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CBSA Assessment and Revenue Management (CARM) Playbook

Concepts, Scenarios, and Clarifications for
CARM Processes

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Acronyms and Abbreviations

Acronym Abbreviation	Definition
.CSV	Comma Separated Values
API	Application Programming Interface
AR	Advance Ruling
BAM	Business Account Manager
BN9	Business Number
BN15	Business Number and Program Extension
CARM	CBSA Assessment and Revenue Management
CBSA	Canada Border Services Agency
CBSS	Customs Broker Summary Statement
CCP	CARM Client Portal
CCSSU	CARM Client Service Support Unit
CITT	Canadian International Trade Tribunal
CRA	Canada Revenue Agency
CUSMA	Canada-United States-Mexico Agreement
DN	Daily Notice
DOA	Delegation of Authority

Acronym Abbreviation	Definition
EDI	Electronic Data Interchange
FTA	Free Trade Agreement
NAFTA	North American Free Trade Agreement
NCR	National Customs Ruling
PAD	Pre-Authorized Debit
PAM	Program Account Manager
pBAM	Third Party Business Account Manager
POE	Point of Entry
POS	Point of Sale
pPAM	Third Party or 'Proxy' Program Account Manager
RM	Program Extension
RPP	Release Prior to Payment
SCR	Same Condition Ruling
SOA	Statement of Account
TCP	Trade Chain Partner

Table of Contents

1.0	Introduction	1
1.1	<i>Document Purpose</i>	<i>1</i>
2.0	Portal Setup	2
2.1	<i>Overview.....</i>	<i>2</i>
2.2	<i>Complete Portal Setup.....</i>	<i>2</i>
3.0	Registration	5
3.1	<i>Overview.....</i>	<i>5</i>
3.2	<i>Registration Scenarios.....</i>	<i>6</i>
4.0	Enrol in Program	17
4.1	<i>Overview.....</i>	<i>17</i>
4.2	<i>Web-Form Enrolment.....</i>	<i>21</i>
4.3	<i>PDF Form Enrolment.....</i>	<i>27</i>
4.4	<i>Disenrol in Program.....</i>	<i>35</i>
5.0	Delegation of Authority (DOA)	37
5.1	<i>Overview.....</i>	<i>37</i>
5.2	<i>DOA Concepts.....</i>	<i>37</i>
5.3	<i>DOA for Clients</i>	<i>51</i>
5.4	<i>DOA for Service Providers.....</i>	<i>61</i>
6.1	Tariff Management and Publication	71
6.1.1	<i>Overview.....</i>	<i>71</i>
6.1.2	<i>Access Tariff Information</i>	<i>71</i>
6.1.3	<i>Use Tariff Tools.....</i>	<i>72</i>
7.0	Assessment	74
7.1	<i>Overview.....</i>	<i>74</i>
7.2	<i>Types of CAD.....</i>	<i>74</i>
7.3	<i>Submission of CAD for Goods Released on Minimum Documentation.....</i>	<i>76</i>
7.4	<i>Submission of Voluntary CAD</i>	<i>79</i>
7.5	<i>Submission of CAD to Obtain Release</i>	<i>82</i>
7.6	<i>Courier Low Value Shipments (CLVS) CAD</i>	<i>85</i>
7.7	<i>Customs Self-Assessment (CSA) CAD</i>	<i>89</i>
7.8	<i>Submission of CAD for Warehouse Movements</i>	<i>92</i>

7.9	<i>Program Specific Considerations</i>	105
7.10	<i>Master Provisional Entries</i>	108
8.0	Corrections and Adjustments	109
8.1	<i>Overview</i>	109
8.2	<i>Submitting Corrections</i>	110
8.3	<i>Submitting Adjustments</i>	113
8.4	<i>Program Specific Considerations</i>	123
8.5	<i>Pre-CARM Adjustments</i>	125
8.6	<i>SIMA Adjustments</i>	130
8.7	<i>CAD Cancellations and BN Changes</i>	133
9.0	Drawbacks	135
9.1	<i>Overview</i>	135
9.2	<i>Submit Drawback Claim</i>	135
9.3	<i>CSA Drawbacks</i>	139
9.4	<i>Pre-CARM Drawback Claim</i>	141
10.0	Temporary Importations	146
10.1	<i>Overview</i>	146
10.2	<i>Temporary Admission Permit (Form BSF865)</i>	146
10.3	<i>Other Temporary Importations</i>	153
11.0	Billing	154
11.1	<i>Overview</i>	154
11.2	<i>Billing Cycle</i>	154
11.3	<i>Transaction History</i>	157
11.4	<i>Statements</i>	159
11.5	<i>Manual Billing</i>	161
12.0	Payments	164
12.1	<i>Overview</i>	164
12.2	<i>Payment Processing</i>	164
12.3	<i>Payment Methods</i>	165
13.0	Offsetting	167
13.1	<i>Overview</i>	167
13.2	<i>Managing Offsetting Preferences</i>	169

14.0	Financial Security	174
14.1	<i>Overview.....</i>	174
14.2	<i>Obtaining Financial Security.....</i>	176
14.3	<i>Monitoring Financial Security.....</i>	182
14.4	<i>Viewing, Managing and Updating Financial Security.....</i>	186
14.5	<i>Financial Security Claims</i>	190
15.0	Rulings	193
15.1	<i>Overview.....</i>	193
15.2	<i>Execution of Ruling Decision.....</i>	194
15.3	<i>Modification or Revocation of Ruling Decision.....</i>	198
16.0	Compliance and Penalties under the Administrative Monetary Penalty System	201
16.1	<i>Overview.....</i>	201
16.2	<i>Trade Compliance Considerations</i>	201
16.3	<i>Program Compliance Considerations</i>	203
16.4	<i>Considerations Under the Administrative Monetary Penalty System</i>	203
17.0	Appeals	205
17.1	<i>Overview.....</i>	205
17.2	<i>Appeals Process.....</i>	205
18.0	Overdue Collections	212
18.1	<i>Overview.....</i>	212
18.2	<i>Overdue Collections Considerations</i>	213
19.0	Reporting	217
19.1	<i>Overview.....</i>	217
19.2	<i>Access Reporting Data.....</i>	217
20.0	Problem Reporting and Resolution	220
21.0	Conclusion	220

CARM Playbook

Concepts, Scenarios, and Clarifications for CARM Processes

1.0 Introduction

1.1 DOCUMENT PURPOSE

The purpose of this document is to provide a holistic end-to-end overview of the full CARM functionalities from a Trade Chain Partner (TCP) perspective. The intent is to provide clarity and context for business processes when transacting with the CBSA through the CARM Client Portal (CCP) while detailing considerations and scenarios that can help TCPs effectively and efficiently navigate this functionality.

The CARM Playbook complements the TCP Onboarding Guides, which have information about how to start using CARM functionalities, and the relevant Training Materials for each process, which have step-by-step tutorial instructions on how to execute the processes in the CCP. Where applicable, links are referenced throughout the document to provide quick access to relevant CBSA policy.

Note: This document is intended for use as a reference guide only. It does not supersede any other administrative, policy, or legislative instrument.

2.0 Portal Setup

2.1 OVERVIEW

The Portal Setup section describes how TCPs can register for the CCP by creating a user profile. Completing Portal Setup is the first step for TCPs to access the CCP. Portal Setup includes creating a user profile, linking to a new or existing CCP business account, or requesting access to a business account already linked to the CCP.

Helpful Hints

Legislation, regulations, policies, and procedures the CBSA uses to administer registration can be found in [Memorandum D17-1-5 Registration, Accounting and Payment for Commercial Goods](#).

2.2 COMPLETE PORTAL SETUP

The Complete Portal Setup process includes the steps involved for TCPs to create a user profile on the CCP and associate this user profile to a business account to gain access to an existing business. This is comprised of two (2) components;

1. **Creating a user profile**, which includes creating a profile for an individual user to interact with the CARM system. Users in the CCP are not businesses, but rather individuals that act on behalf of business or program accounts.
2. **Associating a user to a business account**, which includes either linking the user to a new or existing business account or requesting access as an employee to a business account that is already registered on the CCP.
 - Linking a user profile to a new or existing business acts as the first step for the legal entity to have an authorized user to act on their behalf within the CARM system. The business account needs to be linked if the business wishes to interact with CARM through the CCP. More information on registering a new or existing business account on the CCP can be found in Section 3.0 *Registration*.
 - Requesting access as an employee includes how the new user can request access to an already linked business account on the CCP to act on the TCP's behalf through Delegation of Authority. More information on the Delegation of Authority process can be found in Section 5.0 *Delegation of Authority*.

2.2.1 Create User Profile

Overview

This scenario describes the steps and conditions for creating a user profile when the individual logs into the CCP for the first time. This includes how users create or use existing GCKey or Sign-in Partner credentials, create a user profile, then associate their user profile with a business account by either linking the profile to a new or existing business or requesting access to act on behalf of a business. The process begins when a user requests a CCP account via the CBSA website for the first time.

Helpful Hints

GCKey provides the ability to reuse existing credentials used on other Government of Canada portals, or create new credentials. Information on GCKey can be found on the [Government of Canada website](#).

Sign-in Partner utilizes an existing set of financial services credentials. Information on Sign-in Partner can be found on the [Government of Canada website](#).

Prerequisites

- The user has personal information for profile creation.
- GCKey or Sign-in Partner log in credentials, if available.
- Email address to receive code for Multi-Factor Authentication.

Process

The following diagram (Figure 2.2.1) provides high-level context for the process by which a user completes portal setup.

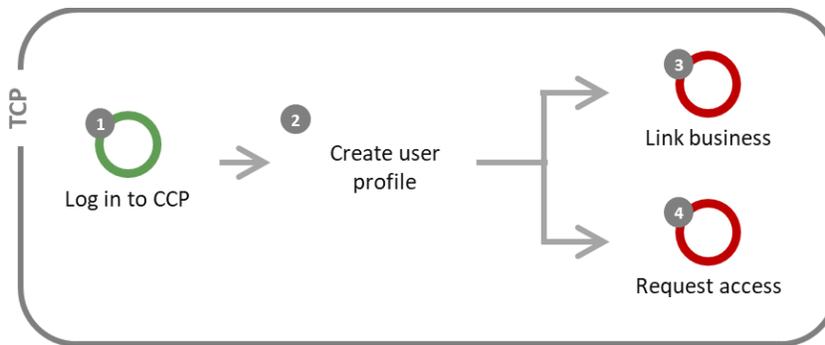


Figure 2.2.1: Process steps for creating a user profile.

Step	Business Role	Description
1	TCP	Log in to CCP The user logs in by navigating to the CCP login page on the CBSA website. They enter their log in credentials using either GCKey or Sign-in Partner to sign into the CCP. If the user does not have an existing GCKey to use for log in, they can create the appropriate credentials via the GCKey service. A multi-factor authentication page will prompt the user to enter their email address. A code which is sent to their email address is used to login to the CCP. The appropriate terms and conditions of use is displayed for the user to review. <i>Note:</i> GCKey or Sign-in Partner log in credentials can only be associated with one portal user (i.e. person).
2	TCP	Create user profile The user creates a personal profile for their CCP account. They are prompted to enter information including their first name, last name, phone number(s), email

Step	Business Role	Description
		<p>address, and account preferences (e.g. preferred language and email subscription for CCP notifications).</p> <p>If the business account has not yet been registered on the CCP, and the user has access to privileged information to act as the Business Account Manager (BAM), proceed to Step 3.</p> <p>If the user requires access to a business account that has already been linked on the CCP by a BAM from the business, proceed to Step 4.</p>
3	TCP	<p>Link business</p> <p>The user chooses to link a new or existing business to the user profile that they have just created. This can be accomplished by following one (1) of the (5) Registration Scenarios. More information on registering a new or existing business account on the CCP can be found in Section 3.0 <i>Registration</i>.</p> <p>The user who completes this initial business link is automatically granted the highest level of Delegation of Authority access (i.e. Business Account Manager [BAM]).</p>
4	TCP	<p>Request access</p> <p>The user submits an access request to obtain access to a business account already linked on the CCP. To submit an access request, a user needs to provide the business number (BN9) of their employer's business account as well as a justification comment to help the approver of the business account assess if the user should be granted access. More information on the Delegation of Authority process can be found in Section 5.0 <i>Delegation of Authority</i>.</p>

Outputs

- A user profile is created on the CCP.
- An access request is submitted or a business account is linked.

3.0 Registration

3.1 OVERVIEW

The Registration section describes how Trade Chain Partners (TCPs) can authenticate or register their business in CARM and gain access to the CARM Commercial Portal (CCP). Registration is the essential process for accessing all CCP functionality.

Registration covers all the steps from creating a User Profile to gaining access to the CCP to use CARM functionality. At the end of the registration process, all TCPs will have a BN9 and RM (e.g., 123456789RM0001), which businesses must have to perform operational activities on the CCP. Certain CBSA programs also have a unique CBSA identifier (e.g., Carrier codes) known as a Program ID. Registration facilitates obtaining or accessing this Program ID if required.

A description of BN9, RM, BN15 (BN9 + RM), and Program ID can be found below:

- **BN9:** The business number (BN) is a nine (9)-digit number designated by the Canadian Revenue Agency (CRA) and is used as a common client identifier for businesses to simplify their dealings with federal, provincial, and municipal governments. Businesses receive a BN9 when they are incorporated federally, registered or incorporated provincially, or enrolled in federal or provincial programs (e.g., GST, HST, or EHT).
- **RM:** The RM is a six (6)-digit program identifier that notes the business is enrolled in a CBSA program (e.g. Importer, Carrier, Customs Broker). Formerly used to identify only importers and exporters, the CARM Solution has broadened the use of the RM to be for all CBSA programs.
- **BN15:** The BN15 is made up of the BN9 plus the RM identifier as defined above.
- **Program ID:** A Program ID is a unique CBSA identifier assigned to TCPs enrolled in certain CBSA programs. CBSA programs with legacy Program IDs include: Transporter (Carrier), Customs Bonded Warehouses, Sufferance Warehouses, and Duty Free Shops.

A business may have none, one, or more, of the BN9, RM and Program ID identifiers at the time of registration. TCPs can link their CCP User Profile to an existing BN9, RM and Program ID, if they have them, or obtain a new BN9 and RM (and Program ID, if eligible), if they are a new client. These identifiers, if existent, must be provided to complete the registration process when a TCP registers a business account for the first time.

Note: TCPs with an existing Importer or Customs Broker program account prior to CARM R2 will have a BN9 and RM already. TCPs with pre-CARM R2 program accounts for Transporter (Carrier), Customs Bonded Warehouse, Sufferance Warehouse, and Duty Free Shop will all have legacy Program IDs that they can use when registering in CARM.

All TCPs start registration by following the registration core process (Figure 3.2.1). TCPs have the option to create a new CCP business account or to request access to an existing CCP business account.

The following diagram (Figure 3.2.1) provides a high-level overview of the registration core process.

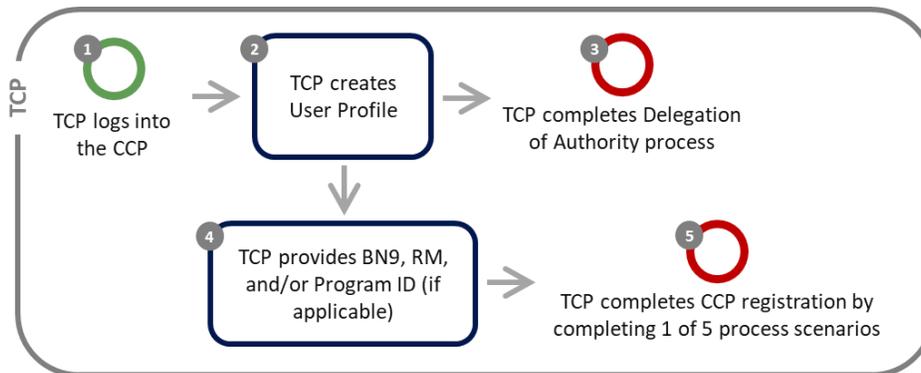


Figure 3.2.1: Process steps for the registration core process.

The TCP logs into the CCP and creates their User Profile following the steps outlined in *2.0 Portal Setup*. The TCP then proceeds to either register or gain access to their business account.

If the TCP is the **first user** for their business (i.e. legal entity) to access the CCP, they must go through the *3.2 Registration Scenarios* process to create an account for their business. The first user is considered the Business Account Manager (BAM), which enables them to manage all business and program information associated with their business account, and perform business operations activities in the CCP. The BAM can delegate access to other users, such as to the business' employees and third parties (e.g. trade consultants).

Note: TCPs are encouraged to have at least two BAMs assigned to their CCP account at all times to have a back-up should one BAM become unavailable. A BAM can delegate another user as a BAM.

The first user for their business completes one (1) of five (5) registration scenarios to register their business on the CCP. The BAM provides their pre-existing BN9, RM, and/or Program ID (e.g., Carrier code) information for their business, if this information exists. The CARM Solution determines the registration scenario a TCP follows based on their pre-existing BN9, RM, and/or Program ID credentials at the time of registration. The descriptions and process steps for each scenario are explained in *3.2 Registration Scenarios*. At the end of each scenario, all TCPs will obtain, or gain access to, their BN9 and RM (and Program ID, if eligible) and will be enrolled in a CBSA program.

The **next user(s)** for the business (i.e. legal entity) proceed(s) to the *5.0 Delegation of Authority (DOA)* process to request access to the registered business account on the CCP from the BAM and completes the rest of their registration via the DOA process.

3.2 REGISTRATION SCENARIOS

The *Registration Scenarios* section describes how TCPs register to gain access to an existing CBSA account, or, if the client is new, how they register to obtain a BN9 and enrol in a CBSA program to obtain an RM. The first user from a business (i.e. the BAM) must follow the Registration Scenarios process to enable access to their CARM Solution functionalities.

Table 3.2.2: Registration Scenario BN9, RM, and Program ID prerequisites.

Registration Scenario	BN9	RM	Program ID	Context
Scenario 1	○	○	○	New business, new CBSA client, not enrolled in a program¹ <i>e.g. a newly-established business registering for the first time</i>
Scenario 2	●	○	○	Existing business, new CBSA client, not enrolled in a program <i>e.g. an existing business registering as an Importer for the first time</i>
Scenario 3	●	●	●	Existing business, existing CBSA client, enrolled in a program <i>e.g. an existing Importer</i>
Scenario 4	●	○	●	Existing business, existing CBSA client, enrolled in a pre-CARM non-RM program <i>e.g., a domestic Carrier with a legacy Carrier code</i>
Scenario 5	○	○	●	Some existing foreign-owned business, existing CBSA client with a legacy Program ID, enrolled in a program <i>e.g., a foreign Carrier with a legacy Carrier code</i>
				<p>Legend</p> <p>● Prerequisite ● Optional requirement</p>

3.2.1 Registration Scenario 1

Overview

This section describes the actions a new TCP without a BN9, RM, or Program ID takes to create a CCP account. This includes steps for how users provide legal entity information to obtain a BN9, complete the Enrol in Program process for a program-level (RM) account number, and obtain a CCP business account.

Prerequisites

- TCP has a CCP User Profile.
- TCP does not have a BN9, RM or Program ID.
- The TCP has access to business information including the legal entity name of the business and the legal entity's full address.

Process

The following diagram (Figure 3.2.1) provides a high-level overview for completing Registration Scenario 1.

¹ For the purposes of the Registration process, a TCP is enrolled in a program if they have an RM and/or Program ID for a CBSA program.

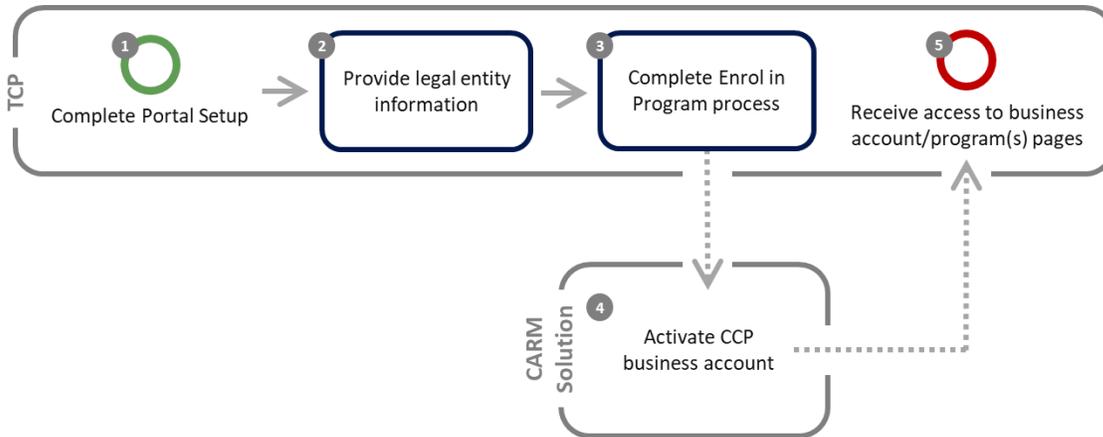


Figure 3.2.1: Process steps for registration with no BN9, RM or Program ID.

Step	Business Role	Description
1	TCP	Complete Portal Setup The user acting on behalf of the TCP completes 2.0 <i>Portal Setup</i> to gain access to the CCP and, since they have no existing BN9, RM, or Program ID information, are guided to continue to Registration via this scenario.
2	TCP	Provide legal entity information The TCP provides legal entity information about their business via the CCP including, but not limited to, the company name, ownership information, full address, and contact information.
3	TCP	Complete Enrol in Program process The TCP is directed to the appropriate 4.0 <i>Enrol in Program</i> process (e.g. Importer or Customs Broker enrolment), which must be completed prior to completing the Registration process to obtain a business account on the CCP. The TCP follows the steps outlined for their specific process in 4.0 <i>Enrol in Program</i> .
4	CARM Solution	Activate CCP business account If the TCP successfully enrolled in a CBSA program, the CARM Solution activates their business account on the CCP with the information collected through this process and the 4.0 <i>Enrol in Program</i> process.
5	TCP	Receive access to business account/program(s) pages The TCP gains access to the business account and the associated program page(s) available to them via the CCP.

Outputs

- TCP obtains a BN9 and RM.
- CCP account is created.

3.2.2 Registration Scenario 2

Overview

This section describes the actions a new client with a BN9, but no RM or Program ID, takes to create a CCP business account. TCPs provide affinity information to authenticate their BN9 and enrol in a program to obtain a program identifier (RM).

Prerequisites

- TCP has a CCP User Profile.
- TCP has a BN9.
- TCP does not have an RM or Program ID.
- The TCP has access to business information including the legal entity name of the business and the legal entity's full address.

Process

The following diagram (Figure 3.2.2) provides a high-level overview for completing Registration Scenario 2.

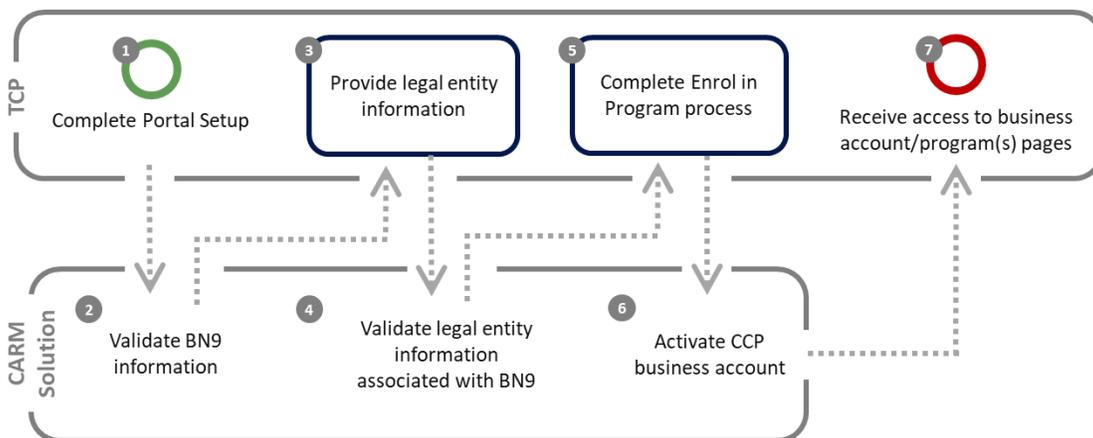


Figure 3.2.2: Process steps for registration with a BN9, but no RM or Program ID.

Step	Business Role	Description
1	TCP	Complete Portal Setup The user acting on behalf of the TCP completes 2.0 <i>Portal Setup</i> to gain access to the CCP and, since they have an existing BN9, but no RM or Program ID information, are automatically directed to continue to Registration via this scenario.
2	CARM Solution	Validate BN9 information The CARM Solution validates the BN9 provided by the TCP and validates that no RM or Program ID associated to the BN9 exist. If the system validation is unsuccessful, return to Step 1.
3	TCP	Provide legal entity information The TCP answers legal entity specific questions via the CCP, which include the legal entity name of the business and full address information.

Step	Business Role	Description
4	CARM Solution	Validate legal entity information associated with BN9 The CARM Solution validates this information with the current CRA information associated to the TCP's BN9.
5	TCP	Complete Enrol in Program process The TCP is directed to the appropriate 4.0 <i>Enrol in Program</i> process (i.e. Importer or Customs Broker enrolment), which must be completed prior to completing the Registration process to obtain a business account on the CCP. The TCP follows the steps outlined for their specific process in 4.0 <i>Enrol in Program</i> .
6	CARM Solution	Activate CCP business account If the TCP successfully enrolled in a CBSA program, the CARM Solution activates their business account on the CCP with the information collected through this process and the 4.0 <i>Enrol in Program</i> process.
7	TCP	Receive access to business account/program(s) pages The TCP gains access to the business account and the associated program page(s) available to them via the CCP.

Outputs

- TCP obtains an RM (and Program ID).
- CCP account is created.

3.2.3 Registration Scenario 3

Overview

This section describes how a TCP links a CCP User Profile to an existing commercial client with a BN9 and RM, and creates a CCP account.

Prerequisites

- TCP has a CCP User Profile.
- TCP has a BN9 and RM, and a Program ID (if available).
- The TCP has access to business information including the legal entity name of the business and the legal entity's full address.

Process

The following diagram (Figure 3.2.3) provides a high-level overview for completing Registration Scenario 3.

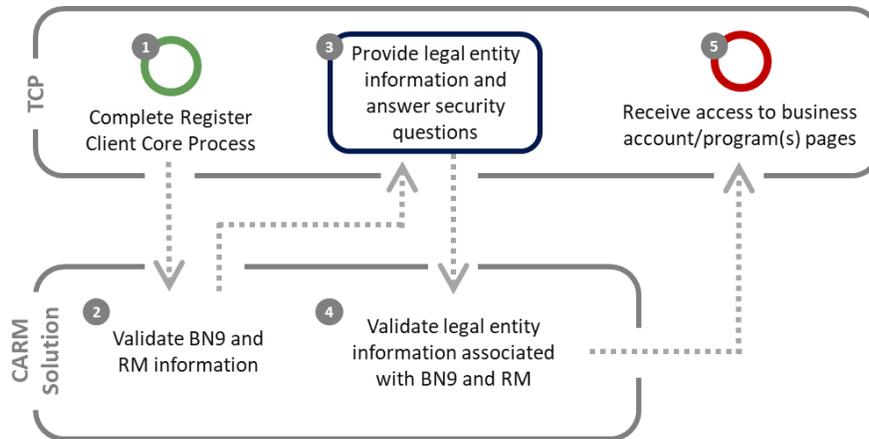


Figure 3.2.3: Process steps for registration with a BN9 and RM.

Step	Business Role	Description
1	TCP	<p>Complete Portal Setup</p> <p>The user acting on behalf of the TCP completes 2.0 <i>Portal Setup</i> to gain access to the CCP and, since they have an existing BN9 and RM, are automatically directed to continue to Registration via this scenario.</p>
2	CARM Solution	<p>Validate BN9 information</p> <p>The CARM Solution validates the BN9 provided by the TCP and validates whether a Program ID associated with the BN9 and RM exists. If the system validation is unsuccessful, return to Step 1.</p>
3	TCP	<p>Provide legal entity information and answers security questions</p> <p>The TCP provides the following information to authenticate the registration:</p> <ul style="list-style-type: none"> • Business Legal Name and Address (mailing or physical) currently on file with the CRA; and • Answers an affinity question on financial transaction information for authentication purposes, as applicable; <ul style="list-style-type: none"> ○ Closing balance on a SOA and its associated date; ○ Amount of a payment to CBSA and its associated date; or ○ Total duties and taxes of a recent B3 transaction (user provides transaction number and associated duties and taxes). <p><i>Note:</i> If a client’s SOA balance or total duties and taxes of a recent B3 transaction is equal to \$0 (e.g., the transaction was duties and taxes exempt), a response to the affinity question of \$0 is considered valid and will proceed the client to the next step.</p>
4	CARM Solution	<p>Validate legal entity information associated with BN9</p> <p>The CARM Solution validates this information with the current CRA information associated to the TCP’s BN9.</p>

Step	Business Role	Description
5	TCP	<p>Receive access to business account/program(s) pages</p> <p>The TCP gains access to the business account and the associated program page(s) available to them via the CCP.</p> <p>In addition, the CARM Solution generates one RM for each CBSA legacy Program ID existing in CARM at this point in Registration.</p> <p>If the TCP wishes to enrol in a separate program apart from the one in which they are currently enrolled, they may do so by following the steps outlined for their specific process in 4.0 <i>Enrol in Program</i>. This step is performed after the Registration is complete.</p>

Outputs

- TCP receives one new RM for each legacy CBSA Program ID.
- CCP account is created.

3.2.4 Registration Scenario 4

Overview

This section describes the actions a client with a BN9 and Program ID, but no RM, takes to obtain an RM for their existing program and gain access to their CCP business account.

Prerequisites

- TCP has a CCP User Profile.
- TCP has a BN9 and Program ID.
- The TCP has access to business information including the legal entity name of the business and the legal entity's full address.

Process

The following diagram (Figure 3.2.4) provides a high-level overview for completing Registration Scenario 4.

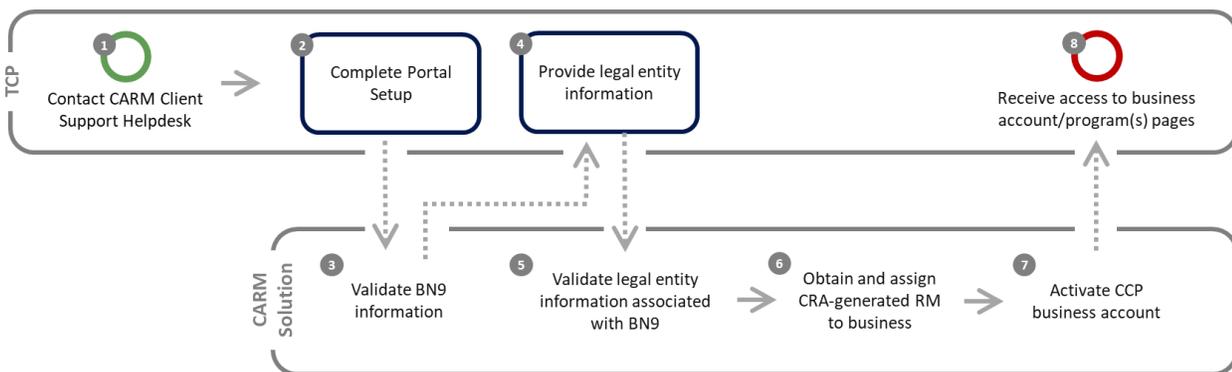


Figure 3.2.4: Process steps for registering with a BN9 and Program ID, but no RM.

Step	Business Role	Description
1	TCP	<p>Contact CARM Client Support Helpdesk</p> <p>The TCP contacts the CARM Client Support Helpdesk (CCSH) and provides their BN9 and Program ID (i.e., Carrier code, Customs Bonded Warehouse sub-location number, Sufferance Warehouse sub-location number, Duty Free Shop sub-location number) information, and requests that their BN9 be matched to their Program ID in CARM. Once the CBSA has matched the TCP's BN9 and Program ID, the TCP continues the rest of the Registration flow on the CCP.</p>
2	TCP	<p>Complete Portal Setup</p> <p>The user acting on behalf of the TCP completes 2.0 <i>Portal Setup</i> to gain access to the CCP and, since they have an existing BN9 and Program ID information, are automatically directed to continue to Registration via this scenario.</p>
3	CARM Solution	<p>Validate BN9 information</p> <p>The CARM Solution validates the BN9 and Program ID provided by the TCP.</p>
4	TCP	<p>Provide legal entity information</p> <p>The TCP answers legal entity specific questions via the CCP, which include the legal entity name of the business and full address information. CBSA validates this information with the current CRA information associated to the TCP's BN9.</p> <p>Additionally, if the TCP has transaction history with the CBSA, the TCP may be asked to answer an affinity question on their payment history with the CBSA.</p>
5	CARM Solution	<p>Validate legal entity information associated with BN9</p> <p>The CARM Solution validates this information with the current CRA information associated to the TCP's BN9.</p>
6	CARM Solution	<p>Obtain and assign CRA generated RM to business</p> <p>The CARM System obtains a CRA-generated RM, which is then stored in the CARM System and assigned to the business on the CCP. In addition, the CARM Solution generates one RM for each CBSA legacy Program ID existing in CARM at this point in Registration.</p>
7	CARM Solution	<p>Activate CCP business account</p> <p>The CARM Solution activates their business account on the CCP with the information collected through this process.</p>
8	TCP	<p>Receive access to business account/program(s) pages</p> <p>The TCP gains access to the business account and the associated program page(s) available to them via the CCP.</p>

Outputs

- TCP receives one new RM for each legacy CBSA Program ID.
- CCP account is created.

3.2.5 Registration Scenario 5

Overview

This section describes the actions a client with a Program ID, but no BN9 or RM, takes to obtain a BN9 for their business, an RM for their existing program, and create a CCP account.

Note: Registration Scenario 5 is specific to some foreign entities who, at the time of registration, have only a legacy Program ID. The most common example would be a foreign Carrier who does not have a business registered in Canada (i.e. a CRA-generated BN9), but does have a legacy Carrier code.

Prerequisites

- TCP has a CCP User Profile.
- TCP has a Program ID.
- TCP does not have a BN9 or an RM.
- The TCP has access to CBSA program account information.

Process

The following diagram (Figure 3.2.5) provides a high-level overview for completing Registration Scenario 5.

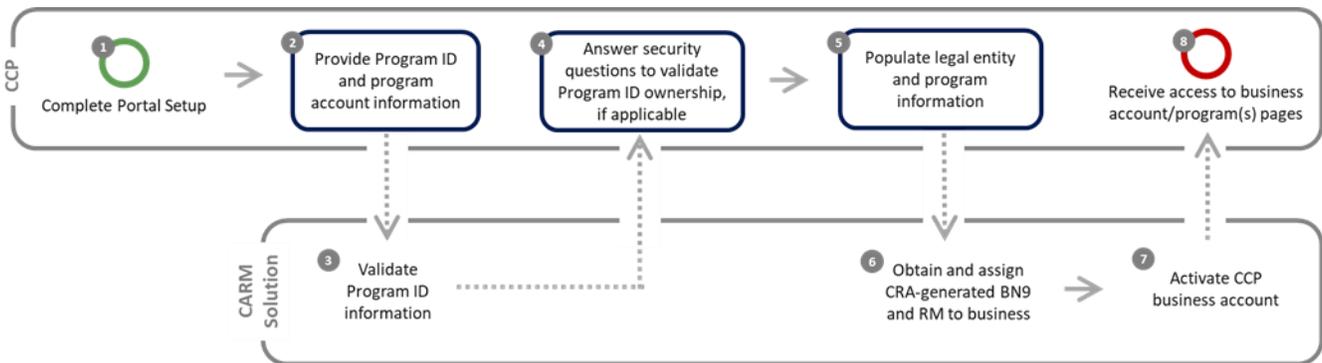


Figure 3.2.5: Process steps for registering with a Program ID, but no BN9 or RM.

Step	Business Role	Description
1	TCP	Complete Portal Setup The TCP completes the 2.0 <i>Portal Setup</i> to gain access to the CCP and, since they have only a Program ID with no BN9, RM, continues via this scenario to proceed with registration.
2	TCP	Provide Program ID and program account information The TCP provides their legacy CBSA Program ID, program account name and full address via the CCP.
3	CARM Solution	Validate Program ID information The CARM Solution validates the Program ID provided by the TCP and validates that no BN9 or RM associated to the Program ID exists. If the system validation is unsuccessful, return to Step 1.

Step	Business Role	Description
		The CARM Solution also validates whether the company has done business with the CBSA before (e.g., if there is transactional data associated with the Program ID in the system). If yes, proceed to Step 4. If no, proceed to Step 5.
4	TCP	<p>Answer security questions to validate Program ID ownership, if applicable If the Program ID has transaction history with the CBSA, the TCP answers an affinity question on their payment history with the CBSA.</p> <p>If successfully validated, the CARM Solution identifies the Program ID and program type associated to the TCP.</p>
5	TCP	<p>Populate legal entity and program information The TCP populates the legal entity and program information necessary required for the registration request.</p>
6	CARM Solution	<p>Obtain and assign CRA generated BN9 and RM to business The CARM Solution interacts with the CRA BN system to generate and assign a single BN9 for the TCP and one RM for each CBSA legacy Program ID existing in CARM at this point in Registration.</p>
7	CARM Solution	<p>Activate CCP business account The CARM Solution activates their business account on the CCP with the information collected through this process.</p>
8	TCP	<p>Receive access to business account/program(s) pages The TCP gains access to the business account and the associated program page(s) available to them via the CCP.</p>

Outputs

- TCP obtains one new RM number for each legacy CBSA Program ID.
- CCP account is created.

4.0 Enrol in Program

4.1 OVERVIEW

The Enrol in Program process includes the steps Trade Chain Partners (TCPs) take to gain access to CBSA programs through the CARM Client Portal (CCP). Enrolling in CBSA programs unlocks the entitlements and privileges of those programs to TCPs, enabling them to act in accordance with the activities in that program. This document provides an overview of the Enrol in Program functions in CARM, including how TCPs are enrolled in commercial programs, are issued RMs for their programs and, if applicable, are given Program IDs such as licence numbers or carrier codes.

The CBSA programs listed below are broken up into ‘programs’ and ‘sub-programs’. Sub-programs require that the TCP first enrol in a primary program before they are eligible to enrol in a sub-program. Note that some sub-programs are applicable to only certain primary programs and not all programs (e.g., Release Prior to Payment [RPP] applies to the Importer program). TCPs gain program entitlements and privileges by meeting the program application requirements and successfully enrolling in one of the following program or sub-program types:

<u>Programs</u>	<u>Sub-Programs</u>
<ul style="list-style-type: none">• Importer• Customs Broker• Customs Bonded Warehouse (CBW)• Sufferance Warehouse (SW)• Transporter (Carrier or Freight Forwarder)• Duty Free Shops (DFS)• Exporter/Customs Services Provider• Third Parties (<i>i.e. EDI Service Provider, Surety Company, Trade Consultant, Lawyer, Accountant, Foreign Exporter, Foreign Producer, Foreign Vendor, Shipping Agent or Marine Agent</i>)	<ul style="list-style-type: none">• Release Prior to Payment (RPP)• Electronic Data Interchange (EDI)• Customs Self Assessment (CSA) Trusted Trader• Trade Incentives (<i>i.e. Container Bank Program, Canadian Goods Abroad Program, Summary Accounting Program, Duties Relief Program, New Remission Order Program</i>)

Through the Enrol in Program process, TCPs receive an RM identifying the CBSA program in which they are enrolled. The RM is a 6-digit number (e.g. RM0001), which together with the BN9 makes up their BN15. The BN15 identifies that a legal entity (BN9) is enrolled in one or more CBSA programs (RMs). TCPs cannot complete the CARM Registration process, nor obtain a BN9, without enrolling in at least one CBSA program and obtaining an RM identifier.

A separate RM is generated for each program, and encompasses all subsequent sub-programs enrolled in underneath that program (e.g. the RPP sub-program falls under the Importer RM). A single legal entity can be enrolled in multiple CBSA programs (i.e. a BN9 can have multiple RM identifiers). The examples below show how RMs work when the TCP is enrolled in multiple programs (Example #1) and when the TCP is enrolled in a sub-program (Example #2).

Example 1: *A TCP wants to import goods into Canada and store these goods in one of their warehouses. The TCP has a CRA-generated BN9 given they pay tax in Canada. The TCP enrolls separately in both the Importer program*

and the Customs Bonded Warehouse (CBW) program, and receives an Importer RM and a separate CBW RM under the same BN9.

Example 2: A TCP wants to enrol in the Release Prior to Payment (RPP) sub-program after enrolling in the Importer program. Because RPP is a sub-program, it will fall under the TCP’s Importer RM.

4.1.1. CBSA Programs

There are a total of eighteen (18) programs and sub-programs with enrolment functionality in the CCP. TCPs enrol in programs or sub-programs via the CCP either through the web-form enrolment process or PDF form enrolment process, depending on the program or sub-program:

- TCPs enrol using a **web-form** for programs that require no or limited CBSA manual review;
- TCPs enrol using a **PDF form** for programs that require greater manual review or intervention by the CBSA.

Table 4.1.1. provides a description of the programs and sub-programs available for enrolment and their enrolment type (i.e. web-form or PDF form).

Table 4.1.1. Description of programs and their enrolment type.

Program	Description of Program
Importer	<p>The Importer Program allows TCPs to account for imported goods into the Canadian economy.</p>
	<p>The Release Prior to Payment (RPP) Sub-Program allows Importers and Customs Brokers who have posted financial security to:</p> <ul style="list-style-type: none"> a) Obtain the release of goods from the CBSA before paying duties and taxes; b) Defer accounting for goods; and, c) Defer payment of duties and taxes. <p>To be eligible for enrolment in the RPP program, TCPs must post adequate financial security by way of a bond or cash deposit.</p>
Electronic Data Interchange (EDI)	<p>The Electronic Data Interchange (EDI) Sub-Program is a standardized way of electronically exchanging information between and within businesses, organizations, government entities and other groups. These standards specify the formats, character sets, and data elements used in the exchange of business documents and forms.</p> <p>All clients transmitting via EDI must be registered on the CCP, have a valid BN15, and be enrolled in the EDI program, or utilize a compatible service provider, to obtain an EDI connection with the CBSA.</p> <p>EDI enrolment enables TCPs to submit release and accounting documentation via EDI transmission and have the results (i.e., all accounts payables: duties, taxes, interest, fees, and/or error messages) returned to the submitter via EDI. The TCP’s accounts payables will appear on the statements, which (if enrolled) are sent via EDI: the Daily</p>

	<p>Notice (DN), Statement of Account (SOA), and the Customs Broker Summary Statement (CBSS). EDI also enables TCPs to make payments via EDI transmission and request trade data reporting.</p> <p>The following service options are available with EDI services (note that each EDI service option requires a separate enrolment):</p> <ul style="list-style-type: none"> ○ <i>Advance Commercial Information (ACI)</i> ○ <i>Daily Notice (DN) and Statement of Account (SOA)</i> ○ <i>G7 EDI (Export)</i> ○ <i>Release Notification System (RNS)</i> ○ <i>Integrated Import Declaration (IID)</i> ○ <i>Commercial Accounting Declaration (CAD)</i> ○ <i>Marine Exporting Reporting</i> ○ <i>Accelerated Commercial Release Operations Support System (ACROSS)</i>
<p>Customs Broker</p>	<p>The Customs Broker Program allows TCPs to act as an agent and transact with CBSA on behalf of Importers. TCPs operate under a Customs Broker Licence. Customs brokers can submit accounting documentation, pay duties and taxes, and make corrections (e.g. a re-determination of the classification, origin or valuation) on behalf of importers.</p>
<p>Customs Self Assessment (CSA) Trusted Trader</p>	<p>The Customs Self Assessment (CSA) Trusted Trader Sub-Program streamlines the import process for authorized low-risk importers who have the systems capability to self-assess the accounting for imported goods to the CBSA, revenue reporting and the payment of duties and taxes.</p>
<p>Customs Bonded Warehouse (CBW)</p>	<p>The Customs Bonded Warehouse (CBW) Program allows TCPs to operate a public or private sector warehouse regulated by CBSA. CBWs store imported goods until their time of export, consumption, acquittal (destruction), or transfer to another warehouse.</p>
<p>Sufferance Warehouse</p>	<p>The Sufferance Warehouse Program oversees sufferance warehouses, which are privately owned and operated facilities licensed by the CBSA for the control, short-term storage, transfer, delivery and examination of in-bond goods until the goods are released by the CBSA or exported from Canada.</p>
<p>Trade Incentives</p>	<p>TCPs can enrol in four (4) separate Trade Incentive programs: Container Bank, Canadian Goods Abroad, Summary Accounting, or Duties Relief via CARM.</p> <p>The Container Bank Program allows TCPs to account for the movement of reusable containers (e.g., skids, racks) which are exported from and returned to Canada on a duty and tax free basis. Container banks are established under tariff item No. 9813.00.00 or tariff item No. 9814.00.00.</p> <p>The Canadian Goods Abroad Program enables eligible goods to return to Canada with full or partial relief of the duties and taxes after they have been repaired, altered, or worked on outside Canada.</p>

<p>Trade Incentives</p>	<p>The Summary Accounting Program requires that all repairs to vehicles performed outside Canada must be reported and accounted for upon return to Canada. Summary Accounting observes the following requirements:</p> <ul style="list-style-type: none"> a) Highway vehicles that are exported and returned to Canada without being repaired, altered or advanced in value are customs duty-free under tariff item No. 9813.00.00 or tariff item No. 9814.00.00; b) Highway vehicles that are repaired, altered or advanced in value after export are subject to duties and taxes on their full value for duty (VFD) when they return to Canada. <p>The Duties Relief Program allows qualified companies to import goods without paying duties, as long as those goods are eventually exported in the same condition, destroyed, or used in the processing of other goods. TCPs seeking duties relief privileges must obtain a Duties Relief Certificate through the CCP.</p> <p>Process New Remission Order is not an enrollment program. However, Process New Remission Order refers to how a commercial client can request that an existing remission order listed on the Justice Canada website be added to the CARM System for use in the duties and taxes calculator in the case of remission orders founded on the provision of the legislation (i.e., Governor in Council remission, Section 32 of the Financial Administration Act).</p>
<p>Third Parties</p>	<p>Third Party – Electronic Data Interchange (EDI) Service Provider enrolment allows service and software providers to support the EDI infrastructure for other TCPs in lieu of a TCP setting up their own EDI connection with the CBSA.</p> <p>Third Party – Surety Companies are financial institutions that underwrite bonds for TCPs for the purpose of customs and trade activity or as a requirement for a TCP to be enrolled in a particular CBSA program (e.g. RPP). Financial security providers can establish an Application Programming Interface (API) with the CARM System to provide bond information directly to the CBSA.</p> <p>Third Party – Trade Consultants, Lawyers, Accountants, and Foreign Entity enrolment allows these TCP types to create and support customs and trade activity with CBSA in the CCP involved in the importation process to activate the account of a TCP and perform administrative work.</p> <p>Example: <i>A trade consultant is contracted by an importer to make an adjustment to a declaration. The trade consultant needs access to the Importer’s account to act on their behalf.</i></p>
<p>Duty Free Shops</p>	<p>The Duty Free Shop (DFS) Program allows CBSA to issue DFS licences to eligible TCPs (subject to CBSA approval) to operate a DFS at a land border crossing or at an airport. The DFS licence issued by the CBSA is a licence to acquire goods free of certain duties and taxes (other taxes, such as excise taxes, may be applicable) for sale to travellers who will immediately export the goods from Canada.</p>

Transporters	The Transporter Program allows TCPs to receive a carrier code for their carrier type (Air, Highway, Marine, Rail or Freight Forwarder), which is necessary for transporting goods into Canada.
	The Bonded Transporter Program allows TCPs to transport in-bound goods beyond the Point of Entry (POE) (i.e. the first point of arrival in Canada) and between points in Canada. To activate this program, TCPs must meet their carrier type’s financial security requirement.
Exporter	The Exporter Program allows TCPs to declare commercial goods exported from Canada. The exporter may be a non-resident, that is, residing outside of Canada, but exporting goods from Canada. <i>Note:</i> Customs Services Providers acting on behalf of an Exporter enrol in the Exporter program in CARM. <i>Note:</i> TCPs must meet exporting reporting requirements as per CBSA policy. TCPs report their exports in Canadian Export Reporting System (CERS) or G7 EDI.
	The G7 Electronic Data Interchange (EDI) Export Reporting method allows TCPs to submit export declarations using EDI. <i>Note:</i> Third Party – EDI Service Providers that provide the EDI connection for Exporters must have selected the G7 Export Reporting EDI service option in their Third Party – EDI Service Providers program enrolment before Exporters can enrol in the G7 EDI sub-program.

