

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 to join the discussion, it is also helpful to identify yourself before speaking
- Once you are done speaking, please mute your phone by pressing *6 again
- 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.

Questions:

- Please save questions to the end or feel free to type questions into the chat box in the Webex system.
- Questions should be focused on CARM and any other questions related to CSA can be directed to the CSA Program area.



Canada Border
Services Agency

Agence des services
frontaliers du Canada

CBSA Assessment and Revenue Management (CARM) Project

General Overview

March 28, 2019

DRAFT For Consultation Purposes

Canada

CARM | CBSA Assessment and
Revenue Management

Purpose

- Today's meeting is intended to share CARM's conceptual design.
- Important to note that as CARM moves into a detailed design and build stage, concepts are subject to change.
- The purpose of the meeting is to provide a forum for consultation with the Trade Chain Partner community.

The CARM Vision

The vision statement sets the overall direction and goals for the transformation

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

Project Drivers and Objectives

Drivers

Global Environment

- Become a leader in trade facilitation and customs services in the marketplace

Accountability

- Enhance accounting capabilities & internal controls
- Efficiency and Service Delivery
- Make it easy for businesses to interact with the CBSA

Business Simplification

- Reduce barriers to trade & lower costs for importers

Technology

- Increase productivity & improve decision-making capabilities
- Support trade fraud and evasion detection

Objectives

Modern

- A fully digital commercial continuum incorporating self-service functionality for clients
- High quality client and trade data that is integrated across organizational and system boundaries
- Raise the profile on commercial trade, enabling a move toward a risk based compliance framework and enabling more informed decisions

Transformed

- A re-engineered, highly efficient business operation enabled by technology

Innovative

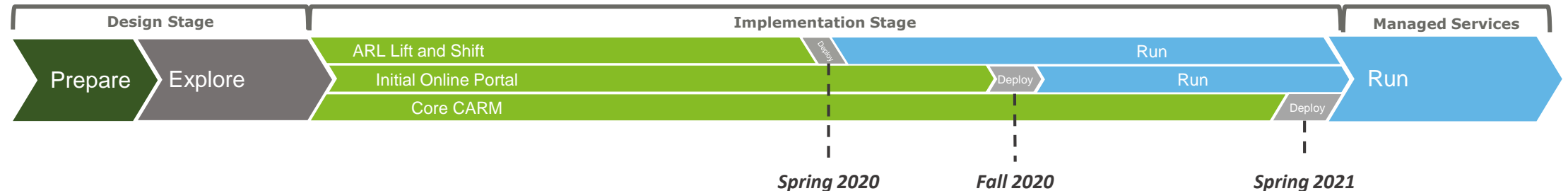
- A capability to respond to evolving client and marketplace needs and trends

The CARM Project

We are moving in to the Implementation (Build) Stage

The CARM Solution will be deployed in three major releases:

- Release 0 – ARL Lift and Shift: Re-platform of Accounts Receivable Ledger (ARL) and Revenue Ledger (RL) systems into SAP's S/4 database
- Release 1 – Initial Online Portal: Introduction of initial commercial client external portal
- Release 2 – Core CARM: Delivery of remainder of core CARM functions



CARM Benefits

The transformation of the CBSA's assessment and revenue management function is intended to produce the following business outcomes:

Reduced Burden for Trade Partners

Reducing the burden for Canadian importers and other trade partners, streamlining trade and shifting Canada's global trade enablement ranking, thereby improving Canadian competitiveness

