publically.
- Open Mics will follow, allowing for TCPs to ask questions to key CARM subject matter experts.
- Topics may include:
 - General R2 – RPP changes, the CAD, revised billing cycle
 - R1-specific – determining CCP account ownership, delegation of authority structure



- What other key topics/decisions should the CARM team communicate to the trade chain community at this time?

Additional questions?





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Roundtable and Conclusion

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Thank You!

For more information:

- Visit the [CARM CBSA website](#)
- Email: [CBSA.CARM Engagement-Engagement de la GCRA.ASFC@cbsa-asfc.gc.ca](mailto:CBSA.CARM_Engagement-Engagement_de_la_GCRA.ASFC@cbsa-asfc.gc.ca)
- Follow CBSA social media accounts: Facebook (Canada Border Services Agency) and Twitter (@CanBorder)