4.2 WEB-FORM ENROLMENT

This section describes the process by which TCPs enrol in a program, update their enrolment information and request to be removed from a program via web-form. TCPs enrol using a web-form for programs that require no or limited manual review by the CBSA. The programs and sub-programs which follow the web-form enrolment process are provided below:

Programs

- Importer
- Transporter
- Third Party – Surety, Lawyer, Accountant, or Foreign Entity (e.g., Foreign Exporter)
- Exporter/Customs Services Provider

Sub-Programs

- Release Prior to Payment (RPP)
- Bonded Transporter

Note: Program specific considerations for each program enrolment can be found in [4.2.3 Web-form Program Specific Considerations](#).

4.2.1 Enrol via web-form

Overview

The web-form enrolment process includes actions a TCP takes to enrol in a program via a web-form on the CCP.

Prerequisites

- TCP has a CCP user account.
- TCP needs to obtain an RM as part of the Registration process, or wishes to enrol in a new program.
- TCP needs to enrol in a program which is facilitated on the CCP via web-form enrolment.

Process

The following diagram (Figure 4.2.1) provides a high-level overview of the outcomes of each stage of the enrolment process.

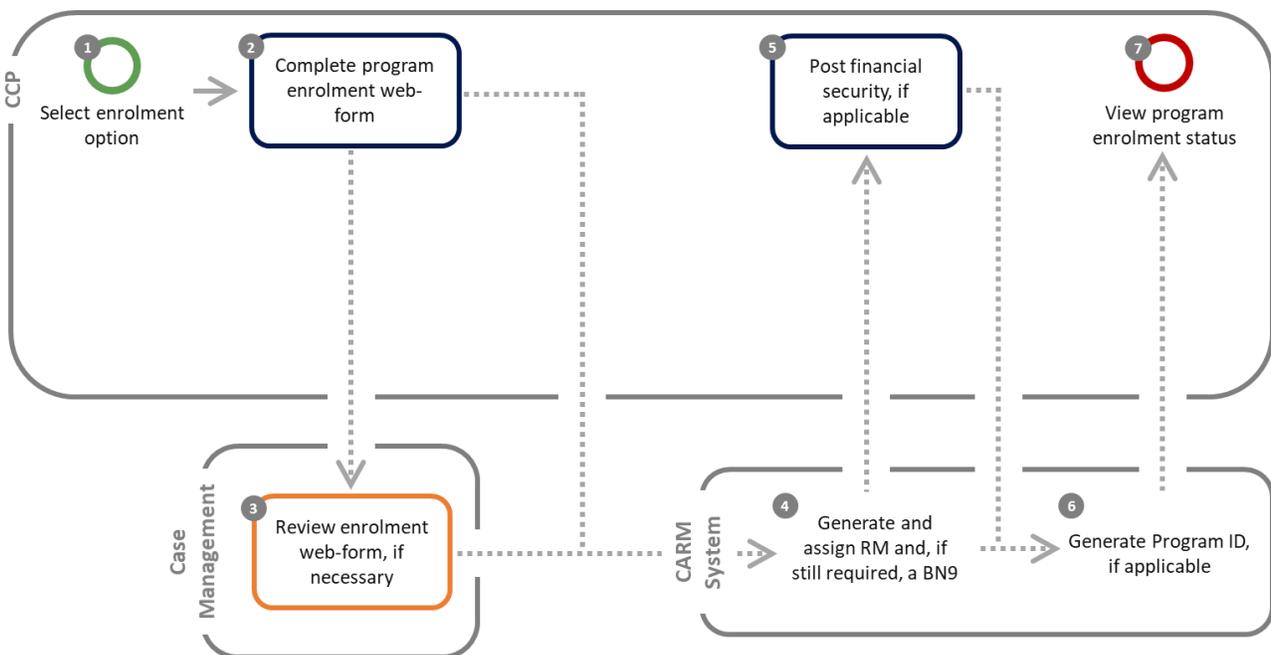


Figure 4.2.1: Process steps for enrolling in a program via web-form.

Step	Business Role	Description
1	TCP	<p>Select enrolment option</p> <p>To register in the CCP, TCP's must be enrolled in at least one program. TCPs can be enrolled in multiple programs under their BN9. If the TCP does not have an existing program (RM) at the time of registration, they will be prompted to enrol in a program as part of the Registration process.</p> <p>If the TCP wants to register an additional RM under their legal entity (i.e. BN9), the TCP selects the Enrol in Program function in their portal set-up tab on the CCP.</p>

Step	Business Role	Description
		<i>Note:</i> If the TCP has not already completed the Register Client or Delegation of Authority (if in the case of a representative acting on the behalf of another TCP) processes, they must first do so before initiating this process.
2	TCP	<p>Complete program enrolment web-form The TCP completes the program enrolment web-form directly on the CCP. As part of the enrolment application, TCPs are asked to provide all relevant program and business specific information.</p> <p>Upon a TCP submitting their enrolment request, the CARM system receives the form and determines if CBSA intervention is required. If intervention is required, a CBSA Officer works with the TCP to obtain additional information. Proceed to step 3.</p> <p>If all the requirements are met, the CCP creates a program account for the TCP. The TCP profile is updated to reflect program account enrolment. Proceed to step 5.</p> <p>If the requirements are not met, the program account is denied and the process ends until the TCP chooses to re-apply with the necessary requirements.</p>
3	CBSA Officer	<p>Review enrolment web-form, if applicable If all the requirements are met, but the program enrolment requires manual intervention by CBSA (e.g. books and records for non-resident importers, IATA codes for air carriers), a CBSA Officer manually reviews the case.</p>
4	TCP	<p>Generate and assign RM and, if still required, a BN9 If the application is approved, the TCP account is reflected with an RM and, if applicable, a BN9 generated by the CRA. The TCP can access and view their new account on the portal and begin to transact and utilize other CARM functionality (i.e. request a ruling).</p> <p>TCPs continue to follow Steps 5 through 6 to unlock further CARM functionality, if desired and if applicable.</p>
5	TCP	<p>Post financial security, if applicable If required for the program in which the TCP is enrolling, financial security in the form of a bond or cash deposit must be posted by the TCP and confirmed on the CCP as part of the enrolment process.</p>
6	CARM System	<p>Generate Program ID, if applicable If the application is approved, the CARM System generates a Program ID for the TCP's program (e.g., carrier code), if applicable.</p>
7	TCP	<p>View program enrolment status The TCP is notified via the CCP that their application has either been approved or denied.</p>

Step	Business Role	Description
		If the application is approved, the TCP can apply for sub-programs via various sub-program enrolment processes. To enrol in a sub-program, the TCP navigates to the <i>Program Profile</i> page and accesses the <i>sub-program</i> tab.

Outputs

- TCP is successfully enrolled in a program with CBSA.
- TCP has received an RM and BN9, if applicable.
- TCP has received a licence number and codes (e.g., carrier code), if applicable.
- TCP is notified that their application for their program with CBSA has been denied, if applicable.

4.2.2 Update Enrolment via web-form

Overview

The update enrolment via web-form process includes actions a commercial client takes to update their program specific profile via web-form. Here, clients may choose to update their profile information (e.g. program name, address, contact information). For programs with web-form enrolment, commercial clients are able to update all program information directly on the CCP.

Prerequisites

- TCP has set up a CCP account and is enrolled in a program with CBSA; or
- TCP has successfully signed onto the CCP.

Process

The following diagram (Figure 4.2.2) provides a high-level overview of the outcomes of each stage of the update enrolment process. The associated descriptions for each step can be found below the diagram.

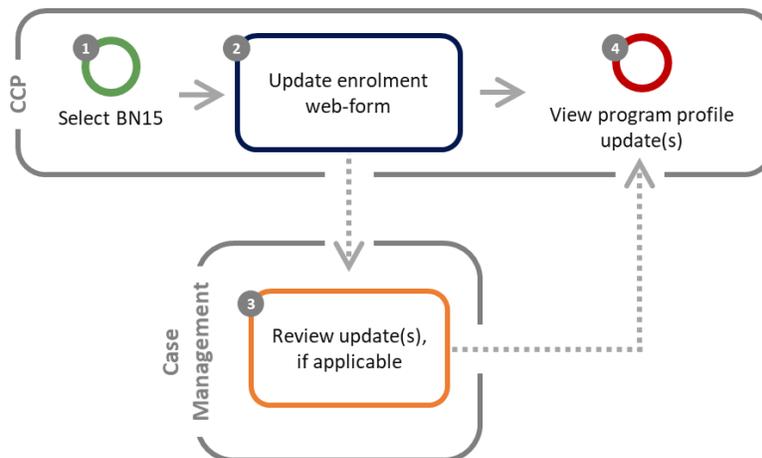


Figure 4.2.2: Process steps for updating web-form enrolment.

Step	Business Role	Description
1	TCP	<p>Select BN15</p> <p>The TCP navigates the CCP to their list of program accounts and selects the details function on the BN15 they want to update. The TCP goes through the “enrolment steps” and indicates that it is an update to an existing program.</p>
2	TCP	<p>Update enrolment web-form</p> <p>The TCP is presented with a web-form to update their program profile. TCPs can make updates to the following fields/sections:</p> <ul style="list-style-type: none"> • Program name • Physical, mailing or books and records address • Social media address • Contact information <p>The TCP updates the program enrolment web-form directly on the CCP.</p>
3	CBSA	<p>Review update(s), if applicable</p> <p>In certain instances, manual intervention by CBSA is required to process the enrolment web-form (e.g. where an address is changed to no longer be in Canada). The CBSA Officer processes the case, if necessary.</p> <p><i>Note:</i> Denial can occur if a CBSA intervention is triggered and not approved. Updates that do not require manual intervention are automatically accepted in CARM.</p>
4	TCP	<p>View program profile update(s)</p> <p>Upon completing the updates, the TCP receives confirmation and can view the updated data fields on their program profile.</p>

Outputs

- TCP has successfully updated web-form program profile.
- TCP is notified that their update has been denied, if applicable.

4.2.3 Web-form Program Specific Considerations

Importer

TCPs enrol in the *Importer* program by following the *Enrol via web-form* process and observe the following considerations:

- Importers enrol as commercial importers.
- Customs Brokers importing non-commercial (casual) goods enrol as non-commercial importers.
- TCPs provide their physical, mailing, and books and records addresses.
- If the books and records address is separate from the TCP’s physical address (i.e. place of business) or is in a different county of origin outside of Canada, CBSA launches a case. CBSA determines if the TCP is eligible to obtain authorization to maintain books and records at a location other than its place of business. If the TCP is eligible, CBSA sends the TCP an agreement to maintain records elsewhere via the CCP.

- Existing importers do not need to complete a new Importer program enrolment as they can link their CCP user account to their business by providing specific transactional information. For more information on existing importers accessing their account, see Registration Scenario 3 in 3.0 *Registration*.

Release Prior to Payment (RPP)

TCPs enrol in the *Release Prior to Payment (RPP)* sub-program by following the *Enrol via web-form* process and observe the following considerations:

- RPP is only available to TCPs enrolled in the Importer program.
- Importers on RPP gain the permissions for submitting the CAD Type AB, F, TT, and AB for Continuous Transmission Commodities (CTC) while on RPP.
- Importers cannot rely on their Brokers financial security, they must obtain their own financial security.
- TCPs make an allocation toward their required financial security. TCPs can post security by obtaining a bond or depositing cash.
- The CARM System calculates the required amount of financial security it estimates the TCP needs, and validates that the amount posted by the TCP equals the CARM System calculated amount:
 - If TCPs self-assess a higher financial security amount than the system calculated amount, the TCP is allowed to post that amount without CBSA interference, but they are not mandated to post the higher amount. Posting a higher amount than what is required will contribute to a TCP's security coverage and lower their Utilization.
 - If TCPs self-assess a lower financial security amount than the system calculated amount, TCPs may request to post the lower amount, subject to CBSA approval. If approved, the self-assessed amount becomes the TCP's new requirement.
 - If a TCP does not have a history of A/R or is a duties & taxes exempt Importer with no A/R on account in the last 12-months, they may self-assess the level of security they believe they will require. Note: As soon as an Importer starts incurring debts on account (e.g., from CAD submissions, penalties), their Utilization will increase and they will be nudged to post more security or pay down their account, otherwise they risk having their RPP revoked.
- Once a TCP has successfully enrolled in RPP, the RPP flag for their BN15 will be turned on in ACROSS to facilitate Release on Minimum Documentation (RMD).
- TCPs update their financial security in a separate process described in 4.3.3 *PDF form Program Specific Considerations*.

Third Parties – Surety Companies

TCPs enrol in the *Third Parties – Surety Companies* program by following the *Enrol via web-form* process and observe the following considerations:

- TCPs provide their program name and contact information.
- Surety Company Enrolment does not require a form. Instead, CBSA creates a case for each Surety Company that validates that the Surety Company is certified appropriately.

Third Parties – Trade Consultants, Lawyers, Accountants, and Foreign Entities

TCPs enrol in the *Third Parties – Trade Consultants, Lawyers, Accountants, and Foreign Entities* program by following the *Enrol via web-form* process and observe the following considerations:

- TCPs provide their program name and contact information.
- This process is fully automated and does not require intervention by CBSA.

Note: All foreign entities receive a BN9 (if applicable) and RM number upon their enrolment into the program.

Transporter

TCPs enrol in the *Transporter* program by following the *Enrol via web-form* process and observe the following considerations:

- TCPs enrol as either a Carrier or Freight Forwarder. TCPs enrolling as Carriers must identify their Carrier type (Air, Highway, Marine, Rail).
- A new RM is generated for each carrier type enrolment (Air, Highway, Marine, Rail or Freight Forwarder).
- TCPs are asked specific questions to their Carrier type or Freight Forwarder.
- Upon successful enrolment as a Transporter, a Carrier Code is generated by the CCP and issued to the TCP.
- This process is fully automated, except in the case of an Air Carrier program enrolment where the Air Carrier is requesting an IATA (International Air Transport Authority) compatible code; in which case, manual intervention by a CBSA Officer is required in processing the enrolment case.

Bonded Transporter

TCPs enrol in the *Bonded Transporter* sub-program by following the *Enrol via web-form* process and observe the following considerations:

- TCPs post a financial security bond in line with the amount required by the program for their Carrier type.
- The financial security requirement for Highway Carriers is calculated automatically by the CARM System, based on the number of vehicles the TCP inputs on the web-form.
- The financial security requirement for Air Carriers is calculated manually by a CBSA Officer via a case.
- The financial security requirement for Marine Carriers, Rail Carriers and Freight Forwarders is a fixed amount.
- If requested by the TCP, Bonded Air Carriers are subject to manual review by a CBSA Officer to validate the Air Carrier's IATA (International Air Transport Authority) compatible carrier code, the same as with non-bonded carriers.

Exporter

TCPs enrol in the *Exporter* program by following the *Enrol via web-form* process and observe the following considerations:

- Exporters/Customs Services Providers must obtain a BN9 (if the TCP is a new business) and RM, and pay penalties through the CCP. All other activities (i.e. submitting declarations) are done through the Canadian Export Reporting System (CERS) or the G7 Export Reporting Electronic Data Interchange (G7 EDI).
- TCPs can enrol in G7 EDI once they have first successfully enrolled as an Exporter.
- Exporters also enrol in the Canadian Export Reporting System (CERS), which is a process executed outside of CARM. More information about CERS can be found on [the CBSA website](#).

4.3 PDF FORM ENROLMENT

This section describes the process by which TCPs enrol in a program or sub-program, update their enrolment information and request to be removed from a program via Adobe. TCPs enrol using PDF for programs with low enrolment volumes that require manual intervention by the CBSA. The programs and sub-programs which follow the PDF enrolment process are provided below:

Programs

- Customs Broker
- Customs Bonded Warehouse
- Sufferance Warehouse
- Third Party – EDI Service Provider (only)
- Duty Free Shop

Sub-Programs

- Electronic Data Interchange (EDI)
- Customs Self Assessment (CSA) Trusted Trader
- Trade Incentives (i.e. Container Bank Program, Canadian Goods Abroad Program, Summary Accounting Program, Duties Relief Program, New Remission Order Program)

Note: The *Enrol via PDF Form* process covers the core PDF form enrolment process. However, all of the programs featured in this section have program specific considerations which must be followed to complete the enrolment process. These program specific considerations can be found in *PDF form Program Specific Considerations*.

4.3.1 Enrol via PDF Form

Overview

The PDF form enrolment process includes actions a commercial client takes to enrol in a program via PDF form.

Prerequisites

- TCP has a CCP user account.
- TCP needs to obtain an RM as part of the Registration process, or wishes to enrol in a new program.
- TCP needs to enrol in a program which is facilitated on the CCP via PDF form enrolment.

Process

The following diagram (Figure 4.3.1) provides a high-level overview of the outcomes of each stage of the enrolment process. The associated descriptions for each step can be found below the diagram.

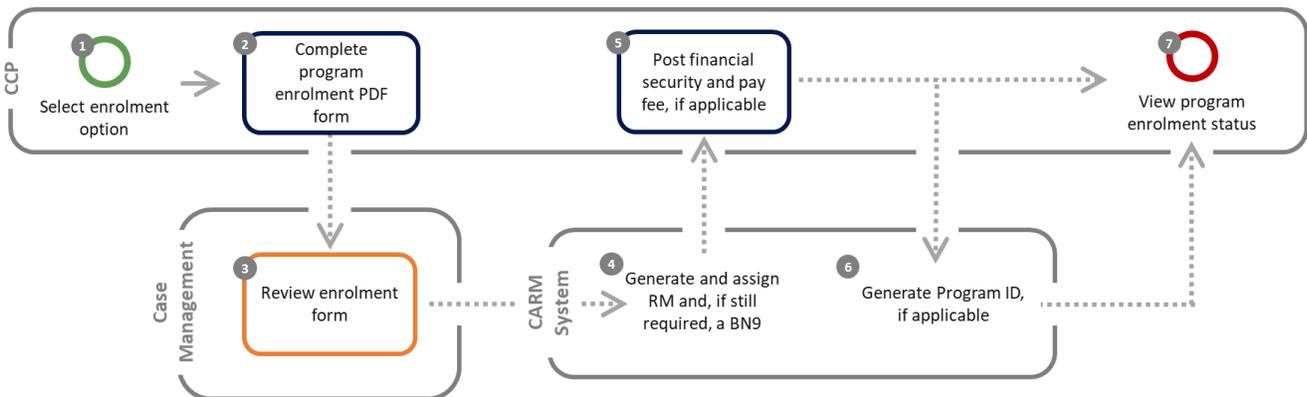


Figure 4.3.1: Process steps for enrolling in a program via PDF.

Step	Business Role	Description
1	TCP	<p>Select enrolment option</p> <p>To register in the CCP, TCP's must be enrolled in at least one program. TCPs can be enrolled in multiple programs under their BN9. If the TCP does not have an existing program (RM) at the time of registration, they will be prompted to enrol in a program as part of the Registration process.</p> <p>If the TCP wants to register an additional RM under their legal entity (i.e. BN9), the TCP selects the Enrol in Program function in their portal set-up tab on the CCP.</p> <p><i>Note:</i> If the TCP has not already completed the Register Client or Delegation of Authority (if in the case of a representative acting on the behalf of another TCP) processes, they must first do so before continuing with this process.</p>
2	TCP	<p>Complete program enrolment PDF form</p> <p>The TCP downloads and completes the program enrolment form and uploads the form directly on the CCP. As part of the enrolment application, TCPs are asked to provide all relevant program specific information and supporting documentation.</p>
3	CBSA	<p>Review enrolment form</p> <p>A CBSA Officer receives and processes the case that is generated by the CARM System with the information provided by the TCP. The CBSA Officer validates that all the information is accurate and that the TCP meets the requirements for program enrolment.</p> <p>If the information on the application is incomplete or if the CBSA determines that more information is needed from the TCP to render a decision, the CBSA Officer will advise the TCP of additional information that must be provided for the CBSA to process the request via a case, which will be displayed to the TCP in the CCP.</p> <p><i>Note:</i> With certain programs, a site visit and other supporting documentation may be required before CBSA can generate an RM and BN9, if applicable, for the TCP.</p>
4	TCP	<p>Generate and assign RM and, if still required, a BN9</p> <p>If the application is approved, the CARM System generates an RM and BN9, if applicable, for the TCP. The TCP can access and view their new account on the portal and begin to transact and utilize other CARM functionality.</p> <p>TCPs continue to follow Steps 5 through 6 to unlock further CARM functionality, if desired and if applicable.</p>
5	TCP	<p>Post financial security and pay fee, if applicable</p> <p>If the application is approved, the TCP posts financial security.</p>
6	CBSA	<p>Generate Program ID, if applicable</p> <p>If the application is approved, the CARM System generates a Program ID for the TCP's program (e.g., licence number), if applicable.</p>

Step	Business Role	Description
7	TCP	<p>View program enrolment status</p> <p>The TCP is notified via the CCP that their application has either been approved or denied.</p> <p>If the application is approved, the TCP can apply for sub-programs via various sub-program enrolment processes. To enrol in a sub-program, the TCP navigates to the <i>Program Profile</i> page and accesses the <i>sub-program</i> tab.</p>

Outputs

- TCP is successfully enrolled in a program with CBSA.
- TCP has received an RM and BN9, if applicable.
- TCP has received a Program ID, if applicable.
- TCP is notified that their application for their program with CBSA has been denied, if applicable.

4.3.2 Update Enrolment via Adobe

Overview

The update enrolment via PDF process includes actions a commercial client takes to update their program specific profile via PDF form. Here, clients may choose to update their program name, address, social media address, contact information, and certification. For programs with PDF enrolment, commercial clients update program specific contact information directly on the CCP. All other updates are submitted using the enrolment form.

Prerequisites

- TCP has set up a CCP account and is enrolled in the Importer program with CBSA; or
- TCP has been delegated access on the CCP to act on behalf of an Importer.
- TCP has successfully signed onto the CCP.

Process

The following diagram (Figure 4.3.2) provides a high-level overview of the outcomes of each stage of the update enrolment process. The associated descriptions for each step can be found below the diagram.

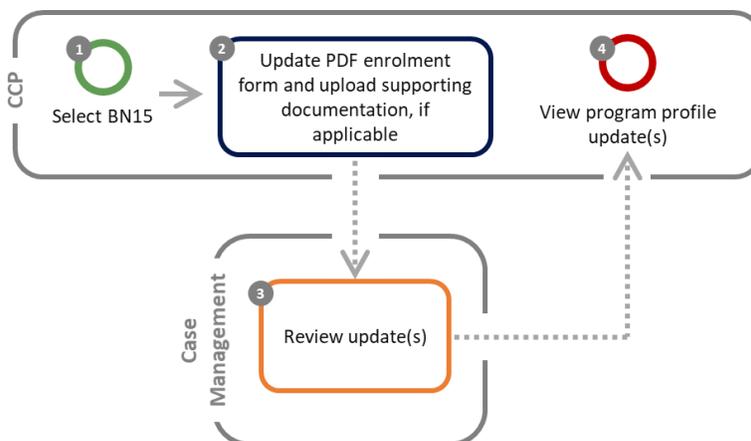


Figure 4.3.2: Process steps for updating PDF enrolment.

Step	Business Role	Description
1	TCP	Select BN15 The TCP navigates the CCP to the <i>Accounts and Profiles</i> section and selects the <i>List of program accounts</i> option. The list of program accounts (BN15s) associated with the legal entity BN9 appear. The TCP selects the Details function on the BN15 they want to update. The TCP goes through the “enrolment steps” and indicates that it’s an update to an existing program.
2	TCP	Update PDF enrolment form and upload supporting documentation, if applicable The TCP downloads and completes their updates on the PDF program enrolment form and uploads the form directly on the CCP, along with supporting documentation, if applicable (e.g. if information has changed since the previous submission).
3	CBSA	Review update(s) CBSA reviews the updates made by the TCP. CBSA provides approval if all requirements are met. If the information on the application is incomplete or if the CBSA determines that more information is needed from the TCP to render a decision, the CBSA Officer will advise the TCP of additional information that must be provided for the CBSA to process the request via a case, which will be displayed to the TCP in the CCP.
4	TCP	View program profile update(s) If all program requirements are met, the TCP receives a notification confirming that their information was successfully updated.

Outputs

- TCP has successfully updated Importer program profile.
- TCP is notified that their update has been denied, if applicable.

4.3.3 PDF form Program Specific Considerations

Electronic Data Interchange (EDI)

TCPs enrol in the *Electronic Data Interchange (EDI)* sub-program by following the *Enrol via PDF* process and observe the following considerations:

- EDI is a sub-program TCPs request enrolment in after they have enrolled in their primary program (e.g. Importer).
- EDI as a sub-program should not be mistaken for the Third Party – EDI Service Provider program:
 - The EDI sub-program is for non-service provider TCPs who wish to use a third party EDI service provider to establish a connection with CBSA (e.g. an Importer enrolls in EDI as a sub-program to transmit documents to CBSA);
 - The Third Party – EDI Service Provider program is for third party service providers who enrol in the program to have their EDI connection infrastructure be made available to host another TCP’s transmissions to CBSA. For more information on this program, see the *Third Party – Electronic Data Interchange (EDI) Service Provider* sub-section below.
- TCPs select their EDI connection through one (1) of four (4) options:
 1. A third party service provider;

2. Corporate Internet Gateway (CIG);
 3. Application Programming Interface (API); or
 4. A direct connection to the CBSA (Direct Connect).
- TCPs provide their IT contact or service provider details.
 - TCPs select the EDI service they want to enrol in. Note that a TCP can have multiple different EDI sub-program options under the same program profile, but each EDI service option requires a separate EDI sub-program enrolment. These are the options available via EDI:
 - Advanced Commercial Information & Notices (ACI);
 - Commercial Accounting Declaration (CAD);
 - Daily Notice (DN) and Statement of Account (SOA);
 - Integrated Import Declaration (IID);
 - Release – Accelerated Commercial Release Operations Support System (ACROSS);
 - Release Notification System (RNS).
 - If an Importer is enrolling in the Daily Notice (DN) and Statement of Account (SOA) and want their Broker to receive these financial statements, too, they insert their Broker's BN15 information on the application.
 - For DN and SOA transmissions via EDI, the EDI interface does not validate with DOA on the portal or with the Visibility Attributes established by the Importer. If a Broker is set-up to receive the DN and SOA from their Importer via EDI, it will show up as the Account Holder (A/H) Importer DN and SOA's view, which means that it will include all transactions (i.e., transactions filed by the Broker, by employees of the Importer, and by other third party service providers). If an Importer or Broker wants to limit visibility for EDI to show only the transactions that the Broker submitted, the Importer would not add the Broker's EDI pipe to the EDI sub-program enrolment PDF form. Instead, the Broker will be able to view the transactions only they submitted on behalf of an Importer via the Customs Broker Summary Statement (CBSS).
 - For CAD submissions via EDI, the EDI interface runs a validation with the Delegation of Authority (DOA) the Importer has set-up in the CCP to validate that the Broker or filer of the CAD is eligible to submit a CAD on behalf of that Importer BN15.
 - If the enrolment case is approved, the system generates a unique 5-digit ASEC, which makes up the first 5-digits on the Transaction Control Number (TCN) that is on the CAD. The TCN is a 14-digit number that identifies shipments at various times throughout the customs process. If the Importer or Broker has an ASEC, the 5-digit ASEC number makes up the first 5 digits of the TCN, and the remaining 9 digits are generated by the CARM system as a unique identifier for the transaction. The purpose of the ASEC is to facilitate the outbound notifications via EDI for Release on Minimum Documentation (RMD) clients. If the TCP is submitting a CAD Type V or CAD Type C, the CARM System automatically generates the TCN and populates the first 5-digits with all zeros, as there is no EDI capability for these CAD types.
 - CBSA processes an EDI form case by onboarding and testing to establish a successful EDI connection.

Third Party – Electronic Data Interchange (EDI) Service Provider

TCPs enrol in the *Third Party – Electronic Data Interchange (EDI) Service Provider* program by following the *Enrol via PDF* process and observe the following considerations:

- Third Party Service Providers enrol as a program and receive a new BN15, unlike the EDI sub-program above which is a sub-program under a primary program and does not generate a new BN15.
- Third Party EDI Service Providers upload a PDF form detailing their EDI service functionality.

Note: Electronic Data Interchange (EDI) sub-program enrolment is not applicable to TCPs enrolled in the Third Party – Electronic Data Interchange Service Provider program.

Customs Broker

TCPs enrol in the *Customs Broker* program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs must be a licensed Customs Broker, with a certification recognized by CBSA. TCPs may be asked to provide the name and date of completion for their Customs Broker examination.
- Upon successful enrolment, the CARM System generates an ASEC to allow the Customs Broker to use as the first 5 digits of their transaction number when obtaining Release on Minimum Documentation (RMD) on behalf of their Importer clients. Note that, under CARM, the ASEC no longer denotes financial security on account. Instead, TCPs will receive a bonded indicator status flag in CARM that gets passed over to ACROSS. Importers will not be permitted to use their Broker's bonds to obtain RMD privileges.
- TCPs pay the Customs Broker licence fee and post the required financial security (*Note: financial security for Customs Brokers is allocated at the BN9 level, unlike all other programs where it is allocated at the BN15 level. Therefore, a TCP with multiple Customs Broker BN15s needs to only post financial security for one of them, and they will be enrolled in all of the BN15s.*)
- Upon successful enrolment, a licence and licence number is issued to the Customs Broker in PDF format.
- Upon successful enrolment, the Customs Broker's information is posted on the CBSA website. The information that is posted is at the discretion of the program area.

Customs Self Assessment (CSA)

TCPs enrol in the *Customs Self Assessment (CSA)* sub-program by following the *Enrol via PDF* process and observe the following considerations:

- CSA is applicable to the Importer and Carrier programs only and the TCP must be bonded (i.e. RPP for importers and Bonded Transporters for carriers).
- TCPs first enrol in the *Importer* program by following the *Note: Program specific considerations for each program enrolment can be found in 4.2.3 Web-form Program Specific Considerations.*
- 4.2.1 Enrol via web-form process.
- The importer selects their preferred CSA billing cycle on the *PDF* form, which includes timing considerations for the submission of Commercial Accounting Declaration (CAD), Statement of Account (SOA), Payment Due Date (in the CARM System), Corrections period and Adjustments Period.
- CBSA may perform a site inspection to determine if program requirements are met.
- CBSA requests that TCPs provide supporting documentation as part of this process.

Customs Bonded Warehouse (CBW)

TCPs enrol in the *Customs Bonded Warehouse (CBW)* program by following the *Enrol via PDF* process and observe the following considerations:

- CBWs may qualify for a partial or complete deferral of duties and taxes. TCPs pay only the duties and taxes on the portion of goods entering the Canadian economy. If the goods are exported or destroyed before their release into the Canadian economy, the goods are relieved of duties.
- TCPs provide warehouse-specific information in the *PDF* form (i.e. type of goods to be warehoused).
- Along with submitting the *PDF* form, TCPs are required to upload supporting documentation. Some of the supporting documentation could include, but is not limited to, a detailed site plan and government department permits and authorizations, as well as financial security information.
- Applications are processed at the Points of Entry (POE) and at the seven regional trade offices.
- A site visit must be conducted by the CBSA before a BN9 (if applicable) and RM can be issued to the CBW applicant.
- If the application is approved, the TCP is provided with a completed M121 Licence (*PDF PDF*) via the CCP, which includes their BN15.

Sufferance Warehouse

TCPs enrol in the *Sufferance Warehouse* program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs provide warehouse-specific information in the *PDF* form that could include, but is not limited to, the types of goods to be stored, the purpose of the goods, shipping volumes and the identity of the Warehouse operator and lessor (if applicable).
- Along with submitting the *PDF* form, TCPs are required to upload supporting documentation. Some of the supporting documentation could include, but is not limited to, site/building proposals, business plans, a blueprint of the entire facility, excise warehouse licence and a copy of the lease (if applicable).
- TCPs post a financial security bond in line with the amount required by the program.
- CBSA conducts a full review of the types of goods that will be imported to the proposed warehouse.
- CBSA may request that TCPs provide letters from importers in support of the application for the establishment of the sufferance warehouse.
- A site visit must be conducted by CBSA before a BN9 (if applicable) and RM can be issued to the applicant.
- If the application is approved, the TCP is provided with a Sufferance Warehouse licence number and a copy of the Sufferance Warehouse licence.

Trade Incentives – Container Bank

TCPs enrol in the *Trade Incentives – Container Bank* sub-program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs provide information in the *PDF* form that could include, but is not limited to:
 - The maximum quantity and/or value and description of each type of container in Canada;
 - Documentary evidence of the quantity of containers purchased in Canada;
 - The description and quantity of the specific goods each type of container is designed to contain;
 - A description of the system by which the company intends to account for containers and maintain records;
 - CBSA offices through which the containers are imported.
- Where a company wishes to operate a container bank in more than one CBSA region, the company may apply for a container bank for the area where the company's principal office is located.
- The CBSA might request that TCPs provide supporting documentation as part of this process.

Trade Incentives – Canadian Goods Abroad

TCPs enrol in the *Trade Incentives – Canadian Goods Abroad* sub-program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs provide information on the goods altered in the *PDF* form that could include, but is not limited to:
 - Authorization to share the information provided with Other Government Departments (OGDs);
 - A detailed description of the goods and the proposed additions (i.e. a copy of the contract proposal or bid solicitation);
 - A copy of the work order or contract with the foreign supplier of the equipment that will be added;
 - Evidence of Canadian companies consulted by the Importer or of rejection bids received.
- TCPs complete a questionnaire in the *PDF* form to provide information on the goods worked on.
- This process does not need to be executed by Importers returning goods that have been repaired. Repairs do not require authorization from the CBSA prior to exporting the goods to claim the benefits.
- For goods that have been altered or added on, Importers must obtain authorization from CBSA prior to exporting the goods to claim the benefits.

- The CBSA might request that TCPs provide supporting documentation as part of this process.

Trade Incentives – Summary Accounting

TCPs enrol in the *Trade Incentives – Summary Accounting* sub-program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs provide information in the *PDF* form that could include, but is not limited to the Carrier code number, the customs port(s) where the Carrier's fleet usually crosses into Canada, and whether the Carrier has hired owner-operated privately owned vehicles for use in its fleet.
- The CBSA might request that TCPs provide supporting documentation as part of this process.

Trade Incentives – Duties Relief Program

TCPs enrol in the *Trade Incentives – Duties Relief Program* sub-program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs enrolling in the Duties Relief Program must obtain an Importer program account and apply for a Duties Relief Certificate. This requirement enables TCPs to submit Commercial Accounting Declarations (CADs) in support of the program.
A site visit must be conducted by CBSA to determine program eligibility before a decision can be rendered (i.e. before an RM can be issued).

Duty Free Shop (DFS)

TCPs enrol in the *Duty Free Shop (DFS)* program by following the *Enrol via PDF* process and observe the following considerations:

- TCPs provide ownership data and operational information.
- TCPs upload supporting documentation (i.e. site plan, building plan, lease schedules, ownership documents and liquor licence).
- CBSA conducts a site inspection and determines if the proposed location meets regulatory requirements. A site visit must be conducted by CBSA before a BN9 (if applicable) and RM can be issued to the applicant.
- If all program requirements are met a BN9 (if applicable) and RM can be issued to the applicant. TCPs post a financial security bond in line with the amount required by the program.

4.4 DISENROL IN PROGRAM

This section describes the steps TCPs take to request to be removed from a program. TCPs who choose to disenrol in a program no longer have access to the additional entitlements or privileges of that program.

The TCP requests disenrolment from their list of program accounts. The TCP is asked to select the program which they want to request disenrolment from and must provide a justification to the CBSA as to why they are disenrolling from the program. The TCP's disenrolment request will generate a case for the CBSA to review. The CBSA evaluates every disenrolment separately (i.e., a separate case per disenrolment request). The CBSA will notify the TCP that they have been successfully disenrolled by changing the case status of the disenrolment request case to "Disenrollment/Suspension" and by attaching supporting document, if applicable.

Note: Disenrolment in a program will also cause disenrolment in any applicable sub-programs under the disenrolled program (e.g. disenrolment from the Importer program will also initiate a disenrolment from the RPP sub-program).

Note: A TCP must be enrolled in at least one CBSA program (i.e. hold at least one BN15) to obtain access to the CCP and CARM functionality. If the TCP only has one program (RM) left on their account and they wish to disenrol from it, the TCP will no longer be registered in CARM.

5.0 Delegation of Authority (DOA)

5.1 OVERVIEW

Delegation of Authority involves granting access, requesting or receiving access, and managing a CCP user's access to a business (BN9) or program account (RM). It also includes the ability for TCPs to view other businesses who have access to their account in real time and make appropriate updates to this access via the CCP.

Helpful Hints

Legislation, regulations, policies, and procedures the CBSA uses to administer Delegation of Authority can be found in [Memorandum D1-6-1 Authority to Act as an Agent](#).

Having the appropriate Delegation of Authority for employees and Service Providers enables multiple users to view information or act on behalf of the business. It is critical for TCPs to obtain and/or delegate the appropriate access so that CARM functions (e.g. view notifications, make payments, and submit rulings) can be performed by these authorized representatives.

Delegation of Authority is used to assign users with user roles, which have predefined access rights that control what the user can view and action in the CCP.

Two forms of relationships are possible via the CCP:

1. Employer-to-employee relationships between a business account and a user of the same organization, and
2. Legal entity-to-legal entity relationships between a Client and their Third Party Service Provider (i.e. Customs Broker and Trade Consultant).

Helpful Hints

A **Service Provider** is a business account that has at least one program account of type Customs Broker or Third Party.

A **Client** is any business account that has delegated access to a Service Provider.

Legal entities in business relationships can also select Visibility Attributes to control if their authorized representative(s) can view information submitted by other parties.

5.2 DOA CONCEPTS

The DOA Concepts section introduces Delegation of Authority concepts that are important for Clients and Service Providers to understand when using Delegation of Authority functionalities.

This includes information captured by the following sub-sections:

- **User Roles** which describes the various roles that enable users to access business and program accounts.
- **Permissions** which describes what actions a user role may perform for specific CARM functions.

- **Employee Relationships** which describes the relationships that a business can have with their employees.
- **Business Relationships** which describes the relationships that a Client can have with their Service Provider(s).
- **Visibility Attributes** which describes the information that a Service Provider can view based on the Visibility Attribute assigned to them by the Client.
- **Client Groups** which describes how Service Providers can efficiently manage the access of multiple employees for many client accounts.

User Roles

User roles describe how users can access business and program accounts. Each user on the CCP has a role against their employer and, if applicable, to their Clients, for any delegated business and program account.

Helpful Hints

Details on the functionalities accessible for each user role is available in the Permissions sub-section.

These user roles can be assigned and managed via the CCP. Users with the appropriate permissions can approve, reject, update, or remove users with delegated authority. The table below describes the available user roles.

Table 5.2.1: User roles available through Delegation of Authority.

User Role	Description
Business Account Manager (BAM)	<p>BAMs have full access to all CCP functionality for a business account and all its program accounts. The purpose of this role is to assume the management of the business account. This role can;</p> <ul style="list-style-type: none"> • Manage all legal entity and program information • Perform operational activities in the CCP (e.g. request rulings, make payments, edit and view financial information). <p><i>Note:</i> This role is not to be confused with the Business Owner or a Director of the business. This user role should be held by an individual with active involvement in the management of its business account (e.g. manage employee access, manage business relationships, manage business and program accounts information).</p> <p>The BAM role is automatically given to the initial individual who links their user account to their business by completing the registration process. Due to the importance of this role, it is highly recommended to give the BAM role to at least one other user.</p>
Third Party Business Account Manager (pBAM)	<p>The pBAM role gives a Service Provider near full access to all CCP functionality for a Client’s business account and all its program accounts.</p> <p>The pBAM role has the same access as a BAM, with the following exceptions;</p> <ul style="list-style-type: none"> • Does not have access to the Client’s sensitive information (e.g. bank account). • Cannot see or manage the employees or business relationships of the Client.

User Role	Description
	<p>This role can:</p> <ul style="list-style-type: none"> Perform operational activities in the CCP (e.g. request rulings, make payments, edit and view financial information). <p>The pBAM role is automatically given to the BAM of a Service Provider when they are approved for a business relationship by a Client.</p> <p>The pBAM role can manage access only for its own employees (i.e. employees of the Service Provider).</p>
Program Account Manager (PAM)	<p>The PAM role gives full access to all CCP functionality for a specific program account. The purpose of this role is to assume the management of a program account. This role can:</p> <ul style="list-style-type: none"> Manage program information and give access to employees for the program account. Perform operational activities in the CCP (e.g. request rulings, make payments, edit and view financial information at the RM level only).
Third Party Program Account Manager (pPAM)	<p>The pPAM role gives a Service Provider near full access to their Client’s specific program account for all CCP functionality.</p> <p>This role is automatically given to the BAM of a Service Provider when they are approved for a program management relationship by a Client. This applies because BAMs have full access to the accounts within its business.</p> <p>The pPAM role has the same access as a PAM, with the following exceptions;</p> <ul style="list-style-type: none"> Does not have access to the Client’s sensitive information (e.g. bank account). Cannot see or manage the employees or business relationships of the Client. <p>This role can;</p> <ul style="list-style-type: none"> Perform operational activities in the CCP (e.g. request rulings, make payments, edit and view financial information at the RM level only). <p>The pPAM role can manage access only for its own employees (i.e. employees of the Service Provider).</p>
Editor & Third Party Editor	<p>The Editor and Third Party Editor roles can;</p> <ul style="list-style-type: none"> Perform operational activities in the CCP (e.g. request rulings, make payments, edit and view financial information at the RM level only).
Reader & Third Party Reader	<p>The Reader and Third Party Reader roles can;</p> <ul style="list-style-type: none"> View operational activities in the CCP (e.g. rulings, payments, financial information at the RM level only).
Unassociated User	<p>Unassociated users are users without any user role. It is intended for users that have registered on the CCP but have not yet linked their business or have not been accepted as an employee of a business.</p>

Permissions

Each user role has a set of permissions that control what the user role can do in the CCP. Permissions define the resources (categories of functionalities) that a user group can use on the portal and through which role (Admin, Manager, Edit, Read, No access).

The following tables outlines the access that is available to each of the user roles for the CCP functions. A legend follows the tables with information on considerations and exceptions to some of the user role permissions as it relates to CARM functionality.

Helpful Hints

The **Business Owner** or **Director** is the person legally listed in the incorporation, proprietorship, or partnership documentation. The BAM in the context of the CCP can be the Business Owner or Director, but can also be another individual from the business.

Information on linking a user account to a business can be found in Section 2.0 *Portal Registration*.

Table 5.2.2: Permissions for CCP functions by user group.