Increased Government of Canada (GC) Revenues

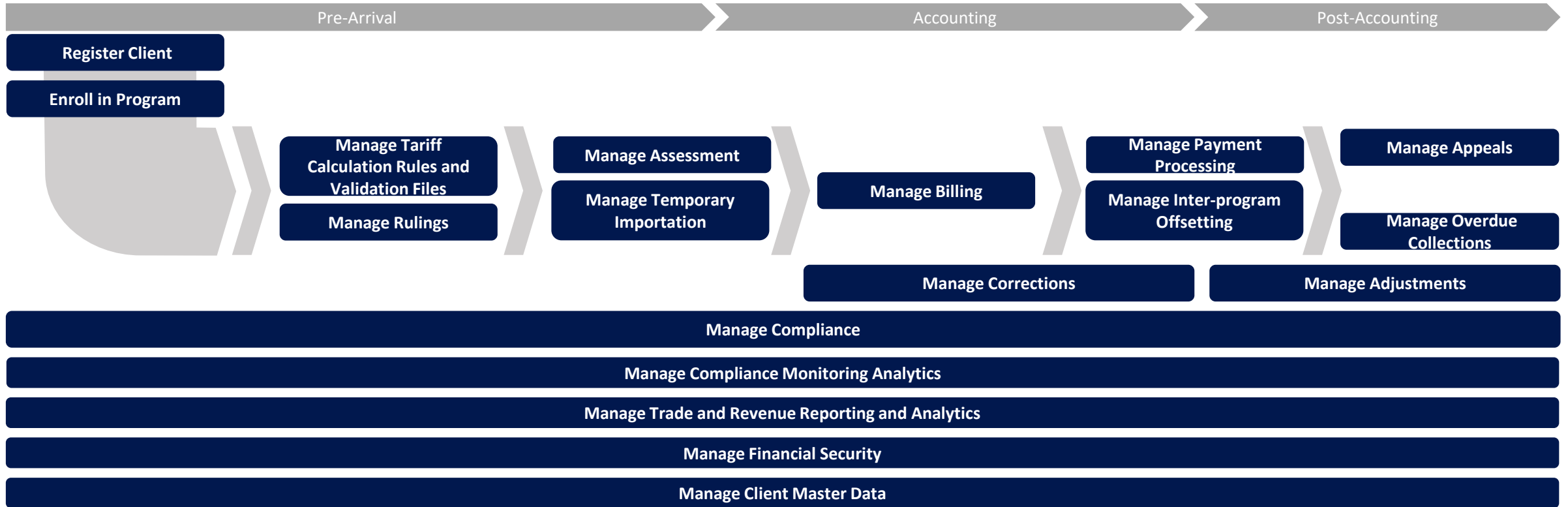
Increasing GC revenues by enabling improved fairness and consistency in the treatment of all importers, reducing missed opportunities to apply taxes and/or duties, thereby reducing revenue leakage

Increased CBSA Efficiency

Reducing the administrative burden for the CBSA, improving efficiency while increasing levels of service and enhancing the capacity of third party delivery partners to support CBSA outcomes

CARM-enabled future state processes

The 18 core processes enabled by CARM will help the CBSA to realize the intended CARM benefits, thereby facilitating importation of commercial goods into Canada



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Registration and Program Enrollment

Conceptual system solution

Canada Border Services Agency

Business Account Request

Preliminary questions

Do you presently have a Government of Canada Business Number (E.g. BN9)?

Are you currently enrolled in any of the programs below?

Carriers
 Freight Forwarder
 Couriers
 Warehouse Operators

Canada Border Services Agency

CBSA Commercial Client Portal

Viewing: ABC Incorporated

Personal Information | Notifications

Main Business Information | Address Information | Partnership | Major Business Activities

Business Number: 978522765

Legal business name: ABC Limited [Edit](#)

Operating/Trade

Company owner

Business effective

Total number of employees

Language prefer

Canada Border Services Agency

CBSA Commercial Client Portal

Viewing: ABC Incorporated

Personal Information | Notifications

Main Business Information | **Address Information** | Partnership | Major Business Activities

Address Type	Address	Phone & Facsimile	
Books and Records	25 North River Road, Ottawa, ON CA K9K 3J0	613-387-9837 Fax: 613-387-9838 RAZ3898@gmail.com	Edit
Head Office - Mailing	25 North River Road, Ottawa, ON CA K9K 3J0	613-387-9837 Fax: 613-387-9838 RAZ3898@gmail.com	Edit

Canada Border Services Agency

CBSA Commercial Client Portal

Viewing: ABC Incorporated

Personal Information | Notifications

Main Business Information | Address Information | **Business Account Owner** | Major Business Activities