Native business

Functionality		User permissions				
Category	Function	BAM	PAM	Editor	Reader	Unassociated User
Setup my portal	Manage my employees	Admin	Admin	no access	no access	no access
Setup my portal	Manage my business relationships	Admin	Admin	no access	no access	no access
Setup my portal	Manage my business relationships	Admin	Admin	no access	no access	no access
Setup my portal	Manage my business relationships	Admin	Admin	no access	no access	no access
Setup my portal	Manage my business relationships	Admin	Admin	no access	no access	no access
Setup my portal	Manage my client groups	edit/read	no access	no access	no access	no access
Setup my portal	View the API key	edit/read	no access	no access	no access	no access
Setup my portal	Enroll in a CBSA program	edit/read	no access	no access	no access	edit/read
Accounts and profiles	Personal profile	edit/read	edit/read	edit/read	edit/read	edit/read
Accounts and profiles	Business profile	edit/read	no access	no access	no access	no access
Accounts and profiles	List of program accounts	edit/read	edit/read	no access	no access	no access
Accounts and profiles	Program account profile	edit/read	edit/read	no access	no access	no access
Financial information	Transactions history	edit/read	edit/read	edit/read	read-only	no access
Financial information	Transactions history	edit/read	edit/read	edit/read	no access	edit/read ⁴
Financial information	Clients transaction history	edit/read	edit/read	edit/read	read-only	no access
Financial information	Statement of account	read-only	no access	no access	no access	no access
Financial information	Statement of account	read-only	no access	no access	no access	no access
Financial information	Statement of account	read-only	read-only	read-only	read-only	no access
Financial information	Broker summary report	read-only	no access	no access	no access	no access
Financial information	CBSA invoices	read-only	read-only	read-only	read-only	no access
Financial information	Late payment interest simulation	edit/read	edit/read	edit/read	edit/read	no access

Financial information	Collection letters	read-only	no access	no access	no access	no access
Financial information	Financial security	edit/read	no access	no access	no access	no access
Financial information	Financial security	edit/read	edit/read	no access	no access	edit/read ⁴
Financial information	Manage bonds	edit/read	no access	no access	no access	no access
Payments	Apply credits as payment	edit/read	edit/read	edit/read	no access	edit/read ⁴
Payments	Pre-authorized debit	edit/read	no access	no access	no access	no access
Payments	Payment arrangement	edit/read	no access	no access	no access	no access
Declarations	Duties and Taxes Calculator	edit/read	edit/read	edit/read	edit/read	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	Create a declaration	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	List of submitted declarations	manager	manager	manager	read-only	no access
Declarations	Manage my templates	manager	manager	manager	read-only	no access
Declarations	Statements of Adjustment & Appeals	manager	manager	manager	read-only	no access
Declarations	Duty drawback (non-importer only)	edit/read	edit/read	edit/read	read-only	no access
Declarations	Duty drawback (non-importer only)	edit/read	edit/read	edit/read	read-only	no access
Declarations	Duty drawback (non-importer only)	edit/read	edit/read	edit/read	read-only	no access
Declarations	Duty drawback (non-importer only)	edit/read	edit/read	edit/read	read-only	no access
Declarations	Summary of Drawback Activity	manager ¹	manager ¹	manager ¹	read-only ¹	no access ¹
Declarations	Request a declaration report	manager	manager	manager	read-only	no access
Declarations	View list of requested declaration reports	manager	manager	manager	read-only	no access
Rulings, appeals & compliance	Rulings	edit/read	edit/read	edit/read	read-only	no access

Rulings, appeals & compliance	Appeals	edit/read	edit/read	edit/read	read-only	no access
Rulings, appeals & compliance	Enforcement actions	edit/read	edit/read	edit/read	read-only	no access
Rulings, appeals & compliance	Disenrollment and Compliance (Trade, Program, SIMA, RPP)	edit/read	edit/read	edit/read	read-only	no access
Documents upload	-	edit/read	edit/read	edit/read	no access	no access
Notifications	-	read-only	read-only	read-only	read-only	no access
Registration	Register business	no access	no access	no access	no access	edit/read ⁴
Registration	Registration status	no access	no access	no access	no access	edit/read ⁴
Registration	Request employee access	no access	no access	no access	no access	edit/read ⁴

Broker

Functionality		User permissions			
Category	Function	Broker BAM	Broker PAM	Broker Editor	Broker Reader
Setup my portal	Manage my employees	Manager	Manager	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my client groups	no access	no access	no access	no access
Setup my portal	View the API key	no access	no access	no access	no access
Setup my portal	Enroll in a CBSA program	no access	no access	no access	no access
Accounts and profiles	Personal profile	no access	no access	no access	no access
Accounts and profiles	Business profile	read-only	no access	no access	no access
Accounts and profiles	List of program accounts	read-only	read-only	no access	no access
Accounts and profiles	Program account profile	read-only	read-only	no access	no access
Financial information	Transactions history	edit/read	edit/read	edit/read	read-only
Financial information	Transactions history	edit/read	edit/read	edit/read	no access
Financial information	Clients transaction history	edit/read	edit/read	edit/read	read-only
Financial information	Statement of account	read-only ⁶	no access	no access	no access
Financial information	Statement of account	read-only ⁶	no access	no access	no access
Financial information	Statement of account	read-only	read-only	read-only	read-only
Financial information	Broker summary report	no access	no access	no access	no access
Financial information	CBSA invoices	read-only	read-only	read-only	read-only
Financial information	Late payment interest simulation	edit/read	edit/read	edit/read	edit/read
Financial information	Collection letters	no access	no access	no access	no access
Financial information	Financial security	no access	no access	no access	no access
Financial information	Financial security	no access	no access	no access	no access
Financial information	Manage bonds	no access	no access	no access	no access
Payments	Apply credits as payment	edit/read	edit/read	edit/read	no access

Payments	Pre-authorized debit	no access	no access	no access	no access
Payments	Payment arrangement	no access	no access	no access	no access
Declarations	Duties and Taxes Calculator	edit/read	edit/read	edit/read	edit/read
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	Create a declaration	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	List of submitted declarations	manager	manager	manager	read-only
Declarations	Manage my templates	manager	manager	manager	read-only
Declarations	Statements of Adjustment & Appeals	manager	manager	manager	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Summary of Drawback Activity	manager ¹	manager ¹	manager ¹	read-only ¹
Declarations	Request a declaration report	manager ²	manager ²	manager ²	read-only ²
Declarations	View list of requested declaration reports	manager ²	manager ²	manager ²	read-only ²
Rulings, appeals & compliance	Rulings	edit/read ³	edit/read ³	edit/read ³	read-only ³
Rulings, appeals & compliance	Appeals	edit/read	edit/read	edit/read	read-only
Rulings, appeals & compliance	Enforcement actions	edit/read	edit/read	edit/read	read-only
Rulings, appeals & compliance	Disenrollment and Compliance (Trade, Program, SIMA, RPP)	edit/read	edit/read	edit/read	read-only
Documents upload	-	edit/read	edit/read	edit/read	no access

Notifications	-	read-only	read-only	read-only	read-only
Registration	Register business	no access	no access	no access	no access
Registration	Registration status	no access	no access	no access	no access
Registration	Request employee access	no access	no access	no access	no access

Third Party Service Provider (Accountant, Lawyer, Consultant)

Functionality		User permissions			
Category	Function	Third Party BAM	Third Party PAM	Third Party Editor	Third Party Reader
Setup my portal	Manage my employees	Manager	Manager	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my business relationships	no access	no access	no access	no access
Setup my portal	Manage my client groups	no access	no access	no access	no access
Setup my portal	View the API key	no access	no access	no access	no access
Setup my portal	Enroll in a CBSA program	no access	no access	no access	no access
Accounts and profiles	Personal profile	no access	no access	no access	no access
Accounts and profiles	Business profile	read-only	no access	no access	no access
Accounts and profiles	List of program accounts	read-only	read-only	no access	no access
Accounts and profiles	Program account profile	read-only	read-only	no access	no access
Financial information	Transactions history	edit/read	edit/read	edit/read	read-only
Financial information	Transactions history	edit/read	edit/read	edit/read	no access
Financial information	Clients transaction history	edit/read	edit/read	edit/read	read-only
Financial information	Statement of account	read-only ⁵	no access	no access	no access
Financial information	Statement of account	read-only ⁵	no access	no access	no access
Financial information	Statement of account	read-only	read-only	read-only	read-only
Financial information	Broker summary report	no access	no access	no access	no access
Financial information	CBSA invoices	read-only	read-only	read-only	read-only
Financial information	Late payment interest simulation	edit/read	edit/read	edit/read	edit/read
Financial information	Collection letters	no access	no access	no access	no access
Financial information	Financial security	no access	no access	no access	no access
Financial information	Financial security	no access	no access	no access	no access
Financial information	Manage bonds	no access	no access	no access	no access
Payments	Apply credits as payment	edit/read	edit/read	edit/read	no access
Payments	Pre-authorized debit	no access	no access	no access	no access
Payments	Payment arrangement	no access	no access	no access	no access
Declarations	Duties and Taxes Calculator	edit/read	edit/read	edit/read	edit/read
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only

Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Create a declaration	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	List of submitted declarations	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Manage my templates	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Statements of Adjustment & Appeals	edit/read ⁵	edit/read ⁵	edit/read ⁵	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Duty drawback (non-importer only)	read-only	read-only	read-only	read-only
Declarations	Summary of Drawback Activity	edit/read ¹	edit/read ¹	edit/read ¹	read-only ¹
Declarations	Request a declaration report	edit/read ²	edit/read ²	edit/read ²	read-only ²
Declarations	View list of requested declaration reports	edit/read ²	edit/read ²	edit/read ²	read-only ²
Rulings, appeals & compliance	Rulings	edit/read ³	edit/read ³	edit/read ³	read-only ³
Rulings, appeals & compliance	Appeals	edit/read	edit/read	edit/read	read-only
Rulings, appeals & compliance	Enforcement actions	edit/read	edit/read	edit/read	read-only
Rulings, appeals & compliance	Disenrollment and Compliance (Trade, Program, SIMA, RPP)	edit/read	edit/read	edit/read	read-only
Documents upload	-	edit/read	edit/read	edit/read	no access
Notifications	-	read-only	read-only	read-only	read-only
Registration	Register business	no access	no access	no access	no access
Registration	Registration status	no access	no access	no access	no access
Registration	Request employee access	no access	no access	no access	no access

Legend

1	Importer must be enrolled in the Trusted Trader sub-program, or else they will not have access to the Summary of Drawback Activity.
2	Brokers and 3rd Parties can only see if full visibility is granted as part of DOA.
3	Brokers and 3rd Parties can never see Rulings submitted by other service providers, even if full visibility is provided by the TCP.
4	Applicable only as part of enrolment.
5	3rd Party Service Providers (Accountant, Lawyer or Consultant) cannot create declarations, only view and make adjustments
6	Brokers and 3rd Parties can only see if full visibility is granted as part of DOA.

Employee Relationships

Employee relationships describe the relationships between a business account and its users within the same organization. An employee relationship must be established before the employee can act on behalf of the business. These relationships can likewise be updated or removed by users of the business that have the appropriate delegated authority.

The diagram below illustrates an example of the relationship between the BAM role, the business, and a PAM in relation to one or both of the Program accounts.

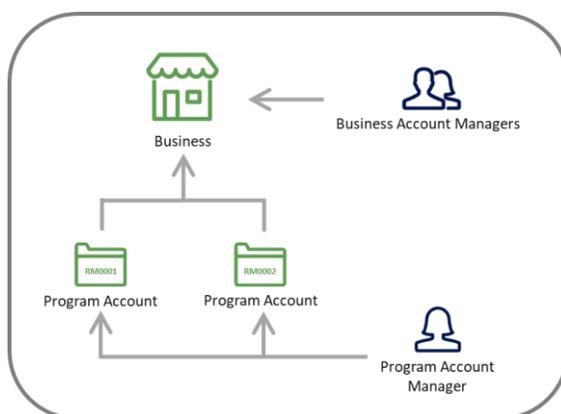


Figure 5.2.1: Example of user role relationships for a business with two program accounts that are managed by account managers and employees.

Business Relationships

Business relationships are established between a Service Provider and its Client(s). A Client (e.g. Importer) can delegate access to the Service Provider (e.g. Customs Broker) for them to act on their behalf and manage their account(s) within the CBSA by establishing a relationship. A business relationship must be established before a Service Provider can act on behalf of a Client.

If a business account acts as a Service Provider, it can assign its employees to work on its Clients' accounts with which there are active business relationships. Employees are assigned roles to Client accounts by the Service Provider BAM or PAM.

The CCP supports two (2) business relationship **Access Types** between a Service Provider and a Client. The Client determines the relationship type to grant to its Service Provider. The two types of relationships are described as follows:

1. **Business management relationship:** delegates access to all program accounts to the Service Provider, including any programs added in the future.
2. **Program management relationship:** delegates access to only selected program accounts to the Service Provider.

The diagram below illustrates an example of a **business management relationship** Access Type where Service Provider employees gain access to a Client's business.

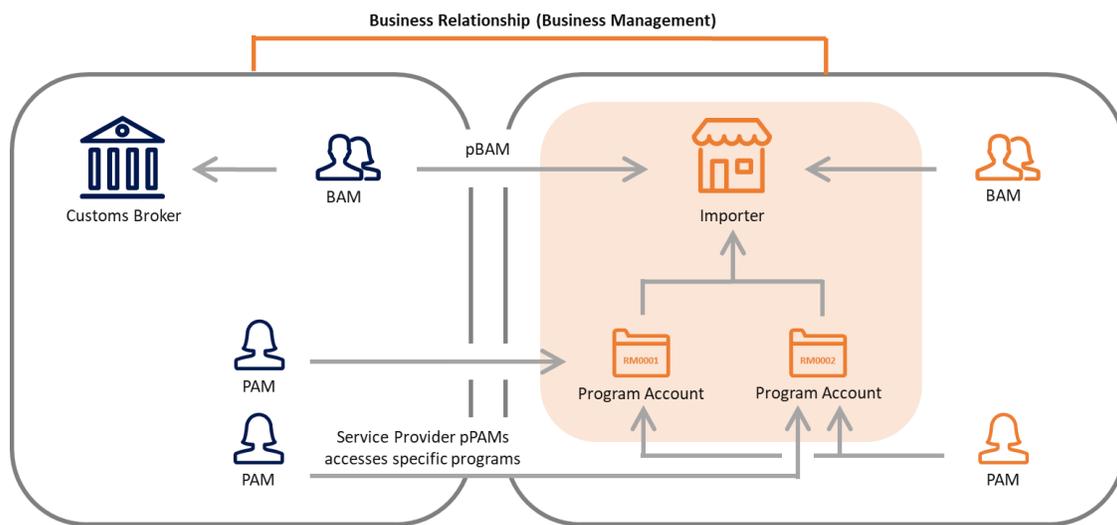


Figure 5.2.2: Example of employee user role assignment from a Service Provider to a Client that has a business management relationship Access Type.

The diagram below illustrates an example of a **program management relationship** Access Type where Service Provider employees gain access to specific Client program accounts.

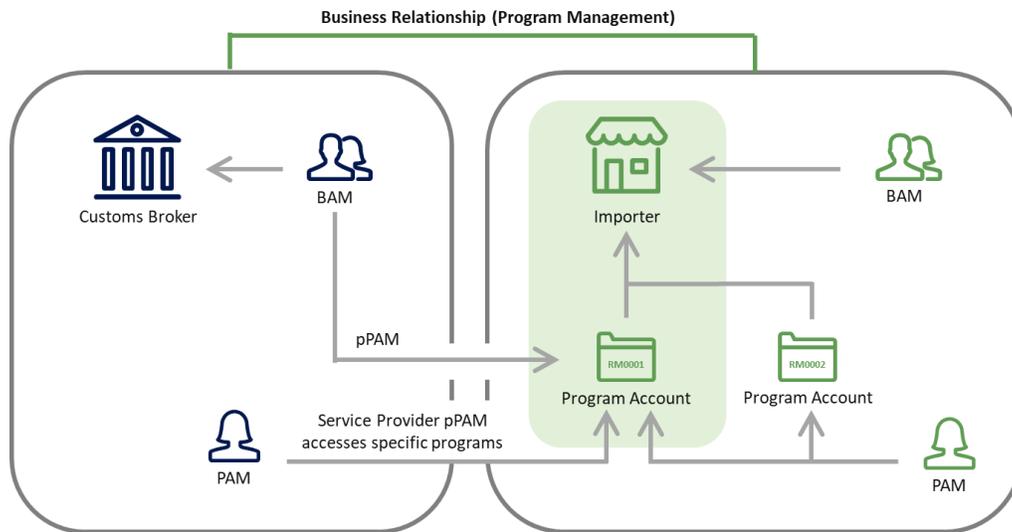


Figure 5.2.3: Example of employee user role assignment from a Service Provider to a Client that has a program management relationship Access Type.

The following table summarizes the different actions that can be completed by a Service Provider based on the Access Type.

Table 5.2.3: Permissions for webpage functions.

Actions	Business Management	Program Management
Business account information	Read only	No access
Program account information	Read only	Read only
List of programs	Read only	No access
Information regarding requests and transactions on the client's behalf	Edit	Edit

The following actions are **restricted** for Service Providers in a relationship;

- ✘ Edit client account tombstone information.
- ✘ View or edit Pre-Authorized Debit authorizations.
- ✘ View collection related notifications and payment arrangements.
- ✘ View or edit the Client's access requests.
- ✘ View or edit the Client's pending business relationship requests.
- ✘ View or edit the Client's list of active business relationships.
- ✘ View Rulings submitted by other service providers, even if full visibility is provided by the TCP.
- ✘ Create declarations, but can view declarations and make adjustments.

Visibility Attributes

Visibility Attributes control which requests or transactions a Service Provider can view based on who submitted or filled the information. These Attributes are assigned to the Service Provider by the Client so that the Service Provider can view submissions made by the Service Provider themselves, the Client, and/or other businesses.

Submitted by the Service Provider includes the requests or transactions that an employee of the Service Provider submitted within the business relationship.

- This attribute is **enabled by default** for a Service Provider so that they can always see the work they have accomplished on behalf of their Client.
- When the business relationship expires, this attribute is disabled automatically for the Service Provider.

Submitted by the Client includes the requests or transactions that an employee of the Client submitted on their own behalf, outside of the business relationship.

- This attribute can be used in situations where the Client actively submits requests and declarations in parallel with the Service Provider and may require the Service Provider to act on behalf of these submissions.
- When the business relationship expires, this attribute is disabled automatically for the Service Provider.

Submitted by other businesses includes the requests or transactions that an employee of another Service Provider submitted for the Client within a separate business relationship.

- This attribute can be used in situations where a Client has multiple business relationships overlapping the same program accounts.
- When the business relationship expires, this attribute is disabled automatically for the Service Provider.
- *Note:* Rulings are not subject to this visibility attribute even if this attribute is enabled.

The following table outlines the visibility of submissions based on which party submitted the request or transaction, and the Visibility Attribute(s) assigned to the Service Provider by the Client.

Table 5.2.4: Visibility of submissions based on Visibility Attributes.

Request or Transaction Submitted By:	Employee of Service Provider	Employee of Client	Employee of other businesses
<i>Visibility Attributes Assigned to Service Provider:</i>			
<input checked="" type="checkbox"/> Submitted by the Service Provider <input type="checkbox"/> Submitted by the Client <input type="checkbox"/> Submitted by other businesses	Visible	Not visible	Not visible
<input checked="" type="checkbox"/> Submitted by the Service Provider <input checked="" type="checkbox"/> Submitted by the Client <input type="checkbox"/> Submitted by other businesses	Visible	Visible	Not visible
<input checked="" type="checkbox"/> Submitted by the Service Provider <input type="checkbox"/> Submitted by the Client <input checked="" type="checkbox"/> Submitted by other businesses	Visible	Not visible	Visible
<input checked="" type="checkbox"/> Submitted by the Service Provider <input checked="" type="checkbox"/> Submitted by the Client <input checked="" type="checkbox"/> Submitted by other businesses	Visible	Visible	Visible (except rulings)

Client Groups

Client groups are used by Service Providers to efficiently manage the access of multiple employees for many client accounts.

A client group includes a set of clients and Service Provider employees. The employees in a group automatically inherit the user role they were assigned against the group for all the delegated program accounts of the clients within the client group. This enables Service Providers to assign user access en masse to a large set of clients.

If the Service Provider has a business management relationship with the client, the employee user roles are assigned to all programs in the business account.

If the Service Provider has a program management relationship with the client, the employee user roles are assigned to only the specific programs that the Service Provider has been granted access to in the relationship.

The following diagram illustrates how user roles are assigned to employees acting on behalf of the client group.

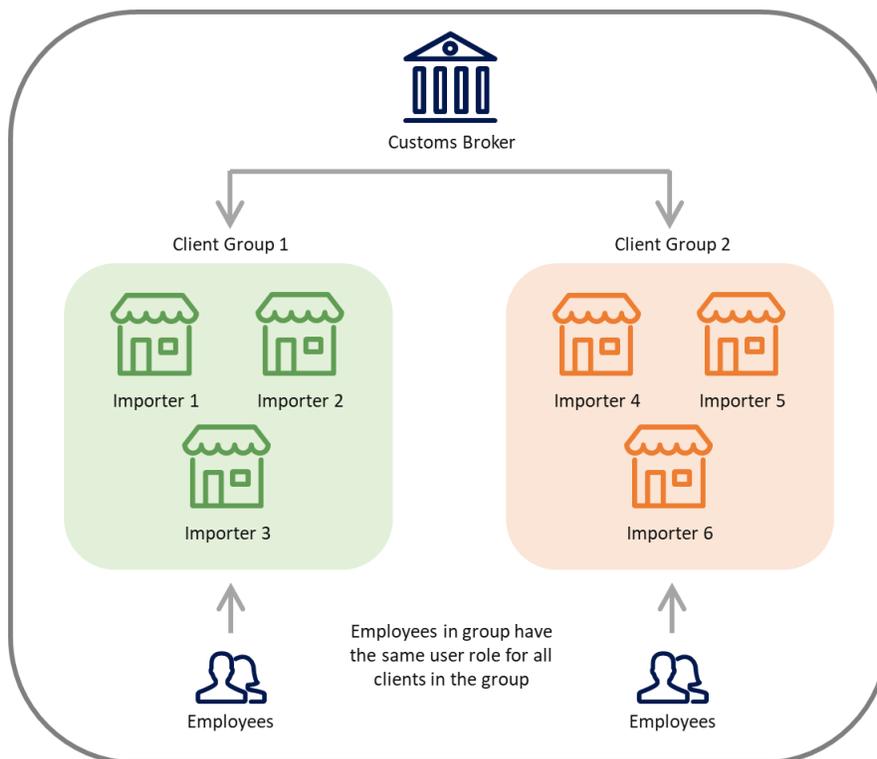


Figure 5.2.4: Example of how user roles are assigned to employees acting on behalf of the Client Group.

5.3 DOA FOR CLIENTS

Delegation of Authority for Clients outlines how a business can grant their employees initial access to their accounts, manage their employees' access, grant new business relationships, and manage existing business relationships.

Grant Employee Access

Employees within an organization can be granted access to act on behalf of the business or program account(s). This is the first step in creating an employee relationship between a user and a business and must be completed before an employee can act on behalf of an account.

Helpful Hints

Information on employee relationships can be found in the Employee Relationships subsection in Section 3.2: *DOA Concepts*.

To grant access to an employee, the employee must first submit an access request. An authorized user for the organization can then approve the request and assign the employee a user role or reject the request.

5.3.1: Manage Employee Delegation of Authority

Overview

Managing employee Delegation of Authority is comprised of a series of steps, including approving, accepting, rejecting, and updating a user's access. This scenario provides a high-level overview of how Delegation of Authority is managed via the CCP and the associated resources that should be referenced for more information, and is applicable to both Clients and Service Providers.

Prerequisites

- The requesting user has completed portal registration and is an employee of the business.
- The business account is linked on the CCP.
- Only the BAM and PAM can manage the access of their employees.
 - The BAM may manage the access for the whole business account, thus all programs.
 - The PAM may only manage the access for their specific program account.

Process

The following diagram (Figure 5.3.1) provides high-level context for the process by which a BAM or PAM manages an employee's access via the CCP.

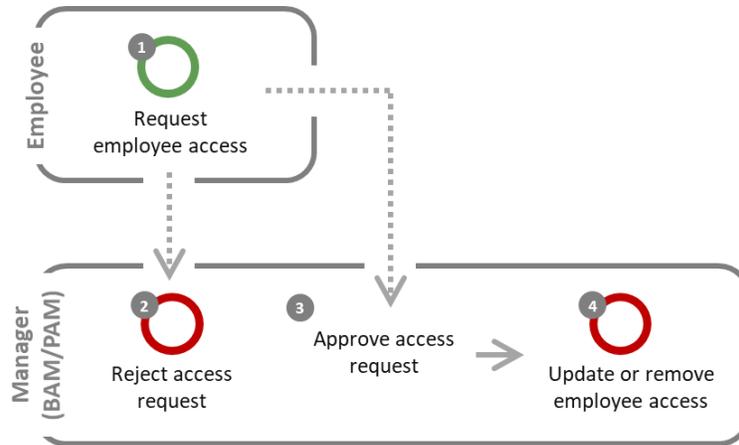


Figure 5.3.1: Process steps for managing Delegation of Authority for an employee via the CCP.

Step	Business Role	Description
1	Employee	<p>Request employee access</p> <p>The user requests to become an employee of a business by submitting an employee access request. The Manager receives a notification that a new request has been received.</p> <p>If the Manager of the account rejects the employee access request, proceed to Step 2.</p> <p>If the Manager of the account accepts the employee access request, proceed to Step 3.</p>
2	Manager (BAM/PAM)	<p>Reject access request</p> <p>The access request is rejected by the Manager and the request is updated to a rejected status on the CCP. The process ends.</p>
3	Manager (BAM/PAM)	<p>Approve access request</p> <p>The access request is accepted by the Manager and the Manager sets the employee's user role in the CCP. The request is updated to an approved status on the CCP.</p> <p><i>Note: All employees are assigned a user role when their access request is approved.</i></p>
4	Manager (BAM/PAM)	<p>Update or remove employee access</p> <p>After an employee access request has been accepted, Managers of the account can modify the employee's access. They can also remove the employee from the business.</p> <p>If the business is a Service Provider and is enrolled in a Service Provider program, the Managers of the account can assign, modify, or remove the employee's access to a Client directly or using the Client Group functionality.</p>

Outputs

- An employee access request is rejected, an employee access request is approved, employee access is updated, or employee access is removed.

5.3.2: Request Access as an Employee

Overview

An employee requires delegated access to a business account. This scenario describes the conditions and considerations for an employee to request access for a business account.

Process

All users, excluding those that completed business account registration, must request access to their employer's business account before viewing, editing, or creating requests and transactions against any account(s). Thus, only Unassociated Users, who do not currently have access, can submit an employee access request to a business account. To submit an employee access request, the user needs to have the BN9 of their employer's business account. The BAM or PAM of the business account then decides which RM and user role they will be granted. A BAM can edit the access of any employee against any of its employer's program accounts and all its clients' business accounts.

An Unassociated User follows these steps via the CCP to submit an employee access request:

1. Log in to the CCP and complete the initial set-up.
2. Select the option to send an employee access request.
3. Provide the BN9 of the employer's business account and a justification comment to help the managers of the business account assess if the user should be granted access.
4. Submit the request.

Note: Employees of Service Providers may only gain access to client accounts by first requesting access to their Service Provider employer's business account. Then they can be assigned to client account(s).

Outputs

- The request remains pending until the employer assigns a user role to the employee or rejects the employee access request.

5.3.3 Pending Employee Access Request

Overview

An employee submitted an access request and the employer has not yet rendered a decision on the request. This scenario describes the conditions and considerations for an employee with a pending access request.

Outputs

The following considerations apply for Unassociated Users with a pending employee access request:

- An Unassociated User's access request remains in a pending state until a BAM or PAM of the employer's business account either approves or rejects it.
- The user who requested access may cancel the request at any point while it is in a pending status.
- The user can view their pending access requests via the CCP.

5.3.4 Approve Employee Access Request

Overview

A Manager needs to approve an employee's access request. This scenario describes the conditions and considerations for approving access requests.

Outputs

The BAM or PAM of a business can approve an employee access request. **It is the responsibility of the Manager approving the request to validate that the user is an employee of the business.** An approved request automatically grants the user access to the employer's account, depending on the user role and accounts selected by the Manager.

If the user is granted a BAM role, the user gains the highest level of management for the business account and automatically gains access to all the employer's program accounts. Additionally, if the employer acts as a Service Provider, the BAM gains access to all business relationships.

If the user is granted a PAM, Editor, or Reader role, the user only has access to the program accounts for which they have been assigned a user role.

5.3.5 Reject Employee Access Request

Overview

A Manager rejects an employee access request. This scenario describes the conditions and considerations for rejecting an employee access request.

Outputs

An employee access request can be rejected by a BAM or PAM of the employer's business account. A justification must be provided in the comments of the rejection notice.

The Unassociated User can view and acknowledge the rejected request and its comment. The rejected request must be cancelled by the Unassociated User before a new access request can be sent.

5.3.6 List Employees and Employee Details

Overview

The Manager of a business or program account can view a list of all the employees associated to their employer's business account to manage employee access and to review pending access requests. This scenario describes the conditions and considerations for a Manager to list employees and employee details for a business account via the CCP.

Outputs

Note: Only the BAM and PAM of a business account can view and maintain employees' access details. Additional considerations apply to updating and removing users.

Employees are maintained through the *Manage My Employees* webpage on the CCP. The BAM and PAM of a business account can navigate to the *Manage My Employees* webpage to perform the following actions;

- View the access details of users;
- View pending access requests;
- Approve or reject employee access requests;
- Assign user roles;
- Edit user access; or
- Remove user access (BAM only).

Viewing the details of an employee shows both the specific roles that the user has for any account and for Service Providers, any association the user has to Client Group(s).

5.3.7 Assign User Role to Employee

Overview

A BAM or a PAM for a business account needs to assign a user role to an employee. This scenario describes the conditions and considerations for assigning a user role to an employee via the CCP.

Note: All employees are assigned a user role when their access request is approved.

Outputs

A user that has BAM or PAM access to the business account follows these steps via the CCP to assign a user role to an employee;

1. Select one or more employees that will have the same user role across business programs.
2. Select if the role is to be applied to all programs or selected programs for the business account.
3. Select the role to assign to the employee(s).

Manage Employee Access

Authorized users from an organization can manage employee user roles after an employee relationship has been established. The user has the ability to update employee user roles and to remove user access to business or program accounts.

5.3.8 Update Employee User Role

Overview

A BAM or a PAM for a business account needs to update a user role of an employee. This scenario describes the conditions and considerations for updating a user role of an employee via the CCP.

Outputs

Note: Only the BAM and PAM of a business account can update user roles.

A user that has BAM or PAM access to the business account follows these steps via the CCP to update a user role;

1. Select one or more employees that will have the same user role across business programs.
2. Select which business to make the change (i.e. for their employer's account or for their client's account).
3. Select if the role is to be applied to all programs or selected programs for the business account.
4. Select the new role to assign to the employee(s).

The following considerations apply for updating user roles;

- To edit an employee's details, the user must have at least the same hierarchy of user role. For example;
 - Only a BAM can edit another BAM;
 - A BAM can edit any employee's access details;
 - A PAM can't edit the access of a BAM; and
 - A PAM can edit the access of any PAM, Editor, and Reader employee.
- Users can't edit their own access details.
- A BAM can edit the access of any employee against any of its employer's program accounts and all its Clients' business accounts.
- A PAM can only edit the access for their delegated employer's program account.

5.3.9 Remove Employee User Role

Overview

A BAM for a business account needs to remove a user from a business account, or a BAM or PAM for a program account needs to remove a user from a program account. This scenario describes the conditions and considerations for removing a user via the CCP.

Outputs

Note: Only the BAM can remove users of a business account. The BAM or PAM can remove users of a program account.

Removing an employee completely revokes all access to the employer's business account and to its business relationships.

The following considerations apply for removing users;

- Only a BAM can remove an employee's access to their employer.
 - Removing an employee cannot be undone.
 - If the removed user is approved back for the same business account after they are removed, all their previous access details will not be restored.
- Both a BAM and a PAM can remove the access of an employee to a specific employer program account.
- The user cannot remove their own access.

Grant Business Relationships

Business relationships are established between a Service Provider and their Client(s). A Client (e.g. Importer) can delegate access to the Service Provider (e.g. Customs Broker or Trade Consultant) for them to act on their behalf and manage their account(s) within the CBSA by establishing a relationship.

Service Providers can be granted access to a client’s business or program accounts to act on the Client’s behalf. This is the first step in creating a business relationship between a client and a Service Provider and must be completed before a Service Provider can act on behalf of a client.

For a client to grant access to a Service Provider, the Service Provider must first submit a business relationship request.

5.3.10 Manage Business Relationships

Overview

The Service Provider and client need to create and manage a business relationship in the CCP either by approving, rejecting, updating, or expiring a Service Provider’s access. This scenario provides a high-level overview of how clients and Service Providers can initiate and manage a business relationship and describes the associated resources that should be referenced for more information.

Prerequisites

- The Service Provider and Client have both completed portal registration.

Process

The following diagram (Figure 5.3.10) provides high-level context for the process by which a Service Provider and Client manage a business relationship via the CCP.

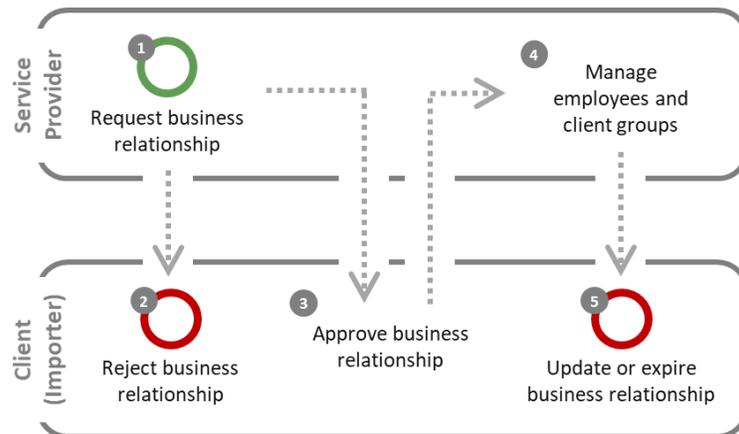


Figure 5.3.10: Process steps for managing a business relationship between a Service Provider and a Client via the CCP.

Step	Business Role	Description
1	Service Provider	<p>Request business relationship The Service Provider requests a business relationship with a Client via the CCP. The Client receives a notification that a new business relationship request was received.</p> <p>If the Client rejects the request for a business relationship, proceed to Step 2.</p> <p>If the Client accepts the request for a business relationship, proceed to Step 3.</p>

Step	Business Role	Description
2	Client (Importer)	Reject business relationship The business relationship is rejected by the Client and the Service Provider is notified via the CCP that their relationship request was rejected. The process ends.
3	Client (Importer)	Approve business relationship The business relationship is accepted by the Client and the Client sets the conditions of the relationship in the CCP. The Service Provider is notified via the CCP that their relationship request was accepted. <i>Note: When approving a relationship request, the Client must choose the Access Type and the Visibility Attributes of the Service Provider.</i>
4	Service Provider	Manage employees and Client Groups The Service Provider assigns user roles to the employees within its organization or manages the Client in a Client Group. The Service Provider can alter employees and group assignments as a part of normal business operations or due to changes in Client relationships.
5	Client (Importer)	Update or expire business relationship After a business relationship is accepted, the Client can update or expire the business relationship. The Client can maintain the access, visibility attributes, and expiry date of the business relationship.

Outputs

- A business relationship is rejected, a business relationship is accepted, a business relationship is updated, or a business relationship is expired.

5.3.11 List Relationships and Relationship Details

Overview

The Client views all relationships and relationship requests. This scenario describes the conditions and considerations for listing relationships and relationship details via the CCP.

Outputs

Note: Only the BAM of a business account can view and maintain relationship details. Additional considerations apply to updating and expiring relationships.

Business relationships are viewed through the *Manage Business Relationships* webpage on the CCP. The BAM and PAM of a business account can navigate to the *Manage Business Relationships* webpage to list the active and inactive business relationships. Clients in business relationships can also view any received relationship requests. Service Providers can view any sent requests.

Viewing the details of a relationship shows both the Access Type and Visibility Attributes of the relationship and for Service Providers, any association the Client has to Client Group(s).

5.3.12 Pending Business Relationship Request

Overview

A Service Provider submitted a business relationship request and the request is pending a Client decision. This scenario describes the conditions and considerations for pending business relationship requests.

Outputs

The following considerations apply for pending business relationship requests;

- A request remains in a pending state until the Client either approves or rejects it.
- A request can be cancelled at any time when it's in a pending status.
- Only the BAM or the PAM of the Service Provider can cancel the request.

5.3.13 Approve Business Relationship Request

Overview

A Client needs to approve a Service Provider's business relationship request. This scenario describes the conditions and considerations for approving business relationship requests via the CCP.

Outputs

An approved business relationship automatically grants a Service Provider access to the delegated Client.

A BAM of the Client follows these steps via the CCP to approve a business relationship request;

1. Review the information of a business relationship request and either approve or reject the request.
2. If the request is approved, the BAM chooses the Access Type and the Visibility Attributes of the Service Provider.

5.3.14 Rejected Business Relationship Request

Overview

A Client needs to reject a Service Provider's business relationship request. This scenario describes the conditions and considerations for rejected business relationship requests.

Outputs

A business relationship can be rejected only by a BAM of the Client. A justification must be provided in the comments of the rejection notice.

The BAM of the Service Provider can view and acknowledge the rejected request and its comment. The rejected request must be cancelled by the Service Provider before a new request can be sent to the same Client.

Manage Business Relationships

Managing business relationships entails how users can manage the business relationship between two legal entities. By managing the relationship, the Client can update the access the Service Provider has to their accounts and what information the Service Provider can see. The Client can also end business relationships so that their Service Provider no longer acts on their behalf.

Authorized Client users can manage business relationships after a relationship has been established. The user has the ability to update Access Type and Visibility Attributes, and to expire the business relationship.

5.3.15 Update Business Relationship

Overview

A Client needs to update their relationship with a Service Provider. This scenario describes the conditions and considerations for updating business relationships via the CCP.

Outputs

Note: Only the BAM of the Client can update the business relationship.

The BAM of the Client can maintain the access, visibility attributes, and expiry date of the business relationship.

The BAM of the Client can also update the Access Type of an active business relationship. However, these Access Type updates can have downstream impacts on the Service Providers. These impacts and results can occur;

- If a Client upgrades a relationship to business management;
 - All the BAMs of the Service Providers that have been acting as pPAMs, are promoted to pBAMs.
 - All the employees associated to a Client Group containing the updated Client automatically gain access to all the programs per their group role.
- If a Client downgrades a relationship to program management;
 - All the pBAMs of the Service Provider are demoted to pPAMs.
- If a Client removes a program account from a business relationship;
 - All Service Provider employees lose access to the removed program(s).
- An active business management relationship must always have at least one (1) program account, otherwise the Client should expire the relationship.

Helpful Hints

A business relationship can be downgraded to program management to allow for the removal of access for one or multiple program accounts.

The BAM of the Client can always update the Visibility Attributes and expiry date of an active business relationship. By default, a business relationship does not have an expiry date. The expiry date can only be set for a future date and takes effect at the start of the selected date.

5.3.16 Expire Business Relationship

Overview

A Client needs to expire their relationship with a Service Provider. This scenario describes the conditions and considerations for expiring business relationships via the CCP.

Outputs

Note: Only the BAM of the Client can expire the business relationship.

When expiring a business relationship, the expiry date can only be set for a future date. The expiration of the business relationship takes effect at the start of the selected expiry date.

The following considerations apply for expiring business relationships;

- All employees including the BAM of the Service Provider lose all access to the Client’s program accounts.
- Visibility Attributes are automatically removed.
- A business relationship can be re-established between the Service Provider and Client, but re-establishing a business relationship after it is expired will **not**;
 - Retrieve the previous configuration (Access Type and Visibility Attributes) of the relationship.
 - Retrieve the user roles and Client Group structure the Service Provider had for the Client.

5.4 DOA FOR SERVICE PROVIDERS

Delegation of Authority for Service Providers outlines how Service Providers can grant their employees initial access to accounts, manage their employees’ access, request new business relationships, manage existing business relationships, create Client Groups, and manage Client Groups.

Grant Employee Access

Employees within an organization can be granted access to act on behalf of the business or program account(s). This is the first step in creating an employee relationship between a user and a business and must be completed before an employee can act on behalf of an account.

Helpful Hints

Information on employee relationships can be found in the Employee Relationships subsection in Section 3.2: *DOA Concepts*.

Service Providers follow the same steps and considerations as Clients when granting initial access for their employees to act on behalf of their accounts.

However, Service Provider users do not automatically gain access to Client accounts. This can be done either by assigning an employee to a specific Client or by assigning the employee to a Client Group for bulk access management.

5.4.1 Assign Employee to Client

Overview

A Service Provider needs to assign an employee to a specific client. This scenario describes the conditions and considerations for Service Providers to grant employee access to a Client via the CCP.

Outputs

The following considerations apply for assigning an employee to a specific Client;

- Giving access to a Service Provider employee for a Client business account is done the same way as for a program under the employer’s own business account.
- Only a BAM or PAM can assign employees to Clients, and the BAM or PAM must also be a pBAM or pPAM for the Client. The following implications apply;

- A Service Provider BAM automatically has access to all Client business accounts based on the applicable Third Party user role (i.e. pBAM for a business management relationship or pPAM for a program management relationship).
- A Service Provider PAM must be assigned as either a pBAM or pPAM against each Client to assign a user role to an employee against a Client's account. Otherwise, a Service Provider PAM that is not a pBAM or pPAM can only delegate access for the program accounts where they act as PAM.
- Service Provider employees acting as an Editor or Reader, even with a pBAM or pPAM user role, are not able to manage the access of its Service Provider employees to a Client business account because they do not have the BAM or PAM access that is required for employee management webpages.

Note: This role can be overwritten for any Client program account when a user's access is updated for a Client Group. The user role that takes effect against a Client program account is always the last one that was updated.

Manage Employee Access

Authorized users from an organization can manage employee user roles after an employee relationship has been established. Service Providers follow the same steps and considerations as Clients when managing employee access for employees acting on behalf of the Service Providers.

Service Providers have the ability to update employee user roles and to remove user access to business or program accounts. Service Providers can furthermore manage employee access to Clients in bulk through the Client Group functionality.

5.4.2 Update Employee User Role

Overview

A Service Provider needs to update access of an employee to a Client. This scenario describes the conditions and considerations for Service Providers to update employee access to a Client via the CCP.

Outputs

- To delegate access to a Client, assuming the business relationship is active, the Service Provider BAM or PAM must also be a pBAM or pPAM for the Client. This implies the following:
 - A Service Provider PAM must also be assigned as either a pBAM or pPAM against a Client to also be able to delegate access of an employee to its Client's account. Otherwise, a Service Provider PAM that is not a pBAM or pPAM can only delegate access for the program accounts where they act as PAM.
 - A Service Provider BAM automatically has access to all Client business accounts. This is because they have the higher Third Party user role eligibility (i.e. pBAM or pPAM).
 - For any Service Provider employee acting as an Editor or Reader that does not have a pBAM or pPAM user role, they will not be able to manage the access of Service Provider employees to a Client business account as they lack the employee role of BAM or PAM to access the required employee management web pages.

5.4.3 Remove Employee User Role

Overview

A Service Provider needs to remove employee access from a specific Client. This scenario describes the conditions and considerations for Service Providers to remove employee access to a Client via the CCP.

Outputs

The following considerations apply for removing the access of an employee to a Client;

- Removing access of an employee from a Client is executed in the same way as assigning an employee to a Client, except the role of the user is changed to 'No access'.

Request Business Relationships

Business relationships are established between a Service Provider and their Client(s). Service Providers can be granted access to a Client's business or program accounts to act on the Client's behalf. This is the first step that must be completed before a Service Provider can act on behalf of a Client.

For a Client to grant access to a Service Provider, the Service Provider must first submit a relationship request. An authorized user for the Client can then approve the request and assign an Access Type and Visibility Attributes to the Service Provider, or reject the request.

5.4.4 List Relationships and Relationship Details

Overview

The Service Provider can view all existing relationships and relationship requests. This scenario describes the conditions and considerations for listing relationships and relationship details via the CCP.

Outputs

Note: Only the BAM and PAM of a business account can view and maintain relationship details. Additional considerations apply to updating and expiring relationships.

Business relationships can be viewed through the *Manage Business Relationships* webpage on the CCP. The BAM and PAM of a business account can navigate to the *Manage Business Relationships* webpage to list the available business relationships and pending relationship requests.

Viewing the details of a relationship shows both the Access Type and Visibility Attributes of the relationship for Service Providers, and any association the Client has to Client Group(s).

5.4.5 Request New Business Relationship

Overview

A Service Provider needs to request a new business relationship with a Client. This scenario describes the conditions and considerations for a Service Provider to request a business relationship with a Client via the CCP.

Outputs

Note: Only a BAM or PAM of the Service Provider can submit a business relationship request. It is also expected that the Service Provider and Client have agreed to the relationship through processes external to the CCP.

To establish a business relationship between a Service Provider and a Client on the CCP, the Service Provider must first submit a business relationship request.

A BAM or a PAM of the Service Provider follows these steps via the CCP to submit a business relationship request;

1. Search for a valid and registered Client's 9-digit Business Number (BN9).
2. Provide a meaningful comment justifying the request to help the managers of the business account assess if the Service Provider should be granted access or not and the level of access the Service Provider needs.
3. Submit the request.

The following considerations apply for Service Providers requesting a business relationship with a Client;

- A request can only be created by a BAM or a PAM of a Service Provider.
- A request can only be sent to a Client with a registered business account.
- Only one (1) pending or rejected business relationship request can exist for a Client account from a specific Service Provider, thus:
 - A request can't be created for a Client that already is in an active business relationship with the requesting Service Provider; and
 - A rejected request must be cancelled before a new request can be sent for the same Client.

The Client then renders a decision on the relationship request which determines if the business relationship will be established. The request remains pending until the Client approves or rejects the relationship request.

5.4.6 Pending Business Relationship Request

Overview

A Service Provider submitted a business relationship request and the request is pending a Client decision. This scenario describes the conditions and considerations for pending business relationship requests.

Outputs

The following considerations apply for pending business relationship requests;

- A request remains in a pending state until the Client either approves or rejects it.
- A request can be cancelled at any time when it's in a pending status.
- Only the BAM or the PAM of the Service Provider can cancel the request.

5.4.7 Approved Business Relationship Request

Overview

A Service Provider's business relationship is approved by the Client. This scenario describes the conditions and considerations for approved business relationship requests.

Outputs

An approved business relationship automatically grants access to the delegated Client account(s) for all the BAMs and the requester (e.g. if a PAM submitted the request) of the Service Provider.

If the Client approves a business management relationship, all the BAMs and the requester of the Service Provider are automatically assigned as pBAMs for the Client.

If the Client approves a program management relationship, all the BAMs and the requester of the Service Provider are automatically assigned as pPAMs for the delegated Client program account(s).

5.4.8 Rejected Business Relationship Request

Overview

A Service Provider's business relationship request is rejected by the Client. This scenario describes the conditions and considerations for rejected business relationship requests.

Outputs

A business relationship can be rejected only by a BAM of the Client. A justification must be provided in the comments of the rejection notice.

The BAM and the requester of the Service Provider can view and acknowledge the rejected request and its comment. The rejected request must be cancelled by the Service Provider before a new request can be sent to the same Client.

Manage Business Relationships

Managing business relationships entails how users can manage the business relationship between two legal entities. Managing business relationships can only be completed by the Client, thus the Service Provider and Client must communicate outside of CARM in regards to making changes to their existing business relationship.

When managing the business relationship, the Client can update the access the Service Provider has to their accounts and what information the Service Provider can see (i.e. update Access Type and Visibility Attributes). The Client can also end business relationships so that their Service Provider no longer acts on their behalf (i.e. expire the business relationship).

Create Client Groups

Employees and Clients of a Service Provider can be added to a Client Group to automatically assign Clients to employees and enable the employees to automatically have pre-defined user roles. This enables Service Providers to deliver user access en masse to a large set of Clients.

Service Providers can begin using Client Groups by accessing the Client Group list, creating a new Client Group, and assigning employees to the Client Group.

5.4.9 Understanding Client Groups

Overview

The Service Provider can manage a Client Group in the CCP by creating a Client Group, adding Clients to the Group, adding employees to the Group, or making updates to the Client Group. This scenario describes the conditions and considerations for managing Client Groups via the CCP.

Prerequisites

- The Service Provider and Clients to be added to the Client Group have established business relationships via the CCP.
- The Service Provider has approved access for its employees.

Process

The following diagram (Figure 5.4.1) provides high-level context for the process by which a Service Provider manages Clients and employees in Client Groups via the CCP.

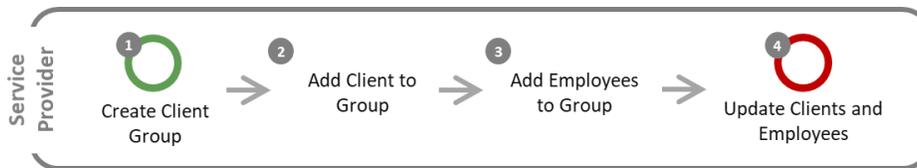


Figure 5.4.1: Process steps for managing Client Groups via the CCP.

Step	Business Role	Description
1	Service Provider	<p>Create Client Group</p> <p>Once a business relationship has been established between the Service Provider and the Client, the Service Provider creates a new Client Group via the CCP.</p>
2	Service Provider	<p>Add Client to Group</p> <p>The Service Provider adds the Clients with existing business relationships to the Client Group.</p>
3	Service Provider	<p>Add Employees to Group</p> <p>The Service Provider adds their employees and their roles to the Client Group. Once the employees are added to the Group, they can begin viewing or acting on behalf of the Clients in the Group.</p>
4	Service Provider	<p>Update Clients and Employees</p> <p>The Service Provider can make the following updates to the Client Group after the group has been created;</p> <ul style="list-style-type: none"> • Update the membership of Clients in the Group. • Update employees assigned to the Client Group. • Delete the Client Group. <p>Clients in a Client Group can still alter or expire a business relationship. This automatically updates the relationship within the Client Group.</p>

Outputs

- A Client Group is created, Clients are added to the Group, employees are added to the Group, or the Client Group is updated.

5.4.10 List Client Groups

Overview

The Service Provider needs to list all existing Client Groups to view or maintain Groups. This scenario describes the conditions and considerations for listing Client Groups via the CCP.

Outputs

Note: Only the BAM of the Service Provider can view and maintain the Client Groups. Additional considerations apply to updating and deleting Client Groups.

Client Groups are maintained through the *Manage Client Group* webpage on the CCP. The BAM of the Service Provider can navigate to the *Manage Client Group* webpage to perform the following actions;

- View the list of all created Client Groups;
- Manage employee assignments to Client Group(s); and
- Manage Client Groups that have updates processing.

Helpful Hints

Information on managing Client Groups can be found in Section 3.4: *DOA for Service Providers* sub-section *Manage Client Groups*.

Note: Viewing the details of an employee displays any associations the employee has to a Client Group in addition to specific roles the user has for any program accounts.

5.4.11 Create Client Group

Overview

The Service Provider needs to create a new Client Group. This scenario describes the conditions and considerations for creating Client Groups via the CCP.

Outputs

Note: Only the BAM of the Service Provider can create new Client Groups.

By creating a Client Group, the Service Provider can manage the access of multiple employees for many Client accounts.

A Service Provider BAM follows these steps via the CCP to create a new Client Group;

1. Input a Client Group name.
2. Select at least one (1) available Client to be added to the Client Group. To be an available Client, the Client business account must;
 - a. Not be associated to a Client Group by the Service Provider; and
 - b. Be in an active business relationship.

The following considerations apply for creating new Client Groups:

- A Client Group must have at least one Client.
- Each new Client Group must have a name, and the name must not be of an active or previously deleted Group.
- There is no limit to the number of Groups that a Service Provider creates.
- There are no restrictions on the maximum number of Client business accounts that can be included within the same Client Group.
- A Client business account can be associated to multiple Client Groups across multiple Service Providers, but cannot be associated to more than one Client Group within one Service Provider.

5.4.12 Assign Employees to Client Group

Overview

The Service Provider needs to assign an employee to a Client Group. This scenario describes the conditions and considerations for assigning employees to Client Groups via the CCP.

Outputs

Note: Only PAM, Editor, or Reader Service Provider employees can be assigned to a Client Group. This is because Service Provider BAMs already have access to all Client business accounts.

When assigning employees to a Client Group, the access of the selected employees is automatically set to the chosen Group user role for all the Client's program accounts.

The following considerations apply when assigning employees to Client Groups:

- PAMs, Editors, and Readers can be assigned to as many Client Groups as needed.
- Updating the role of an employee against a Client Group refreshes the user role for all the program account(s) associated to the Clients within the group.
- The assigned role can be overwritten for specific Client program accounts when an employee's access is updated for a specific Client. The updated user role that takes effect against a Client's program account is always the last one that was updated.

Manage Client Groups

Managing Client Groups entails how Service Providers make and monitor changes to their Client Groups. When managing Client Groups, the Service Provider can update the access of their employees for the Client Group, update which Clients are in the Client Group, view updates that are being processed for the Client Groups, delete Client Groups, and understand implications to their Client Groups when Clients update any relevant business relationships.

5.4.13 Update Client Group

Overview

The Service Provider needs to update the Client Group. This scenario describes the conditions and considerations for updating Client Groups via the CCP.

Outputs

Note: Only the BAM of the Service Provider can update Client Groups.

The BAM of the Service Provider can make changes to the name and composition of the Client Group via the same CCP webpage as creating a new Client Group.

Updating a Client Group can create large downstream impacts on the access of employees associated with the Group. The following considerations apply for updating Client Groups;

- When removing Clients from an existing Group, employee access associated with that Client's business account is removed (except for Business Account Managers). This action cannot be undone.
- When adding Clients to an existing Group, employees associated with the group are automatically given access to the Client accounts based on the default roles that were assigned for the Client Group. The BAM can subsequently update the user role of the employees against the Client Group or the BAM can override the user's group role by managing the employees' access for a specific business and program account in the *Manage My Employees* webpage.

5.4.14 Delete Client Group

Overview

The Service Provider needs to delete a Client Group. This scenario describes the conditions and considerations for deleting Client Groups via the CCP.

Outputs

Note: Only the BAM of the Service Provider can delete a Client Group.

Deleting a Client Group removes the association of the Service Provider employees and Clients from the Group. This means that all the employees that were associated with the Client Group are impacted the same way as when a Client is removed from a group. In other words, employees, excluding those with BAM roles, lose their access for all the Client program account(s) of the deleted group.

Once a Client Group is deleted, the Client(s) become available and can be associated with a new or existing Client Group.

The following considerations apply for deleting Client Groups;

- Deleting a Client Group is not an action that can be undone.
- Deleting a Client Group has no impact on the Service Provider BAMs.

5.4.15 Processing Update Requests for Client Groups

Overview

Updates to large Client Groups, such as those with thousands of Client program accounts, may require the processing of a large number of system operations in order to complete the update of Service Provider employee user roles. As a result, changes may not be automatically implemented or need to be completed via an offline CARM process.

The Service Provider needs to monitor the progress of update(s) to a large Client Group. This scenario describes the conditions and considerations for monitoring Client Group updates via the CCP.

Outputs

Note: Only the BAM of the Service Provider can monitor progress on update(s) to a Client Group.

The process request table allows the BAM of the Service Provider to monitor if any operations may be pending, completed, or failed. This process request table contains fields such as the following that help inform the BAM on the status of the update(s).

- **System ID** uniquely identifies each system operation triggered by a change against a Client Group. This provide a reference for technical support troubleshooting in case of any errors.
- **Operation Type** describes the operation or update requested to the system.
- **Group Name** identifies which Client Group is impacted by the operation.
- **Initiator** identifies which user triggered the operation.
- **Status** identifies which stage the operation is on.
- **Requested On** tracks when the operation was initiated (i.e. date and time).

5.4.16 Client Updates or Expires Business Relationship in Client Group

Overview

The Client in a Service Provider's Client Group updates or expires the business relationship. This scenario describes the conditions and considerations for updated or expired business relationships in the context of Client Groups.

Outputs

If a Client in a Service Provider's Client Group updates parameters or expires a business relationship with the Service Provider, the changes to the relationship are automatically applied as defined by the permissions, Access Types, and Visibility Attributes of the modified relationship.

The following additional considerations also apply for these updated or expired relationships;

- If a new program account is added to the relationship, the employees associated to the Client Group gains access to the added program account with the group role they were each assigned.
- If the relationship expires, the Client is automatically removed from the Client Group.

6.0 Tariff Management and Publication

6.1 OVERVIEW

The Tariff Calculation process facilitates CBSA management and maintenance of tariff data, the subsequent distribution and publication of the data to TCPs, and tools to help TCPs estimate their duties and taxes payable via the CCP.

Advance Rulings published by the CBSA also help the importing community determine the proper tariff classification of goods that need a determination for the correct classification. These rulings can impact the *Customs Tariff*.

Helpful Hints

Legislation, regulations, policies, and procedures the CBSA uses to administer the *Customs Tariff* can be found in [Memorandum D10 Tariff Classification – Commodities](#) and [Memorandum D11 General Tariff Information](#).

6.2 ACCESS TARIFF INFORMATION

TCPs are required to access *Customs Tariff* information to inform what duties and taxes need to be paid based on HS classification, duty and tax rates, country of origin, trade agreements, and tariff treatments. This information is maintained by the CBSA through CARM, is accessible by TCPs via the published *Customs Tariff* on the CBSA website, is sent to EDI-enabled TCPs, and can be queried using the Tariff API.

6.2.1 Accessing Data via the Customs Tariff

Overview

Tariff data is managed via CARM. The latest version of the *Customs Tariff*, inclusive of any updates to tariff data, is available via the CBSA website. This scenario describes the conditions and considerations for obtaining *Customs Tariff* information via the CBSA website.

Outputs

The CBSA makes updates to the *Customs Tariff* based on the latest customs and trade information. Information associated with tariff item descriptions, duty and tax rates, countries, and tariff treatments can be updated. These updates are to reflect the latest customs information for TCPs to use when importing commercial goods.

The most up-to-date version of the *Customs Tariff*, along with previous versions of the *Customs Tariff*, can be found on the CBSA website. They can be accessed as individual chapters or as a complete file and can be obtained in PDF, HTML, and .XLSX formats.

Helpful Hints

The CBSA website can be accessed at www.cbsa-asfc.gc.ca.

6.2.2 Accessing Data via the Customs Tariff API

Overview

TCPs need to query for *Customs Tariff* data. This scenario describes the conditions and considerations for querying *Customs Tariff* data via the *Customs Tariff* API.

Outputs

TCPs have the ability to query or request a file from CARM to access certain information via the *Customs Tariff* API.

Users can query information including;

- Tariff Classification codes
- GST codes
- Excise Tax codes
- Rates of duty

Users can filter the queries data by units of measure. This information provides recipients with the data required to calculate duties and taxes. This information does not calculate duties and taxes based on relief and remission codes. All chapters (i.e. Chapters 1 to 99) of the Customs Tariff can be queried.

6.3 USE TARIFF TOOLS

Tariff Classification tools are available through the CARM system to help TCPs obtain estimates for the duties and taxes owed on imported goods and identify the appropriate Tariff Classification Number (i.e. HS Code). This is enabled by two tools; the Duties and Taxes Calculator and the Classification Assistance Tool.

Helpful Hints

Tariff Classification Number, or HS Code, is a 10-digit number that must be provided on import documentation to communicate what the good that is being imported is. H.S. codes are based on the World Customs Organization's (WCO) International Convention on the Harmonized Commodity Description and Coding System, Can. T.S. 1988 No. 38. Canada is a signatory to this Convention.

6.3.1 Duties and Taxes Calculator

Overview

The TCP needs to estimate the amount of duties and taxes owed on goods being imported into Canada. This scenario describes the conditions and considerations for obtaining a duties and taxes estimate via the CCP.

Outputs

The Duties and Taxes Calculator is a tool TCPs can use to estimate the duties and taxes for a specific commodity. This self-serve calculation tool is meant to support the assessment and re-assessment of duties and taxes to support TCPs in submitting accurate accounting declarations. The Calculator can be accessed through the CCP.

The TCP obtains the estimate by entering Customs information including but not limited to;

- Tariff Classification Number
- Country of Origin
- Place of Export

- Quantity

The tool allows for a single commodity per calculation. It is the TCP's responsibility to update the estimate if they are subject to program-specific duties and taxes, or remission of duties.

If the TCP needs to identify the Tariff Classification Number for their commodity, they can use the Classification Assistance Tool.

Note: The CBSA is not responsible for ensuring that the TCP has entered accurate information in the displayed fields when using the Calculator. This tool does not replace professional advice.

6.3.2 Classification Assistance Tool

Overview

The TCP needs to identify the appropriate Tariff Classification Number for goods they are importing. This scenario describes the conditions and considerations for using the Classification Assistance Tool.

Outputs

The Classification Assistance Tool provides recommended Tariff Classification Numbers based on characteristics that are inputted by the TCP.

The tool can be accessed through the Duties and Taxes Calculator.

The TCP is prompted to include information including but not limited to;

- Country of Origin
- Product description
- Assumed and known characteristics (optional)

The assistance tool then displays the Tariff Schedule with further definitions of the good (i.e. HS Code). The TCP can then use the information for their accounting or other purposes.

Note: This tool is intended to be used to assist TCPs in identifying an HS Code based on the information provided by the TCP. TCPs are responsible for providing the correct information. This tool is not intended to provide a definitive classification for the goods in question. The TCP can submit a ruling request if they deem that a determination from the CBSA is necessary in regards to a classification.

7.0 Assessment

7.1 OVERVIEW

Assessment refers to the process of accounting for, and assessing duties and taxes on, goods imported into Canada. The Assessment process includes the submission and processing of the Commercial Accounting Declaration (CAD), which is the accounting document replacing the *B3-3 Canada Customs Coding Form* and *B2 Canada Customs Adjustment Request*. Submission of the CAD is performed to satisfy the legislative obligation under the Customs Act and other legislation and regulations administered by the CBSA to assess duties and taxes on, and to account for, goods imported into Canada.

The CAD can be submitted by Importers or their Customs Broker. The ability to submit and view CADs is governed by Delegation of Authority (DOA), and is limited to those with DOA to the Importer's CARM Client Portal (CCP) account.

This section of the Playbook covers the eleven (11) different types of CADs, their processes and sub-processes, and the program specific considerations TCPs must follow when submitting CADs for the programs in which they are enrolled.

Helpful Hints

More information on the *Customs Act* can be found in [Acts, Regulations and Other Regulatory Information](#).

7.2 TYPES OF CAD

Trade Chain Partners (TCPs) submit different types of CADs depending on their program enrolment², their Release Prior to Payment (RPP) privileges (if applicable), the stream within which the good(s) are imported, and/or the goods' destination upon import.

There are eleven (11) different types of CADs: five (5) primary types for imported goods destined for consumption and six (6) secondary types dedicated to Customs Bonded Warehouse (CBW) movements. Only one type can be selected per submission. A description of each CAD type is described in Table 7.0 below:

Table 7.2.1: CAD Types Available in CARM

Type	Description
Type AB	This type is used to account for goods released on minimum documentation information.
Type V	This type is used to account for goods that have entered the economy of Canada that have not been released in accordance with Section 31 nor accounted for under Section 32 of the <i>Customs Act</i> , regardless of if such goods were or were not reported as per Section 12 of the <i>Customs Act</i> .

² For more information on enrolling in programs, see Section 4.0: *Enrol in Program*.

Type	Description
Type C	This type is used to obtain release and provide accounting at the same time, including hand-carried goods (i.e. commercial goods that are not transported through a commercial carrier).
Type F	This type is used to account for goods imported into Canada through the Courier Low Value Shipment (CLVS) stream.
Type TT	This type is used to account for goods imported by a Customs Self Assessment (CSA) Importer with accounting and clearance benefits.
Type 10	This type is used to account for an in-warehouse movement within the context of a Customs Bonded Warehouse.
Type 20	This type is used to account for an ex-warehouse for consumption movement within the context of a Customs Bonded Warehouse.
Type 21	This type is used to account for an ex-warehouse for export movement or damaged goods within the context of a Customs Bonded Warehouse.
Type 22	This type is used to account for an ex-warehouse for ships' stores and sales to the Governor General and diplomats movement within the context of a Customs Bonded Warehouse.
Type 13	This type is used to account for a re-warehouse movement within the context of a Customs Bonded Warehouse.
Type 30	This type is used to account for a transfer of ownership and/or goods within the context of a Customs Bonded Warehouse.

These CAD types are used in ten (10) sub-processes:

- Submission of CAD for Goods Released on Minimum Documentation (Type AB)
- Submission of Voluntary CAD (Type V)
- Submission of CAD to Obtain Release (Type C)
- Submission of CAD for Courier Low Value Shipment (CLVS) Goods (Type F)
- Submission of CAD by Trusted Trader (Type TT)
- Customs Bonded Warehouse Receipt – Confirming Entry (Type 10)
- Customs Bonded Warehouse Receipt – Obtain Release (Type 10)
- Customs Bonded Warehouse Removal for Consumption (Type 20)
- Customs Bonded Warehouse Acquittal (Type 21, Type 22)
- Customs Bonded Warehouse Transfer (Type 13, Type 30)

Note that as of CARM Release 2, the current state B3 types are no longer available:

- **Supplementary (H)** – This type addresses the scenario where Importers voluntarily declare goods that were reported but not accounted for when the accounting declaration was submitted (i.e. omitted invoice line). This type is covered through the correction/adjustment processes, and therefore is obsolete.
- **Sight (D) and Sight Confirmation (AD)** – This type addresses the scenario where complete accounting information is not known upon arrival at the border, which requires a confirming entry to finalize the accounting information provided. This type is covered through the correction/adjustment process, and therefore is rendered obsolete.

- **Postal (M)** – This type was used to account for High Value Shipments in the Postal stream. Postal shipments are now covered through the CAD Type AB and CAD Type C using a new Mode of Transport for Postal, and therefore this type is rendered obsolete.
- **Trusted Trader (X, P, S)** – These types were used to account for goods imported by a Customs Self Assessment (CSA) Importer. These types have been replaced by a single CAD Type TT, and are therefore rendered obsolete.

7.3 SUBMISSION OF CAD FOR GOODS RELEASED ON MINIMUM DOCUMENTATION

The *7.3 Submission of CAD for Goods Released on Minimum Documentation* (RMD) process accounts for, and assesses duties and taxes on, goods imported into Canada through the regular commercial stream by Importers with RPP privileges. Prior to submission, clients should post the required RPP security to be compliant.

For RMD goods, accounting is due five (5) business days after the goods are released regardless of the value of the shipment (i.e. from an accounting perspective, there is no longer a distinction between Low Value Shipments [LVS] and High Value Shipments [HVS] imported through the regular commercial stream). The submission of accounting (CAD Type AB) allows for the acquittal of the release document and posting of debts to the Importer’s accounts receivable sub-ledger. If accounting is not submitted and/or does not pass validation within the required time frame, a Late Accounting Penalty may be applied to the Importer (BN15) that is on the release upon expiry of the prescribed time limit.

The following scenario describes the standard process for submitting a CAD Type AB for RMD goods.

7.3.1 Submit CAD for Goods Released on Minimum Documentation

The *Submit CAD for Goods Released on Minimum Documentation* process captures the standard process for Importers with RPP privileges to submit a CAD Type AB for RMD goods when a release is on file.

Overview

RMD goods are released into the Canadian economy. This scenario describes how Importers submit the required CAD Type AB to fulfill accounting requirements for the released goods.

Prerequisites

- Importer has a valid Importer BN15.
- A release is on file with the CBSA with a “Released” status (i.e. a release decision has been rendered).
- Importer is participating in the RPP program.
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- If the Customs Broker is submitting a CAD for a non-commercial importation, the Customs Broker must use their Non-Commercial Importer program account (RM).

Process

The following diagram (Figure 7.3.1) provides an overview for submitting a CAD Type AB for RMD.

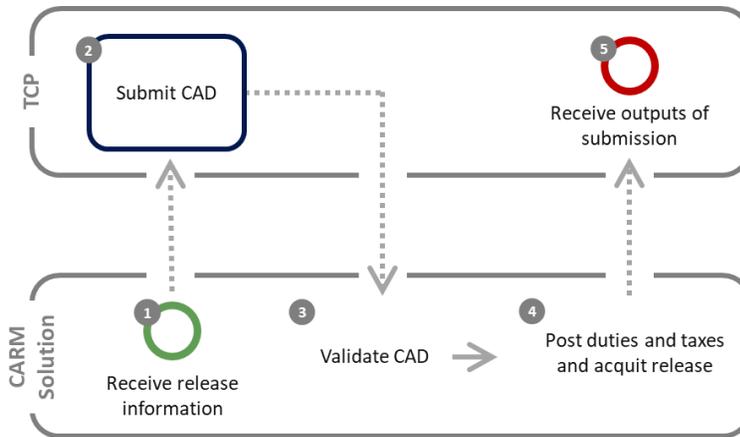


Figure 7.3.1: Process steps for standard submission of CAD Type AB for RMD goods.

Step	Business Role	Description
1	CARM System	<p>Receive release information</p> <p>Once a release decision is rendered, release information is received by the CARM System. Importers / Customs Brokers must provide the Commercial Accounting Declaration (CAD) to account for goods imported into Canada within five (5) business days from the date of release (based on EST/EDT CARM System time). The day of release is considered day zero. When goods are released on a Saturday, Sunday, or Federal Statutory holiday, the accounting period begins on the first business day after release. This time frame applies regardless of the value of the shipment (i.e. from an accounting perspective, there is no longer a distinction between Low Value Shipments [LVS] and High Value Shipments [HVS] imported through the regular commercial stream).</p> <p>If the CAD is not submitted and/or does not pass validation within the required time frame, a Late Accounting Penalty may be applied to the Importer (BN15) that is on the release.</p>
2	TCP	<p>Submit CAD</p> <p>The Importer/Customs Broker completes the CAD for the goods released and submits the CAD to the CBSA via the CARM Client Portal (CCP), Electronic Data Interchange (EDI), or Web Service (API).</p> <p>If using the CCP, the Importer or Customs Broker can create a CAD from an open release by navigating to the <i>Releases</i> page and selecting the appropriate release to create the CAD. In this case, the CARM System prefills the Transaction Control Number in the CAD. Importers and Customs Brokers can also create a CAD for an open release without selecting the release and manually populating the Transaction Control Number. To do this, the Importer/Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “AB” from the <i>Declaration Type</i>. For TCPs with an EDI connection to the CBSA, the Importer/Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer/Customs Broker may submit the CAD using this service.</p>

Step	Business Role	Description
		<p>The Importer or Customs Broker must provide their own Transaction Control Number (except when accounting for Continuous Transmission Commodities [CTC] – see 7.9.2 CTC CAD Submission for more information). The Transaction Control Number can start with either the Importer’s ASEC or the Customs Broker’s ASEC; however, using the Importer’s ASEC will mean the Customs Broker cannot see open (i.e., unacquitted) releases unless the Importer allows them full/complete access to their account. Release (RNS) EDI messages are generated based on the submitting party’s ASEC. Account security is tied to the Business Number of the Importer and a ‘Bonded Indicator’ is used to identify the bond holder for release purposes. The Transaction Control Number used on the release is also used to submit accounting (CAD); however, the Transaction Control Number is a field on the CAD and is not used as the unique Transaction Control Number in SAP.</p> <p>The submission is considered a ‘draft’ version of accounting (determination under the Customs Act). The version of the CAD on file at 12:00:00am EST/EDT on the day after the payment due date according to CARM system time is considered the ‘final’ version of accounting.</p>
3	CARM System	<p>Validate CAD³</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity, that a release document has been received by CARM). If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 4). If the CAD does not pass validation (i.e. the CAD is rejected⁴), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered (i.e., fields are populated).</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
4	CARM System	<p>Post duties and taxes and acquit release</p> <p>The CARM System performs two functions to process the CAD Type AB. First, the CARM System compares the release document to the CAD to identify discrepancies on key elements. If the release information does not match the accounting</p>

³ Importers / Customs Brokers have five (5) business days from the release decision date to complete this step (i.e. have the CAD pass validation). Otherwise, a Late Accounting Penalty (LAP) may be applied to the Importer (BN15) that is on the release. More information on penalties can be found in 16.0 *Compliance and AMPs*.

⁴ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		<p>information, the Importer receives a notification of the discrepancy via the CCP (this message is not provided via EDI or Web Service). It is important to note that the CAD is not rejected when key elements are mismatched. If the Importer receives this message they should review their CAD and release information to ensure that the CAD has been completed correctly, and submit a correction if necessary.</p> <p>Second, the CARM System calculates the duties and taxes based on the information provided in the CAD. The CARM System posts the value of the duties and taxes to the Importer's accounts receivable sub-ledger and assigns payment due dates and interest applicable dates based on the release date. The CARM System then acquits the release on file for the imported goods.</p>
5	TCP	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process, including the results of the duties and taxes calculation. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process, as required. The submission is also reflected in the TCP's financial statements (Daily Notice/Statement of Account).</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p>

Outputs

- Release is acquitted.
- Accounts payable is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

7.4 SUBMISSION OF VOLUNTARY CAD

The *7.4 Submission of Voluntary CAD* process accounts for, and assesses duties and taxes on, goods that have entered the Canadian economy without being released in accordance with Section 31 nor accounted for under Section 32 of the *Customs Act*, regardless of if such goods were or were not reported as per Section 12 of the *Customs Act*.

Importers must voluntarily account for goods that were delivered without official customs release via this process using the CAD Type V. This process covers voluntary entries regardless of whether goods were reported or the 'stream' within which the goods entered (e.g. Postal, Hand Carried Goods). It is also important to note that the CAD Type V may be used in other circumstances where specified in policy (e.g. to account for diverted goods from the temporary importation process).

Note: The CAD Type V can only be submitted via the CCP.

The following scenario describes the standard process for submitting a Voluntary CAD (CAD Type V).

7.4.1 Submit Voluntary CAD

The 7.4.1 Submit Voluntary CAD process captures the standard process for Importers or their Customs Broker to account for goods with no official customs release using a CAD Type V.

Overview

Goods enter the Canadian economy with no release. This scenario describes how Importers submit the CAD Type V to account for these goods.

Prerequisites

- Importer has a valid Importer BN15.
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Importer or their Customs Broker has access to the CCP.
- Importer possesses imported goods that have not been released in accordance with Section 31 nor accounted for under Section 32 of the *Customs Act*, regardless if such goods were or were not reported as per Section 12 of the *Customs Act*.

Process

The following diagram (Figure 7.4.1) provides an overview for submitting a Type V CAD.

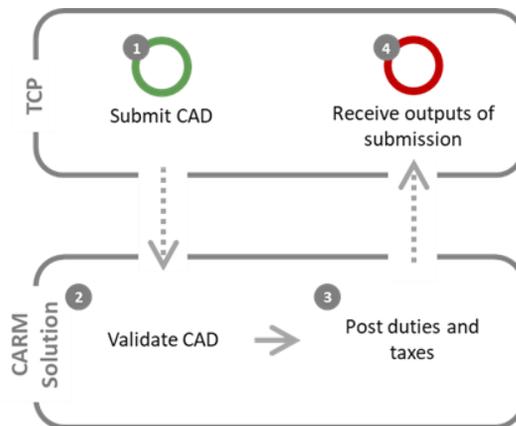


Figure 7.4.1: Process steps for standard submission of Type V CAD.

Step	Business Role	Description
1	TCP	Submit CAD The Importer/Customs Broker completes the CAD Type V for the goods and submits the CAD via the CCP. The CAD Type V cannot be submitted via EDI or API. In the CCP, the Importer / Customs Broker can create the declaration by navigating to the <i>Declarations Page</i> and selecting “V” from the <i>Declaration Type</i> .

Step	Business Role	Description
		<p>The Importer or Customs Broker can either provide their own Transaction Control Number or have the CARM System generate one for them. If using their own Transaction Control Number, it can start with either the Importer's ASEC or the Customs Broker's ASEC. If using a system-generated Transaction Control Number, the number starts with five zeroes and not the submitting party's ASEC.</p> <p>For Importers with RPP, the submission is considered a 'draft' version of accounting (determination under the Customs Act). The version of the CAD on file at 12:00:00am EST/EDT on the day after the payment due date according to CARM system time is considered the 'final' version of accounting. For Importers without RPP, the submission is considered the 'final' version of accounting.</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected⁵), the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered. The Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	CARM System	<p>Post duties and taxes</p> <p>The CARM System calculates the duties and taxes based on the information provided in the CAD. The CARM System posts the value of the duties and taxes to the Importer's accounts receivable sub-ledger and assigns payment due dates and interest applicable dates based on the date of CAD acceptance.</p> <p><i>Note:</i> For Importers without RPP, payment is due immediately (i.e. the submission date is the payment due date).</p>
4	TCP	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process, including the results of the duties and taxes calculation. At this point, the Importer / Customs Broker can view and print, if desired, the CAD on the CCP and make changes through the 8.2 <i>Corrections</i> process, as required. The submission is also reflected in the TCP's financial statements (Daily Notice/Statement of Account).</p>

⁵ Rejected CADs are not stored in the CARM System.

Outputs

- Accounts payable is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

7.5 SUBMISSION OF CAD TO OBTAIN RELEASE

The *7.5 Submission of CAD to Obtain Release* process (CAD Type C) is used to obtain release and provide accounting at the same time. TCPs both with and without RPP privileges can use this process to obtain release. This process also includes accounting for hand-carried goods (i.e. commercial goods that are not transported through a commercial carrier), GST for temporary importations, and Master Provisional Entries.

The following scenario describes the standard process for submitting a CAD Type C to obtain release.

7.5.1 Submit CAD to Obtain Release

The *7.5.1 Submit CAD to Obtain Release* process captures the standard process for Importers or their Customs Broker to obtain release of goods and provide accounting at the same time using a CAD Type C.

Overview

An Importer intends to import goods. The Importer either does not have RPP privileges and needs to obtain release of goods, or has RPP privileges and chooses to provide accounting at the time of release. This scenario describes how Importers submit the CAD Type C to obtain release.

Prerequisites

- Importer has a valid Importer BN15.
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Importer or their Customs Broker has access to the CCP.

Process

The following diagram (Figure 7.5.1) provides an overview for submitting a CAD Type C to obtain release.

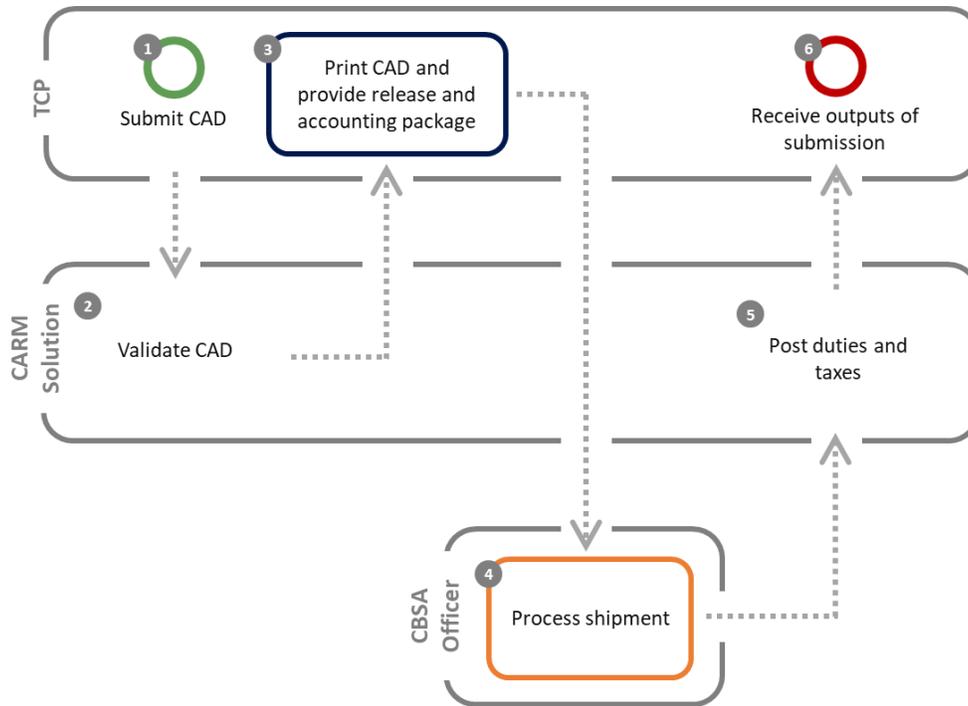


Figure 7.5.1: Process steps for standard submission of CAD Type C.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Customs Broker prepares a CAD Type C via the CCP, either off-site or in the customs office (where available) pre-arrival, upon arrival, or post-arrival. The CAD Type C cannot be submitted via EDI or API. In the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “C” from the <i>Declaration Type</i>.</p> <p>The Importer or Customs Broker can either provide their own Transaction Control Number or have the CARM System generate one for them. If using their own Transaction Control Number, it can start with either the Importer’s ASEC or the Customs Broker’s ASEC. If using a system-generated Transaction Control Number, the number starts with five zeroes and not the submitting party’s ASEC.</p> <p>The CAD will remain in an ‘in processing’ status and the debt will not be posted to the Importer’s accounts receivable sub-ledger until the release decision is rendered in the Commercial Release Processing System (CPRS), at which point the status will change to ‘complete’.</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct</p>

Step	Business Role	Description
		<p>syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected⁶), the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered. The Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	TCP	<p>Print CAD and provide release and accounting package</p> <p>The Importer / Customs Broker receives the outcome of the duty and tax calculation. The duties and taxes are estimates at this point in the process, and subject to change. The Importer or Customs Broker (with the appropriate delegations) prints two copies of the CAD and assembles the release and accounting package, including the cargo document (if applicable) and any required permits, certificates, etc. The Importer / Customs Broker submits the release and accounting package to the customs office for processing once the goods have arrived at the destination and are available for examination.</p>
4	CBSA Officer	<p>Process shipment</p> <p>The CBSA Officer reviews the release and accounting package, including any required permits, certificates, etc. The CBSA Officer may examine the goods prior to release. If changes are required to the CAD, the CBSA Officer rejects the package and does not release the goods, directing the TCP to make the necessary changes to the CAD in the CCP and return for processing. Once changes are made, the corrected CAD should be reprinted and presented again to the CBSA Officer. If no changes are required, the CBSA Officer processes the shipment in CRPS accordingly. The release decision made by the CBSA Officer then triggers the posting of the debt and the update in status of the CAD to 'complete'.</p> <p>If the Importer participates in the Release Prior to Payment (RPP) program (identified through a 'bonded indicator' in CRPS and printed on the CAD), they have the ability to defer the payment or proceed to the cashier to process the payment. Should the Importer choose to proceed with using their RPP privileges, the CBSA Officer will stamp the CAD and provide a "released stamped" copy of the CAD to the Importer / Customs Broker, who is then able to proceed from customs control. If the Importer is a 'cash' client and does not participate in the RPP program, or chooses not to use their RPP privileges, the Importer / Customs Broker will be directed to the</p>

⁶ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		cashier to make payment. The status of the CAD is updated to reflect the release decision and date it occurred. If the goods are not released, the CAD remains in the submitted state until it is cancelled by the Importer / Customs Broker.
5	CARM System	<p>Post duties and taxes</p> <p>The CARM System recalculates the duties and taxes based on the information provided in the CAD. The CARM System posts the value of the duties and taxes to the Importer’s accounts receivable sub-ledger and assigns payment due dates and interest applicable dates based on the release date.</p> <p>At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process (for RPP clients) or the <i>8.3 Adjustments</i> process (for non-RPP clients), as required. The submission is also reflected in the TCP’s financial statements (Daily Notice/Statement of Account).</p>
6	TCP	<p>Make payment, if applicable</p> <p>If the Importer is a ‘cash’ client and does not participate in the RPP program, or has chosen not to use their RPP privileges, after the release decision has been rendered in CRPS the Importer / Customs Broker is directed to the cashier to make payment. The cashier applies the payment to the transaction, or if the Importer has an existing payment/credit on their account, applies it accordingly at the direction of the Importer / Customs Broker. This offsets the debt immediately. Once payment has been made, the cashier stamps one copy of the CAD and provides the “released stamped” copy to the Importer / Customs Broker along with a payment receipt (i.e., K21), who is then able to proceed from customs control.</p>

Outputs

- Payment is made (if Importer does not have, or chooses not to use, RPP privileges).
- Accounts payable is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

Note: Information on payments, payment processing or payment methods can be found in Section 12: *Payments*.

7.6 COURIER LOW VALUE SHIPMENTS (CLVS) CAD

The *7.6 Courier Low Value Shipments (CLVS)* CAD submission process accounts for the duties and taxes on commercial and non-commercial goods imported and released into Canada under the CLVS program. CLVS goods include those that have a value for duty not exceeding the limit set by legislation, are not controlled, prohibited, or regulated by an Act of Parliament, and have been released on a CLVS participant Consist Sheet.

CLVS accounting is submitted as a CAD Type F. CLVS participants can consolidate a number of shipments (Consist Sheets) released within one billing month on a single CLVS CAD Type F. The CLVS CAD is a summary of the total duties and taxes from these multiple shipments.

Note: Accounting is not required for shipments released under the Courier Imports Remission Order (CIRO).

Helpful Hints

More information on the Courier Low Value Shipment (CLVS) program can be found in CBSA policy.

The following scenario describes how TCPs can fulfill accounting requirements for CLVS.

7.6.1 CLVS Submission of CAD

Overview

A TCP needs to account for goods released on a Consist Sheet submitted by a CLVS participant. This scenario describes how TCPs submit the CAD Type F.

Prerequisites

- For commercial goods: Importer has a valid BN9 and Importer program account (RM).
 - Importer is participating in the RPP program.
- For non-commercial goods: Courier has a valid BN9 and Non-Commercial Importer program account (RM).
 - Courier is participating in the RPP program.
 - Courier handling shipment participates in the CLVS Program and has a valid program identifier (RM).
- If a Customs Broker is submitting a CAD on behalf of an Importer or Courier:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer or Courier has delegated authority to the Customs Broker for CAD submissions.
- Goods qualify to be released under the CLVS program (e.g. the value of the shipment does not exceed the limit set by legislation, the goods are not regulated, controlled, or prohibited).

Process

The following diagram (Figure 7.6.1) provides high-level context for the process by which a CAD is submitted for goods released through the CLVS program.

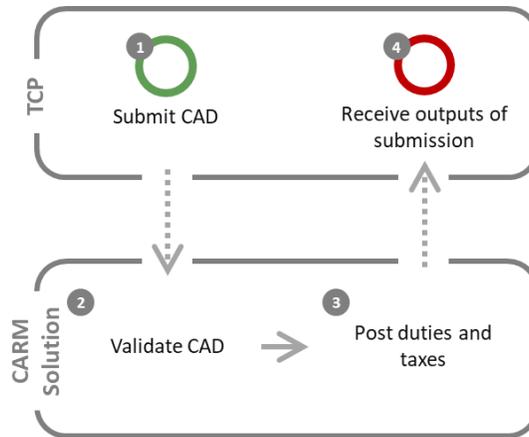


Figure 7.6.1: Process steps for standard submission of CAD Type F.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Courier / Customs Broker completes the CAD Type F for the goods and submits the CAD via the CCP, EDI, or Web Service (API). In the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “F” from the <i>Declaration Type</i>. For TCPs with an EDI connection to CBSA, the Importer / Courier / Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer / Courier / Customs Broker may submit the CAD using this service.</p> <p>The Importer / Courier / Customs Broker must provide the Transaction Control Number for the CAD. The Transaction Control Number can start with either the Importer’s ASEC or the Customs Broker’s ASEC. The submission is considered a ‘draft’ version of accounting (determination under the Customs Act). The version of the CAD on file at 12:00:00am EST/EDT on the day after the payment due date according to CARM system time is considered the ‘final’ version of accounting.</p> <p>CLVS participants can consolidate a number of shipments (Consist Sheets) released within one billing month⁷ on a single CAD Type F. The CAD Type F is a summary of the total duties and taxes from these multiple shipments. Unlike other CAD types, the Importer, Courier, or their Customs Broker must manually calculate and populate the duty and tax values, including the PST/HST value. For PST/HST, a new data element to indicate the province of destination of the goods is required. As such, each province of destination requires a separate commodity line.</p> <p>For commercial goods, only one consolidation method is accepted: by Importer BN. As such, a separate CAD Type F by Importer BN is submitted for each commercial Importer. Dummy classification number “0000999900” is accepted for commercial</p>

⁷ All goods released between the 1st of Month One (1) and the last day of Month One (1) must be accounted for by the 24th of Month Two (2). If accounting is not submitted and accepted by the 24th of Month Two (2), a Late Accounting Penalty is applicable.

Step	Business Role	Description
		<p>and non-commercial goods, but is not required. Appropriate use is defined by policy.</p> <p>When dummy classification number “0000999900” is used, the Importer, Courier, or their Customs Broker must maintain a Recap Sheet as defined in policy. The Recap Sheet captures the Header, Vendor, and Commodity information (plus applicable unique identifiers like Airway Bill #) for accounting submitted using the dummy classification number “0000999900” in lieu of shipment-level details. The Recap Sheet for the complete transaction is required from the Importer, Courier, or Customs Broker on request. The Recap Sheet is uploaded to the transaction via the CCP as a supporting document to the transaction. The Recap Sheet does not form part of the release (i.e. there is no change to the current cargo/release process under CARM).</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected⁸), and the Importer/Courier/Customs Broker submitted the CAD via the CCP, the Importer/Courier/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Courier/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Courier/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Courier/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	CARM System	<p>Post duties and taxes</p> <p>The CARM System posts the value of the duties and taxes to the Importer’s accounts receivable sub-ledger and assigns payment due dates and interest applicable dates based on the billing month.</p>
4	TCP	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process, as required. The submission is also reflected in the TCP’s financial statements (Daily Notice/Statement of Account).</p>

⁸ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		If the Importer/Courier/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Courier/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.

Outputs

- Accounts payable is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

7.7 CUSTOMS SELF-ASSESSMENT (CSA) CAD

The *7.7 Customs Self-Assessment (CSA) CAD* submission process accounts for, and assesses duties and taxes on, goods imported into Canada by a CSA Importer with accounting and clearance benefits. The CSA program streamlines the importation process for low-risk, pre-approved Importers, Carriers, and registered drivers carrying CSA-eligible goods into Canada. The program simplifies import requirements so that low-risk shipments can be processed more quickly and efficiently at the border.

CAD accounting is submitted as a CAD Type TT. The date of release/receipt is self-assessed and used to establish the accounting and payment periods for all goods imported by the CSA Importer.

The following scenario describes how TCPs can fulfill accounting requirements for CSA.

7.7.1 CSA Submission of CAD

Overview

A CSA Importer needs to account for goods released/received. This scenario describes how TCPs submit the CAD Type TT.

Prerequisites

- Importer has a valid BN9 and Importer program account (RM).
- Importer is enrolled in the CSA Program.
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submission.

Process

The following diagram (Figure 7.7.1) provides high-level context for the process by which a CAD is submitted for goods imported by a CSA importer.

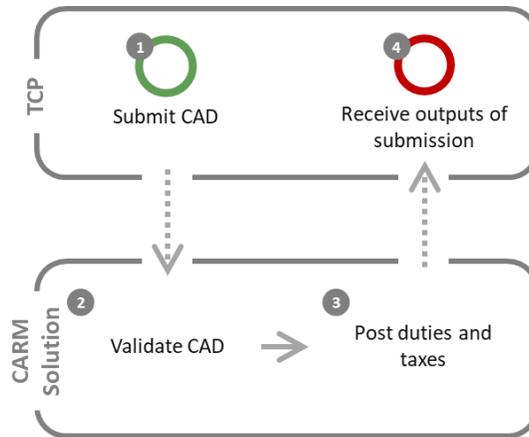


Figure 7.7.1: Process steps for standard submission of CAD Type TT.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Customs Broker prepares and submits a CAD Type TT via the CARM Client Portal (CCP), Electronic Data Interchange (EDI), or Web Service (API). In the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “TT” from the <i>Declaration Type</i>. For TCPs with an EDI connection to CBSA, the Importer / Courier / Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer / Courier / Customs Broker may submit the CAD using this service.</p> <p>The Importer / Customs Broker must provide the Transaction Control Number for the CAD. The Transaction Control Number can start with either the Importer’s ASEC or the Customs Broker’s ASEC. The submission is considered a ‘draft’ version of accounting (determination under the Customs Act). The version of the CAD on file at 12:00:00am EST/EDT on the day after the payment due date according to CARM system time is considered the ‘final’ version of accounting.</p> <p>The date of release/receipt is self-assessed and used to establish the accounting and payment periods for all goods imported by the CSA Importer. CADs must be submitted by the payment due date⁹.</p> <p>When a CSA Importer imports non-CSA goods, or does not have a CSA carrier/registered driver, they must provide a release document (i.e. they are not clearing on three bar codes). However, the CRPS system recognizes that because there is a CSA Importer on the release, not to expect to receive a CAD to acquit it, and will automatically acquit the release. The CRPS system will not send CARM any release for CSA Importers. The CAD Type TT will not look to have a release on file and, therefore, CSA Importers could account with one CAD for both CSA and non-</p>

⁹ If accounting is not submitted and accepted by the payment due date, a Late Accounting Penalty may be applied. The payment due date is ten (10) week days from the 17th of Month Two (2) regardless of the billing cycle option chosen.

Step	Business Role	Description
		CSA goods and for multiple shipments (consolidated by date of receipt) if they so choose.
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹⁰), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	CARM System	<p>Post duties and taxes</p> <p>The CARM System calculates the duties and taxes based on the information provided in the CAD. The CARM System posts the value of the duties and taxes to the Importer's accounts receivable sub-ledger and assigns payment due dates and interest applicable dates based on the release/receipt date.</p>
4	TCP	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process, including the results of the duties and taxes calculation. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the Manage Corrections process, as required. The submission is also reflected in the TCP's financial statements (Daily Notice/Statement of Account).</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p>

¹⁰ Rejected CADs are not stored in the CARM System.

Outputs

- Accounts payable is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

7.8 SUBMISSION OF CAD FOR WAREHOUSE MOVEMENTS

The *7.8 Submission of CAD for Warehouse Movements* section details the processes and circumstances for submitting Customs Bonded Warehouse (CBW) Type CADs for Warehouse Receipt, Removal for Consumption, Acquittal, and Transfer.

All movement of goods in, out, or between CBWs require the submission and acceptance of a Warehouse Type CAD. Six (6) warehouse types are used to account for these movements: Type 10 (Warehouse-In); Type 13 (Re-Warehouse); Type 20, (Ex-Warehouse for Consumption); Type 21 (Ex-Warehouse for Export/Damages); Type 22 (Ex-Warehouse for Ships' Stores/Governor General/Diplomats) and Type 30 (Re-Warehouse for Transfer of Goods).

When imported goods first enter the CBW, the submission and acceptance of a Type 10 "In-Warehouse" CAD is required. Any subsequent goods movements then require a new CAD submission with Type code 13, 20, 21, 22, or 30. Each CAD reflecting a goods movement out of (Types 20, 21, 22) or between (Types 13, 30) CBWs requires reference fields 'Previous Transaction Control Number' and 'Previous Line Number' to be populated to facilitate the tracking of goods movements at the declaration level.

7.8.1 CBW Receipt of Imported Goods

The *7.8.1 CBW Receipt of Imported Goods* process accounts for an in-warehouse movement triggered by imported goods arriving at a CBW (Warehouse CAD Type 10).

Helpful Hints

See the Customs Bonded Warehouses Regulations for additional information about the program.

The process allows the deferral of duties and taxes, with exceptions, on imported goods until the goods leave the warehouse. While goods are stored, the Importer may complete further activities (e.g. Manipulation, Alteration and Combination of Goods) as prescribed in Section 20 of the *Customs Bonded Warehouses Regulations*. The submission of a CAD for each movement is used to track the value of the goods stored for use in monitoring against the financial security posted for the CBW program.

TCPs can declare an in-warehouse movement through one (1) of two (2) separate sub-processes: Confirming Entry or Obtain Release. Confirming Entry includes the activities related to processing an in-warehouse movement triggered by a release decision (i.e. goods have been released on minimum documentation). *Obtain Release* includes the activities related to processing an in-warehouse movement to obtain release and provide accounting at the same time. The next two sections describe the processes for *7.8.2 CBW Receipt – Confirming Entry* and *Obtain Release*, respectively.

7.8.2 CBW Receipt – Confirming Entry

Overview

The CBSA releases goods destined for a CBW. This scenario describes how to submit the Warehouse CAD Type 10 for Confirming Entry.

Prerequisites

- CBW operator has a valid BN9 and CBW program account (RM).
- Importer has a valid BN9 and Importer program account (RM).
- A release is on file with the CBSA with a “Released” status (i.e. a release decision has been rendered).
- Importer is participating in the RPP program.
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Imported goods are authorized to move into Canada to a CBW.
- Imported goods are entering a licensed CBW facility (i.e. the in-warehouse CAD may only quote a CBW type warehouse based upon the warehouse code).
- Imported goods are eligible to be held in a CBW by meeting all legislative requirements.
- Importer has desire to defer duties and taxes.
- Imported goods will be removed and accounted for within legislative time limits.

Process

The following diagram (Figure 7.8.2) provides high-level context for the process by which a CAD Type 10 In-Warehouse is submitted to confirm entry for imported goods arriving at a CBW.

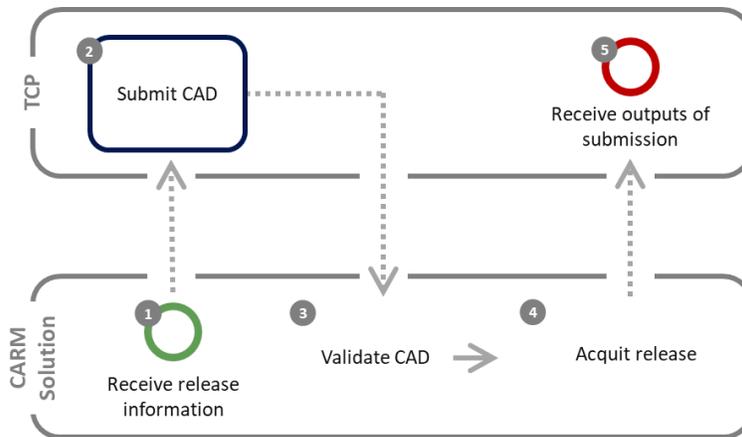


Figure 7.8.2: Process steps for submission of a CAD Type 10 In-Warehouse to confirm entry for imported goods arriving at a CBW.

Step	Business Role	Description
1	CARM System	Receive release information Once a release decision is rendered, release information is received by the CARM System.