First Name	Middle Name	Last Name	Title	% of ownership	Telephone	Fax	Email	Language preference	
Frank		Smith	Mr	50	613-387-9837	613-387-9838	Frank.Smith@gmail.com	English	Edit
Anna	Lisa	Tremblay	Ms	50	613-329-7278	613-529-3239	Anna.Tremblay@gmail.com	French	Edit

[+ Add Partner](#)

Landed Cost Calculator

Conceptual system solution

Travellers	Import and Export	Securing the Border	Publications
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Landed Cost Calculator

Customs		Results (CAD)	
Classification Code*	2402.10.00.10 Help Me Classify	Exchange Rate	1.49
Country of Origin*	Switzerland ▼	Calculated Quantity	2,000 MIL
Quantity	2,000.00	Calculated Total Value	19370.00 CAD
Total Value	12,000.00	Customs Duty	0.00
Import Date	16.01.2019	Excise Taxes	12,590.50
		Excise Duty	2,95.72
		SIMA Amount	5,000.00
		Sales Tax	1,862.81
		Remission Amount	0.00
		Total Duties and Taxes	19,749.03

Excise	
Excise Taxes Code	E1 ▼ 65% (V)
Applicable Excise Duty	<input checked="" type="radio"/> Automatic: \$14.786/100 units <input type="radio"/> Total Amount: <input type="text"/>

SIMA	
Total Sima Value	5000.00

Sales Tax	
GST Rate	<input checked="" type="radio"/> Normal Rate (5%) <input type="radio"/> Exception Rate (0%) <input type="radio"/> Accept Rate (Custom) <input type="text"/>

Treatment Rates	
Available Treatment Rates	

Rulings (ARs and NCRs)

Conceptual system solution

The screenshot displays the Canada Border Services Agency (CBSA) web application interface. At the top, there is a header with the Government of Canada logo and the text "Government of Canada" and "Gouvernement du Canada". To the right, it says "Canada.ca | Services | Departments | Français". Below this, the "Canada Border Services Agency" logo and the "Canada" wordmark are visible. The main content area features a navigation bar with "Personal Information" and "Notifications" buttons. Below the navigation bar, it states "Your selected business account is: 12345678 (Select a different business account)". A search bar with the placeholder text "Type a few words for simple search" and a "SEARCH" button is present. Below the search bar, there are icons for trash, plus, and a dropdown menu, along with a "New Advance Ruling Request" button. The main content is a table with the following columns: Submitted Date, Advance Ruling No, Status, Type, and Actions. The table contains six rows of data, each representing an Advance Ruling request.

<input type="checkbox"/>	Submitted Date	Advance Ruling No	Status	Type	Actions		
<input checked="" type="checkbox"/>		8000123456010	Not submitted	Tariff Classification	View Request		
<input checked="" type="checkbox"/>	2018.10.30	8000123456009	Submitted	Tariff Classification	View Request		
<input checked="" type="checkbox"/>	2018.10.29	8000123456008	Approved	Tariff Classification	Notice	Dispute	View Request
<input checked="" type="checkbox"/>	2018.10.28	8000123456007	Approved	Tariff Classification	Notice	Dispute	View Request
<input checked="" type="checkbox"/>	2018.10.28	8000123456006	Refused	Tariff Classification	Notice	Dispute	View Request
<input checked="" type="checkbox"/>	2018.10.28	8000123456005	Approved	Tariff Classification	Notice	Dispute	View Request

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Assessment, Corrections and Adjustments Self Service

Conceptual system solution

Government of Canada / Gouvernement du Canada | Canada.ca | Services | Departments | Français

Canada Border Services Agency

CBSA Commercial Client Portal

JANE DOE | [Personal Profile](#) | [View mail \(2\)](#)

Viewing: RM0002 (Importer)
(BN123456789 - ABC Incorporated)

Home | Program Details | Financial Information | **Applications**

List of Declarations

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

1 | 2 | 3 | 4 | 5 | 8 | Next →

Government of Canada / Gouvernement du Canada | Canada.ca | Services | Departments | Français