Step	Business Role	Description
2	TCP	<p>Submit CAD</p> <p>The Importer/Customs Broker completes the CAD for the goods released and submits the CAD to the CBSA via the CARM Client Portal (CCP), Electronic Data Interchange (EDI), or Web Service (API).</p> <p>If using the CCP, the Importer or Customs Broker can create a CAD from an open release by navigating to the <i>Releases</i> page and selecting the appropriate release to create the CAD. In this case, the CARM System prefills the Transaction Control Number in the CAD. Importers and Customs Brokers can also create a CAD for an open release without selecting the release and manually populating the Transaction Control Number. To do this, the Importer/Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “10” from the <i>Declaration Type</i>. For TCPs with an EDI connection to the CBSA, the Importer/Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer/Customs Broker may submit the CAD using this service.</p> <p>The Importer or Customs Broker must provide their own Transaction Control Number. The Transaction Control Number can start with either the Importer’s ASEC or the Customs Broker’s ASEC; however, using the Importer’s ASEC will mean the Customs Broker cannot see open (i.e., unacquitted) releases unless the Importer allows them full/complete access to their account. Release (RNS) EDI messages are generated based on the submitting party’s ASEC. Account security is tied to the Business Number of the Importer and a ‘Bonded Indicator’ is used to identify the bond holder for release purposes. The Transaction Control Number used on the release is also used to submit accounting (CAD); however, the Transaction Control Number is a field on the CAD and is not used as the unique Transaction Control Number in SAP.</p> <p>The submission is considered a ‘draft’ version of accounting (determination under the Customs Act). The version of the CAD on file at 12:00:00am EST/EDT on the day after the payment due date according to CARM system time is considered the ‘final’ version of accounting.</p>
3	CARM System	<p>Validate CAD¹¹</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p>

¹¹Importers / Customs Brokers have five (5) business days from the release decision date to complete this step (i.e. have the CAD pass validation). Otherwise, a Late Accounting Penalty (LAP) may be applied to the Importer (BN15) that is on the release. More information on penalties can be found in 16.0 *Compliance and AMPs*.

Step	Business Role	Description
		<p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 4). If the CAD does not pass validation (i.e. the CAD is rejected¹²), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
4	CARM System	<p>Acquit release The CARM System acquits the release on file for the imported goods.</p>
5	TCP	<p>Receive outputs of submission The submitting party receives a message of the outcome of the assessment process. At this point, the Importer / Customs Broker can view and print, if desired, the CAD on the CCP and make changes through the <i>8.2 Corrections</i> process, as required.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p> <p><i>Note:</i> While the information in the CAD is used to calculate duties and taxes, the total is only used to track the value of the goods stored for use in monitoring against the financial security posted for the CBW program. The duties and taxes are not posted to the Importer's accounts receivable sub-ledger.</p>

Outputs

- Release is acquitted.
- In-warehouse movement is recorded in CARM.
- Relevant notifications are received about the outcome of the CAD submission.

7.8.3 CBW Receipt – Obtain Release

Overview

CBSA processes an in-warehouse movement to obtain release and provide accounting at the same time. This scenario describes how to submit the Warehouse CAD Type 10 to Obtain Release.

¹² Rejected CADs are not stored in the CARM System.

Prerequisites

- CBW operator has a valid BN9 and CBW program account (RM).
- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Imported goods are authorized to move into Canada to a CBW.
- Imported goods are entering a licensed CBW facility (i.e. the in-warehouse CAD may only quote a CBW type warehouse based upon the warehouse code).
- Imported goods are eligible to be held in a CBW by meeting all legislative requirements.
- Importer has desire to defer duties and taxes.
- Imported goods will be removed and accounted for within legislative time limits.

Process

The following diagram (Figure 7.8.3) provides high-level context for the process by which a CAD Type 10 In-Warehouse is submitted to obtain release for imported goods arriving at a CBW.

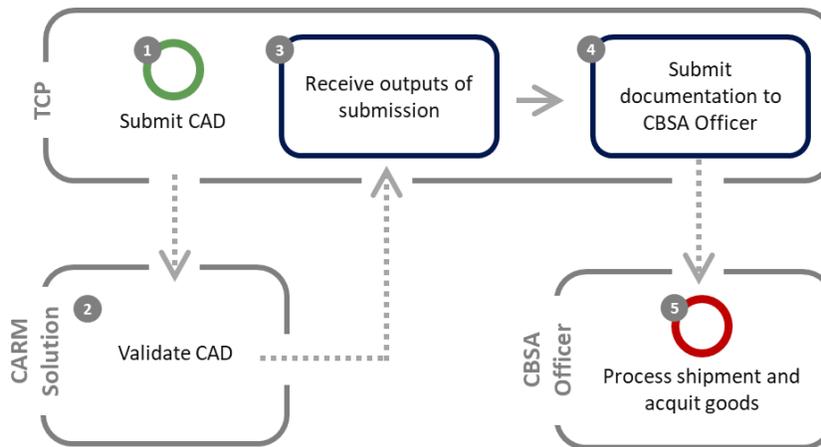


Figure 7.8.3: Process steps for submission of a CAD Type 10 In-Warehouse to obtain release for imported goods arriving at a CBW.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Customs Broker prepares a CAD Type 10 via the CARM Client Portal (CCP), either off-site or in the customs office (where available) pre-arrival, arrival, or post-arrival. The Importer / Customs Broker may also prepare and submit a CAD Type 10 via Electronic Data Interchange (EDI) or Web Service (API).</p> <p>If using the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “10” from the <i>Declaration Type</i>. The Importer / Customs Broker must provide the Transaction Control Number for the CAD. For TCPs with an EDI connection to the CBSA, the Importer/Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer/Customs Broker may submit the CAD using this service.</p>

Step	Business Role	Description
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹³), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	TCP	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process (for RPP clients) or the <i>8.3 Adjustments</i> process (for non-RPP clients), as required.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p> <p><i>Note:</i> While the information in the CAD is used to calculate duties and taxes, the total is only used to track the value of the goods stored for use in monitoring against the financial security posted for the CBW program. The duties and taxes are not posted to the Importer's accounts receivable sub-ledger.</p>
4	TCP	<p>Submit documentation to CBSA Officer</p> <p>The Importer or Customs Broker (with the appropriate delegations) prints two copies of the CAD and assembles the release and accounting package, including cargo document (if applicable) and any required permits, certificates, etc. The Importer or Customs Broker submits the release and accounting package to the customs office for processing once the goods have arrived at their destination and are available for examination.</p>

¹³ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
5	CBSA Officer	<p>Process shipment and acquit goods</p> <p>The CBSA Officer reviews the release and accounting package, including any required permits, certificates, etc. If changes are required to the CAD, the BSO rejects the package and does not release the goods, directing the TCP to make the necessary changes to the CAD in the CCP and return for processing. To make the necessary changes to the CAD, the TCP must submit changes through the <i>8.2 Corrections</i> process (for RPP clients) or the <i>8.3 Adjustments</i> process (for non-RPP clients), as required. Otherwise, the CAD remains in CARM System until it is cancelled by the Importer / Customs Broker. Once changes are made, the corrected CAD should be reprinted and presented again to the BSO.</p> <p>If no changes are required, the CBSA Officer processes the shipment in CRPS accordingly. The CBSA Officer stamps the CAD and provides a “released stamped” copy of the CAD to the Importer / Customs Broker, who is then able to proceed from customs control.</p>

Outputs

- In-warehouse movement is recorded in CARM.
- Relevant notifications are received about the outcome of the CAD submission.

7.8.4 CBW Removal for Consumption

The *CBW Removal for Consumption* process accounts for an ex-warehouse movement triggered by goods being removed for domestic consumption (Warehouse CAD Type 20). Examples of movements for consumption include if the goods leave the warehouse for the purpose of being consumed in the economy or unauthorized destruction.

The process accounts for, and assesses duties and taxes on, goods imported into Canada (and reduces this amount covered under the CBW financial security). In the context of CBW processes, the CAD Type 20, Subtype 20-1, is the only warehouse-specific CAD type and warehouse subtype combination that will trigger a financial posting to the Importer’s accounts receivable sub-ledger. A Warehouse CAD Type 20 must be accepted by the CARM System before the warehouse movement occurs.

Overview

The TCP wants to remove goods from a CBW for consumption, requiring a Warehouse CAD Type 20 to account for the ex-warehouse movement. This scenario describes how to submit a Warehouse CAD Type 20.

Prerequisites

- CBW operator has a valid BN9 and CBW program account (RM).
- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Goods are stored in a licensed CBW facility (i.e. the ex-warehouse CAD may only quote a CBW type warehouse based upon the warehouse code).

Process

The following diagram (Figure 7.8.4) provides high-level context for the process by which a CAD Type 20 Ex-Warehouse for Consumption is submitted for goods being removed for domestic consumption from a CBW.

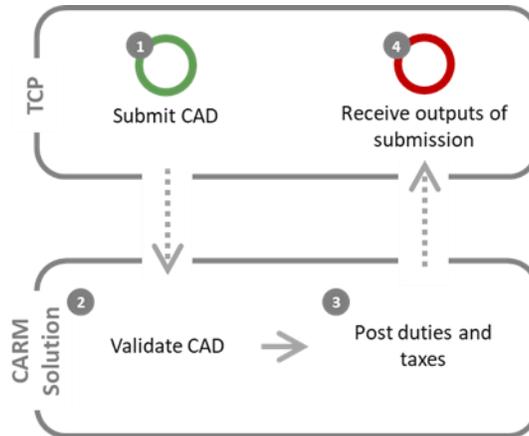


Figure 7.8.4: Process steps for submission of a CAD Type 20 Ex-Warehouse for Consumption for goods being removed for domestic consumption from a CBW.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Customs Broker prepares and submits a CAD Type 20 via the CARM Client Portal (CCP), Electronic Data Interchange (EDI), or Web Service (API). If using the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “20” from the <i>Declaration Type</i>. The Importer / Customs Broker must provide the Transaction Control Number for the CAD. For TCPs with an EDI connection to the CBSA, the Importer/Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer/Customs Broker may submit the CAD using this service.</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹⁴), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p>

¹⁴ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.
3	CARM System	Post duties and taxes The CARM System calculates the duties and taxes based on the information provided in the CAD. The CARM System posts the value of the duties and taxes to the Importer's accounts receivable sub-ledger and assigns payment due dates and interest applicable dates based on the date of CAD acceptance.
4	TCP	Receive outputs of submission The submitting party receives a message of the outcome of the assessment process, including the results of the duties and taxes calculation. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process (for RPP clients) or the <i>8.3 Adjustments</i> process (for non-RPP clients), as required. The submission is also reflected in the TCP's financial statements (Daily Notice/Statement of Account). If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.

Outputs

- Ex-warehouse movement is recorded in CARM.
- Goods are removed from the CBW.
- Accounts payable is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

7.8.5 CBW Acquittal of Duties and/or Taxes

The *CBW Acquittal of Duties and/or Taxes* process accounts for an ex-warehouse movement triggered by goods being acquitted (Warehouse CAD Type 21, 22).

The process is used to account for the acquittal of duties and taxes owing on goods stored in a CBW for specific reasons including export, approved damages, movement to ship stores, and removal by the Governor General and accredited representatives. A Warehouse CAD Type 21 or 22 must be accepted by the CARM System before the warehouse movement, if applicable, occurs.

Overview

The TCP wants to remove goods from a CBW for reasons specified above, requiring a Warehouse CAD Type 21 or 22 to account for the ex-warehouse movement/acquittal. This scenario describes how to submit a Warehouse CAD Type 21/22.

Prerequisites

- CBW operator has a valid BN9 and CBW program account (RM).
- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Goods are stored in a licensed CBW facility (i.e. the ex-warehouse CAD may only quote a CBW warehouse type based on the warehouse code).

Process

The following diagram (Figure 7.8.5) provides high-level context for the process by which a CAD Type 21 In-Warehouse is submitted for imported goods arriving at a CBW.

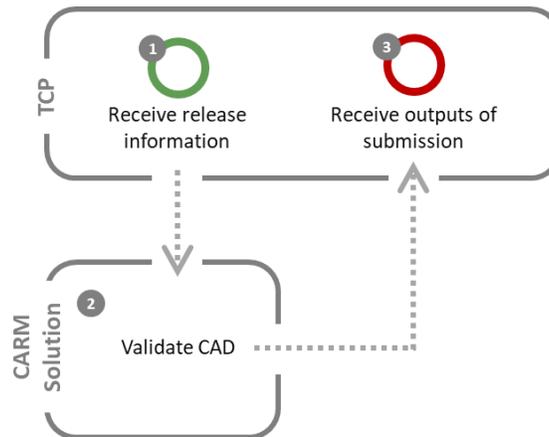


Figure 7.8.5: Process steps for submission of a CAD Type 21 or CAD Type 22 for goods being acquitted from a CBW.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Customs Broker prepares and submits a CAD Type 21 or CAD Type 22 via the CARM Client Portal (CCP), Electronic Data Interchange (EDI), or Web Service (API). If using the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “13” for an export movement or damaged goods or “22” for ships’ stores and sales to the Governor General and diplomats from the <i>Declaration Type</i>. The Importer / Customs Broker must provide the Transaction Control Number for the CAD.</p> <p>For TCPs with an EDI connection to the CBSA, the Importer/Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer/Customs Broker may submit the CAD using this service.</p> <p>Where the CAD Type 21 is used to account for an export movement, TCPs may be required to submit proof of export as requested by the CBSA Officer. Where the CAD Type 21 is used to account for the destruction of goods, the Importer/Customs Broker must acquire and upload an E15 form following the prescribed process.</p> <p>Where the CAD Type 22 is used to account for movements to ships’ stores and sales</p>

Step	Business Role	Description
		to the Governor General and diplomats, TCPs may be required to submit proof of receipt by these entities.
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹⁵), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	TCP	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process (for RPP clients) or the <i>8.3 Adjustments</i> process (for non-RPP clients), as required.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p> <p><i>Note:</i> While the information in the CAD is used to calculate duties and taxes, the total is only used to track the value of the goods stored for use in monitoring against the financial security posted for the CBW program. The duties and taxes are not posted to the Importer's accounts receivable sub-ledger.</p>

Outputs

- Acquittal is recorded in CARM.
- Relevant notifications are received about the outcome of the CAD submission.

¹⁵ Rejected CADs are not stored in the CARM System.

7.8.6 CBW Transfer

The *CBW Transfer* process accounts for a re-warehouse movement (i.e. transfer between CBWs) (Warehouse CAD Type 30) or a transfer of CBW ownership (Warehouse CAD Type 13). The process allows the transfer of goods between CBWs, from one owner to another, or both. A Warehouse CAD Type 30 or CAD Type 13 must be accepted by the CARM System before the warehouse movement (if applicable) occurs.

Overview

The TCP submits a CAD for transfer of goods stored in a CBW. This scenario describes how to submit a Warehouse CAD Type 30 and/or a Warehouse CAD Type 13.

Prerequisites

- CBW operator has a valid BN9 and CBW program account (RM).
- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is submitting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD submissions.
- Goods are stored in a licensed CBW facility (i.e. the ex-warehouse CAD may only quote a CBW type warehouse based upon the warehouse code).

Process

The following diagram (Figure 7.8.6) provides high-level context for the process by which a Warehouse CAD Type 30 and Warehouse CAD Type 13 are submitted for imported goods arriving at a CBW.

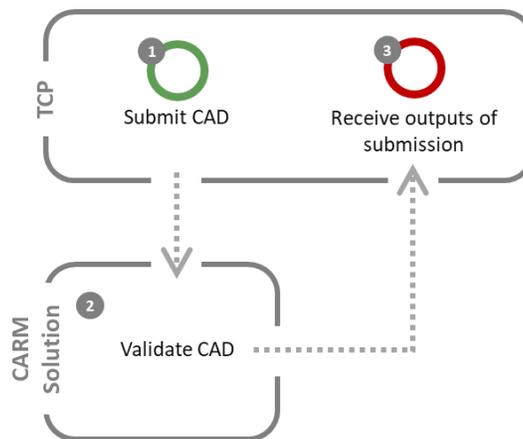


Figure 7.8.6: Process steps for submission of a CAD Type 13 or CAD Type 30 for goods being transferred in a CBW context.

Step	Business Role	Description
1	TCP	<p>Submit CAD</p> <p>The Importer / Customs Broker prepares and submits a CAD Type 13 or CAD Type 30 via the CARM Client Portal (CCP), Electronic Data Interchange (EDI), or Web Service (API). If using the CCP, the Importer / Customs Broker can create a declaration by navigating to the <i>Declarations Page</i> and selecting “13” for a re-warehouse movement or “30” for a transfer of ownership and/or goods from the</p>

Step	Business Role	Description
		<p><i>Declaration Type.</i> The Importer / Customs Broker must provide the Transaction Control Number for the CAD.</p> <p>For TCPs with an EDI connection to the CBSA, the Importer/Customs Broker may transmit the CAD via EDI. For TCPs using Web Service (API), the Importer/Customs Broker may submit the CAD using this service.</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the initial version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹⁶), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	CARM System	<p>Receive outputs of submission</p> <p>The submitting party receives a message of the outcome of the assessment process. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make changes through the <i>8.2 Corrections</i> process, as required.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p> <p><i>Note:</i> While the information in the CAD is used to calculate duties and taxes, the total is only used to track the value of the goods stored for use in monitoring against the financial security posted for the CBW program. The duties and taxes are not posted to the Importer’s accounts receivable sub-ledger.</p>

¹⁶ Rejected CADs are not stored in the CARM System.

Outputs

- Transfer to a new warehouse or a change in ownership of the goods is recorded in CARM.
- Relevant notifications are received about the outcome of the CAD submission.

7.9 PROGRAM SPECIFIC CONSIDERATIONS

7.9.1 Postal CAD Submission

Postal CAD Submissions account for, and assess duties and taxes on, high value (i.e. having a value for duty greater than \$3,300) commercial goods imported into the Canadian economy through international mail. Postal CAD submissions are available to both RPP Importers and Non-RPP Importers.

Helpful Hints

More information on Postal imports is described in CBSA policy.

When a high-value commercial shipment or a commercial shipment that is prohibited, controlled, or regulated by an Act of Parliament that prohibits, controls, or regulates the importation of goods, or a regulation made pursuant to such an Act, arrives at a Canada Post Mail Centre for delivery, the CBSA advises the Importer by letter that they have thirty (30) days to action the notification or the goods are returned to the sender. Within this thirty (30) day timeframe, the Importer / Customs Broker must provide a Release Package to the CBSA to obtain Release on Minimum Documentation (RMD) and subsequently submit the CAD Type AB within five (5) business days, or obtain release and provide accounting at the same time using the CAD Type C. In either scenario, the CBSA Officer reviews the Release and/or Accounting Package(s) and renders a release decision.

When accounting using the CAD Type AB, the release decision triggers the start of the Submission of CAD for Goods Released on Minimum Documentation process. Once the release documentation has been approved, the CBSA Customs Office advises the applicable International Mail Processing Centre (IMPC) to release the mail shipment to Canada Post for delivery.

When accounting using the CAD Type C, after payment is made the CBSA Customs office/Postal Office advises the applicable IMPC to release the mail shipment to Canada Post for delivery.

Regardless of the type used, the Importer / Customs Broker must select Postal as the Mode of Transport.

Note: All international mail items sent to Canada from abroad are processed at one of IMPCs located in Vancouver, Montreal or Toronto.

7.9.2 Continuous Transmission Commodity (CTC) CAD Submission

Continuous Transmission Commodity (CTC) CAD submissions account for and assess duties and taxes on CTCs (i.e. oil and gas, electricity) imported without official customs release through one of two modes of transport: pipeline or electrical grid. Note that goods under Chapter 27 of the Customs Tariff (e.g. 2709.00.00 – petroleum oils) may be imported through other modes of transportation, such as marine via tankers. In these instances, the goods do not qualify as CTCs and therefore require a corresponding cargo manifest and release, which is not true of goods imported through pipelines and electrical grids.

Helpful Hints

More information on CTC goods can be found as described in Chapter 27 of the Customs Tariff (2709.00.00).

To account for CTCs, the TCP uses the CAD Type AB and must specify on the CAD which of the two modes of transportation the TCP is using (i.e. pipeline or electrical grid). Note that the Tariff Classification Code(s) quoted on the CAD must also qualify as a CTC. CTCs imported between the 1st of Month One (1) and the last day of Month One (1) must be accounted for (i.e. a CAD must be submitted and pass validation) by the 24th of Month Two (2).

7.9.3 SIMA-Subject Goods CAD Submission

The *Special Import Measures Act* (SIMA) provides the legislative authority to levy duties on dumped or subsidized imports that are causing injury or retardation, or are threatening to cause injury to Canadian industry. There are two types of SIMA duties: anti-dumping and countervailing duties. A TCP can declare SIMA on all types of CADs.

Helpful Hints

More information on the SIMA-Subject Goods can be found in [Overview of Canada's Anti-Dumping and Countervailing Investigative Processes](#).

The following rules apply to CADs with SIMA subject goods:

- TCPs must populate additional fields on the CAD to declare subject goods, or goods subject to an Undertaking.
- If the goods match the Tariff Classification and Country of Origin and/or Export of an existing SIMA Measure in Force, and the TCP has not populated the SIMA Subject Code, the TCP receives an error and must submit the CAD again with the SIMA Subject Code to specify whether the goods are subject or not, and if subject, populate the additional SIMA fields accordingly.
- If more than one SIMA Measure in Force could apply to the goods, the TCP must specify which one of the measures is applicable.
- TCPs may self-declare their SIMA Anti-dumping and Countervailing Duty Net Amounts by transmitting a self-declare indicator. For self-declared amounts, the CARM System will calculate the Anti-dumping and Countervailing duty amounts owing and only accept the declared amount if greater than the calculated amount.

TCPs have the ability to secure provisional duties and SIMA duties under expedited review by a one-time bond. To secure provisional SIMA duties (i.e. countervailing and/or anti-dumping duties) and SIMA duties under expedited review by a one-time bond, the TCP must first acquire an electronic bond using the *Obtaining Financial Security* process. The one-time bond should reference the appropriate SIMA related legislative authority and cover all subject goods, or goods subject to an Undertaking, expected to come in within the provisional or expedited review period. Once this process is complete, the TCP must notify the SIMA Compliance Unit (SCU) of their intention to secure provisional duties or SIMA duties under expedited review by a one-time bond by emailing the SCU general inbox (Trade_Programs-Programmes_commerciaux@cbsa-asfc.gc.ca) with the following:

- Importer Business Number (BN15)
- Bond Number

- Lender Name and Address
- Bond Amount
- The related SIMA case for which the bond would be used (i.e., Fasteners)
- Contact information for the parties in case additional information is needed

The TCP then submits CAD(s) declaring subject goods, or goods subject to an Undertaking, within the provisional or expedited review period. The TCP must check the SIMA Bond flag to enable the process. The associated duties and taxes, including the SIMA duties, are posted to the Importer's accounts receivable sub-ledger accordingly. Before the Statement of Account (SOA) is generated, the CBSA links the bond(s) to the CAD(s) in CARM and applies the security locks (Dunning, Interest, Clearing, Refund) to the SIMA duties accordingly. At the end of the provisional period or expedited review, the CBSA will execute any necessary adjustments and unlock the CAD(s), updating the payment due date on the original CAD to align with the adjustment payment due date. Interest is not applicable on either the original amount or the adjustment. The TCP must then pay the original amount of the SIMA duties less any credits applied. Once payment is made, the CBSA will release/expire the bond.

Note: If the TCP expects to bring in more subject goods, or goods subject to an Undertaking, than covered by the original one-time bond, the TCP should proactively update their bond and let the SCU know via the email above.

7.9.4 Surtax and/or Safeguard-Subject Goods CAD Submission

Surtax is a duty applied to goods that is separate and distinct from regular customs duties. It is imposed by an Order in Council (OIC) under the *Customs Tariff*. Safeguard, a type of surtax, refers to a temporary trade remedy provided where a significant increase in imports is seriously injuring, or threatening to seriously injure, domestic producers of a good. TCP can declare Surtax and/or Safeguard on all types of CADs. TCPs must complete the surtax and/or safeguard section at the commodity line item level for duty and tax calculations, where applicable.

Helpful Hints

More information on the *Surtax* and *Safeguard-Subject Goods* is described in CBSA policy.

7.9.5 Trade Incentives Program CAD Submission

Duties Relief

The TCP submits a CAD quoting the duties relief certificate number in the Duties Relief special authority field. This relieves duties in accordance with the provisions of the certificate.

Remission Order

Each remission order passed by the Governor in Council is given a registration number. This number is found on the top right hand corner of the first page of the order and is followed by the date of passage. For example, the Charitable Goods Remission Order bears the number P.C. 1997-2037, dated December 29, 1997. All CADs relating to goods for which remission is being requested in accordance with an order are to bear the number of the order in council in the OIC special authority field. For example, the number for the above-mentioned Charitable Goods Remission Order would be 97-2037. Where an order sets out conditions that must be met after the importation of the goods, the Importer must be prepared to provide proof of compliance should the importation be subject to verification.

Canadian Goods Abroad Submission (CGAP)

For CGAP relief provisions, a two line entry is required on the CAD. The first line accounts for the Canadian value

of the good. The VFD declared on this line is the Canadian value of the good calculated by subtracting the value of the processing from the VFD of the imported good determined in accordance with the valuation provisions in sections 44 to 55 of the Customs Act. The second line accounts for the value of the processing done outside Canada.

Summary Accounting CAD Submission

Summary Accounting may only be submitted via the CCP using the 7.4 *Submission of Voluntary CAD* process, since supporting documentation is required. Using tariff item no. 9992.00.00, special authorization code 98-01-0101, or special authorization code 98-02-0101, along with the authorization to submit Summary Accounting, grants the extended timelines for accounting. Highway Carriers who do not file a Summary Accounting for four (4) consecutive quarters may have their privileges rescinded.

Helpful Hints

More information on *Duties Relief*, *Remission Orders*, *Canadian Goods Abroad Submission (CGAP)*, and *Summary Accounting* can be found in CBSA policy.

7.10 MASTER PROVISIONAL ENTRIES

When submitting a Master Provisional type entry, TCPs must first request authorization via the CARM Client Portal (CCP). The request may be submitted through the 'Master provisional authorization request' function on the CCP and requires supporting documentation to be uploaded. This request must indicate the date the authorization is valid until, this date will be used to apply the interest-free period. The Officer will then process the request and prepare the authorization letter, which will be provided to the TCP via the CCP. The TCP is required to bring a paper copy of the authorization letter with each shipment, along with the Value Included (VI) documentation. This documentation is sent to the Regional Trade Officer for attachment to the transaction for compliance monitoring purposes.

8.0 Corrections and Adjustments

8.1 OVERVIEW

The Corrections and Adjustments section outlines how changes made to the Commercial Accounting Declaration (CAD) are processed and reflected up-to and after the payment due date for the initial submission of the CAD. The Corrections and Adjustments process provides Trade Chain Partners (TCPs) with the ability to request a change to information on a CAD for specified reasons including, but not limited to, making self-identified adjustments and responding to a CBSA compliance verification. TCPs follow the 8.0 *Corrections and Adjustments* process when they have already submitted a CAD through the 7.0 *Assessments* process, but a subsequent need to change the information in the CAD has been identified.

Changes to CADs may result in positive, negative, or neutral changes to the duties and taxes on the goods imported into Canada, which may also result in the calculation of interest either owed to the TCP or owed to the Crown. TCPs may make voluntary, interest-free changes to CADs during the corrections period. Changes made during the correction period are not subject to CBSA intervention. Changes to CADs during the adjustment period may be subject to interest and review by a CBSA officer.

The CARM System determines if a change is a correction or an adjustment based on the payment date determined in the original CAD submission, noting:

- All changes will be considered corrections between the initial acceptance of the CAD and 11:59:59pm EST/EDT on the payment due date according to CARM system time.
- All changes will be considered adjustments to the final version of the CAD on file between 12:00:00am EST/EDT on the day after the payment due date and legislative time limits according to CARM system time.

Corrections can be submitted by the Importer or the Customs Broker who submitted the original CAD, and adjustments can be submitted by the Importer, any Customs Broker, or Third Party representatives (e.g. Trade Consultants) with the appropriate Delegation of Authority (DOA). Adjustments can also be initiated by the CBSA (e.g. as a result of a compliance verification where the TCP does not make the necessary changes within 90 days). The CBSA will not make changes to CADs during the correction period.

Adjustment results are captured on the Statement of Adjustment, which provides information on previous and adjusted transactional details, the change in total duties and/or taxes assessed (if applicable), and the legislative authority supporting the change. If there is a change in the total duties and/or taxes assessed, the net change (i.e. credit or debit) of any adjustments is also provided on the Daily Notice (DN). CBSA-initiated CAD adjustments will create a new CAD version and clients will be notified via the CCP through a Statement of Adjustment.

Changes may be applied to fields at the header, invoice, and commodity levels. All changes require the submission of a Reason Code and supporting remarks. A maximum of three (3) legislative changes may be applied to a single CAD change transmission. This maximum applies to the CAD at the document level, irrespective of the number of lines being changed; however, this does not mean a TCP can change a maximum of three lines. As long as the legislative changes apply to all changes being made, there is no maximum to the number of lines that can be changed in a single submission. The maximum of three (3) legislative authorities applies to a single adjustment request/submission, therefore previous changes do not influence the current

submission limitations. However, if a field governed by a legislative authority is being changed more than once, the Importer or authorized representative may be required to submit an appeal of the previous Statement of Adjustment to change the value again.

The ability to submit and view CADs, notifications, and Statements of Adjustment is governed by Delegation of Authority, and is limited to those with the appropriate delegations to the Importer's account.

Note: More information on Delegation of Authority (DOA) can be found in 5.0 *Delegation of Authority*.

8.2 SUBMITTING CORRECTIONS

This section describes the process by which changes to the CAD are made during the corrections period. TCPs have the ability to make interest-free corrections to the information on a CAD, without CBSA intervention, from initial submission of the CAD until 11:59:59pm EST/EDT on the payment due date. The correction period is only available to RPP clients. For non-RPP clients, the correction period is not available since payment is due immediately upon posting of the CAD, and so the process moves immediately to the adjustment period.

Corrections can only be submitted by the Importer or Customs Broker who submitted the original CAD. Although corrections to CADs are interest-free, some changes to the information on a CAD may result in a change to the duties and taxes owing on the goods imported.

Note: More information on types of CADs can be found in 7.0 *Assessments*.

8.2.1 Submit Corrections

The 8.2.1 *Submit Corrections* process captures the standard process for Importers or the authorized Customs Broker who submitted the original CAD, to submit corrections to the CAD before 11:59:59pm EST/EDT on the payment due date. It is important to note that the CAD must be submitted and pass validation (accepted into the system) prior to 11:59:59pm EST/EDT on the payment due date to be considered a correction.

Overview

The TCP needs to change information on the CAD between initial submission and 11:59:59pm EST/EDT on the payment due date according to CARM System time.

Prerequisites

- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is correcting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD corrections.
 - The Customs Broker submitted the original CAD.
 - If the Customs Broker is changing a CAD for non-commercial importations, the Customs Broker has a Non-Commercial Importer program account (RM).
- Changes are being made to an existing CAD (i.e. an existing CAD is on file and applicable duties and taxes have been posted to the client's account).
- The change is being made between the initial submission and 11:59:59pm EST/EDT on the payment due date according to CARM system time.

Process

The following diagram (Figure 8.2.1) provides an overview of the outcomes of each stage of the *Submit Corrections* process.

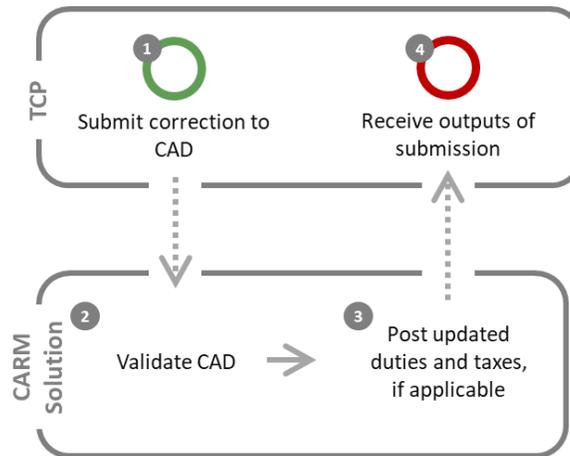


Figure 8.2.1: Process steps for standard submission of corrections to a CAD.

Step	Business Role	Description
1	TCP	<p>Submit correction to CAD</p> <p>The Importer or Customs Broker submits a change (correction) to the CAD between the initial submission (or the date of release in the case of the CAD Type C where an Importer’s RPP privileges are used) of the CAD and 11:59:59pm EST/EDT on the payment due date according to CARM System time.</p> <p>To submit a correction via the CCP, the Importer or Customs Broker navigates the <i>Declarations Page</i> to the <i>List of Submitted Declarations</i>. Here, the TCP can view a list their submitted CADs and their current statuses. The TCP selects the “Edit” button under “Actions” to make a correction/change to a CAD. For TCPs with an EDI connection to the CBSA, the Importer or their authorized representative may transmit the correction via EDI. For TCPs using Web Service (API), the Importer or their authorized representative may submit the correction using this service. In either case, the entire transaction (CAD) must be submitted again in full. Once accepted by the CARM System, a new version of the CAD is created.</p> <p>Changes are considered updates to the ‘draft’ version of Accounting (determinations under the Customs Act). Corrections require a reason code and corresponding comments. Supporting documentation is not required at the time of submission of the correction (except for the Recap Sheet for CAD Type F transactions; see <i>8.4.1 Courier Low-Value Shipment (CLVS) Corrections and Adjustments</i> for more information); however, it may be requested by the CBSA later on. Supporting documentation, if required, will be requested and submitted through the CCP.</p>

Step	Business Role	Description
		<p><i>Note: CAD cancellations, changes to the Transaction Number, or changes to the Business Number (BN) are not allowed during the correction period. Changes to the Transaction Number requires the cancellation of the CAD and the submission of a new CAD. CAD cancellations and BN changes are treated like adjustment requests and always require CBSA review and approval. More information can be found in 8.7 CAD Cancellations and BN Changes.</i></p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the next version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹⁷), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on screen. When using the CCP, errors may also appear as information is entered.</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	CARM System	<p>Post updated duties and taxes, if applicable</p> <p>The CARM System posts the updated duties and taxes (i.e. debit or credit) to the Importer's accounts receivable sub-ledger and assigns the payment due dates and interest applicable dates from the original submission.</p>
4	TCP	<p>Receive output of submission</p> <p>The submitting party receives a message of the outcome of the corrections process, including the results of the duties and taxes calculation. At this point, the Importer / Customs Broker can view and print, if desired, the CAD using the CCP and make further changes through the 8.2 <i>Submit Corrections</i> or 8.3 <i>Submit Adjustments</i> process, as required. The posting is also reflected in the TCP's financial statements (Daily Notice/Statement of Account).</p> <p>If the Importer/Customs Broker submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p>

¹⁷ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		<i>Note:</i> Corrections made before the Statement of Account (SOA) is generated for a given billing period (i.e., made before the 25 th of the month) will appear on the current SOA; corrections made after the SOA is generated will appear on the SOA of the next billing period. Regardless of whether they appear on the current SOA, corrections made before the payment due date may change the amount owing.

Outputs

- New CAD version is created.
- Credit/debit is posted, if applicable.

8.2.2 Submit Supporting Documentation for Corrections

Supporting documentation for corrections is only required when requested by the CBSA, and can only be added via the CCP. If the TCP is submitting the correction via the CCP, they can upload the supporting document(s) either during or after submission. The TCP executes the 8.2.1 *Submit Corrections* process. At the end of this process, the TCP clicks the “submit” button. The CCP directs the TCP to a page where they can submit supporting documentation as part of their correction. Alternatively, the TCP can submit supporting documentation after submission. The TCP navigates the *Declarations Page* to the *List of Submitted Declarations*. The TCP selects the “Upload a Document” button at the top of the screen. The TCP must select “Declarations” as their category and must enter the Transaction Number associated with the CAD they want to upload supporting documentation to. The TCP then uploads their supporting documentation.

8.3 SUBMITTING ADJUSTMENTS

This section describes the process by which changes to the CAD are made during the adjustments period. This process refers to all changes to CAD information made after the payment due date (from 12:00:00am EST/EDT onwards on the day after the payment due date). Adjustments to the CAD may result in a positive, negative or neutral change to the duties and taxes on the goods imported into Canada, which may also result in a calculation of interest either owing to the TCP or owing to the Crown. An adjustment can be initiated by an Importer or their authorized representative, or the CBSA (e.g. as a result of a compliance verification where the TCP does not make the changes within 90 days).

8.3.1 Submit Adjustments

Overview

The TCP needs to change information on the CAD after the payment due date according to CARM System time.

Prerequisites

- Importers have a valid BN9 and Importer RM.
- Customs Brokers are registered and licensed by CBSA and have a valid BN9 and Customs Broker RM (for scenarios where a Customs Broker is being used).
- Third Parties (i.e. Trade Consultants) have a valid BN9 and Third Parties RM (for scenarios where a Third Party is being used).

- Importers have provided delegated authority to their authorized representative (e.g. Customs Broker, Third Party Consultant) to submit their CAD adjustment (for scenarios where an authorized representative is being used).
- The change is being made to an existing CAD (i.e. an existing CAD is on file and applicable duties and taxes have been posted to the TCP's account and paid/cleared).
- The change is being made after the payment due date within legislative timeframes (unless a Record of Intent is on file).

Process

The following diagram (Figure 8.3.1) provides an overview of the outcomes of each stage of the Submit Adjustments process.

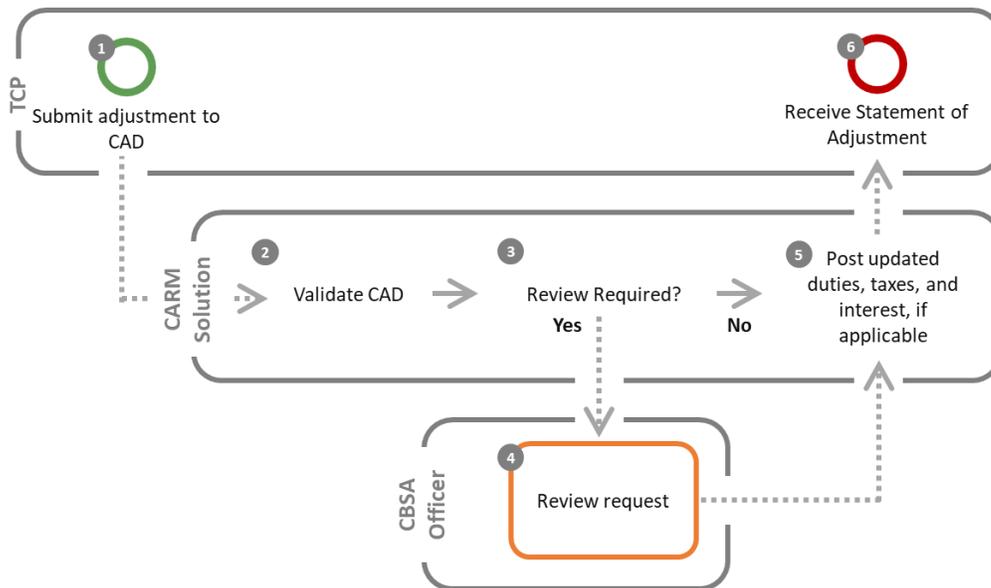


Figure 8.3.1: Process steps for standard submission of adjustments to a CAD.

Step	Business Role	Description
1	TCP	<p>Submit adjustments to CAD</p> <p>The TCP submits an adjustment to the CAD. A change to the CAD is considered an adjustment when the change is being made after the payment due date (i.e. all changes to the final version of a CAD at 12:00:00am EST/EDT on the day after the payment due date according to CARM System time). Changes are considered updates to the ‘final’ version of Accounting (re-determinations under the Customs Act).</p> <p>For TCPs submitting adjustments via the CCP, the TCP navigates the <i>Declarations Page</i> to the <i>List of Submitted Declarations</i>. Here, the TCP can view a list of all their submitted CADs and their current statuses. The TCP selects the “Edit” button under “Actions” to make an adjustment to a CAD.</p>

Step	Business Role	Description
		<p>For TCPs with an EDI connection to CBSA, the Importer or their authorized representative may transmit the adjustment via EDI. For TCPs using Web Service (API), the Importer or their authorized representative may submit the adjustment using this service. In either case, the entire transaction (CAD) must be submitted again in full. Once accepted by the CARM System, a new version of the CAD is created.</p> <p>Adjustments require a reason code, which is linked to a legislative authority, and corresponding comments. Changes to the Transaction Number or the Release Decision Date require the cancellation of the CAD, and resubmission of a new CAD.</p> <p>Supporting documentation is required for all changes resulting in refunds during the adjustments period. If the TCP is submitting the adjustment via the CCP, the supporting document(s) is uploaded during the submission process. At the end of this process, the TCP clicks the “submit” button. The CCP directs the TCP to a page where they can submit supporting documentation as part of their adjustment. If the TCP is submitting the adjustment via EDI or Web Service (API), the TCP must submit supporting documentation after submission via the CCP. The TCP must enter the Transaction Number associated with the CAD they adjusted. The TCP then uploads their supporting documentation.</p> <p>When a change is being submitted as a result of a compliance action, additional fields must be populated to link the changes to the action. TCPs are required to identify the type of case in the <i>Additional Document Type</i> field and provide the CBSA Case Number in the <i>Additional Document Number</i> field on the commodity line when submitting their adjustment request. The CBSA Case Number can be found on the Directed Compliance Letter, Reverse Onus Compliance Letter, or Trade Compliance Verification Final Report.</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If the CAD passes validation, it is accepted into the CARM System (i.e. the next version of the CAD is created) and processing continues (proceed to Step 3). If the CAD does not pass validation (i.e. the CAD is rejected¹⁸), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on-screen. When using the CCP, errors may also appear as information is entered.</p>

¹⁸ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		<p>If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer/Customs Broker then makes updates or amendments to the CAD for it to be re-validated by CARM.</p>
3	CARM System	<p>Review Required?</p> <p>The CARM System determines whether the adjustment request warrants review/investigation by a CBSA Officer. If the adjustment warrants review/investigation, proceed to Step 4.</p> <p>If the adjustment does not warrant review/investigation, the CARM System accepts the claim accordingly and the process proceeds to Step 5.</p> <p>If a TCP submitted their adjustment(s) via EDI, they will receive an outbound EDI message notifying them of the status of their adjustment:</p> <ul style="list-style-type: none"> • If the adjustment request does not require review by the CBSA, the TCP receives an outbound message confirming acceptance of the adjustment request. This means that the version submitted by the TCP is the latest version of the CAD. • If the adjustment request requires manual review by a CBSA Officer, the outbound EDI message will indicate that approval is pending. This means that the CAD is subject to change pending the CBSA Officer’s decision, and what the TCP submitted may not reflect the final version in the case where the adjustment request is partially accepted or fully denied.
4	CBSA Officer	<p>Review adjustment submission</p> <p>If the adjustment request warrants review/investigation, a CBSA Officer manually reviews the submission.</p> <p>Whenever an adjustment is being reviewed by the CBSA, the TCP is unable to make changes as the transaction is locked. The TCP may submit a Record of Intent (ROI) to protect time limits related to adjustment submissions and interest calculations should additional adjustments be identified while the CBSA is processing the original adjustment request. When the CAD is unlocked due to a decision being rendered, the TCP can then submit the changes referencing the ROI; the date identified on the ROI will be used for interest calculations. More information on Record of Intent can be found in <i>8.3.4 Submit Record of Intent (ROI)</i>.</p> <p>If the CBSA Officer requires additional information and/or supporting documentation from the TCP to determine if legislative requirements are met, the CBSA Officer may send the request to the TCP through the CCP or other channel (e.g. phone, email) at their discretion. The TCP can then reply back to the Officer and/or upload the information/documentation to the CAD via the CCP as directed.</p>

Step	Business Role	Description
		<p>The CBSA Officer processes the request by either accepting or denying the adjustment. The CBSA Officer may also partially accept a request by changing denied fields back to their original values, referencing the appropriate reason code(s) and noting the denied changes in the corresponding comments section, and then accepting the request.</p> <p>There is no corresponding EDI message sent after the CBSA Officer processes the adjustment. Therefore, in all cases where a CBSA Officer processes the request, the TCP must access the CCP and review the decision. If partially accepted or fully denied, TCPs can obtain the latest version of the CAD via Web Service (API).</p>
5	CARM System	<p>Post updated duties, taxes, and interest, if applicable</p> <p>The CARM System posts the updated duties and taxes (i.e. debit or credit), and any applicable interest, to the Importer’s accounts receivable sub-ledger and assigns payment due dates based on the date of the posting. If an adjustment results in an amount owing to the CBSA, interest will be calculated and added to the amount. If the adjustment results in a refund to the Importer, and the CBSA does not issue a Statement of Adjustment within the 90 day limit, the CARM System will calculate interest beginning the 91st day after the claim was successfully accepted by the CARM System (i.e. submitted and passed validation, not accepted as in CBSA Officer decision).</p> <p><i>Note:</i> GST credits are only available during the corrections period (prior to the payment due date) and not during the adjustments period.</p>
6	TCP	<p>Receive Statement of Adjustment</p> <p>The Importer, or an authorized representative, can view the Statement of Adjustment available in the Importer’s inbox on the CCP. The Statement of Adjustment captures the result of the process, including information on previous and adjusted transactional details, the change in total duties and/or taxes assessed (if applicable), and the legislative authority supporting the change. If there is a change in the total duties and/or taxes assessed, the net change (i.e. credit or debit) of any adjustments are also provided on the Daily Notice.</p>

Outputs

- Decision on the adjustment is rendered (accepted, partially accepted, or denied) and reflected on a Statement of Adjustment available in the Importer’s inbox on the CCP.
- Debit/credit is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

8.3.2 Submit Mass Adjustments

A mass adjustment is used to bundle two (2) or more transactions submitted for the same goods for the same issue (i.e. the reason code and authority code must apply to all)¹⁹, with the exception of a tariff treatment change that may require a classification or country of origin change (where two reasons are allowed). The changes may result in positive, negative, or neutral changes to the duties and taxes on the goods imported into Canada, which may also result in the calculation of interest either owed to the TCP or owed to the Crown.

The mass adjustments process provides TCPs the ability to request an adjustment to multiple transactions at the same time for specified reasons including but not limited to responding to a CBSA compliance verification and self-identified adjustments. Mass adjustments can be initiated by Importers or their authorized representatives. They can also be initiated by the CBSA (e.g. as a result of a compliance verification where the TCP does not make the necessary changes within 90 days).

Note that mass adjustments cannot be made to *Canada Customs Coding Forms* (B3-3s) submitted prior to CARM Release 2 go-live without first creating “As Declared” CADs for the impacted declarations. Please refer to section 8.5 *Pre-CARM Adjustments* for more information on creating “As Declared” CADs.

Overview

A TCP needs to submit changes to information across two or more CADs for the same goods for the same issue.

Prerequisites

- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is adjusting a CAD on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for CAD adjustments.
 - If the Customs Broker is adjusting CADs for non-commercial importations, the Customs Broker has a Non-Commercial Importer program account (RM).
- If a Third Party (e.g. Trade Consultant) is adjusting a CAD on behalf of an Importer:
 - Third Party has a valid BN9 and Third Party program account (RM).
 - Importer has delegated authority to the Third Party for CAD adjustments.
- Changes are being made to an existing CAD (i.e. an existing CAD is on file and applicable duties and taxes have been posted to the client’s account).

Process

The following diagram (Figure 8.3.2) provides an overview of the outcomes of each stage of the Submit Mass Adjustments process.

¹⁹ Same goods are defined as identical to other models/styles of goods that have the same function as the goods being verified, that differ in a manner (e.g., size, colour, capacity) that does not alter the tariff classification of the goods at the tariff item level.

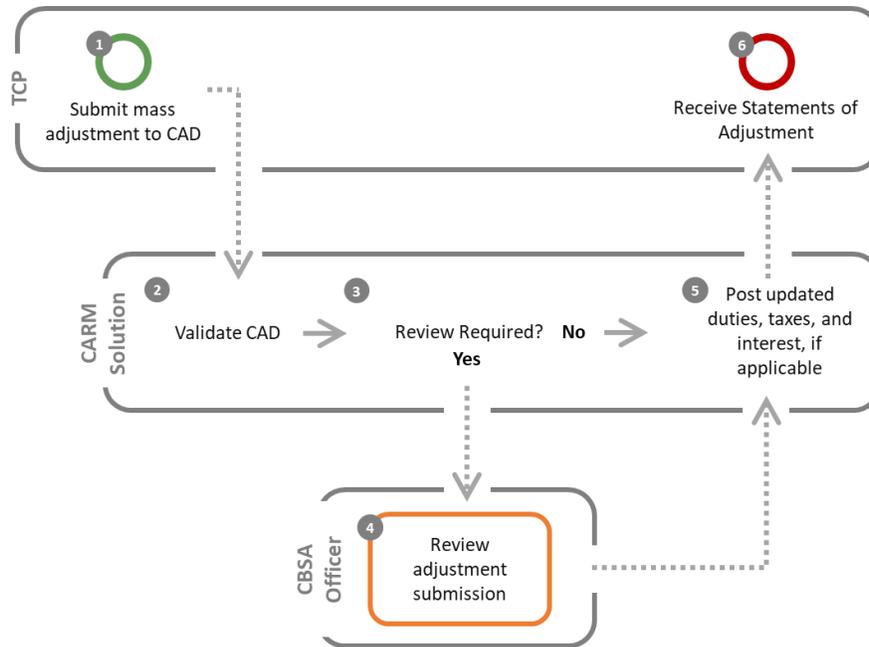


Figure 8.3.2: Process steps for standard submission of mass adjustments.

Step	Business Role	Description
1	TCP	<p>Submit mass adjustment to CAD</p> <p>The mass adjustments solution enables the ability to mass change a single value across multiple commodity lines (i.e. change to the same Tariff Classification Code, Country of Origin etc. across all transactions). It does not support the ability to enter dynamic, individual CAD Commodity Line-Level changes, “Split-Line” Scenarios, or the ability to make automated dynamic value changes across a selection of CAD Commodity Lines for value fields (Value for Duty, Quantity).</p> <p>The TCP submits a mass adjustment to two (2) or more CADs. The changes must be for the same goods for the same issue (i.e. the reason code must apply to all adjustments), and apply to all CADs within the submission. Other requirements (e.g. supporting documentation) are the same as if the adjustments were submitted individually.</p> <p>For TCPs submitting the mass adjustment via the CCP, the TCP navigates to the <i>Declarations Page</i> to the <i>List of Submitted Declarations</i> and selects “Mass Adjustment”. The TCP selects the level of adjustment being made (i.e. general details [header], invoice [sub-header], or commodity [line item]). The TCP can then see a list of all the CADs the adjustment would apply to and can request the adjustment for all of them.</p> <p>For TCPs with an EDI connection to the CBSA, the Importer or their authorized representative may transmit the adjustments via EDI. For TCPs using Web Service (API), the Importer or their authorized representative may submit the adjustments using this service. For TCPs submitting the mass adjustment via EDI or Web Service</p>

Step	Business Role	Description
		<p>(API), TCPs are required to identify the type of case in the <i>Additional Document Type</i> field.</p> <ul style="list-style-type: none"> For self-adjustments, the TCP must first generate a Mass Adjustment Case via the CCP. The case reference number (CBSA Case Number) provided for the Mass Adjustment Case must be provided in the <i>Additional Document Number</i> field on the commodity lines. When a change is being submitted as a result of a compliance action, the TCP must provide the CBSA Case Number associated with the Compliance Case in the <i>Additional Document Number</i> field on the commodity lines. The CBSA Case Number can be found on the Directed Compliance Letter, Reverse Onus Compliance Letter, or Trade Compliance Verification Final Report. <p>When using either service, the entire transaction (CAD) must be submitted again in full. Once accepted by the CARM System, a new version of each changed CAD is created.</p> <p>Supporting documentation is required for all changes resulting in refunds during the adjustments period. If the TCP is submitting the adjustment via the CCP, the supporting document(s) is uploaded during the submission process. At the end of this process, the TCP clicks the “submit” button. The CCP directs the TCP to a page where they can submit supporting documentation as part of their adjustment. If the TCP is submitting the adjustment via EDI or Web Service (API), the TCP must submit supporting documentation after submission via the CCP. The TCP must enter the CBSA Case Number associated with the Mass Adjustment Case. The TCP then uploads their supporting documentation. Unlike with regular adjustments, TCPs upload their supporting documentation to the case, and not to specific transactions.</p>
2	CARM System	<p>Validate CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a check against the back-end control table that stores OICs, Duties Relief Certificates, and Permits to verify validity).</p> <p>If all CADs within the submission pass validation, they are accepted into the CARM System (i.e. the initial versions of the CADs are created) and processing continues (proceed to Step 3).</p> <p>If one or more CADs within the submission do not pass validation, an error message(s) will be received for the CAD(s) that did not pass. Individual CADs that pass validation will still continue to Step 3 even if there are CADs within the mass adjustment that do not pass validation.</p>

Step	Business Role	Description
		<p>If a CAD does not pass validation (i.e. the CAD is rejected²⁰), and the Importer/Customs Broker submitted the CAD via the CCP, the Importer/Customs Broker is notified via an error message appearing on-screen. When using the CCP, errors may also appear as information is entered. If the Importer/Customs Broker submitted the CAD via EDI, the validation error message is returned via EDI. If the Importer/Customs Broker submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p> <p>Regardless of the submission channel, the Importer or their authorized representative then makes updates or amendments to the CAD(s) for it to be re-validated by CARM. The Importer or their authorized representative may reference the same Mass Adjustment Case using the original CBSA Case Number if the request has not yet been processed. If processed, a new Mass Adjustment Case must be generated and the new CBSA Case Number referenced in the resubmission (this is treated as a new submission).</p>
3	CARM System	<p>Review Required?</p> <p>The CARM System determines whether the changes to the CAD(s) within the mass adjustment submission warrant review/investigation by a CBSA Officer. If one or more changes warrant investigation, proceed to Step 4. Note that the CAD(s) not selected for review continue to posting (proceed to Step 5).</p> <p>If all CADs within the mass adjustment submission do not warrant review/investigation, the CARM System accepts the claim accordingly. Proceed to Step 5.</p> <p>If a TCP submitted their adjustments via EDI, they will receive an outbound EDI messages notifying them of the status of their adjustment for each CAD:</p> <ul style="list-style-type: none"> • If a CAD does not require review by the CBSA, the TCP receives an outbound message confirming acceptance of the CAD. This means that the version submitted by the TCP is the latest version of the CAD. • If a CAD requires manual review by a CBSA Officer, the outbound EDI message will indicate that approval is pending. This means that the CAD is subject to change pending the CBSA Officer’s decision, and what the TCP submitted may not reflect the final version in the case where the adjustment request is partially accepted or fully denied.
4	CBSA Officer	<p>Review adjustment submission</p> <p>If the changes to the CAD(s) within the mass adjustment submission warrant review/investigation, a CBSA Officer manually reviews the submission. Whenever an adjustment is being reviewed by the CBSA, the TCP is unable to make changes as the transaction is locked. The TCP may submit a Record of Intent (ROI) to protect time limits related to adjustment submissions and interest calculations should additional adjustments be identified while the CBSA is processing the</p>

²⁰ Rejected CADs are not stored in the CARM System.

Step	Business Role	Description
		<p>original adjustment request. When the CAD is unlocked due to a decision being rendered, the TCP can then submit the changes referencing the ROI; the date identified on the ROI will be used for interest calculations. More information on Record of Intent can be found in <i>8.3.4 Submit Record of Intent (ROI)</i>.</p> <p>If the CBSA Officer requires additional information and/or supporting documentation from the TCP to determine if legislative requirements are met, the CBSA Officer may send the request to the TCP through the CCP or other channel (e.g. phone, email) at their discretion. The TCP can then reply back to the CBSA Officer and/or upload the information/documentation to the CAD via the CCP as directed.</p> <p>The CBSA Officer processes the request by either accepting or denying each transaction (CAD) selected for review. The CBSA Officer may also partially accept a request by changing denied fields back to their original values, referencing the appropriate reason code(s) and noting the denied changes in the corresponding comments section, and then accepting the request.</p> <p>There is no corresponding EDI message sent after the CBSA Officer processes the adjustment. Therefore, in all cases where a CBSA Officer processes the request, the TCP must access the CCP and review the decision. If partially accepted or fully denied, TCPs can obtain the latest version of the CAD via Web Service (API).</p>
5	CARM System	<p>Post updated duties, taxes, and interest, if applicable</p> <p>The CARM System posts the updated duties and taxes (i.e. debit or credit) for each transaction (CAD) within the mass adjustment submission to the Importer’s accounts receivable sub-ledger and assigns payment due dates based on the date of the posting. If an adjustment results in an amount owing to the CBSA, interest will be calculated and added to the amount. If the adjustment results in a refund to the Importer, and the CBSA does not issue a Statement of Adjustment within the 90 day limit, the system will calculate interest beginning the 91st day after the claim was successfully accepted.</p> <p><i>Note:</i> GST credits are only available during the corrections period (prior to the payment due date) and not during the adjustments period.</p>
6	TCP	<p>Receive Statements of Adjustment</p> <p>For mass adjustments, a Statement of Adjustment is generated for each transaction (CAD) changed within the mass adjustment bundle. The Importer, or an authorized representative, can view the Statements of Adjustment in the Importer’s inbox on the CCP. The Statement of Adjustment captures the result of the process, including information on previous and adjusted transactional details, the change in total duties and/or taxes assessed (if applicable), and the legislative authority supporting the change. If there is a change in the total duties and/or taxes assessed, the net change (i.e. credit or debit) of any adjustments is also provided on the Daily Notice.</p>

Outputs

- Decision on each transaction (CAD) is rendered (accepted, partially accepted, or denied) and reflected on a Statement of Adjustment available in the Importer's inbox on the CCP.
- Post accounts payable/set the payment due date and Date Interest Begins (Day after Payment Due Date) for each transaction (CAD) within the mass adjustment bundle.

8.3.4 Submit Record of Intent (ROI)

A Record of Intent (ROI) enables TCPs to inform the CBSA of their intent to submit an adjustment to a CAD that is already being reviewed by the CBSA under the adjustment process.

When the CBSA is reviewing an adjustment, the transaction becomes locked and changes cannot be made to it. The Record of Intent allows TCPs to inform the CBSA that they intend to submit subsequent CAD adjustments within the legislative timeframes. The ROI lock is active from the initial submission of the adjustment to the rendering of the decision on the adjustment request. Once the Statement of Adjustment is received on the previous request, the TCP may submit the subsequent request referencing the ROI. ROIs may be requested through the CCP.

When submitting an adjustment relating to an existing ROI, the ROI number must be populated on the CAD. ROI numbers are assigned sequentially in the order requests are received and accepted by the CARM System. ROI numbers are not uniquely assigned by client.

8.4 PROGRAM SPECIFIC CONSIDERATIONS

This section provides an overview of program specific considerations when making corrections and adjustments to CADs for the following programs:

- *8.4.1 Courier Low-Value Shipment (CLVS) Corrections and Adjustments CAD Type F*
- *8.4.2 Customs Self Assessment (CSA) Corrections and Adjustments CAD Type TT*
- *8.4.3 Customs Bonded Warehouse (CBW) Corrections and Adjustments CAD Types 10, 13, 20, 21, 22, 30*

8.4.1 Courier Low-Value Shipment (CLVS) Corrections and Adjustments

The *Courier Low-Value Shipment (CLVS)* program streamlines the reporting, release, and accounting procedures for Low Value Shipments (LVS) that are transported by a CLVS participant (Courier) authorized by the CBSA. TCPs submit a CAD Type F as part of the *Assessment* process to account for goods imported into Canada through the CLVS stream.

Corrections

TCPs follow the *8.2.1 Submit Corrections* to change accounting information submitted on the CAD Type F, but observe the following exceptions/considerations:

- The Importer/Courier or an authorized representative corrects the line (consolidated or not depending on the original entry) to reflect the change required. If the line is consolidated, the Importer/Courier or authorized representative may be required to provide the Recap Sheet documenting only the changed shipments (i.e. both the declared/original values and the corrected/new values for the changed shipments), along with other supporting documentation (i.e. invoices) for refunds, as defined by policy.

- The TCP may submit changes to one or more shipments accounted for within one CAD Type F in a single request, so long as they are captured on the Recap Sheet and supporting documentation is provided as defined by policy.

Adjustments

TCPs follow the 8.3.1 *Submit Adjustments* process to change accounting information submitted on the CAD Type F, but observe the following exceptions/considerations:

- For commercial goods, the Importer or an authorized representative corrects the line (consolidated or not depending on the original entry) to reflect the change required. If the line is consolidated, the Importer or authorized representative may be required to provide the Recap Sheet documenting only the changed shipments (i.e. both the declared/original values and the corrected/new values for the changed shipments), along with other supporting documentation (i.e. invoices) for refunds, as defined by policy. The TCP may submit changes to one or more shipments accounted for within one CAD Type F in a single request, so long as they are captured on the Recap Sheet and supporting documentation is provided.
- For non-commercial (casual) goods, TCPs are to continue to use existing mechanisms to submit adjustments through CREDITS or via paper B2Gs at a Casual Refund Centre. These types of adjustments cannot be submitted through CARM at this time. Any changes to allow this type of adjustment through CARM will be determined in the future under defined circumstances as specified in policy.

Note: More information on submitting a Courier Low Value Shipment (CLVS) Program CAD can be found in 7.5 *Courier Low Value Shipments (CLVS) CAD*.

Helpful Hints

More information on the Courier Low Value Shipment (CLVS) Program can be found in CBSA policy.

8.4.2 Customs Self Assessment (CSA) Corrections and Adjustments

The Customs Self Assessment (CSA) program streamlines the importation process for low-risk, pre-approved importers, carriers, and registered drivers carrying CSA-eligible goods into Canada. TCPs submit a CAD Type TT as part of the *Assessment* process to account for goods imported by a Customs Self Assessment (CSA) Importer with clearance and accounting benefits. These TCPs follow the 8.2.1 *Submit Corrections* and 8.3.1 *Submit Adjustments* processes, respectively, to change accounting information submitted on the CAD Type TT, but observe the following exceptions/considerations:

- A correction or adjustment may only be submitted to adjust a single transaction; however, if the original transaction is consolidated, the change is made to the consolidated transaction.
- Supporting documentation is not required with the submission of any adjustment made by CSA Importers; however, a CBSA Officer may request supporting documentation for any adjustment at their discretion.

Note: More information on submitting a Customs Self-Assessment (CSA) Program CAD can be found in 7.6 *Customs Self Assessment (CSA) CAD*.

Helpful Hints

More information on the Customs Self-Assessment (CSA) Program can be found in CBSA policy.

8.4.3 Customs Bonded Warehouse (CBW) Corrections and Adjustments

Changes to a Type 20 Ex-Warehouse for Consumption CAD may result in positive, negative, or neutral changes to the duties and taxes on the goods imported into Canada, which may also result in the calculation of interest either owed to the TCP or owed to CBSA, in the case of adjustments.

TCPs follow the 8.2.1 *Submit Corrections* and 8.3.1 *Submit Adjustments* processes to change accounting information on CAD Types 10, 13, 20, 21, 22, 30, but observe the following exceptions/considerations:

- Changes must consider other warehouse movements that have occurred since submission to avoid validation errors (i.e. changes in quantity must be less than or equal to the amount available based on all transactions submitted before and after the transaction being changed).
- In the context of quantity changes, available quantity refers to the amount of goods that entered a CBW on a Type 10 or Type 13 that are still available to be ex-warehoused or transferred. Each CAD Type 20, Type 21 and Type 30 reduces the available quantity of the goods receipt (Type 10 or Type 13) it references. Before the change of any CBW CAD, the system confirms that there is a sufficient quantity available prior to processing the request.
- To ensure there is sufficient quantity available to complete a CAD Type 20, Type 21 or Type 30, the CARM System will always consider the lowest potential available quantity before approving a new submission or change. The CARM System follows these considerations:
 - If a change increases the available quantity of a transaction that is pending, the system will not consider the available quantity increased until the change is approved.
 - If a change decreases the available quantity of a transaction that is pending, the system will consider the available quantity decreased unless the change is rejected or cancelled.
 - If a change requires a change in the Unit of Measure (UOM), all of the CBW CADs in the flow of the movement of goods will require the submission of a correction or adjustment to change the UOM. The change in UOM must be submitted for the CAD Type 10 first and then for each subsequent CAD in the corresponding flow of the movement of goods.

Note: More information on submitting a Customs Bonded Warehouse (CBW) Program CAD, along with a description of the different types and subtypes, can be found in 7.7 *Customs Bonded Warehouse (CBW) CAD*.

Helpful Hints

More information on the Customs Bonded Warehouse (CBW) Program can be found in CBSA policy.

8.5 PRE-CARM ADJUSTMENTS

The Pre-CARM Adjustments process includes activities related to changing information on *Canada Customs Coding Forms* (B3-3s) submitted prior to CARM Release 2 go-live. A change is considered a pre-CARM adjustment when the change occurs after CARM Release 2 go-live to declaration information that was submitted prior to CARM Release 2 go-live. There is no correction period for B3-3s submitted prior to CARM Release 2 go-live. Pre-CARM adjustments must be made within legislative timeframes. The process provides TCPs and the CBSA the ability to request an adjustment to information on a pre-CARM B3-3 for specified reasons (e.g. responding to a CBSA compliance verification and self-identified adjustments).

Adjustments to Pre-CARM B3-3s may result in a positive, negative or neutral change to the duties and taxes on the goods imported into Canada, which may also result in a calculation of interest either owing to the TCP or

owing to the CBSA. Pre-CARM adjustments can be submitted by the Importer, their Customs Broker, or authorized Third Party representatives (i.e. Trade Consultants).

TCPs who wish to submit pre-CARM adjustments are required to first submit an “As Declared” CAD²¹. This “As Declared” CAD submission is used to replicate previously submitted B3-3 data into the CAD format, while taking into consideration the original B3-3 Declaration and any subsequent B2 Adjustments. If the Importer or their authorized representative does not have complete and accurate details of all B3-3 line items, they have the option to obtain the information from the CBSA. The submission of the “As Declared” CAD creates version one (1) of the CAD in CARM. This version is a statistical document used to create a baseline in CARM from which to adjust; no financial posting occurs from the submission of the “As Declared” CAD. Next, TCPs will submit an “As Adjusted” CAD with the requested changes to the “As Declared” CAD submission, which follows the regular adjustments process.

8.5.1 Submit Pre-CARM Adjustments

Overview

The TCP needs to change information on an existing pre-CARM B3-3. This scenario describes the steps and conditions for submitting changes via the “As Declared” and “As Adjusted” CADs.

Prerequisites

- Importer has a valid BN9 and Importer program account (RM).
- If a Customs Broker is adjusting a B3-3 on behalf of an Importer:
 - Customs Broker has a valid BN9 and Customs Broker program account (RM).
 - Importer has delegated authority to the Customs Broker for B3-3/CAD adjustments.
 - If the Customs Broker is adjusting a B3-3 for non-commercial importations, the Customs Broker has a Non-Commercial Importer program account (RM).
- If a Third Party (e.g. Trade Consultant) is adjusting a B3-3 on behalf of an Importer:
 - Third Party has a valid BN9 and Third Party program account (RM).
 - Importer has delegated authority to the Third Party for B3-3/CAD adjustments.
- The change is being made to an existing pre-CARM B3-3.
- The change is being made within legislative timeframes.

Process

The following diagram (Figure 8.5.1) provides an overview of the outcomes of each stage of the *Submit pre-CARM Adjustments* process.

²¹ This step is not required for CSA Importers. More information on the CSA Importer Pre-CARM Adjustment process can be found in Section 8.4 *CSA Pre-CARM Adjustments* of this playbook.

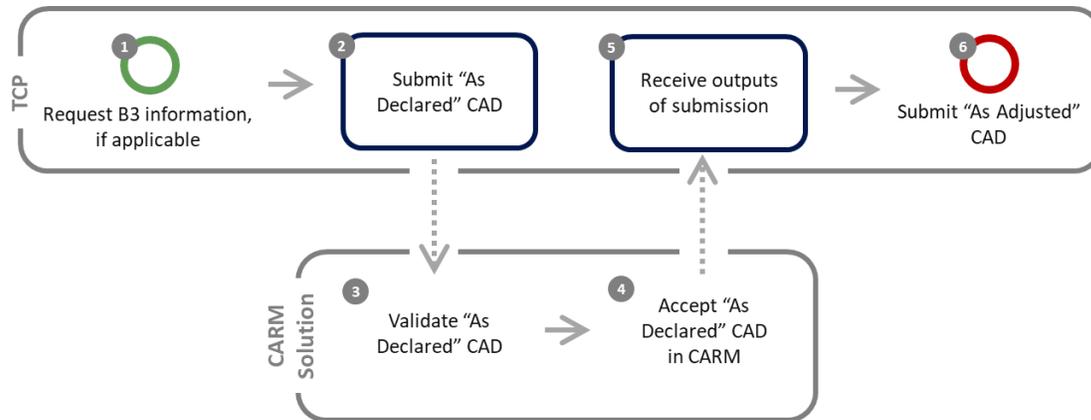


Figure 8.5.1: Process steps for submission of pre-CARM adjustments.

Step	Business Role	Description
1	TCP	<p>Request B3-3 information, if applicable</p> <p>If the Importer or their authorized representative is making an adjustment to a pre-CARM B3-3, they have the option to obtain the information from the CBSA through one of the following three (3) options:</p> <ol style="list-style-type: none"> 1. Submit a request to the CBSA (e.g. email, phone) as specified in policy. 2. Submit a request via the CCP. The TCP navigates to the <i>Create declaration</i> page and selects <i>Convert B3 to CAD</i>. The TCP can use the search tool to pull up an existing B3-3 converted into CAD format. 3. Submit a query via Web Service (API). The TCP receives the B3-3 information in a pre-populated CAD format. <p>The Importer or their authorized representative must ensure the information obtained from the CBSA is complete and accurate prior to submitting the “As Declared” CAD.</p>
2	TCP	<p>Submit “As Declared” CAD</p> <p>The Importer or their authorized representative uses the information from the existing B3-3 to prepare an “As Declared” CAD. The TCP corrects or fills in any missing information to meet the requirements of the CAD, as required (i.e. complete the Mandatory and applicable Conditional fields required of the CAD format). The TCP submits the “As Declared” CAD. The TCP is required to provide the Transaction, Sub Header, and Commodity Line values for all lines that were contained on the B3-3, not only the ones being changed.</p> <p>For TCPs with an EDI connection to the CBSA, the Importer or their authorized representative may transmit the “As Declared” CAD via EDI. For TCPs using Web Service (API), the Importer or their authorized representative may submit the “As Declared” CAD using this service.</p>
3	CARM System	<p>Validate “As Declared” CAD</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been</p>

Step	Business Role	Description
		<p>completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules. If the submission passes validation, proceed to Step 4.</p> <p>If the submission does not pass validation, and the Importer or their authorized representative submitted the “As Declared” CAD via the CCP, the TCP is notified via an error message appearing on the portal. When using the CCP, errors may also appear as information is entered. If the Importer or their authorized representative submitted the “As Declared” CAD via EDI, the validation error message is returned via EDI. If the Importer or their authorized representative submitted the “As Declared” CAD via Web Service (API), they must query the API for the results/outputs of the process. Regardless of the submission channel, the Importer or their authorized representative then makes updates or amendments to the “As Declared” CAD for it to be re-validated by CARM.</p>
4	CARM System	<p>Accept “As Declared” CAD into CARM²²</p> <p>If the submission passes validation, the CAD is accepted and stored in the CARM System. The submission of the “As Declared” CAD creates version one (1) of the CAD in CARM. This version is a statistical document used to create a baseline in CARM from which to adjust; no financial posting occurs from the submission of the “As Declared” CAD.</p> <p><i>Note: the “As Declared” CAD does not require approval prior to submitting the “As Adjusted” CAD, therefore the “As Declared” CAD is accepted shortly after submission unless rejected during the validation step.</i></p>
5	TCP	<p>Receive outputs of submission</p> <p>The TCP is notified via the CCP that the “As Declared” CAD has been accepted by the CARM System.</p> <p>If the TCP submitted the CAD via EDI, the results/outputs of the process are returned via EDI. If the TCP submitted the CAD via Web Service (API), they must query the API for the results/outputs of the process.</p>
6	TCP	<p>Submit “As Adjusted” CAD</p> <p>The Importer or their authorized representative submits an adjustment to the “As Declared” CAD, which represents the “As Adjusted” CAD. The TCP follows the steps for adjustments as outlined in <i>8.3.1 Submit Adjustments</i> for the “As Adjusted” CAD.</p>

Outputs

- B3-3 is converted to an “As Declared” CAD.
- Decision on the adjustment is rendered (accepted, partially accepted, or denied) and reflected on a Statement of Adjustment available in the Importer’s inbox on the CCP.

²² The “As Declared” CAD acts as a reference for CARM to make subsequent updates, and does not cause the posting of any duties, taxes, or interest.

- Post accounts payable/set the payment due date and Date Interest Begins (Day after Payment Due Date).

In addition to the pre-CARM adjustments process, some CBSA programs have program specific considerations for pre-CARM adjustments, including:

- *8.5.2 Pre-CARM Courier Low-Value Shipment (CLVS) Considerations– B3-3 Type F*
- *8.5.3 Pre-CARM Customs Self Assessment (CSA) Considerations– B3-3 Type X, P, S*
- *8.5.4 Pre-CARM Customs Bonded Warehouse (CBW) Considerations– B3-3 Type 20*

8.5.2 Pre-CARM Courier Low-Value Shipment (CLVS) Considerations

This section describes how TCPs make changes to information on Type F B3-3s submitted prior to CARM Release 2 go-live. TCPs follow the *8.5.1 Submit Pre-CARM Adjustments* process, but observe the following rules:

- TCPs submit the “As Declared” and “As Adjusted” CADs using the CAD Type F and specific Importer Program Account BN.
- When submitting the “As Declared” CAD, TCPs reference the original B3-3 Type F Transaction and Line.
- TCPs must submit the actual classification code and values to be adjusted on the “As Declared” and “As Adjusted” CAD.
- The “As Adjusted” CAD submission, and any subsequent adjustments, follow the *8.3.1 Submit Adjustments* process.
- Pre-CARM adjustments for non-commercial (casual) goods cannot be made via the CARM, and must be processed at a Casual Refund Centre.

8.5.3 Pre-CARM Customs Self Assessment (CSA) Considerations

This section describes how TCPs make changes to information on Types X, P, and S B3-3s submitted by CSA Importers prior to CARM Release 2 go-live. CSA Importers do not submit an “As Declared” CAD. Instead, the CSA Importer or their authorized representative submits a Pre-CARM Adjustment Request in CAD format using the CAD Type TT via the CCP, EDI, or Web Service (API). This can be a single or consolidated adjustment request. The CSA Importer is responsible for calculating and submitting the duties, taxes and interest delta (i.e. difference in values from the original pre-CARM B3-3 submission and any subsequent B2 Adjustments) as debit or credit values using either one of two methods:

- Net Change Method: deducting on Line 1 (the negative line), only the information that was incorrectly declared on the original accounting document, and adding on subsequent lines (the positive line), the corresponding corrected information.
- Replace Entire Line Method: similar to a B2 adjustment, deducting on Line 1 (the negative line), the complete line of information that was declared on the original accounting document, “as accounted for”, and adding on subsequent lines (the positive line), the corrected line information “as claimed”.

The Pre-CARM Adjustment Request acts as the “As Adjusted” CAD.

8.5.4 Pre-CARM Customs Bonded Warehouse (CBW) Considerations

This section describes how TCPs make changes to information on Type 20 B3-3s submitted prior to CARM Release 2 go-live. The Type 20 is the only type that can be adjusted through the Pre-CARM adjustments process. This process involves converting a pre-CARM B3-3 Type 20 to a CAD Type 20 (ex-warehouse movement for

domestic consumption), to be adjusted. TCPs follow the 8.5.1 *Submit Pre-CARM Adjustments* process, but observe the following rules:

- When submitting the “As Declared” CAD, TCPs reference the original CAD Type 20 Transaction and Line. TCPs provide previously submitted calculated values for the CAD Type 20.
- The “As Adjusted” CAD submission, and any subsequent adjustments, follow the 8.3.1 *Submit Adjustments* process.

8.6 SIMA ADJUSTMENTS

This section describes the considerations that apply when making adjustments to *Special Import Measures Act (SIMA)* values. If an assessment of SIMA duties has been made, and the Importer or authorized representative wishes to receive a refund of SIMA duties paid (i.e. after the payment due date), they may request re-determination via the CARM Client Portal. Note that SIMA changes prior to the payment due date are submitted via the correction process. Revenue neutral and changes that result in an increase to SIMA amounts owing to the CBSA after the payment due date, are submitted via the adjustment process (as outlined above). This request may cover: the normal value; the export price; the amount of subsidy; the amount of the export subsidy; or the description of the goods in terms of whether they are the same as those described in the finding or order of the CITT or in the order of the Governor in Council.

There are two levels for a re-determination by the CBSA:

- the re-determination to a designated officer.
- the re-determination to the President.

Helpful Hints

More information on *Special Import Measures Act (SIMA)* in [Overview of Canada's Anti-Dumping and Countervailing Investigative Processes](#).

More information on re-determinations and appeals under *Special Import Measures Act (SIMA)* can be found in CBSA policy.

8.6.1 Submit Adjustments for SIMA

Overview

The TCP submits a request for re-determination (refund) of SIMA duties after the payment due date via the CARM Client Portal.

Prerequisites

- The TCP has a CCP account.
- The TCP has a valid BN9 and RM.
- Issuance of a SIMA decision or deemed decision (i.e. determination).
- Decision rendered under SIMA Section 55, 56, or 57.
- The payment due date has passed and the TCP has paid the applicable duties and taxes (including any applicable interest) on the CAD(s).
- The TCP has made the request within the established time limits.

Process

The following diagram (Figure 8.6.1) provides an overview of the outcomes at each stage of the 8.6.1 *Submit Adjustments for SIMA* process.

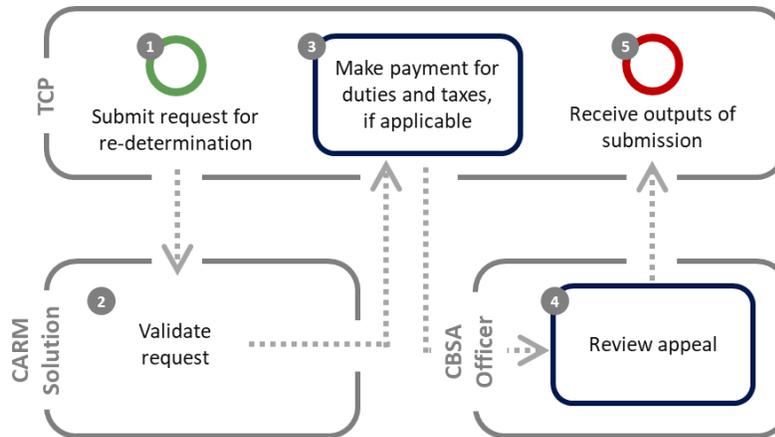


Figure 8.6.1: Process steps for submitting adjustments for SIMA appeals.

Step	Business Role	Description
1	TCP	<p>Submit request for re-determination</p> <p>A request for re-determination must be submitted via the CARM Client Portal when requesting a refund of SIMA duties after the payment due date. Unlike in the 8.3.1 <i>Submit Adjustments</i> process, the TCP submits the request through the CARM Client Portal using a separate web-form and does not submit changes through the CAD itself. The CBSA Officer makes the adjustments to the CAD, if the request is approved.</p> <p>In the CCP, the TCP navigates to the <i>Declarations Page</i> to <i>SIMA re-determination</i>. There, the TCP can view their <i>List of SIMA Transactions</i>. The TCP selects the SIMA CAD(s) they wish to appeal and selects “Next”. The TCP must identify whether the re-determination is to a designated officer (managed by SIMA Compliance) or to the President (managed by Trade Litigation) by selecting the appropriate reason code. The TCP then selects the lines on the CAD(s) they wish to appeal by either:</p> <ol style="list-style-type: none"> 1. selecting the CAD lines themselves, when appealing the original determination (i.e. initial SIMA decision or deemed decision); or 2. selecting the CAD lines captured within a Statement of Adjustment, when appealing a re-determination (i.e. a decision rendered under SIMA Section 55, 56, or 57). <p>The TCP must submit the following information along with their request:</p> <ol style="list-style-type: none"> 1. Type of request and reason(s) for the request (e.g. request for Normal Values to be established or reviewed, amount of subsidy to be established or reviewed); 2. A statement setting out the grounds on which the determination or re-determination is contested (including the legislative authority); 3. A statement setting out the facts on which the request for re-determination is based; 4. Evidence in support of the facts; and 5. A copy of the original (i.e. interim and final) accounting document package (at a minimum, the customs invoice or a commercial invoice which meets

Step	Business Role	Description
		<p>the CBSA's invoice requirements; the cargo control document; and any required certificate and/or permits).</p> <p>In cases where a TCP is questioning whether the imported goods are those described in an order or finding of CITT, the TCP also submits evidence including samples of the imported product, product literature/specifications, certificates of specification, and purchase documents describing the goods in detail (e.g. purchase order, commercial invoice).</p>
2	CARM System	<p>Validate request</p> <p>The CARM System validates that the required information is provided and in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). The CARM System also performs additional validations based on business rules (e.g. a final decision has been rendered, payment has been made).</p> <p>If the submission passes validation, proceed to Step 3.</p> <p>If the submission does not pass validation, the TCP is notified via an error message appearing on the CCP. The Importer or their authorized representative then makes updates or amendments to the submission for it to be re-validated by CARM.</p>
3	TCP	<p>Make payment for duties and taxes, if applicable</p> <p>For a request for SIMA appeal (re-determination) to be valid, the TCP must pay the applicable duties and taxes (including any applicable interest) on the transaction. If applicable duties and taxes have not been paid, the Payment Processing function is executed to collect the payment from the TCP.</p>
4	CBSA Officer	<p>Review appeal</p> <p>The CBSA Officer reviews the request and renders a decision to accept or deny the appeal.</p> <p>The CBSA Officer may require that the TCP provide supporting documentation and additional information as part of this step.</p> <p>If the appeal is accepted and a change is required to the CAD, the SIMA Appeals Officer makes the necessary changes on behalf of the TCP following the adjustments process. There is no manual intervention by the TCP in this step.</p> <p>If the appeal is denied and there is no change required, the TCP is notified via the CCP and the case status is updated. The notification indicates the TCP's potential next steps within the appeals process.</p>
5	TCP	<p>Receive outputs of submission</p> <p>The Importer, or an authorized representative, can view the Statement of Adjustment via the CCP. The Statement of Adjustment captures the result of the process, including information on previous and adjusted transactional details, the</p>

Step	Business Role	Description
		<p>change in total duties and/or taxes assessed (if applicable), and the legislative authority supporting the change. If there is a change in the total duties and/or taxes assessed, the net change (i.e. credit or debit) of any adjustments are also provided on the Daily Notice.</p> <p>The TCP may choose to dispute further. If the decision was originally at the designated officer level, the TCP may start the appeal process again to the President. The TCP also has the opportunity to dispute further with other bodies (e.g. CITT, Federal Court of Appeal, Supreme Court of Canada), which is executed outside of the CARM System.</p>

Outputs

- The TCP receives acknowledgment of the submission.
- The TCP receives a rejection of request.
- Decision on the adjustment is rendered (accepted, partially accepted, or denied) and reflected on a Statement of Adjustment available in the Importer’s inbox on the CCP. Debit/credit is posted and the payment due date and Date Interest Begins (Day after Payment Due Date) is set.

8.6.2 Submit Pre-CARM SIMA Adjustments

This section describes how TCPs make changes to SIMA duties on B3-3s submitted prior to CARM Release 2 go-live. If a TCP is appealing SIMA duties on a B3-3 that was created prior to CARM Release 2 go-live, the declaration is not available in the *List of SIMA Transactions* on the *Declarations page*. The TCP must first submit an “As Declared” CAD to replicate previously submitted B3-3 data into the CAD format, while taking into consideration the original B3-3 Declaration and any subsequent B2 Adjustments, and then select the “As Declared” CAD from the *List of SIMA Transactions* before completing the re-determination appeals process.

The TCP submits an “As Declared” CAD following the same process as described in 8.5.1 *Submit Pre-CARM Adjustments*. When populating the “As Declared” CAD, only the Countervailing Amount and/or Anti-dumping Amount needs to be populated by entering the amounts manually; other SIMA specific fields on the CAD (e.g. Incoterms, Export Price Deduction, Export Deduction Currency) do not need to be populated. Adjusting information on the “As Declared” CAD then follows the same re-determination appeals process as detailed in 8.6.1 *Submit Adjustments for SIMA*.

8.7 CAD CANCELLATIONS AND BN CHANGES

This section describes the considerations that apply when CADs are withdrawn (i.e. cancelled) or transferred (i.e. BN change). The withdraw and transfer functions are only available via the CARM Client Portal (CCP).

To withdraw a CAD, the TCP navigates the *Declarations Page* to the *List of submitted declarations*. Here, the TCP can view a list of all their submitted CADs and their current statuses. The TCP selects the “Withdraw” (W/T) button under “Actions” to request cancellation of a CAD. Similar to regular adjustments, the TCP may provide up to three (3) reason codes and provide a rationale for the cancellation.

To transfer a CAD, similar to the withdraw functionality, the TCP navigates the *Declarations Page* to the *List of submitted declarations*. Here, the TCP can view a list of all their submitted CADs and their current statuses. The TCP selects the “Withdraw” (W/T) button under “Actions”. However, unlike the withdraw functionality, the TCP must choose “Transfer to another program account (BN15)” and select another business from the business relationships list and then choose the appropriate Importer BN15.

After submission, the process follows the same steps for adjustments as outlined in 8.3.1 *Submit Adjustments*.

9.0 Drawbacks

9.1 OVERVIEW

Drawbacks (refunds) assist Trade Chain Partners (TCPs) – who are the importer or exporter of the imported or exported goods, or are the processor, owner or producer of those goods between the time of their direct shipment to Canada and their export or deemed export – by refunding duties paid on imported goods that have been subsequently exported. TCPs request a drawback when goods have been imported (i.e. released), duties have been paid, and those goods have been subsequently exported. Drawbacks can also be given when imported goods go beyond their natural shelf life, become obsolete, or become surplus. In these cases, the goods must be destroyed by order of a CBSA Officer.

Helpful Hints

More information on the eligibility of goods for drawbacks (refunds) is outlined in the *Customs Tariff Act*.

Drawbacks are governed by section 109 of the *Customs Tariff* for Obsolete or Surplus Goods, and subsection 113(1) of the *Customs Tariff* for regular (exported) goods. As per sections 109 and 113(1) of the *Customs Tariff*, imported goods may be eligible for the recovery of duties by way of a drawback (refund) when they are:

- Released and subsequently exported in the same condition in which they were imported;
- Released and directly consumed or expended in the processing in Canada of goods that are subsequently exported;
- Released, if the same quantity of domestic or imported goods of the same class is processed in Canada and subsequently exported; or
- Released, if the same quantity of domestic or imported goods of the same class is directly consumed or expended in the processing in Canada of goods that are subsequently exported.

TCPs submit a request for drawback using a Drawback Claim web-form via the CARM Client Portal (CCP). An XML file upload function is also available, whereby the CARM System extracts the data from the file to pre-populate the web-form. The Drawback Claim web-form process is only available to commercial clients (i.e. clients with a valid Importer BN15 program account). Non-commercial clients must complete the Drawback Claim Form (<http://cbsa.gc.ca/publications/forms-formulaires/k32.pdf>) outside of the CARM Solution and bring it, along with their supporting documentation (e.g. proof of export) and waiver of rights from all other eligible drawback claimants (K32A, K32B) to the nearest CBSA Office. Participants may provide two (2) copies of the drawback claim form (K32) to maintain proof. In addition, there are separate processes to submit drawback claims for Customs Self Assessment (CSA) Importers and pre-CARM Drawbacks.

9.2 SUBMIT DRAWBACK CLAIM

This section describes how TCPs submit a Drawback Claim. TCPs submit a Drawback Claim using a specific Drawback Claim web-form via the CCP.

Note: Pre-CARM Drawback Claims cannot be combined with Post-CARM Drawback Claims (i.e. claims against B3-3s cannot be combined with claims against CADs). The claims must be submitted separately using the two processes, respectively.

9.2.1 Submit Drawback Claim

Overview

An eligible TCP claimant submits a fully completed Drawback Claim.

Prerequisites

- The TCP is an Importer or Exporter, or is the Processor, Owner or Producer of the goods being claimed and has a valid Importer BN15.
- The BN15 of the original Importer and transaction numbers of the CAD(s) within the claim are known by the claimant.
- Customs Brokers are registered and licensed by CBSA and have a valid BN9 and Customs Broker RM (for scenarios where a Customs Broker is being used).
- Third Parties (i.e. Trade Consultants) have a valid BN9 and Third Parties program account RM (for scenarios where a Third Party is being used).
- Importers have delegated authority to a representative to submit their Drawback Claim (for scenarios where an authorized representative is being used).
- The goods have been subsequently exported/destroyed.
- The goods with which the drawback is being claimed are in accordance with the conditions outlined in section 109 of the *Customs Tariff* for Obsolete or Surplus Goods, or subsection 113(1) of the *Customs Tariff* for regular (exported) goods.
- The Drawback Claim must be accompanied by a waiver, in the prescribed form, from every other person eligible to claim a drawback of the duties in respect of which the drawback claim is made, waiving that person’s right to apply for the drawback.
- The Drawback Claim includes appropriate documentation showing goods have been imported, processed and/or transferred (if applicable), and subsequently exported/destroyed.
- All CADs included within the Drawback Claim have been paid.

Process

The following diagram (Figure 9.2.1) provides an overview of the outcomes of each stage of the Submit Drawback Claim process.

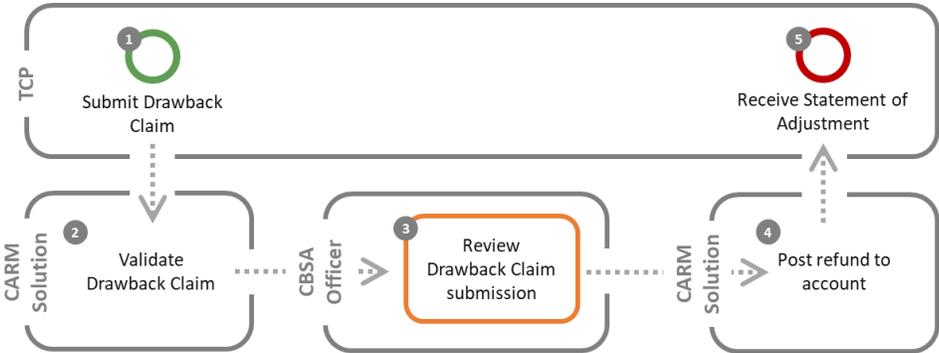


Figure 9.2.1: Process steps for submitting a Drawback Claim web-form.

Step	Business Role	Description
1	TCP	<p>Submit Drawback Claim</p> <p>The TCP logs into the CCP and submits a Drawback Claim using the specific Drawback Claim web-form to request a full or partial refund of duties paid on eligible goods. Drawback Claims can only be submitted during the adjustment period (i.e. cannot include CADs in the correction period).</p> <p>Goods may be eligible for a Drawback Claim if they meet one of more of the following criteria:</p> <ul style="list-style-type: none"> • Goods are released and subsequently exported in the same condition in which they were imported; or, • Goods are released and directly consumed or expended in the processing in Canada of goods that are subsequently exported; or, • Goods are released, if the same quantity of domestic or imported goods of the same class is processed in Canada and subsequently exported; or, • Goods are released, if the same quantity of domestic or imported goods of the same class is directly consumed or expended in the processing in Canada of goods that are subsequently exported. <p>Drawback Claims can be submitted by either the importer of the goods, or by a non-importer of the goods (e.g. exporter, processor, owner, or producer). In either case, whether the TCP is an importer or a non-importer of the goods, the TCP must have a valid Importer BN15 program account to submit a Drawback Claim. For non-importers, the TCP must also know the BN15 of the original Importer and transaction numbers of the CAD(s) within the claim as they do not have access to view the original CAD(s).</p> <p>Importers navigate <i>Declarations</i> to the <i>List of submitted declarations</i> page. Here, importers can fill out the Drawback Claim web-form or use the XML file upload function, which extracts data from the file to pre-populate the web-form. Non-importers must fill out the Drawback Claim web-form using the <i>Duty drawbacks (non-importer only)</i> section. The non-importer must provide the BN15 of the original Importer and transaction numbers of the CAD(s) within the claim.</p> <p>On the Drawback Claim web-form, the TCP must reference the original CAD and lines for which the request for a drawback is being submitted. Only one person of all those eligible for a drawback on a CAD may submit the Drawback Claim web-form for the same goods.</p> <p>In addition to the Drawback Claim form, TCPs must attach a waiver (K32A/K32B) from every other person eligible to claim a drawback, waiving the person's right to apply for a drawback for the CAD lines included within the claim. It is important to note that the TCP cannot attach the K32A or K32B forms until after the initial submission has been made and the duty drawback has been assigned a Claim Number.</p>

Step	Business Role	Description
		<p>TCPs must also attach supporting documentation showing that goods have been imported and subsequently exported, or meet one of the criteria for eligibility above. Such documentation could include, but is not limited to, commercial sales invoices, bills of lading, foreign customs entry documents or other documents that may satisfy CBSA. The TCP may also need to submit an Excel file that includes a list of transactions impacted by the Drawback Claim on the CCP as supporting documentation as defined in policy.</p>
2	CARM Solution	<p>Validate Drawback Claim</p> <p>The CARM Solution validates that the information on the Drawback Claim received is in the correct format and performs additional validation based on CBSA business rules and legislative requirements.</p> <p>If the submission passes validation, proceed to Step 3.</p> <p>If the submission does not pass validation, the TCP is notified via an error message in the CCP. The TCP then makes updates or amendments to the Drawback Claim for it to be re-validated by CARM. Note that Drawback Claims are processed asynchronously in CARM, and therefore errors may not be identified until processing has occurred. If the error occurs after submission, the TCP must start their claim again.</p>
3	CBSA Officer	<p>Review Drawback Claim submission</p> <p>The CBSA Officer validates the Drawback Claim. Validation activities include, but are not limited to, the following:</p> <ol style="list-style-type: none"> 1. Review of relevant transactions in CARM and information accompanying the request for accuracy, and review any previously paid claims (to prevent duplicate payments). 2. If the CBSA Officer requires additional information and/or supporting documentation from the TCP to determine if legislative requirements are met, the CBSA Officer sends a notification to the TCP through the CCP to provide the required information. The TCP receives the request and uploads the required information to the Drawback Claim via the CCP. <p>For instances where the Drawback Claim cannot be finalized within 90 days, the CBSA Officer issues an interim credit for the refund. The credit may be issued for any amount up to 99 percent of the amount claimed. This interim credit is not directly linked to the transactions within the Drawback Claim and does not impact interest calculations, requiring manual reconciliation by a CBSA Officer when the claim is processed.</p> <p>The CBSA Officer renders the recommended decisions by either accepting, partially accepting by changing the quantity claimed, or denying each transaction within the Drawback Claim. The CBSA Officer drafts a single Statement of Adjustment for the Drawback Claim, which summarizes the decision(s) and associated refund.</p>

Step	Business Role	Description
4	CARM Solution	<p>Post refund to account</p> <p>All information associated with the Drawback Claim submission is used to re-calculate duties to determine the applicable refund amount. This calculation is repeated for each commodity (line) on the CAD. A person who is granted a refund or drawback of duties under section 110 or 113, other than duty levied under the Special Import Measures Act (SIMA), shall be granted, in addition to the drawback or refund, interest on the drawback or refund. When it is determined that a refund is due to the claimant, the value of the duties (and interest where applicable) is refunded/posted to the TCP's accounts receivable sub-ledger for each transaction that is accepted.</p> <p>If an interim credit was applied, the CBSA Officer manually reverses the payment less interest paid to reconcile the amounts credited and debited to the client, since the total refund due to the claimant does not take into consideration any interim credits applied.</p>
5	TCP	<p>Receive Statement of Adjustment</p> <p>The TCP receives the Statement of Adjustment (decision letter), which is attached to the form bundle via the CCP. The Statement of Adjustment is produced for the entire Drawback Claim (i.e. the TCP does not receive a Statement of Adjustment for each transaction being claimed).</p>

Outputs

- Decision on the Drawback Claim is rendered (accepted, rejected, or denied) and reflected on a Statement of Adjustment.
- Drawback (refund) is posted to the TCP's account, if eligible.