Canada Border Services Agency

CBSA Commercial Client Portal

JANE DOE | [Personal Profile](#) | [View mail \(2\)](#) | [Submit Documents](#)

Viewing: RM0002 (Importer)
(BN123456789 - ABC Incorporated)

Home | Program Details | Financial Information | **Applications** | Support

[Back to List of Declarations](#)

Declaration - General Information

Importer	100501078 ABC Limited 1190 Avenue Canadiens-de-Montreal, Montreal, QC, H3B 0M7	Carrier Code at Importation	4231	Port of unloading	0346- St-Jérôme	
Type	AB - Confirming Form Declaration (final accounting) for goods released...		Cargo Control Number	HCGM1055500001	Office of release 0395- Montréal Main Long Room	
Transaction No.	123456789	Mode of Transport	Marine	Release Date	Warehouse Number	
Subheader No.	Vendor name	Country of origin	Direct Shipment Date	Tariff treatment	Freight	Place of export
▶ 1	Access Leather Inc.	United States	2018/10/11	3 – General Tariff	2500	United States Edit Remove Copy
▶ 2	Ecuador Shoe Import Inc.	Ecuador	2018/09/22	03 – General Tariff	3500	Ecuador Edit Remove Copy

Line	Description	Classification Number	Tariff Code	Quantity	Unit of Measure	Weight	Value for Duty Code
1	Footwear with outer...	6403.20	6403	1000	PAR	50	14 Edit Remove
2	Belt with outer cow ...	4203.40.90	4203	600	PCE	20	12 Edit Remove

CARIM | Revenue Management

Assessment, Corrections and Adjustments Self Service

Conceptual system solution

The screenshot displays the CBSA Commercial Client Portal interface. At the top, it shows the Government of Canada logo and navigation links for 'Canada.ca', 'Services', 'Departments', and 'Français'. The main header identifies the 'Canada Border Services Agency' and the 'Canada' logo. Below this, the user is identified as 'JANE DOE' with viewing information: 'Viewing: RM0002 (Importer) (BN123456789 - ABC Incorporated)'. Navigation links include 'Personal Profile', 'View mail (2)', and 'Submit Documents'. A menu bar contains 'Home', 'Program Details', 'Financial Information', 'Applications' (highlighted), and 'Support'. A 'Back to Overview' link is also present.

The main content area is titled 'Declaration - Subheader 1 - Line Items'. It features a table with columns for 'Line', 'Description', 'Classification Number', 'Quantity', 'Unit of Measure', 'Weight/KGM', 'Spec auth', 'Value for duty code', 'Rate of customs duty', 'SIMA Code', 'Value for currency conversion', 'Value for Duty', 'Value for tax', and 'Tariff'. The 'Tariff' column shows '6403'. A 'Help Me Classify' button is visible next to the 'Description' field.

An 'HS Code Classify' pop-up window is overlaid on the form. It contains the following text and fields:

- Header: **HS Code Classify**
- Text: 'Here is what we know about your item: *Dress Shoe*'
- Text: 'Tell us more about the item's:'
- Field: 'Upper' with a dropdown menu showing 'Leather'.
- Field: 'Outer sole' with a dropdown menu showing 'Leather'.
- Text: 'Suggested HS Code: 6403.20' with an 'Apply' button.

A 'Save' button is located at the bottom right of the main form area.

CARM

Assessment, Corrections and Adjustments Self Service

Conceptual system solution

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Canada Border Services Agency | Canada

CBSA Commercial Client Portal

JANE DOE
Viewing: RM0002 (Importer)
(BN123456789 - ABC Incorporated)

[Personal Profile](#) | [View mail \(2\)](#) | [Submit Documents](#)

Home | Program Details | Financial Information | Applications | Support

[Back to Overview](#)

Declaration – Duties and Taxes

Importer	100501078 ABC Limited 1190 Avenue Canadiens-de-Montreal, Montreal, QC, H3B 0M7	Carrier Code at importation	4231	Port of unloading	0346- St-Jérôme
Type	AB - Confirming Form Declaration (final accounting) for goods released...	Cargo Control Number	HCGM1055500001	Office of release	0395- Montréal Main Long Room
Transaction No.	123456789	Mode of Transport	Marine	Release Date	Warehouse Number