9.3 CSA DRAWBACKS

This section describes how CSA Importers, or their authorized representatives, submit drawback claims. CSA Importers submit a Summary of Drawback Activity (SDA) form rather than individual drawback claims. The SDA form summarizes additional details necessary for the processing of CSA Drawbacks, such as the claim number, authority, and amount claimed for the billing period. The SDA is an Adobe form submitted via the CCP.

9.3.1 Submit Summary of Drawback Activity (SDA)

Overview

A CSA Importer wants to submit an SDA form to request a drawback on duties on eligible goods imported into Canada.

Prerequisites

- The TCP is an Importer enrolled in the Customs Self-Assessment (CSA) Program.
- The TCP has a valid BN9 and RM.

- Customs Brokers are registered and licensed by CBSA and have a valid BN9 and Customs Broker RM (for scenarios where a Customs Broker is being used).
- Third Parties (i.e. Trade Consultants) have a valid BN9 and Third Parties program account RM (for scenarios where a Third Party is being used).
- Importers have provided delegated authority to their authorized representative to submit their Drawback Claim (for scenarios where an authorized representative is being used).
- The goods with which the drawback is being claimed have been imported (i.e. released) and duties have been paid on them.
- The goods with which the drawback is being claimed are in accordance with the conditions outlined in section 109 of the *Customs Tariff* for Obsolete or Surplus Goods, or subsection 113(1) of the *Customs Tariff* for regular (exported) goods.

Process

The following diagram (Figure 9.3.1) provides an overview of the outcomes of each stage of the Submit SDA process.

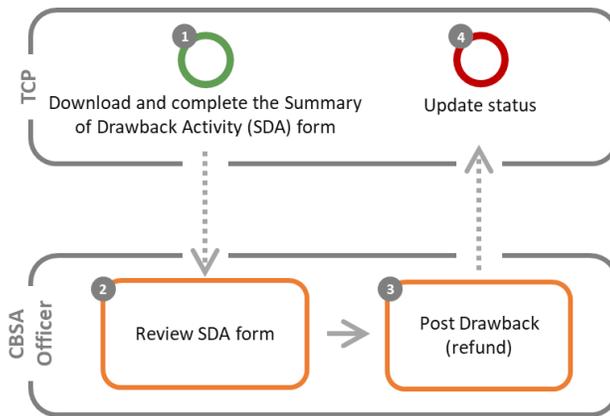


Figure 9.3.1: Process steps for submitting a Summary of Drawback Activity (SDA) form.

Step	Business Role	Description
1	TCP	<p>Download and complete the Summary of Drawback Activity (SDA) form</p> <p>The CSA Importer, or an authorized representative, logs into the CCP and navigates to the Summary of Drawback Activity (SDA) area of the CCP. Here, the TCP downloads the SDA Adobe Form and completes it on their desktop.</p> <p>The SDA form asks the TCP to identify program specific information in the form including, but not limited to:</p> <ul style="list-style-type: none"> • CSA Importer Name and Business Number (BN15) • Billing Period (previously RSF month) • Authority • NAFTA • Claim Number • Plant • K32A Vendor Name And K32B Exporter Name

Step	Business Role	Description
		<ul style="list-style-type: none"> Claim Period Amount Filed Total Claimed <p>The CSA Importer submits the completed SDA Adobe form on the CCP for a CBSA Officer to review. The claim is displayed on the CARM Client Portal along with its status (i.e. 'Submitted').</p> <p><i>Note:</i> Unlike regular drawback claims, a waiver of rights from all other eligible drawback claimants (K32A, K32B) is not required upon submission, though a CBSA Officer might request it during their review of the SDA form.</p>
2	CBSA Officer	<p>Review SDA form</p> <p>The CBSA Officer manually validates the SDA form. If the CBSA Officer can validate the SDA form, the CBSA Officer approves the claim. Proceed to Step 3.</p> <p>If the CBSA Officer cannot validate the SDA form (e.g. because of incomplete or inaccurate documentation, a duplicate claim), the CBSA Officer may work with the CSA Importer to collect the necessary information before approving the claim, or rejects the claim and updates the claim status to 'Rejected', which is reflected on the CARM Client Portal. The claimant also receives a Denial Letter, outlining the reason for the denial, through the CARM Client Portal.</p>
3	CBSA Officer	<p>Post Drawback (refund)</p> <p>The CBSA Officer processes the refund via the <i>Manual Billing</i> process. The CARM System posts the amount refunded to the TCP's accounts receivable sub-ledger referencing the claim.</p> <p><i>Note:</i> More information on the manual billing process can be found in 11.2 <i>Manual Billing</i>.</p>
4	CBSA Officer	<p>Update status</p> <p>Once the manual bill has been processed, the CBSA Officer updates the claim status to 'Approved', which is reflected on the CARM Client Portal.</p>

Outputs

- Decision on the SDA is rendered (accepted or rejected).
- Drawback (refund) is posted to the TCP's account, if eligible.

9.4 PRE-CARM DRAWBACK CLAIM

This section describes how TCPs, or their authorized representatives, submit Drawback Claims for duties paid on B3-3 declarations submitted prior to CARM Release 2 go-live. As with submitting Drawback Claims for CADs,

imported goods may be eligible for Pre-CARM Drawbacks as per the considerations for drawbacks in sections 109 and 113(1) of the *Customs Tariff*.

Note: Pre-CARM Drawback Claims cannot be combined with Post-CARM Drawback Claims (i.e. claims against B3-3s cannot be combined with claims against CADs). The claims must be submitted separately using the two processes, respectively.

9.4.1 Submit Pre-CARM Drawback Claim

Overview

An eligible TCP claimant submits a fully completed Drawback Claim for duties paid on a B3-3 declaration submitted prior to Release 2 go-live.

Prerequisites

- The TCP is an Importer or Exporter, or is the Processor, Owner or Producer of the goods being claimed.
- Importer has a valid Importer BN15.
- Customs Brokers are registered and licensed by CBSA and have a valid BN9 and Customs Broker RM (for scenarios where a Customs Broker is being used).
- Third Parties (i.e. Consultants) have a valid BN9 and Third Parties program account RM (for scenarios where a Third Party is being used).
- Importers have delegated authority to a representative to submit their Drawback Claim (for scenarios where an authorized representative is being used).
- The goods have been subsequently exported/destroyed.
- The goods with which the drawback is being claimed are in accordance with the conditions outlined in section 109 of the *Customs Tariff* for Obsolete or Surplus Goods, or subsection 113(1) of the *Customs Tariff* for regular (exported) goods.
- The Drawback Claim must be accompanied by a waiver, in the prescribed form, from every other person eligible to claim a drawback of the duties in respect of which the drawback claim is made, waiving that person's right to apply for the drawback.
- The Drawback Claim includes appropriate documentation showing goods have been imported, processed and/or transferred (if applicable), and subsequently exported/destroyed.
- The claim is against existing pre-CARM B3-3s.

Process

The following diagram (Figure 9.4.1) provides an overview of the outcomes of each stage of the Submit Pre-CARM Drawback Claim process.

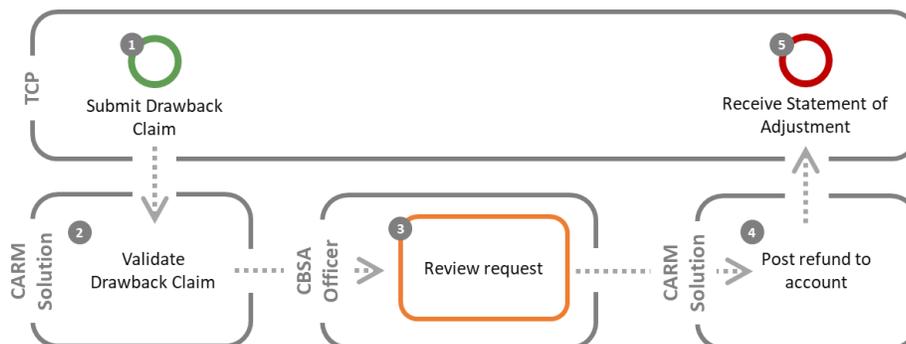


Figure 9.4.1: Process steps for submitting a pre-CARM Drawback Claim.

Step	Business Role	Description
1	TCP	<p data-bbox="467 237 756 264">Submit Drawback Claim</p> <p data-bbox="467 281 1430 420">The TCP, or an authorized representative, logs into the CCP and completes the Drawback Claim Form to define export data, and B3-3 transactions and line items using a web-based form on the CARM Client Portal or use the XML file upload function, which extracts data from the file to pre-populate the web-form.</p> <p data-bbox="467 468 1455 533">Goods may be eligible for a Pre-CARM Drawback Claim if they meet one of more of the following criteria:</p> <ul data-bbox="516 539 1463 852" style="list-style-type: none"> <li data-bbox="516 539 1414 604">• Goods are released and subsequently exported in the same condition in which they were imported; or, <li data-bbox="516 611 1463 676">• Goods are released and directly consumed or expended in the processing in Canada of goods that are subsequently exported; or, <li data-bbox="516 682 1455 747">• Goods are released, if the same quantity of domestic or imported goods of the same class is processed in Canada and subsequently exported; or, <li data-bbox="516 753 1455 852">• Goods are released, if the same quantity of domestic or imported goods of the same class is directly consumed or expended in the processing in Canada of goods that are subsequently exported. <p data-bbox="467 894 1455 1033">Drawback Claims can be submitted by either the importer of the goods, or by a non-importer of the goods (e.g. exporter, processor, owner, or producer). In either case, whether the TCP is an importer or a non-importer of the goods, the TCP must have a valid Importer BN15 program account to submit a Drawback Claim.</p> <p data-bbox="467 1075 1438 1213">On the Drawback Claim web-form, the TCP must reference the original B3-3 and lines for which the request for a drawback is being submitted. Only one person of all those eligible for a drawback on a B3-3 may submit the Drawback Claim web-form for the same goods.</p> <p data-bbox="467 1255 1446 1423">In addition to the Drawback Claim form, TCPs must attach an accompanied waiver (K32A/K32B) from every other person eligible to claim a drawback, waiving the person's right to apply for a drawback for the CAD. It is important to note that the TCP cannot attach the K32A or K32B forms until after the initial submission has been made and the duty drawback has been assigned a Claim Number.</p> <p data-bbox="467 1465 1463 1745">TCPs must also attach supporting documentation as defined in policy showing that goods have been imported and subsequently exported, or meet one of the criteria for eligibility above. Such documentation could include, but is not limited to, commercial sales invoices, bills of lading, foreign customs entry documents or other documents that may satisfy CBSA. The TCP may need to submit an Excel file that includes a list of transactions impacted by the Drawback Claim on the CCP as supporting documentation as defined in policy. Supporting documentation can only be attached via the CCP.</p>

Step	Business Role	Description
2	CARM Solution	<p>Validate Drawback Claim</p> <p>The CARM Solution validates that the information on the Drawback Claim Form received is in the correct format and performs additional validation based on CBSA business rules and legislative requirements (e.g. B3-3/Item exists).</p> <p>If the submission passes validation, proceed to Step 3.</p> <p>If the submission does not pass validation, the TCP is notified via an error message in the CCP. The TCP then makes updates or amendments to the Drawback Claim for it to be re-validated by CARM.</p>
3	CBSA Officer	<p>Review request</p> <p>The CBSA Officer validates the Drawback Claim. Validation activities include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Review of relevant transactions in CARM and information accompanying the request for accuracy and review any previously paid claims (to prevent duplicate payments). • If the CBSA Officer requires additional information and/or supporting documentation from the TCP to determine if legislative requirements are met, the CBSA Officer sends a notification to the TCP through the CCP to provide the required information. The TCP receives the request and submits the required information via the CCP. <p>If the claim cannot be validated (e.g. incomplete or inaccurate documentation, duplicate claim), the CBSA Officer will deny the Drawback Claim and inform the claimant accordingly by uploading the decision letter to the form bundle on the CCP. If the Drawback Claim is partially validated (e.g. partially duplicated claim, incorrect transaction), a notation is included.</p> <p>For instances where the Drawback Claim cannot be finalized within 90 days, the CBSA Officer issues an interim credit for the refund. The credit may be issued for any amount up to 99 percent of the amount claimed. This interim credit is not directly linked to the transactions within the Drawback Claim.</p> <p>The CBSA Officer renders the decision on the Drawback Claim by either accepting, partially accepting, or denying claim.</p>
4	CBSA Officer	<p>Post refund to account</p> <p>The CBSA Officer processes the refund via the <i>Manual Billing</i> process. The CARM System posts the amount refunded to the TCP's accounts receivable sub-ledger referencing the claim.</p> <p>If an interim credit was applied, the refund posted is less the amount of the interim credit applied, as well as interest owing.</p> <p><i>Note: More information on the manual billing process can be found in 11.2 Manual Billing.</i></p>

Step	Business Role	Description
5	TCP	Receive Statement of Adjustment The TCP receives a Statement of Adjustment (decision letter) which is attached to the form bundle via the CCP. The Statement of Adjustment is generated for the entire Drawback Claim (i.e. the TCP does not receive a Statement of Adjustment for each transaction being claimed).

Outputs

- Decision on the Drawback Claim is rendered (accepted, rejected, or denied) and reflected on a Statement of Adjustment.
- Drawback (refund) is posted to the TCP's account, if eligible.

10.0 Temporary Importations

10.1 OVERVIEW

This process covers commercial temporary importations made using the Temporary Admission Permit (BSF865), which is used to document commercial goods (either fully or partially GST/HST relieved or not) imported under tariff item No. 9993.00.00 by a commercial entity (i.e. a person or entity with a valid 9-digit Business Number [BN9] and Importer program account [RM]).²³ The Temporary Admission Permit (BSF865) replaces Form E29B for commercial temporary importations.

This process does not cover non-commercial temporary importation provisions, including tariff item No. 9993.00.00 non-commercial goods imported by a non-commercial entity (i.e. a person or entity without a valid 9-digit Business Number (BN9) and Importer program account (RM)) and non-commercial importations made under headings 98.02, 98.03, etc. Non-commercial temporary importations will be documented outside of the CARM Client Portal (CCP) using the current E29B process (i.e. traveller goods).

Helpful Hints

More information on the temporary importation regulations (i.e. tariff item No. 9993.00.00) can be found in the *Customs Tariff Act*.

More information on the conditions under which goods may qualify for duty-free entry under tariff item No. 9993.00.00 and on submitting the Temporary Admission Permit can be found in CBSA policy.

10.2 TEMPORARY ADMISSION PERMIT (FORM BSF865)

This section outlines the process for how Trade Chain Partners (TCPs) submit the Temporary Admission Permit (BSF865) via the CARM Client Portal (CCP). It is important to note that many operational, program, and policy aspects of the Temporary Importations process remain unchanged under CARM:

- What is considered eligible for temporary importation does not change.
- Other reporting requirements (e.g. ACI) and release procedures do not change for any mode of transport.
- Sufficient documentation or other evidence may be required to demonstrate intended exportation of the goods within the maximum allowable timeframe of eighteen (18) months unless otherwise specified.
- The current process of submitting B3s (CADs under CARM) referencing tariff item No. 9993.00.00 does not change; therefore, only in instances where a TCP currently completes the E29B for commercial goods would the TCP use the Temporary Admission Permit in the future.
- The Carnet process does not change.
- The Tariff Item No. 9993.00.00 Low Risk Authorization Letter process does not change.
- Importers will continue to register an event with the CBSA in support of the International Events and Convention Services Program (i.e. the current state process will be executed outside the CARM System).
- Importers of temporarily imported goods are liable for all duties and taxes applicable on those goods unless they are subsequently exported or disposed of in accordance with legislation.

²³ This process does not cover non-commercial temporary importation provisions, including tariff item No. 9993.00.00 non-commercial goods imported by a non-commercial entity (i.e. a person or entity without a valid 9-digit Business Number (BN9) and Importer program account (RM)) and non-commercial importations made under headings 98.02, 98.03, etc.

- If goods are diverted to a non-relief use (e.g. sold in Canada), full duties and taxes are payable. The Importer must account for the goods on a CAD Type V.
- Procedures for the destruction of goods, abandoned goods, and lost or stolen goods remain the same.

10.2.1 Submit Temporary Admission Permit

This section describes how TCPs submit the Temporary Admission Permit (BSF865) and how the permit is processed by the CBSA. The Temporary Admission Permit (BSF865) is used to determine the eligibility of goods for temporary importation and allows the CBSA to issue temporary admission permits to TCPs, set and collect security deposits (as applicable), approve extension to the permit, and acquit the temporary admission permit.

Overview

The TCP has an intent to import goods on a temporary basis.

Prerequisites

- Importers are registered with CRA and have a valid 9-digit Business Number (BN9) and Importer program account (RM).
- Customs Brokers are registered and licenced by the CBSA and have a valid 9-digit Business Number (BN9) and Customs Broker program account (RM) (for scenarios where a Customs Broker is being used).
- For the International Events and Conferences Program, Customs Brokers are registered with CRA and have a valid 9-digit Business Number (BN9) and Importer program account (RM).
- The goods must be eligible for temporary importation into Canada. This condition includes all necessary certificates, licences and permits as would be required if the goods were being permanently imported. In general, this condition means the goods must:
 1. not be prohibited, restricted, or controlled;
 2. meet all Other Government Department (OGD) requirements, including certificates, licences and permits;
 3. not be intended for sale, lease, or further manufacturing or processing;
 4. be intended for export; and
 5. not be plants, food, or other consumable items or other items that may be given away, disposed of, or otherwise used up unless they meet the provisions for goods that are to be consumed or expended.
- TCPs have sufficient documentation or other evidence to demonstrate intended exportation of the goods within the maximum allowable timeframe of eighteen (18) months unless otherwise specified.

Process

The following diagram (Figure 10.2.1) provides an overview of the outcomes of each stage of the Submit Temporary Admission Permit (BSF865) process.

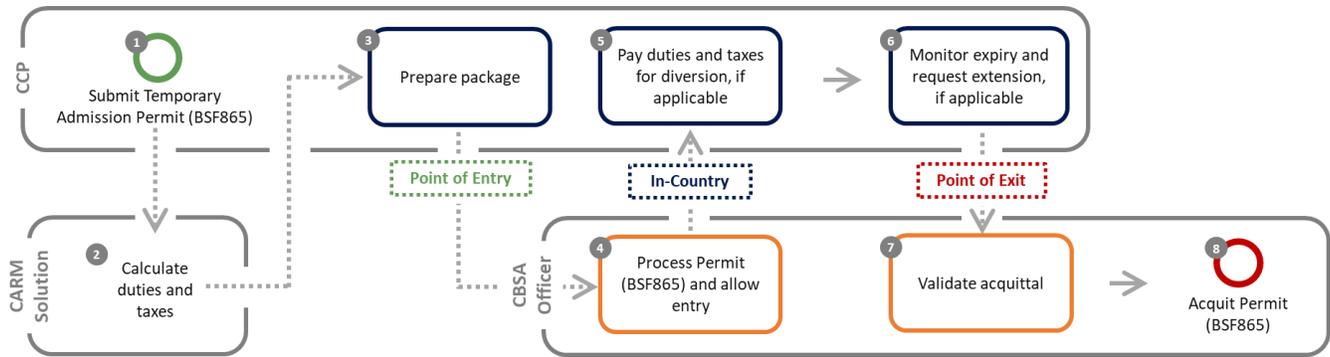


Figure 10.2.1: Process steps for submitting a Temporary Admission Permit (BSF865).

Step	Business Role	Description
1	TCP	<p>Submit Temporary Admission Permit (BSF865)</p> <p>The Importer / Customs Broker prepares a Temporary Admission Permit (BSF865) via the CARM Client Portal (CCP)²⁴, either prior to arrival at the border or in the commercial office upon arrival (where available)²⁵. This creates the initial version of the Temporary Admission Permit, which includes the minimum fields required to calculate duties and taxes. The Temporary Admission Permit also includes details required to determine duty and tax relief.</p> <p>The TCP is required to provide the regular 10-digit classification number in the ‘Classification No.’ field, the first four digits of tariff item No. 9993.00.00 (i.e. ‘9993’) in the ‘Tariff Code’ field, and the Special Authorization Code/Order in Council number in the ‘Special Authority OIC’ field. The TCP must also include any licence/permit numbers and attachments relevant to the temporarily imported goods.</p> <p>When a variety of goods of different tariff classifications are being temporarily imported, the TCP must provide multiple lines with the correct tariff classification for each good, the Tariff Item No.9993.00.00, and the special authorization code on the applicable lines.</p> <p>The estimated date of expiry is entered into the Temporary Admission Permit in accordance with the length of time the goods are expected to be in use in Canada²⁶. Goods imported temporarily under tariff item No. 9993.00.00 may remain in Canada for up to 18 months (though regulations allow for extensions for most</p>

²⁴ The Temporary Admission Permit is only available via the CARM Client Portal and not Electronic Data Interchange (EDI).

²⁵ No documentation or security will normally be required for Low Risk Importations such as Goods for Emergency Use, the Cold Weather Testing Program, and horses. Other programs (e.g. e-Manifest) may necessitate that the Importer / carrier submit importation documents.

²⁶ Various provisions require shorter or allow for longer expiry timeframes (e.g. Scientific or Exploratory Expeditions Remission Orders have a two year expiry, some display goods have a six month expiry, academic regalia have a 30 day expiry). Various expirations will be monitored in the system aligned with CBSA policy.

Step	Business Role	Description
		<p>goods); however, if the Importer expects the goods to be in Canada for less than 18 months, the expiry date should reflect the shorter period of time.</p> <p>GST may be fully or partially relieved, or it may be fully payable depending on the use and type of goods being temporarily imported, the residency of the Importer, and other regulatory conditions. GST is payable for every month the goods are in Canada. If GST is not fully relieved, the TCP must also complete a CAD Type C to account for the GST payable.</p> <p>The CARM System validates the Temporary Admission Permit to confirm that the required information is provided and in the correct format, and prompts TCPs to amend the original Permit if errors are found, then generates a temporary admission permit number, which is used as a reference number upon arriving at the border.</p>
2	CARM System	<p>Calculate duties and taxes</p> <p>The CARM System calculates the duties and taxes that would be applicable if the goods were regularly imported based on the information provided in the Temporary Admission Permit. The estimated duties and taxes are used to calculate the maximum security deposit and identify whether GST is payable.</p>
3	TCP	<p>Prepare package</p> <p>The Importer / Customs Broker is notified that the Temporary Admission Permit has been successfully accepted by the CARM System. The Importer / Customs Broker must then print and prepare two hard copy Temporary Admission Permit release packages, including any required permits or certificates. The Importer / Customs Broker must also print and include the CAD Type C in instances where GST is payable.</p> <p>Under CARM, two copies of the Temporary Admission Permit must be printed and presented: one for the issuing CBSA office and another to be returned to the CBSA at time of acquittal. The TCP submits the Temporary Admission Permit release package to the customs office for processing once the goods have arrived at the First Port of Arrival (FPOA) and are available for examination.</p> <p><i>Note:</i> If changes to the Temporary Admission Permit are required, the TCP will need to update the information using the CCP, re-print two copies, and re-submit. Changes must be reflected on the CAD Type C, where applicable, which also must be re-printed and re-submitted.</p> <p><i>Note:</i> The TCP is also required to submit two copies of the Temporary Admission Permit upon acquittal, the previously retained copy during entry, and a new one.</p>
<i>Port of Entry</i>		
4	CBSA Officer	<p>Process Permit (BSF865) and allow entry</p> <p>If goods are being transported by the Importer / Customs Broker and no documentation or payment is required, the BSO may allow entry of the temporary importation at primary. If entry is allowed at primary, the process ends because there is no further monitoring or action required.</p>

Step	Business Role	Description
		<p>If goods are being transported by the Importer / Customs Broker and documentation and/or payment is required, the BSO will direct the Importer / Customs Broker to the commercial office for processing. There are multiple ways a temporary importation may be processed when it requires documentation and/or payment, subject to BSO discretion:</p> <ol style="list-style-type: none"> 1. If there are no changes required to the Temporary Admission Permit, and no security deposit or GST is payable, the BSO stamps one copy of the Temporary Admission Permit and cargo manifest (if applicable), and returns it to the Importer / Customs Broker who is then able to proceed from customs control. The BSO retains the other copy of the Temporary Admission Permit. 2. If there are no changes required to the Temporary Admission Permit, but a security deposit and/or GST is payable, the BSO will: <ol style="list-style-type: none"> a) For the security deposit, enter the required security deposit and allow entry of the permit in CARM. b) For GST, follow the <i>7.5 Submission of CAD to Obtain Release</i> process. The BSO will then direct the Importer / Customs Broker to the cashier to make payment for the security deposit and/or GST if applicable. The cashier applies the payment to the transaction, or if the Importer has an existing payment/credit on their account, applies it accordingly at the direction of the Importer / Customs Broker. In the case of the security deposit, this credit must be locked to ensure it is not applied to other debts. Alternatively, the Importer / Customs Broker can acquire a bond for the temporary importation. Once payment is made, the BSO stamps the Temporary Admission Permit, cargo manifest (if applicable), and/or CAD Type C (for payment of GST) enabling the Importer / Customs Broker to proceed from customs control. 3. If changes are required to the Temporary Admission Permit (e.g. to the estimated expiry date), the BSO would access CARM, look up the Temporary Admission Permit by the permit number, and make any required changes before allowing entry and/or directing the Importer / Customs Broker to the cashier, or direct the Importer / Customs Broker to the CCP to make the changes themselves. <p>If goods are being transported by a commercial carrier, the above methods apply, with an additional step in all cases requiring the BSO to manually acquit the cargo in CRPS. The processing in this scenario can be conducted at a Port of Entry or inland CBSA office, and can be carried out by either the Importer or Customs Broker.</p> <p>Based on the steps the CBSA Officer takes above, the TCP can expect one of the three (3) scenarios below:</p> <ol style="list-style-type: none"> 1. If entry is allowed, the status of the Temporary Admission Permit is updated to "Admitted". 2. If entry is not allowed, the Importer / Customs Broker must account for the goods, abandon all or some of the goods, move to a Sufferance Warehouse, leave Canada with the goods, etc. If entry is not allowed, the status of the Temporary Admission Permit is updated to "Cancelled".

Step	Business Role	Description
		<p>3. If entry is partially allowed, the Importer / Customs Broker or BSO must update the permit to reflect the goods being allowed entry under the Temporary Admission Permit, and document the rest according to the applicable action being taken.</p>
<i>In-Country</i>		
5	TCP	<p>Pay duties and taxes for diversion, if applicable In instances where goods are diverted from their temporary importation status (e.g. the goods remain in Canada, the goods are sold or leased in Canada, the goods are otherwise used in non-relieved circumstances), the TCP accounts for and pays duties and taxes for the diversion of these goods.</p> <p>The TCP accounts for the goods released into Canadian commerce by submitting a CAD Type V via the <i>Submission of Voluntary CAD</i> process. The CAD together with any supporting documentation must be submitted alongside the stamped copy of the Temporary Admission Permit obtained upon entry and another copy to be retained by the CBSA office.</p> <p><i>Note:</i> More information on submitting Voluntary (Type V) CADs and their different types can be found in <i>7.0 Assessments</i>.</p>
6	TCP	<p>Monitor expiry and request extension, if applicable When goods are approaching expiry, the TCP is responsible for planning the removal of these goods from Canada or for submitting a request to extend the length at which these goods can remain in Canada under their temporary importation status. Importers of temporarily imported goods are liable for all duty and taxes applicable on those goods if they are not subsequently exported or disposed of in accordance with legislation when the time period lapses.</p> <p>The CARM System continuously monitors the expiry date of temporary imports. An automatic notification is sent to the Importer via the CCP to alert of an approaching expiry, or if the permit has expired, notification of expiry if a request for extension has not been received. The temporary import is considered approaching expiry if 90% of the authorized time in-country has passed.</p> <p>A request for extension of the expiry date can be made through the CCP if the new date does not exceed specified relief periods and/or the permit has not expired. Otherwise, the Importer / Customs Broker must contact a Port of Entry or in-land office via phone, email, or in-person, where a CBSA Officer will review the request for eligibility and manually modify the expiry date, as required. If GST is not fully relieved, the Importer / Customs Broker is responsible for making a payment for each additional month the goods will be in Canada by adjusting the original CAD Type C used to account for the GST to reflect the extension.</p> <p>The procedures for expired permits remain the same (i.e. a designated CBSA employee responsible for monitoring temporary importation will contact the Importer or Customs Broker seeking proof of export or payment of duty and tax on the goods).</p>

Step	Business Role	Description
<i>Port of Exit</i>		
7	CBSA Officer	<p>Validate acquittal</p> <p>Prior to expiry, if the goods return to a Port of Exit (i.e. a CBSA POE or in-land CBSA office) to be exported from Canada, the CBSA validates the exportation, as required. The stamped copy of the Temporary Admission Permit obtained upon entry must be presented for acquittal alongside another copy to be retained by the CBSA office. Other export/validation procedures remain the same. The CBSA Officer reviews the Temporary Admission Permit. If required, the goods may be examined and compared with the goods listed on the Temporary Admission Permit to validate whether all goods listed are being exported, or are otherwise accounted for in accordance with tariff item No. 9993.00.00. After expiry, if the goods did not return to a Port of Exit and were not satisfactorily reported exported from Canada (or otherwise accounted for), a designated CBSA employee responsible for monitoring temporary importation will contact the Importer or Customs Broker seeking proof of export or payment of duty and tax on the goods, as required.</p> <p>If the CBSA Officer is satisfied that the goods are those covered by the Temporary Admission Permit, the CBSA Officer stamps the original stamped Temporary Admission Permit received upon entry and returns the stamped copy to the TCP, who is then able to proceed from customs control. The second copy is retained by the CBSA Officer.</p> <p>If all or some of the goods are missing, the following can happen:</p> <ul style="list-style-type: none"> • The CBSA Officer partially acquits the temporary admission permit for the exported goods; • If the non-exported goods are eligible to temporarily remain in Canada, the temporary admission permit will reflect the goods still in Canada and the expiry date; or, • If goods are not expected to be exported (e.g. stolen or destroyed other than under prescribed circumstances) or are otherwise diverted (e.g. sold in Canada), full duties and taxes are payable. <p>If goods are diverted to a non-relief use (e.g. sold in Canada), full duties and taxes are payable. The Importer must account for the goods on a CAD Type V. The CAD together with any supporting documentation must be submitted alongside the stamped copy of the Temporary Admission Permit obtained upon entry and another copy to be retained by the CBSA office. If the goods are diverted to a non-relief use (e.g. sold in Canada) prior to the goods' expected return to a POE, the TCP has 30 days from the date of diversion (e.g. sale) to account for the full duties and taxes on those goods. If goods are diverted, the CBSA Officer updates the Temporary Admission Permit, removing the goods accounted for on the CAD (i.e. the goods diverted).</p> <p>If goods are not expected to be exported (e.g. stolen or destroyed other than under prescribed circumstances), the Importer is liable for duties and must account for the goods on a CAD Type V. The CAD together with any supporting documentation</p>

Step	Business Role	Description
		<p>must be submitted alongside the stamped copy of the Temporary Admission Permit obtained upon entry and another copy to be retained by the CBSA office.</p> <p>If the Importer decides to destroy goods rather than export them from Canada, arrangements must be made to have the goods destroyed as per CBSA regulations. If goods are destroyed after the time limit expires the Importer may be liable for the duties payable on the goods. If destruction is in a way that is not in accordance with CBSA requirements, the Importer will be liable for the duties and taxes payable on the goods.</p>
8	CBSA Officer	<p>Acquit Permit (BSF865)</p> <p>The CBSA Officer acquits the Temporary Admission Permit for goods that are exported. Note that the CBSA Officer may acquit the Temporary Admission Permit in the CARM System immediately upon export or wait until later that day. Where a security deposit was collected, the security deposit is refunded to the Importer's accounts receivable sub-ledger. The Importer can request disbursement of this credit through the CARM Client Portal, or use the credit to offset other debts at their discretion. The Importer receives notification of the acquittal.</p>

Helpful Hints

More information on accounting for temporary importations at expiry (e.g. procedures on the appropriate destruction of goods) can be found in CBSA policy.

Outputs

- Goods are exported and the permit is acquitted.
- Goods are destroyed and the destruction certified by an officer (E15 Form is completed).
- Goods are consumed or expended under prescribed circumstances.
- Goods are not eligible and have been diverted to the regular accounting process.
- Payment of applicable taxes as required.
- Security is released.

10.3 OTHER TEMPORARY IMPORTATIONS

Besides the Temporary Admission Permit, there are two (2) other processes TCPs can follow to import goods temporarily: carnets and coasting trade. These processes are executed outside of the CARM System, although some of their sub-processes may require functionality available on the CCP outlined in other sections of this Playbook.

Helpful Hints

More information on the *A.T.A Carnet for the Temporary Admission of Goods* (carnets) can be found in [Memorandum D8-1-7](#).

More information on coasting trade can be found in [Memorandum D3-5-7](#).

11.0 Billing

11.1 OVERVIEW

The CARM Billing functionality provides Trade Chain Partners (TCPs) with the ability to view and manage financials in real time and electronically receive billing documents via the CARM Client Portal (CCP). This section details how TCPs can use the billing function in CARM to access and manage their transactions and billing documents, including statements, invoices, and receipts. It also provides context on the billing cycles to help TCPs understand their obligations for making payments and managing their accounts receivable.

Billing is comprised of four (4) functionalities which are covered in the sections described below:

- **Billing Cycle** includes information regarding the timelines for billing, accounting, and payments for clients and transactions with deferred payment privileges (i.e., Release Prior to Payment [RPP]).
- **Transaction History** includes information related to viewing and managing trade transactions, account balances, and receipts in real time via the CCP.
- **Statements** includes information related to automatically generated statements delivered via the CCP (i.e. Statement of Accounts [SOAs] and Customs Broker Summary Statements [CBSSs]) and statements delivered via EDI (i.e. SOAs, Daily Notices [DNs], and CBSSs) on a regular basis.
- **Manual Billing** includes information related to manually generated bills (i.e. K23s and K9s) and their associated invoices that are posted to TCP accounts by CBSA.

11.2 BILLING CYCLE

TCPs are obligated to meet payment requirements and manage accounting during specified periods. For clients with deferred payment privileges (i.e., RPP), the CARM System simplifies accounting by offering five (5) distinct billing cycles based on the client type (i.e., Customs Self Assessment [CSA] Importers) and stream (i.e., HVS/LVS, CTC, CLVS). The CARM System also introduces a harmonized timeline for statement generation, payment due dates, corrections and adjustments across all client types and streams. For billing, there are two (2) transaction types on an account:

- **Assessment transactions** occurs when goods are released from a CBSA Office and are later accounted for on a CAD by an Importer with RPP, or their authorized representative (i.e., Customs Broker). For example, these transactions apply to TCPs who submit a Release on Minimum Documentation (RMD) and post a CAD Type AB. Beyond the initial assessment, these transactions also include any subsequent corrections or adjustments made by the TCP. The payment due date for assessment transactions is determined by when the goods are released, and is not based on the time of declaration.
 - *Note:* Payments for debts for non-RPP TCPs are due prior to release at the border.
- **Other transactions** encompass any transaction or change to a transaction CBSA may post to a TCP's account including any applicable AMPs, CBSA-initiated corrections or adjustments, drawbacks or manual

bills (K23s, K9s). The payment due date for other transactions is determined by when the debt or credit is posted, regardless of if the TCP is on the RPP program or not.

The following table (Table 11.2.1) shows the accounting dates relevant to TCPs by client and transaction type.

Figure 11.2.1: Billing cycles for TCPs by program type.

Date	Cash Clients CAD Type C*	Release Prior to Payment (RPP) sub-Program Participants				
		Regular Commercial Stream (HVS/LVS) CAD AB	CLVS CAD Type F	CSA Option A CAD Type TT	CSA Option B CAD Type TT	CTC CAD AB
Commercial Accounting Declaration (CAD)	Time of release	5 business days after release	24 th of month 2	Until payment due date	Until payment due date	24 th of month 2
Billing Period	Time of release*	All goods released and all debt posted between the 18 th of month 1 to the 17 th of month 2	All goods released and all debt posted in month 1	All goods released and all debt posted in month 1	All goods released and all debt posted between the 18 th of month 1 to the 17 th of month 2	All goods released and all debt posted in month 1
Statement of Account (SOA)**	25 th of month 2					
Payment Due Date	Time of release	10 weekdays after the 17 th of month 2				
Correction Period	No Correction period	From CAD submission date to payment due date				
Adjustment Period***	From payment period	After payment due date onward (<i>follows the billing period the Adjustment was posted in</i>)				
AMPs, Drawbacks, Manual Bills (K23s, K9s)	The standard billing cycle (18th of month 1 to the 17th of month 2) applies to all manual bills and miscellaneous transactions. Transactions posted within the billing cycle are due 10 week days after the 17th of month 2, consistent with assessment transactions.					

*Note: A TCP on RPP can submit the **CAD Type C** (i.e., submit accounting and release at the same time) and opt for deferred payment privileges. In these cases, Type C's follow the billing period from the 18th of month 1 to the 17th of month 2. The **CAD Type V** also follows the billing period from the 18th of month 1 to the 17th of month 2, unless the TCP follows CSA Option 1, where it follows the calendar month billing period.

Note: The SOA is a point-in-time statement of the TCP’s current account balance. The TCP should view their transaction history on the CCP for a real-time snapshot of their account balance.

Note: Any mass edits (e.g., adjustments) to a TCPs account will be reflected on the SOA as a single line item.

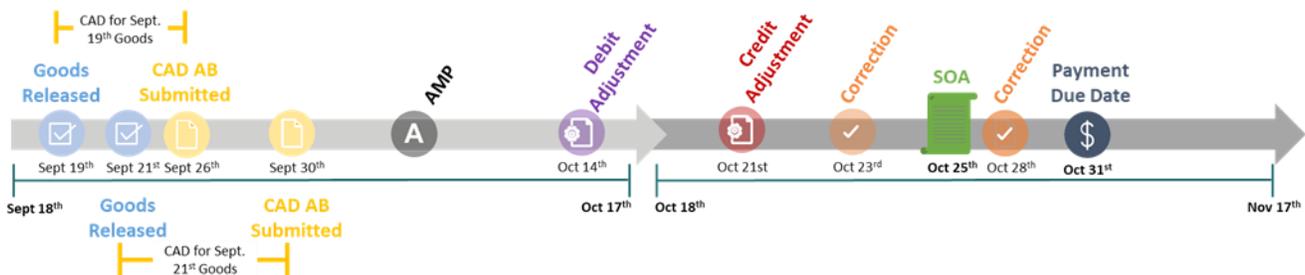
Credits on account

If the TCP has a credit on account, it will offset with any debts on the day those debts are due (i.e. on the payment due date unless there are overdue transactions on the account). The TCP can view all credits, including if they have cleared, on their transaction history on the CCP.

Due debt on account

If the TCP has a due debt on account, it will offset on a daily basis once a credit has been posted to the account, with the oldest due debt clearing first following the prescribed clearing order. Due debts that are posted to the account after the SOA generation date (i.e., the 25th of Month 2) will not show up on the Month 2 SOA, but will still be due by the payment due date for Month 2. As with credits, a TCP can view all debts and their associated due dates on their transaction history on the CCP at any time. Assuming the TCP is compliant, debts posted between the SOA generation date and the payment due date and payments made during the same timeframe will both show as offset on the next month’s SOA. The SOA will always show the accurate monthly account balance for the TCP as of the 25th of the month.

Billing Cycle Scenarios (HVS/LVS example)



- **CAD submission:** The TCP has up until the CAD due date to submit accounting (e.g., for HVS/LVS, 5 business days from release), otherwise they will incur a Late Accounting Penalty (LAP). The date of release is considered Day 0 in the accounting timelines. If the release happens on a weekend, the next business day is considered Day 0 for the release for accounting purposes.
- **Billing Period:** If the release happens on the 17th of the month (end of the billing period) and the 17th lands on a weekend, Day 0 for the accounting timelines is still the next business day, but the payment due date will still be for that billing cycle and not for the next billing cycle. For example, if goods are released on Sunday, December 17th, 2023, the accounting timelines start on Monday the 18th, but the debts will still be due at the end of December (and not the end of the next billing cycle in January) because the actual release fell within the timelines of the current billing period.
- **Debit Adjustment:** The debit adjustment that was posted on October 14th will appear on the October SOA because it falls within the current billing cycle. Interest is stopped for the time between when the adjustment is posted and the payment due date.

- Credit Adjustment: The credit adjustment on October 21st, while in the next billing period, will appear on the current billing period's SOA (October SOA) because credits are posted immediately to the account. The SOA looks for all available credits up until 11:59 PM on the 24th.
- Corrections before SOA (Oct 23rd): The correction on October 23rd, while in the next billing period, will appear on the current billing period's SOA (October SOA) because the correction is being made to a CAD for goods released in this billing period. Because the correction is posted before the 25th, it will show up on the SOA.
- Corrections after SOA (Oct 28th): The correction on October 28th, after the SOA generation date, will not show up on the current billing period's SOA (October SOA), but is still due by the October payment due date as it's a correction being made to a CAD for goods released in this billing period. TCPs should monitor their real-time account balance and transaction history on the CCP for a view of their debts owing for the period. Assuming the TCP pays off this correction by the payment due date, this correction and the credit applied to it will show up on the next month's SOA as offset and, thus, neither the correction nor the payment will skew the next month's SOA to show an inaccurate balance.

CSA Importer Considerations

For the CSA billing cycles, a TCP has until the payment due date to submit the CAD. CADs submitted after the 25th of the month will not show on the SOA as it is a static document. To avoid this, CSA Importers can submit CADs before the 25th of the month for it to show up on the monthly SOA or actively monitor their transaction history for a real-time snapshot of their account balance. For example, CSA Importers can take advantage of Option 1, which will grant them between 25 and 55 days (depending on the date of release) to submit a CAD for it to show on the SOA on the 25th.

11.3 TRANSACTION HISTORY

The CCP enables authorized users to view and manage their transaction history in real-time.

TCPs can see transactions based on available filters and parameters, that allow TCPs to access data, including but not limited to:

- History of all transactions, including Assessments, Corrections, Adjustments and any manual bills posted;
- Transaction detail noting the type, value, transaction and document number, and due date; and
- New credits posted to the account such as payments or credits due to corrections or adjustments.

The user can also view the account balance via the CCP. The account balance includes any amounts owed to or from the CBSA. TCPs can make a payment for any amounts owing directly via the page on which their account balance is displayed.

All or parts of the transaction data captured by the transaction history can be downloaded in real time using the reporting functionality.

11.3.1 View Transaction History

Overview

CARM enables TCPs to access their transaction details online in real time. This scenario describes the steps and conditions for a TCP to view their transaction history via the CCP.

Prerequisites

- The user has registered for the CCP.
- The account for which data is being accessed is a registered legal entity on the CCP and is enrolled in a program.
- The user has the appropriate access to the account for viewing transaction history.

Process

The following diagram (Figure 11.3.1) provides high-level context for the process by which a user views transaction history via the CCP.



Figure 11.3.1: Process steps for viewing transaction history via the CCP.

Step	Business Role	Description
1	TCP	Navigate to transaction history page The user navigates to the transaction history page on the CCP which by default displays the account’s transactions in a list for the current billing period. The transactions reflect real-time information available for the TCP’s account. Most recent transactions are also displayed on the account dashboard. The user can view receipt(s) available for applicable transactions. The receipts are available through the transaction history page as printable documents which can be downloaded and stored outside of CARM.
2	TCP	Filter and sort transactions The user has the option to display transactions based on available filter and search parameters. This presents the transactions based on the criteria entered by the user.
3	TCP	View or export transaction data The user can view or download all or parts of the transaction history based on any applicable filtering or sorting criteria.

Outputs

- User views the transaction history, with the option to filter, sort, or export the transaction data.

11.4 STATEMENTS

Statements are generated automatically by the CBSA to summarize account activity on a regular basis. These statements include:

- The **Statement of Account (SOA)** summarizes transactions for the billing period, including payments made, interest owing, credits on account, and disbursements issued. SOAs provide a summarized view, are delivered on the 25th day of each month, and are available on the CCP or via EDI.
- The **Daily Notice (DN)** is a reflection of all transactions posted on a specific date. DNs are delivered daily and only via EDI. For non-EDI TCPs, all information found on the DN can also be accessed in real time via the transaction history on the CCP.
- The **Customs Broker Summary Statement (CBSS)** contains the same information as an SOA but tailored to Customs Brokers and shows all transactions filed by them during the relevant billing period. CBSSs are delivered on the 25th day of each month via EDI (where applicable) and the CCP.

SOAs and CBSSs are accessible via the CCP and are delivered via EDI to EDI-enabled TCPs. DNs are only delivered to TCPs via EDI and are not accessible via the CCP.

Statements are reflected on the TCP's transaction history page, and can be downloaded via the statements of account page as a PDF document for use outside of CARM.

11.4.1 Process and Access Statements

Overview

This scenario describes the steps and conditions for how statements are created then either posted to an account for the TCP to access or sent to the TCP via EDI. The process is initiated when a statement needs to be generated for posting on a regular basis. Statements in the context of this scenario include SOAs, DNs, and CBSSs.

Prerequisites

- The account for which data is being accessed is a registered legal entity with the CBSA and is enrolled in a program.
- If the user is accessing the statement via the CCP then they have registered for the CCP and have the appropriate access to view the statement.
- If the statement is being delivered to a TCP via EDI then the TCP has a valid EDI connection with the CBSA to receive the correspondence.

Process

The following diagram (Figure 11.4.1) provides high-level context for the process by which a statement is processed, posted, and delivered for a TCP.

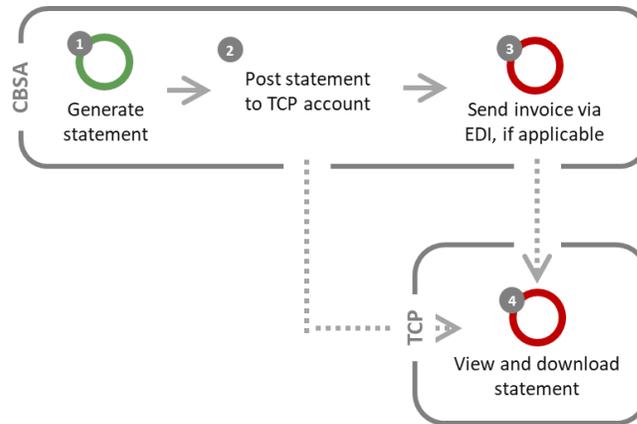


Figure 11.4.1: Process steps for processing, posting, and accessing a statement.

Step	Business Role	Description
1	CBSA	<p>Generate statement</p> <p>A statement is generated for the TCP’s account based on available information. This summarizes account activities including but not limited to CAD debts and credits posted, payments made, interest owing, credits on account, and disbursements issued.</p> <p>Statements are generated at regular intervals. SOAs and CBSSs are generated on the 25th day of each month, and DNs are generated daily. They reflect a point-in-time statement.</p>
2	CBSA	<p>Post statement to TCP account</p> <p>The statement is posted to the TCP’s account, which the TCP can view in their account balance and transaction history.</p> <p>A notification is sent to the TCP’s inbox to inform them that a statement was posted to their account.</p>
3	TCP	<p>Send statement via EDI, if applicable</p> <p>If the TCP has an EDI connection with the CBSA for CARM, they can also view the SOA, DN, or CBSS in the most recent EDI transfer that occurs after the statement was posted to their account.</p>
4	TCP	<p>View and download statement</p> <p>TCPs that are registered on the portal can access their SOA or CBSS by navigating to the statements of account page on the CCP. This page displays the account’s statements in a list for the available billing periods.</p> <p>The user has the option to display statements based on available filter parameters. This presents the statements based on the criteria entered by the user. To view the details of the statement, the user can download the statement as a PDF document.</p>

Step	Business Role	Description
		<p><i>Note:</i> The SOA does not include broker tags for customs brokers. The importer's SOA is reflective of all debt on the Importer's account, regardless of which customs broker submitted the CAD.</p> <p><i>Note:</i> Certified customs brokers can receive a Broker DN for all transactions they made that day on behalf of a specific importer.</p>

Outputs

- Statement is generated and can be accessed on the portal and via EDI (if applicable).
- User views and/or downloads the statement.