Subheader No.	Vendor name	Total value for duty	Customs duties	SIMA assessment	Excise tax	GST	Total
▶ 1	Access Leather Inc.	\$500.00	\$50.00	\$0.00	\$50.00	\$90.00	\$690.00
▶ 2	Ecuador Shoe Import Inc.	\$1750.00	\$175.00	\$0.00	\$175.00	\$315.00	\$2415.00

Declaration – Financial Summary

	Total value for duty	Customs duties	SIMA assessment	Excise tax	GST	Total
Previous Value	\$3000.00	\$300.00	-	\$300.00	\$540.00	\$4140.00
Corrected Value	\$2250.00	\$225.00	-	\$225.00	\$405.00	\$3105.00
Net Change	\$(750.00)	\$(75.00)	-	\$(75.00)	\$(135.00)	\$(1035.00)

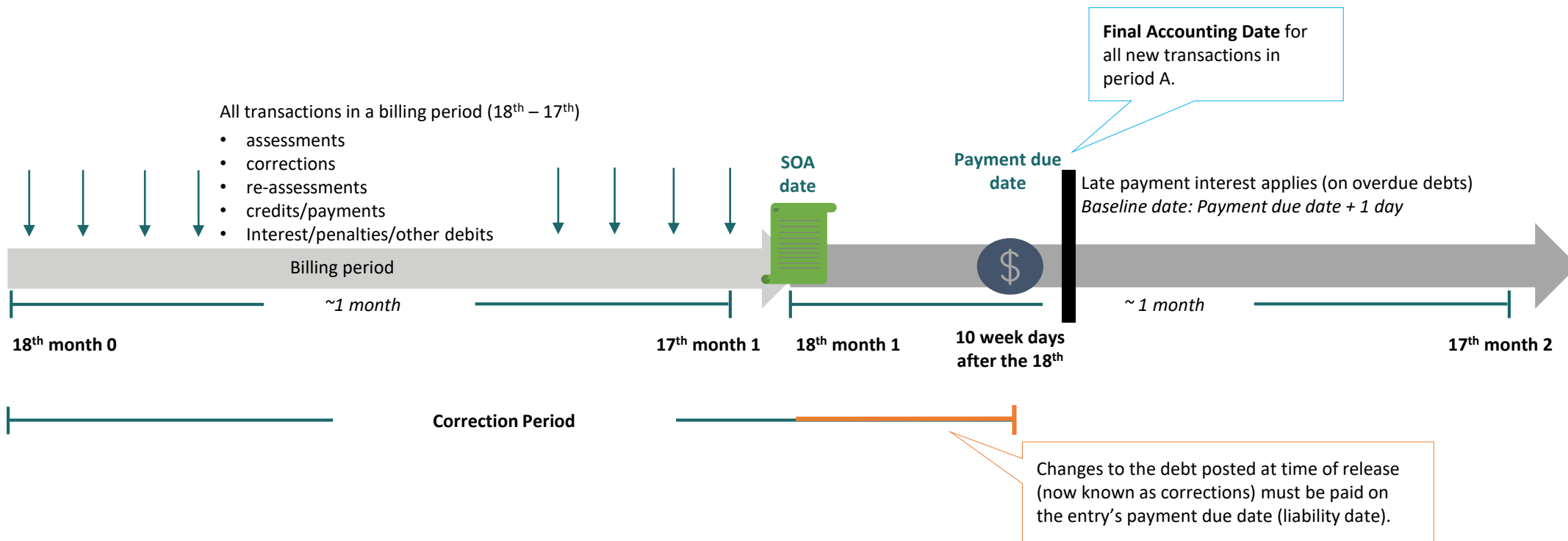
I declare the particulars of this document to be true, accurate and complete

CARM

Billing

The recommended future state billing cycle harmonizes payment due dates and increases the length of time for TCPs to make interest free corrections

Recommended future state billing cycle:



Billing

Conceptual system solution

Features of the Online Account View (CARM External Portal)

- ✓ Display to the **Account Holder**;
 - ✓ the **transactions posted** on the account
 - ✓ the **current account balance** and **current payable balance**
 - ✓ provides next **payment due date**
 - ✓ **clearing status, due date, revenue type** breakdown
- ✓ Display to the **Customs Broker**;
 - ✓ **transactions submitted** by the Customs Broker **on behalf** of an importer
 - ✓ via **delegation of authority** view transactions on the importers account
- ✓ Ability to **filter or select transactions** by the **time period** (daily, weekly, billing period), **transaction type, submitted by, clearing status, due date...**
- ✓ **Export to xml, pdf, xls** (excel)
- ✓ Access controlled to **authorized users** or via **delegation of authority**
- ✓ Links to **payment receipts, declaration forms, miscellaneous invoice**

Canada Border Services Agency

Canada

Canada Border Services Agency / Agence des services frontaliers du Canada

<program account name> Account View

Legal Entity Information

Business Number: 123456789
Legal Name: ABC Importer Inc.
RM Account: RM0001
Program Account Name: Importation
Operating Trade Name: ABC Importer

Query Wizard

View Billing period: Oct-2018 (current) Previous Period
OR
Filter by date: <start date> <end date>
Additional Filtering: Transaction Type, Submitted by

Current Credit Information

Credit Limit: <amount>
Credit Available: <amount>

Account Details

Current Billing Period: 18-Sept to 17-Oct
Current Account Balance: \$
Current Payable Balance: \$
Payable balance due by: 1-Nov
Last payment posted: \$
Last payment date: <date>

Viewing transactions from <start date> to <end date> Show: 20 50 100 Items

Transaction Date	Posting Date	Transaction Type	Transaction Number	Version	Transaction Status	Debit/Credit	Running Balance	Payment Cleared
15-Aug	18-Sep	New Declaration	12345123412	1	Released	\$2,500.00	\$10,000.00	1-Nov No

Summary for <date range>

Total Debit	\$
Total Credit	\$

Actions: [Export to excel](#), [Create PDF](#), [Export to xml](#), [Notifications settings](#)

Appeals

Conceptual system solution

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Canada Border Services Agency | Canada

Advance Ruling List | Back | Save | Next

Advance Ruling 8000123456006

This dispute arises when there has been a decision made by the CBSA that results in the following:

- You disagree with the origin, tariff classification, value for duty or marking of imported goods
- You disagree with an advance ruling.

Request Type: Select the trade appeal request type to manage, then select next to proceed:	Select
Requests Regarding Decisions Made on the Origin, Tariff Classification, Value for Duty or Marking of Imported Goods (Other Than Goods Classified Under Tariff Items 9898.00.00 or 9899.00.00.)	<input type="checkbox"/>
Requests Regarding Advance Rulings on the Origin or Tariff Classification of Goods	<input type="checkbox"/>
Requests regarding decisions made on goods classified as prohibited or restricted under tariff item no. 9898.00.00 of the customs tariff, such as prohibited or restricted weapons or prohibited devices	<input type="checkbox"/>
Requests Regarding Decisions Made on Goods Classified Under Tariff Item no. 9899.00.00 of the Customs Tariff	<input type="checkbox"/>
Re-Determination or Review Under subsection 60(1) or 60(2) of the Customs Act	<input checked="" type="radio"/> 60(1)
	<input type="radio"/> 60(2)

Financial Security

Key features of the proposed future state design for the RPP program

The CARM Project is **only proposing changes to the Release Prior to Payment (RPP) program and associated financial security requirements.**

Financial security with risk-based approach

- The amount of financial security required for the RPP program will be established using a risk-based approach based on adherence to program obligations (i.e. on-time payment)
- Importers in good standing on their account could see a reduction of financial security requirements needed to participate in the RPP program
- Approach in line with best practices from USA, Singapore and the UK
- Importers have a choice to post their own security or use a service provider to facilitate

Financial security can be called upon to cover debt to the CBSA

- Financial security will be calculated based on the previous average monthly amounts of duties and taxes
- Financial security may be called upon to cover debt to the CBSA which is on the importer account, including duties, taxes, re-assessments, administrative monetary penalties (AMPS) and other miscellaneous debt

Financial Security

Conceptual system solution



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Financial Security

Conceptual system solution

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Logout

CBSA Commercial Client Portal

Viewing: RM0002 - Importer
(BN123456789 - ABC Incorporated)

Create Cash Security Deposit

General Information

External Reference

Request Amount CAD

Interest key Daily Compound Prescribed

Usage Period

Start Date

Notes for deposit

Submit

Request for Cash Security Bond #112 created.
Proceed to issue payment.

Government of Canada / Gouvernement du Canada | Canada.ca | Services | Departments | Français

Canada Border Services Agency | Canada

Logout

CBSA Commercial Client Portal

Viewing: RM0002 - Importer
(BN123456789 - ABC Incorporated)

Display Security Deposit : 112

General Information **Status** Partially released

External Reference Ref123456

Type of Security Deposit Cash security deposit

Request Amount 100,000.00 CAD

Interest key Daily Compound Prescribed

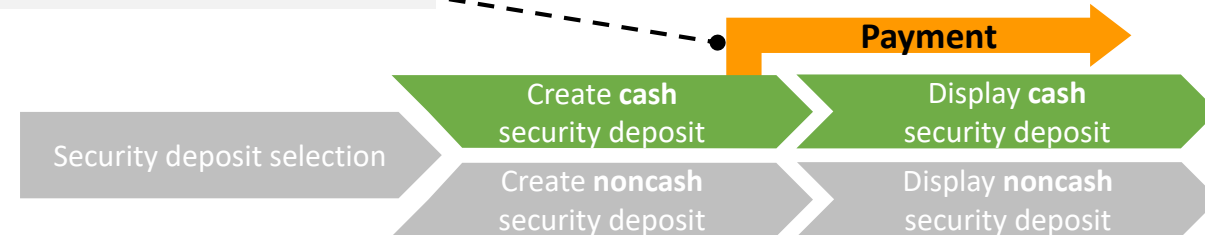
Bond documents

Status	Document Number	Amount	Curr.	Reason	Start Date	Return Date	Posting Date	Document Date	Clearing Document
Partially Rel.	260000000019	20,000.00	CAD	Release Prior...	2019.01.29	-	2019.01.29	2019.01.31	7000001141
Partially Paid	260000000018	50,000.00	CAD	Release Prior...	2019.01.29	-	2019.01.30	2019.01.30	7000001140

Usage Period

Start Date 2019.01.29

Notes for deposit Security deposit as required by program enrolment.



DRAFT

Financial Security

Conceptual system solution

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Canada Border Services Agency | Canada

Logout

CBSA Commercial Client Portal

Viewing: RM0002 - Importer
(BN123456789 - ABC Incorporated)

Create Noncash Security Deposit

General Information

External Reference

Deposit Type

Request Amount CAD

Usage Period

Start Date

Expiration Date

Guarantor

Guarantor Name

Notes for deposit

Submit

Request for Noncash Security Bond #111 created successfully
Awaiting validation by the guarantor.

Government of Canada / Gouvernement du Canada | Canada.ca | Services | Departments | Français

Canada Border Services Agency | Canada

Logout

CBSA Commercial Client Portal

Viewing: RM0002 - Importer
(BN123456789 - ABC Incorporated)

Display Security Deposit : 111

General Information	Status
External Reference Ref123456	Created
Type of Security Deposit Noncash security deposit	
Deposit Type Electronic bond	
Request Amount 100,000.00 CAD	
Usage Period	
Start Date 2019.01.29	
Expiration Date 2020.01.28	
Guarantor	
Guarantor Name Surety Company A	
Notes for deposit Security deposit as required by program enrolment.	

Thank you!

For more information:

- Visit the [CARM CBSA website](#)
- Email: CBSA-ASFC_CARM.GCRA@cbsa-asfc.gc.ca