11.5 MANUAL BILLING

Manual bills are generated by the CBSA and are generated for all fees and charges to a TCP's account when TCPs transact with the CBSA on an ad-hoc basis. These bills can include:

- **Miscellaneous invoices (K23s)**, and its respective subtypes, which are issued by the CBSA for any monies owing.
- **Ascertained forfeitures (K9s)**, and its respective subtypes, which are monetary penalties issued when the CBSA believes that goods have been imported into Canada illegally (or without reporting the goods) and is issued when the goods cannot be seized.

Manual bills are reflected on the TCP's transaction history page and reflected on summary statements (i.e. SOAs, DNs, and CBSSs) even if the amount due has been paid during the applicable summary statement period. Miscellaneous invoices (i.e. K23s) can be downloaded via the invoices page as a PDF document for use outside of CARM.

Note: K9s only apply to Importers. This invoice type will not appear on transaction histories for other TCP types. Customs Brokers who wish to see an Importer's K9 must obtain the appropriate Delegation of Authority.

11.5.1 Process and Access Manual Bills

Overview

This scenario describes the steps and conditions for how manual bills are created then posted to an account for the TCP to access via the CCP or sent to the TCP via EDI. It also includes information on how TCPs can access K23 invoices via the CCP. The process is initiated when the CBSA identifies the need to issue a manual bill to a TCP. Manual bills in the context of this scenario include K23s, K9s, and all respective sub-types.

Prerequisites

- TCP's account details, dates, amounts, and all other parameters required to issue a K23 or K9 are available.
- If the user is accessing the bill via the CCP then they have registered for the CCP and have the appropriate access to view the bill.

- If the results of the bill are being delivered to a TCP via EDI then the TCP has a valid EDI connection with the CBSA to receive the information.

Process

The following diagram (Figure 11.5.1) provides high-level context for the process by which a manual bill is created and issued via CARM and accessed by TCPs via the CCP or EDI.

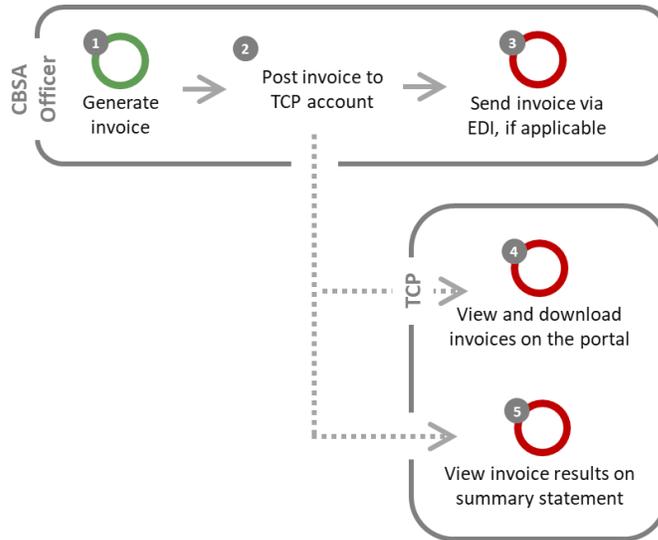


Figure 11.5.1: Process steps for issuing and accessing an invoice via CARM.

Step	Business Role	Description
1	CBSA Officer	Generate invoice The CBSA can initiate the issuing of a manual bill when the need arises or when the TCP requests a service that results in a manual bill. An invoice is then generated for K23s based on available information.
2	CBSA Officer	Post bill to TCP account The manual bill is posted to the TCP’s account as a transaction. If the manual bill is associated with a K23, then the K23 invoice is also posted to the TCP’s account. A notification is sent to the TCP’s inbox to inform them that a posting was made to their account. The posting adds a debit or credit to the TCP’s account. The result of the posting is also reflected in the TCP’s transaction history and updates the account balance if applicable. The TCP can then view their transaction history for information about the posting.
3	CBSA Officer	Send DN/SOA/CBSS via EDI, if applicable The invoice is posted to the statements (i.e DN/SOA) which are then sent to the TCP via EDI, if the TCP has an EDI connection. If the TCP is a Customs Broker, the CBSS is sent to the TCP via EDI.

Step	Business Role	Description
4	TCP	<p>View and download invoices on the portal</p> <p>TCPs that received an invoice and are registered on the portal can access their invoices in real time by navigating to the invoices page on the CCP.</p> <p>This page displays the account's invoices in a list along with associated invoice numbers and posting dates. The invoices are also reflected on the TCP's transaction history page. The user has the option to display invoices based on available filter parameters. This presents the invoices based on the criteria entered by the user. The TCP can also view the details of the invoice by downloading the invoice as a PDF document.</p>
5	TCP	<p>View invoice results on summary statement</p> <p>The results of the manual bill are reflected on the summary statement that is posted to the TCP's account. These statements can include SOAs and DNs.</p>

Outputs

- Manual bill is posted and invoice is generated.
- Transaction information is reflected in TCP's financial statements (DN/SOA).

12.0 Payments

12.1 OVERVIEW

Payment processing enables TCPs to make payments for amounts owing to the CBSA resulting from commercial transactions. This section captures the payment options and channels for TCPs to make and allocate payments.

Helpful Hints

Legislation, regulations, policies, and procedures the CBSA uses to administer Payment Processing can be found in [Memorandum D17-1-5 Registration, Accounting and Payment for Commercial Goods](#), [Memorandum D22-1-1 Administrative Monetary Penalty System \(AMPS\)](#), and [Customs Notice 16-01 \[Replacement of Implementation of ARL\]](#).

12.2 PAYMENT PROCESSING

TCPs can make payments for amounts owing on their account using the payment methods described in Section 0. All payments must be made in Canadian Dollars and must be paid by the payment due date otherwise interest and penalties may accrue.

Payment amounts and their respective due dates are outlined in statements and invoices that are posted to TCP accounts. Payments collected are recorded in CARM and reflected on the TCP's account via the transaction history and account balance.

Note: More information on invoices, transaction history, and account balance can be found in Section 11.0 *Billing*.

Payments are generally made towards the TCP's account balance. Once the payment is made, the TCP has two (2) options;

1. Leave the payment on the account and allow for automatic clearing to occur; or
2. Use the payment credit to clear a specific transaction via the *Apply Credits as Payments* page on the CCP.

Note: More information on how to allocate credit as payment can be found in 13.0 *Offsetting*.

Note: TCPs submitting the CAD Type C must pay at the POE to obtain release, unless the TCP is an RPP client (i.e., has deferred payment privileges). Non-RPP clients cannot apply funds to their account or allocate existing credits on their account to pay for their CAD Type C's in advance of release. More information on the CAD Type C (CAD to Obtain Release) process can be found in 8.0 *Assessment*.

Helpful Hints

Information on clearing rulings can be found on the [Commercial Payments and Accounts page of the CBSA website](#).

12.3 PAYMENT METHODS

TCPs have the option to use five (5) payment methods. The following table outlines the methods available.

Note: The CCP does not accept cash, certified cheques/banks drafts, or bank remittances as payment methods.

Helpful Hints

Details about payment submissions can be found on the [Commercial Payments and Accounts page of the CBSA website](#).

Table 12.3.1 Payment options available to TCPs via CARM.

Payment Channel	Payment Method	Limit (in \$CAD)	CBSA Approved Bank Required?
Electronic Payment	Online via CCP (Credit/Debit Card only)	5K ²⁷ for Credit Card	N/A
	Online Banking (via financial institutions)	Unlimited	Yes
	Electronic Data Interchange (EDI)	Unlimited	Yes
	Pre-Authorized Debt (PAD) (One-time and On-going)	100M	Yes
Point of Sale (POS) Payment	Credit or Debit	5K	N/A

The following considerations apply when using **Online via CCP** as a payment method:

- Online Payment can be accessed on the CCP via the *Transaction History* page or through the *Make Payments* page.
- TCPs are prompted on the CCP to enter in the required credit or debit card information to complete the transaction.
- If a TCP has a credit balance on their account, they can clear a transaction by applying funds as desired. This can be completed via the *Apply Credits as Payments* page on the CCP.

The following considerations apply when using **Online Banking** as a payment method:

- Online Banking Payment is not accepted for payments made at POEs. This is because there is a delay in receiving payment when using online banking applications which prevents goods from being released at the border. Payment needs to be received in real-time at the POE, otherwise the goods cannot be released.
- TCPs make Online Banking Payments by entering their CCP account information via their financial institution's banking platform. The TCP can then allocate funds via the CCP as necessary.

The following considerations apply when using **EDI** as a payment method:

²⁷ *Note:* Debit limits are subject to the limits imposed by the cardholder's financial institution and can differ from the limit noted in this document.

- TCPs must have an established EDI820 connection with the CBSA to use this payment method.

The following considerations apply when using **PAD** as a payment method:

- PAD Payment can be accessed on the CCP via the *Make Payments* page.
- TCPs can create new PAD agreements or manage existing PAD agreements through the Make Payments page on the CCP.
- PAD Payment withdrawals are for the full amount owing on the TCP's SOA, and the full amount owing must be available in the TCP's bank account at the time of withdrawal. Otherwise, the PAD will not be completed.
- PAD payments must be set up at minimum 10 business days before the payment due date.
- TCPs are able to cancel a PAD anytime, except within 24 hours of the next PAD run.
- TCPs are able to enter an effective date for PAD payments and cancellations.
- Future PAD agreements are only displayed on the CCP once they become active.
- Changes to PAD agreements that are not yet effective can be made by contacting the CBSA.
- Each PAD agreement has an accompanying PDF document which can be downloaded and includes the details of the agreement.

13.0 Offsetting

13.1 OVERVIEW

Offsetting refers to the process of cross-clearing debits and credits with the CARM System. Debits, or debts, are amounts that Trade Chain Partners (TCPs) owe to CBSA. Debts include, but are not limited to: duties, taxes, fees, interest, and penalties. Credits are amounts which TCPs have on their account that can be used to clear outstanding debt. Credits appear on account when the TCP makes a payment or when the TCP has an existing credit balance from a prior transaction activity (e.g., a refund). Account clearing occurs automatically on a daily basis for due debt and is based on the offsetting preferences established by the TCP.

Example: A TCP receives a billing invoice from CBSA on their CCP account, showing that they have a debt due. The TCP can clear this debt by making a payment towards it in the full amount owing, or by using an existing credit on account toward the debt, or both. The CARM System automatically executes the clearing of the debt and credit based on the offsetting preferences and when transactions become due.

The CARM System executes the clearing process using one (1) of three (3) methods, known as offsetting preferences. The offsetting preference the CARM System uses is set by the TCP Business Account Manager (BAM). The TCP sets the offsetting preference to optimize for their business needs. The CARM System uses the offsetting preference chosen to order and execute the clearing process. Offsetting can be set at the account level (RM), across a CBSA program account (i.e. intra-program), or across their legal entity account (i.e. inter-program).

A detailed description of the three (3) different offsetting preferences can be found in Table 13.1.1.

Table 13.1.1: Offsetting preferences descriptions and diagrams.

Offsetting Preference	Description	Structure Diagram
Account level offsetting	<p>Account level offsetting refers to the clearing of an individual program account when a transaction has been made. Offsetting is executed for only one program (RM) transaction.</p> <p>Example: The CARM System clears debts and credits within a single Importer account.</p>	

<p>Intra-program offsetting</p>	<p>Intra-program offsetting refers to clearing across an entire CBSA program when multiple accounts are involved. Offsetting is executed across multiple common programs (RMs) under a legal entity (BN9) account.</p> <p>Example: <i>The CARM System clears debts and credits between the Warehouse 1 account and Warehouse 2 account.</i></p>	
<p>Inter-program offsetting</p>	<p>Inter-program offsetting refers to clearing across an entire legal entity (BN9) regardless of the program (RM) type.</p> <p>Example: <i>The CARM System clears debts and credits between an Importer account and a Warehouse account.</i></p>	

All TCPs who are in good standing with CBSA are eligible for program level, intra-program, and inter-program offsetting preferences. BAMs first set their offsetting preferences during the enrolment process and may only select one (1) of the three (3) options at a time. The default preference is set to account level offsetting, but CBSA will default an account to inter-program offsetting if the account is delinquent with CBSA.

Note: The clearing steps are executed daily and only impact due debts, following the clearing order starting with the oldest debt for each clearing bracket:

- 1) Cash bond (security deposit);
- 2) Promise to Pay (payment arrangement);
- 3) Interest;
- 4) Licences;
- 5) Penalties;
- 6) Charges (e.g. bank charges);
- 7) All other document types (e.g. miscellaneous invoices, CADs, drawbacks and temporary imports).

Any new credit posted to the account will clear with the oldest debt first.

Note: If multiple customs brokers are posting debts and credits on a single account, the offsetting preferences and clearing rules remain the same regardless of which broker may have made payment or regardless of which

broker submitted the transaction (e.g. the debt posted by Broker A will be offset by the credit posted by Broker B).

13.2 MANAGING OFFSETTING PREFERENCES

13.2.1 Setting-up Offsetting Preferences

This section describes how TCPs can set-up and manage their offsetting preferences via the CCP and how offsetting then applies to transactions on the TCP's account. Offsetting preferences can only be set by the BAM and are applicable to the entire account, including all CCP users who have been delegated authority to that legal entity (BN9). This section details the steps BAMs take to set-up one (1) of the three (3) offsetting preferences on their account. This section also describes how offsetting works once the preferences have been set.

Overview

A TCP BAM needs to set-up an offsetting preference so that a credit on account can be used to offset a debt owing.

Prerequisites

- The TCP has a CCP account.
- The TCP has a valid BN9 and RM.
- The CCP account is not locked for clearing.
- Debts and credits have been posted to the account and debts are due (or the offsetting preferences are being set for the first time).

Process

The following diagram (Figure 13.2.1) provides an overview of the outcomes of each stage of the 13.2.1 Setting-up Offsetting Preferences sub-process.

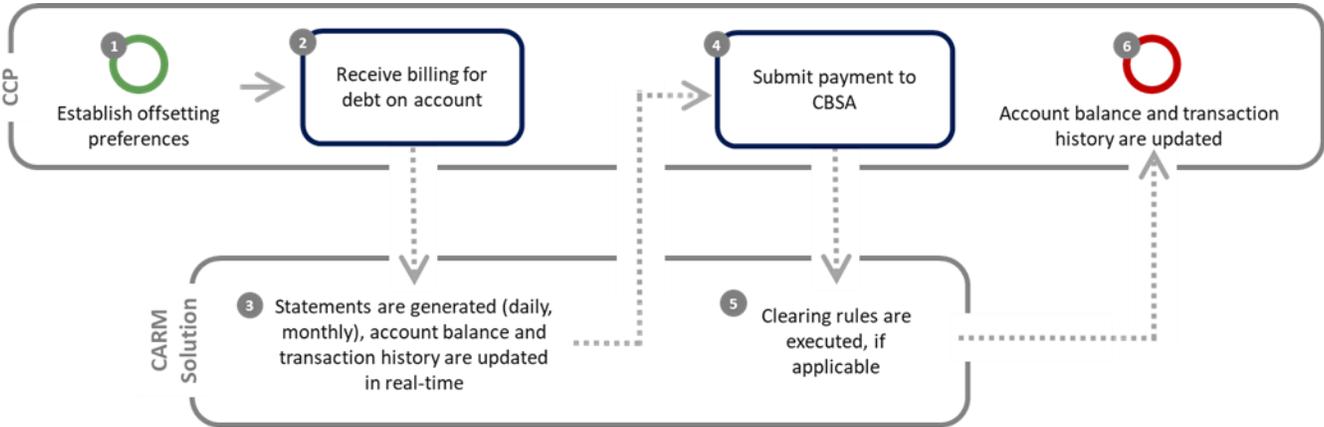


Figure 13.2.1: Process steps for setting-up and managing offsetting.

Step	Business Role	Description
1	TCP	<p>Establish offsetting preferences</p> <p>The TCP Business Account Manager (BAM) logs into the CCP and sets one (1) of three (3) offsetting preferences via the CCP. The three offsetting preferences are:</p> <ol style="list-style-type: none"> 1) account level offsetting; 2) intra-program offsetting; 3) inter-program offsetting. <p>BAMs select their offsetting preferences by navigating to the <i>Business Profile</i> section in <i>Accounts and Profiles</i> and clicking on the <i>Settings</i> tab. BAMs can update their offsetting preference after the enrolment period via the <i>13.2.2 Updating Offsetting Preferences</i> sub-process, if they choose.</p> <p>Offsetting preferences can only be set by the BAM or by CBSA, and the settings apply to all CCP users with delegated authority to the legal entity. TCPs can only select one offsetting preference per legal entity (BN9).</p> <p>If the TCP does not select an offsetting preference, but is in good standing with CBSA, the TCP's account is defaulted to the account level offsetting preference. If the TCP is delinquent with CBSA, the default preference is set to inter-program offsetting.</p>
2	TCP	<p>Receive billing for debt on account</p> <p>A TCP posts a debt with CBSA which triggers the associated process(es) and results in a billing invoice posted to the TCP's account.</p>
3	CARM System	<p>Statements are generated (daily, monthly), account balance and transaction history are updated in real-time</p> <p>The CARM System generates statements, when applicable, for all debts posted to a TCP's account over a certain period:</p> <ul style="list-style-type: none"> • SOA: generated on the 25th of the month and covers all debts posted to a TCP's account in the last billing period; • DN: generated daily for all debts posted to a TCP's account that day (EDI only); • CBSS: generated for Customs Brokers on the 25th of the month and covers all debts posted to a TCP's account in the last billing period for which the Customs Broker has been delegate authority. <ul style="list-style-type: none"> ○ <i>Note:</i> Customs Brokers will not be able to see the Importer's due payables or account balance via this statement. They will only see what debts were posted to the Importer's account in the last billing period. <p>The CARM System updates the TCP's account balance and transaction history on the CCP in real-time.</p>
4	TCP	<p>Submit payment to CBSA</p> <p>The TCP submits a payment to CBSA or chooses to use an existing open credit on their account that they would like allocated to offset the debt</p>

Step	Business Role	Description
		owing. The TCP submits the payment and receives a receipt as proof of payment.
5	CARM System	<p>Clearing rules are executed, if applicable</p> <p>The CARM System executes the clearing if there is at least one debit and one credit eligible for offsetting. The clearing process follows the offsetting preferences set by the BAM. The CARM System automatically clears debts owing on a daily basis.</p> <p>The same clearing steps and rules apply to all three (3) offsetting preferences. The CARM System uses the following order of operations for clearing:</p> <ol style="list-style-type: none"> 8) Cash bond (security deposit); 9) Promise to Pay (payment arrangement); 10) Interest; 11) Licences; 12) Penalties; 13) Charges (e.g. bank charges); 14) All other document types (e.g. miscellaneous invoices, CADs, drawbacks and temporary imports). <p>The CARM System clears the account between items submitted by different representatives (e.g. brokers, consultants) and items submitted by the account holder.</p> <p>Example: <i>A customs broker submits a CAD on behalf of their Importer. CBSA's assessment of the CAD shows that the importer must pay \$5K in duties and taxes. The importer receives a billing invoice for \$5K and sees the debt posted to their account. The importer submits a payment towards the debt for \$7K. The importer's account displays the payment on account and the CARM System clears the \$7K payment and the \$5K debt. After offsetting, the importer's account shows a net credit on account of \$2K.</i></p>
6	TCP	<p>Account balance and transaction history are updated</p> <p>The TCP receives billing correspondence through a Statement of Account (SOA) in the BAM's account, and/or, if the TCP has an EDI connection with CBSA, through a Daily Notice (DN). The statement is received at the program account level, intra-program level, or inter-program level respective to the specified offsetting preferences.</p> <p>On the TCP's account, they can see their debits and credits and how they are clearing.</p>

Outputs

- Receive a correspondence in the form of a Statement of Account (SOA).
- Debts on account are offset by credits and have cleared.

13.2.2 Updating Offsetting Preferences

This section describes the steps TCPs take to update their offsetting preferences. TCPs may choose to change their offsetting preferences if the legal structure or business operations have changed significantly enough since the preferences were first set. For instance, depending on the changes in business operations, a TCP might find it more advantageous from a net cash flow perspective to select a new preference.

Note: TCPs can only have their updated preference applied at the start of the next billing cycle. Current debts owing on account follow the current offsetting preferences until the next billing cycle.

Overview

A TCP BAM needs to update their offsetting preferences.

Prerequisites

- The TCP has a CCP account.
- The TCP has a valid BN9 and RM.
- The CCP account is not locked for clearing.
- The TCP has a current offsetting preference that is different than the one they want to set.

Process

The following diagram (Figure 13.2.2) provides an overview of the outcomes of each stage of the 13.2.2 *Updating Offsetting Preferences* sub-process.

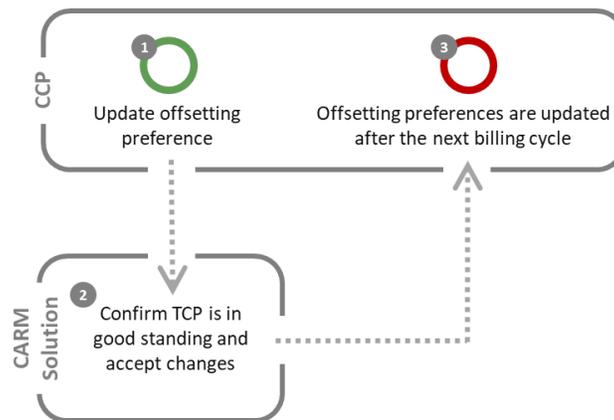


Figure 13.2.2: Process steps for updating offsetting preferences.

Step	Business Role	Description
1	TCP	Update offsetting preferences The TCP BAM navigates the CCP home page to the 'Settings' tab and selects the new offsetting preference. The BAM clicks on 'Save Changes'.
2	CARM System	Confirm TCP is in good standing and accept changes The CARM System verifies that the TCP is in good standing with CBSA. If the TCP is in good standing with CBSA, no further action is taken and the CARM System updates the offsetting preference. TCPs proceed to Step 3.

		<p>If the TCP is delinquent with the CBSA, the CARM System defaults to the inter-program level. Note that offsetting stays at this preference until the TCP is compliant again or has set-up a payment arrangement with the CBSA (P2P). The TCP will see a message displayed on the CCP when they are non-compliant, blocking them from updating their offsetting preference. Once the TCP is compliant again, CARM re-enables the functionality for the TCP to update their offsetting preferences on the CCP.</p>
3	TCP	<p>Offsetting preferences are updated</p> <p>The TCP's offsetting preferences are updated and are applied after the next billing cycle. The CCP is updated to display the date the changes become effective for the TCP based on the date the change was requested.</p> <p><i>Note:</i> Due debts posted on account follow the current offsetting preferences until the next billing cycle.</p>

Outputs

- Update is approved for billing cycle.
- Date notifying when the changes become effective is displayed.
- Debts on account are offset by credits and cleared using the current offsetting preference until after the next billing cycle.

14.0 Financial Security

14.1 OVERVIEW

Trade Chain Partners (TCPs)²⁸ post financial security to participate in bonded revenue transactions with the CBSA and as a prerequisite to enrol in certain programs (e.g. as a customs broker or bonded warehouse). CBSA requires financial security for programs and transactions as insurance for the payment of receivables to the Crown. The CARM Solution supports the posting of security in the form of cash bonds²⁹ (i.e. cash security deposits) and non-cash bonds (i.e. financial security bonds) as acceptable financial security instruments for TCPs to insure their activities with CBSA.

The *Financial Security* process allows TCPs to post, monitor, and manage their financial security via the CARM Client Portal (CCP). The CCP provides a centralized and itemized way for TCPs to understand their financial security requirements and view their posted security with the CBSA. TCPs can post new bonds, update existing bonds, and deposit cash through the CCP. The *Financial Security* process also allows CBSA to monitor accounts for risks of non-compliance or under-coverage.

In addition to the CCP, financial security can also be provided via an Application Programming Interface (API) if a TCP uses a surety bond (i.e. non-cash bond) from a registered surety provider or other financial institution. Surety companies and other financial institutions who have established an API connection to CBSA can provide non-cash bonds to CBSA, which are accepted in CARM upon successful receipt.

TCPs post bonds when a program requires financial security for enrolment or when they want added privileges, such as Release Prior to Payment (RPP). Financial security applies for the following programs and transactions:

- *Importer (Release Prior to Payment)*
- *Customs Broker*
- *Bonded Transporter (i.e. marine, rail, air, highway, freight forwarders)*
- *Customs Bonded Warehouse*
- *Duty Free Shop*
- *Sufferance Warehouse*
- *Transaction-based financial security (i.e. Appeals, SIMA provisional duties or duties levied during an expedited review, Temporary Importations)*

The following table (Table 14.2.1) outlines the purpose of financial security for each program and transaction that requires it.

²⁸ For the purposes of the Financial Security section only, TCPs is inclusive of all client types (e.g. importers, customs brokers, carriers), except for surety companies, who are described separately throughout the material.

²⁹ The terms “cash bond” and “non-cash bond” reflect the terminology displayed on the CCP to describe cash security deposits and financial security bonds, respectively. This terminology may be subject to change.

Table 14.2.1: Scenarios for posting financial security by program and transaction.

Program/Transaction	Purpose of Financial Security	
<i>Importer (Release Prior to Payment)</i> ³⁰	Release Prior to Payment (RPP) allows importers to obtain release of goods from CBSA before paying duties and taxes. The financial security instrument secures the duties, taxes and all accounts receivable for goods released prior to payment. This program is crucial for the smooth flow of goods at the border, and allows importers to transact on a deferred basis and pay monthly.	
<i>Customs Broker</i>	Customs brokers need to post a bond to obtain enrolment in the customs broker program and a customs broker licence from the CBSA.	
<i>Bonded Transporter</i>	<i>Highway Carrier</i>	Bonded carriers post financial security to: <ul style="list-style-type: none"> • Move goods from a point of entry to a CBSA office or sufferance warehouse; or, • Move goods “in transit” through Canada (e.g. U.S. -> Canada -> U.S.)
	<i>Marine Carrier</i>	
	<i>Air Carrier</i>	
	<i>Rail Carrier</i>	
	<i>Freight Forwarder</i>	A bonded freight forwarder posts financial security to transport in-bond goods from point-to-point within Canada, including between sufferance warehouses.
<i>Customs Bonded Warehouse (CBW)</i>	CBWs post financial security to cover the deferral of duty and taxes on goods until the goods are released, re-exported, damaged or acquitted.	
<i>Duty Free Shop</i>	Duty Free Shops post financial security against their inventory to operate. Financial security is necessary for obtaining a Duty Free Shop licence.	
<i>Sufferance Warehouse</i>	Sufferance warehouses are privately owned and operated facilities licensed by the Canada Border Services Agency (CBSA) for the control, short-term storage, transfer, delivery and examination of in-bond goods until the goods are released by the CBSA or exported from Canada. Financial security is necessary to obtain a Sufferance Warehouse licence.	
Transaction-based Security		
<i>Appeals</i>	TCPs appealing an assessment of a Commercial Accounting Declaration (CAD) are required to post financial security in the amount being	

³⁰ Courier Low-Value Shipment (CLVS) participants post security for their non-commercial import RM and commercial importers post security when importing via a CLVS participant.

	disputed, if the amount was not paid originally when the CAD was submitted. Financial security is surrendered if the dispute is resolved in the TCPs favour.
<i>Special Import Measures Act (SIMA)</i>	TCPs post financial security to cover the payment of SIMA provisional duties or duties levied during an expedited review.
<i>Temporary Importations</i>	TCPs post financial security to secure temporarily imported goods until they are exported from Canada.

14.2 OBTAINING FINANCIAL SECURITY

TCPs have the ability to post financial security either by cash deposit (i.e. cash bond) or by obtaining a surety bond (i.e. non-cash bond).

Cash bonds are submitted directly to CBSA by the TCP through a cash bond request and payment via the CCP and are then locked as security. In addition to the CCP, payments can also come in via EDI or via a transfer from the TCP's financial institution, for which the credit can be locked as security via the CCP. The payment must be cleared by CBSA for the financial security to be active.

Non-cash bonds are security instruments which TCPs obtain from an approved surety or other financial institution company. The process for posting non-cash bonds is enabled by an API connection where the surety provider transmits the bond information to CBSA on behalf of the TCP, or by the TCP entering their bond information on the CCP. If the TCP posts the bond directly on the CCP, the CARM solution pushes the information entered by the TCP to the surety provider for validation via the CCP.

Non-cash bonds can be continuous or for a set duration. Continuous bonds do not expire; however, they are monitored to validate they sufficiently cover the security required for a particular program (e.g. RPP or Customs Bonded Warehouse security). Bonds for a specific duration are only considered active for the timeframe for which they are underwritten and are considered inactive after the end date of the bond.

Helpful Hints

Information on which financial institutions are considered surety companies (e.g. insurance companies, banks and other) is outlined in CBSA policy.

Enabling an API connection with the Government of Canada can be done via the [CARM Open API Catalog](#).

Financial security requirements vary by program depending on the nature of business and accounts receivable history with CBSA. For enrolment (e.g. RPP, Duty Free Shop), the amount of security required is based on account data and the information provided by the TCP, or by the required amount as stated in program policy (if a set amount). For trade appeals³¹, SIMA provisional duties or duties levied during an expedited review, temporary importations and other transaction-specific security, the amount of security is based on the

³¹ SIMA appeals (requests for re-determination) require that duties and taxes be paid for the appeal request to be valid, and therefore, SIMA appeals cannot be secured with a bond. More information on SIMA appeals can be found in 8.0 *Corrections and Adjustments*.

transaction(s) being secured. The table below (Table 14.2.1) outlines the financial security requirements by program enrolment and transaction type.

Table 14.2.1: Financial security requirements by program enrolment and transaction type.

Security Programs	Financial Security Requirement	
Importer (Release Prior to Payment)	<ul style="list-style-type: none"> Post a non-cash bond for 50% of the highest monthly Accounts Receivable (AR) with a minimum floor of \$25,000; or, Post a cash deposit for 100% of the highest monthly AR. 	
Customs Broker	\$50,000	
Bonded Transporter	<i>Highway Carrier</i> <ul style="list-style-type: none"> \$5,000 per vehicle; or, \$25,000 maximum per fleet. 	
	<i>Marine Carrier</i>	\$25,000
	<i>Air Carrier</i> <ul style="list-style-type: none"> If the air carrier is a passenger aircraft, the number of passengers dictates the required financial security. If the air carrier is a cargo aircraft, the maximum take-off weight dictates the required financial security: <ul style="list-style-type: none"> \$10,000 minimum for small and medium sized aircraft; \$20,000 minimum for large aircraft; or, \$80,000 maximum per fleet. 	
	<i>Rail Carrier</i>	\$80,000
	<i>Freight Forwarder</i>	\$25,000
Customs Bonded Warehouse	<ul style="list-style-type: none"> 60% of the maximum amount of duties and taxes that would otherwise be payable at any time in the year following the issuance of the licence for the Customs Bonded Warehouse. 	
Duty Free Shop	<ul style="list-style-type: none"> 25% of the largest projected volume of inventory with a minimum floor of \$10,000. 	
Sufferance Warehouse	\$1000 for each 1000 shipments or releases per year destined to the warehouse facility with a minimum floor of \$20,000.	
Transaction-based Security		
Appeals	<ul style="list-style-type: none"> The amount of security required is based on the transaction(s) being secured. 	
Special Import Measures Act (SIMA)	<ul style="list-style-type: none"> The amount of security required is based on the transaction(s) being secured. 	
Temporary Importations	<ul style="list-style-type: none"> The amount of security required is based on the transaction(s) being secured. 	

A TCP can obtain one bond covering all programs (RMs) within a specific program or one bond per program (RM). All bonds received by the CBSA must quote the RM for which they are designated.

A bond can only be shared within a specific program account. For example, an importer with multiple Importer RMs can use the same bond to secure all Importer RMs, but the same bond cannot also be used to secure a Carrier RM or Customs Broker RM that also falls under the same BN9.

The example below and associated figure (Figure 0.1) explains the different scenarios available to TCPs with respect to posting bonds within a single program (e.g. importation) with multiple specific program RMs.

Example:

- In Scenario A, the TCP could choose to provide one non-cash bond for \$175K, or provide three non-cash bonds covering the respective financial security amount within each of their RM accounts.
- In Scenario B, the TCP could choose to provide one non-cash bond of \$125K, provide a \$100K bond and \$5K in cash, or provide a \$75K non-cash bond and a \$25K non-cash bond and utilize RM0003 as a pay as you go account.

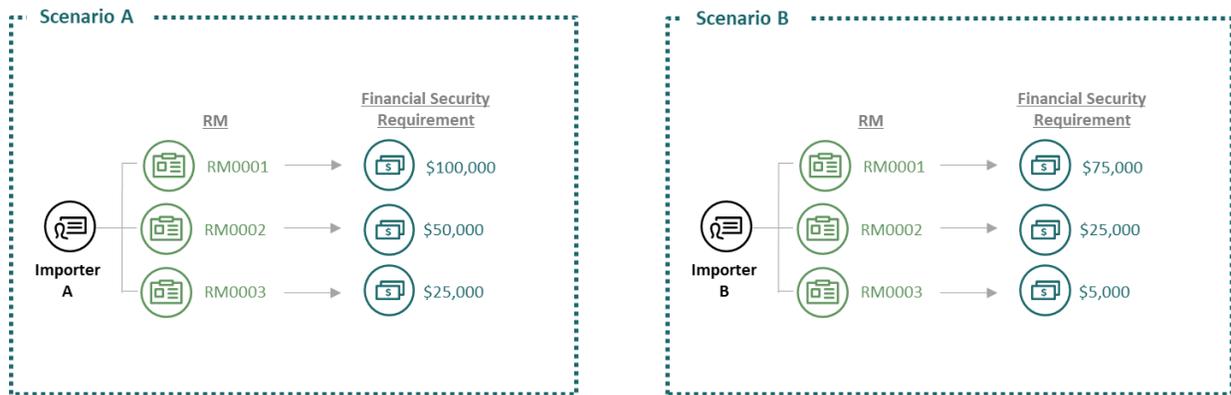


Figure 14.2.1: Posting financial security when the TCP is enrolled in multiple programs (RMs).

14.2.1 Post Financial Security

The 14.2.1 Post Financial Security process refers to how TCPs post the required financial security for their program type or transaction. The process is triggered by the CARM Solution determining that security is necessary and calculating the required security amount the TCP must pay. If security is required, TCPs obtain a non-cash bond from a surety provider³² and post it on the portal (or have their surety provider transmit it to CARM), or can deposit cash or allocate a credit as security.

Overview

A TCP requests enrolment in a program requiring financial security, is asked to update their financial security posted with the CBSA for a program in which they are already enrolled, or posts security for a specific transaction.

Prerequisites

- TCP meets all pre-requisite requirements for financial security for the program they are in and for the transaction they are executing.

Process

The following diagram (Figure 14.2.1) provides a high-level overview of the outcomes of each stage of the posting financial security process.

³² Alternatively, if an existing bond from a surety provider is active on the account, TCPs may allocate that bond to a particular program or transaction type. The process is the same as when posting a net new bond and having to allocate the net new bond to cover a program / transaction.

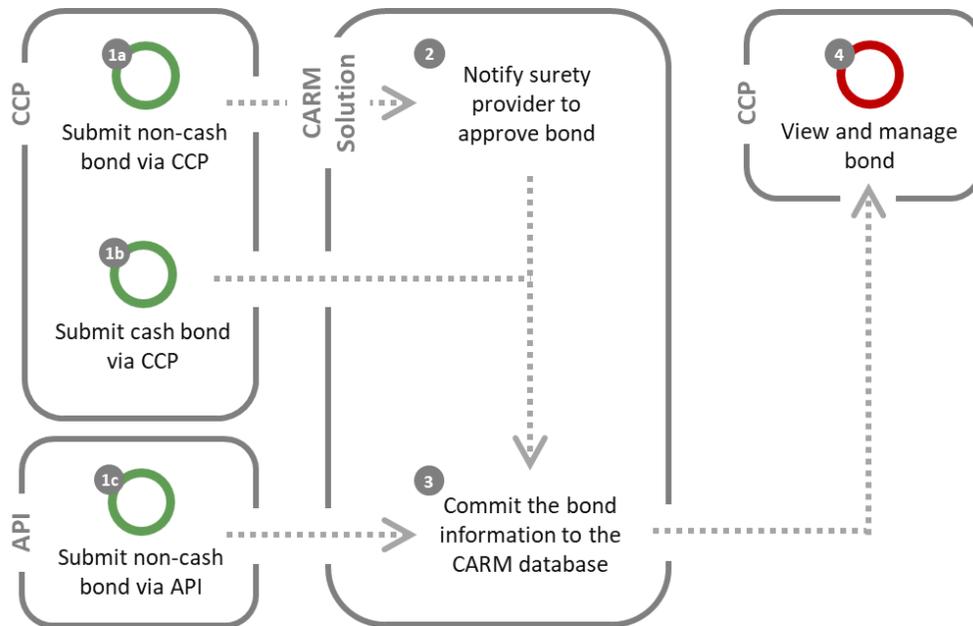


Figure 14.2.1: Process steps for posting financial security.

Step	Business Role	Description
1	TCP	<p>(1a) Submit non-cash bond via CCP</p> <p>A non-cash bond can be submitted either by the TCP or by the surety provider. Step 1a describes how a TCP submits a non-cash bond via the CCP. For information on how a surety provider submits a non-cash bond on behalf of a TCP, see Step 1c.</p> <p>In this step, the TCP works with an approved surety provider to obtain a non-cash bond. This process is done by the TCP outside of the CARM Solution. The TCP then requests the use of their non-cash bond to cover financial security. The TCP does this by posting the non-cash bond to the CCP, which their surety provider must approve before it is accepted in the CARM Solution.</p> <p>The TCP can post a non-cash bond either ad-hoc or as a step in the enrolment process for a bonded program (e.g. RPP).</p> <p>If the TCP is submitting the non-cash bond ad-hoc, the TCP inputs the bond information by navigating the <i>Financial Security</i> page to the <i>Bond List</i> and selecting <i>Add Bond</i>. The TCP then selects their security deposit type: non-cash bond. The TCP enters information, including the bond number, the program and program account number, the bond amount and the legislative authority for the program.</p> <p>If the TCP is enrolling in a program that requires financial security, they provide their financial security information during the enrolment process. Different programs observe different enrolment flows:</p>

Step	Business Role	Description
		<ul style="list-style-type: none"> • Customs Brokers, Duty Free Shop, Sufferance Warehouse and Customs Bonded Warehouse all require financial security be posted at the end of the enrolment process to obtain a license/carrier code and to be able to transact under the given program. • Air Carrier, Highway Carrier, Rail Carrier and Freight Forwarder are all initially enrolled as bonded carriers. Subsequently, under the <i>sub-program</i> tab in the <i>program account profile</i>, they can apply for a bonded carrier code. • Importers can request to enrol in RPP via the <i>Enrol in a sub-program</i> page to obtain additional importation privileges. <p>The TCP's bond must be linked to a CBSA program and meet the program's financial security requirements for program enrolment. The TCP can obtain one bond per program in which they are enrolled, or they can obtain one bond for all of their bonded programs and allocate the necessary financial security for each program. Each program must be associated with a bond.</p> <p>Proceed to Step 2.</p>
	TCP	<p>(1b) Submit cash bond via CCP</p> <p>As an alternative to a non-cash bond from a surety provider, the TCP can cover their financial security requirement by posting cash.</p> <p>The TCP can post a cash bond either ad-hoc or as a step in the enrolment process for a bonded program (e.g. RPP).</p> <p>If the TCP is submitting the non-cash bond ad-hoc, the TCP navigates the <i>Financial Security</i> page to the <i>Bond List</i>. The TCP selects <i>Add Bond</i>. The TCP selects their security deposit type: cash bond. The TCP enters information, including the bond number, the program and program account number, and the bond amount.</p> <p>If the TCP is enrolling in a program that requires financial security, they provide their financial security information during the enrolment process. Different programs observe different enrolment flows:</p> <ul style="list-style-type: none"> • Customs Brokers, Duty Free Shop, Sufferance Warehouse and Customs Bonded Warehouse all require to post financial security at the end of the enrolment process to obtain a license/carrier code and be able to transact under the given program. • Air Carrier, Highway Carrier, Rail Carrier and Freight Forwarder are all initially enrolled as bonded carriers. Subsequently, under the <i>sub-program</i> tab in the <i>program account profile</i>, they can apply for a bonded carrier code. • Importers can request to enrol in RPP via the <i>Enrol in a sub-program</i> page to obtain additional importation privileges.

Step	Business Role	Description
		<p>Once the TCP has submitted the cash bond form, they will be notified that their cash bond has been created and is pending payment. The TCP is prompted to make a payment to activate the bond.</p> <p>Proceed to Step 3.</p>
	Surety provider	<p>(1c) Submit non-cash bond via API</p> <p>The TCP works with an approved surety provider to obtain a non-cash bond. This process is done by the TCP outside of the CARM Solution. For this step, the surety provider must have an established API connection with the CBSA.</p> <p>The surety provider sends the bond to CBSA via their API connection. Pending no errors with the bond submission (e.g. incomplete information), the bond is automatically accepted by the CARM Solution and the TCP's financial security is activated.</p> <p>Proceed to Step 3.</p>
2	CARM Solution	<p>Notify surety provider to approve bond</p> <p>If the TCP submitted a non-cash bond via the CCP, the TCP's surety provider must verify the validity of that non-cash (i.e. that the non-cash bond was underwritten by that surety provider) before the non-cash bond is activated.</p> <p>The CARM Solution notifies the surety provider via the CCP that a TCP has posted a bond from the surety provider. The surety provider navigates the <i>Financial Security</i> page to the <i>Bond List</i>. The surety provider selects the Pending Approval tab, where the surety provider can view their clients' bonds that pend their approval. The surety provider reviews and approves or rejects the posted bond.</p> <p>If the surety provider accepts the non-cash bond, the bond is automatically accepted by the CARM Solution. If the surety provider rejects the non-cash bond, the TCP receives a notification that their bond has been rejected and must follow-up with the surety provider to review the reasons why it was rejected.</p>
3	CARM Solution	<p>Commit the bond information to the CARM database</p> <p>The CARM Solution commits the bond information to the CARM database to reflect the information associated with updates that may have occurred to the client profile and the overall bond details.</p>
4	TCP	<p>View and manage bond</p> <p>The TCP receives a notification based on the status of their financial security:</p> <ul style="list-style-type: none"> • Financial Security status is "Active"; • Financial Security status is "Under Guarantor Approval"; • Financial Security status is "Rejected by Guarantor".

Outputs

- TCP posts the required security with CBSA.

14.3 MONITORING FINANCIAL SECURITY

This section outlines how financial security is monitored by CBSA to validate that sufficient financial security has been posted by the TCP. CBSA monitors TCP financial security via two separate process:

1. For RPP importers, the CARM Solution monitors real-time financial security utilization and performs credit checks to ensure that the TCP is posting sufficient financial security for their goods; and
2. For other CBSA programs, CBSA performs annual³³ program compliance review to check a TCP’s financial security compliance over the year-long period. CBSA performs annual reviews for all CBSA programs, except for RPP and transaction-based financial security.

14.3.1 RPP Financial Security Monitoring

The 14.3.1 RPP Financial Security Monitoring process describes how the CARM Solution monitors an importer’s RPP financial security to verify that their current financial security levels are acceptable.

The CARM Solution uses a utilization score to verify financial security compliance. The RPP utilization score compares the TCP’s real-time account balance against the TCP’s RPP requirement. The CARM Solution performs credit checks to verify that the TCP’s RPP utilization is acceptable.

The CARM Solution uses a nudging framework to encourage real-time compliance of financial security requirements. The nudging framework is used for RPP importers only. When an RPP importer’s financial security utilization is approaching (e.g. >75%) or over capacity (e.g. >100%), the CARM Solution will nudge the TCP to either increase the financial security posted or reduce the account balance. The examples below show the mechanics of RPP utilization and nudging as financial tools for monitoring financial security compliance. See also Diagram 0.1 for the nudging framework, from which the CARM Solution nudging rules are derived.

Example: A TCP has an account balance of \$150K and security coverage for \$100K (e.g., \$50K in non-cash bonds). Therefore, the TCP’s utilization score is 150%. The TCP is over-capacity on their financial security. The CARM System nudges the TCP to either decrease their balance on account by paying down debt or to increase their security coverage by posting a new bond or depositing cash as security.

Diagram 14.3.1: The nudging framework for RPP importers.

Culpability	Utilization	Notification	Timing	Notification
Voluntarily Compliant	>75%	Nudge	Day 0	Notification will highlight the security utilization limit may be reached soon, and the importer should make a payment on their account or increase their security.
Trying to Comply	>100%	Second nudge	Day 0	Notification will highlight that the security utilization limit has been reached and to make a payment on their account or increase their security.
		Third nudge	6 th day	Notification will highlight above.
Avoiding Compliance		Fourth nudge	10 th day	Notification will highlight above.
Resisting Compliance		Fifth nudge	25 th day	Notification will highlight the CBSA will be initiating a case to determine if the RPP should be suspended or revoked.

Overview

The CARM Solution monitors an RPP importer’s account to validate that sufficient financial security has been posted by the TCP.

³³Note: While reviews are done annually, they can also be initiated at CBSA’s discretion on a periodic or ad hoc basis.

Prerequisites

- The TCP has posted financial security with the CBSA and is enrolled in the RPP program.

Overview

The following diagram (Figure 14.3.1) provides a high-level overview of the outcomes of each stage of the RPP financial security monitoring process.

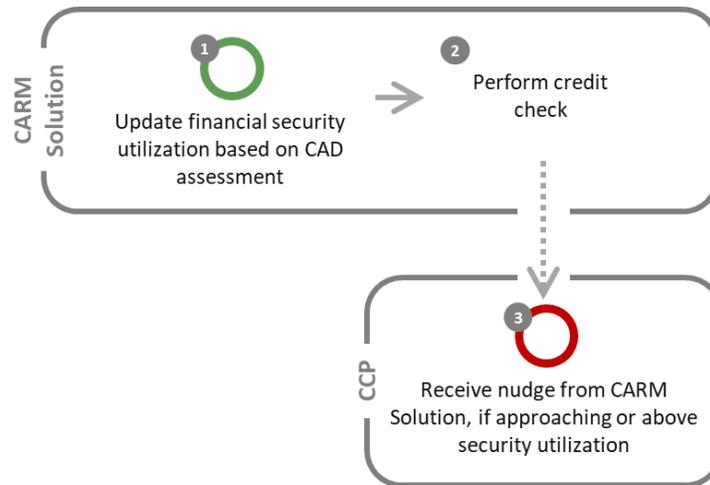


Figure 14.3.1: Process steps for RPP financial security monitoring.

Step	Business Role	Description
1	CARM Solution	<p>Update financial security utilization</p> <p>The CARM Solution monitors an RPP importer’s account overnight for changes in financial security posted and account balance. Following the assessment of an incoming CAD, the CARM Solution updates the TCP’s financial security utilization based on the change to the importer’s Accounts Receivable (AR).</p> <p>The TCP can view their RPP utilization score on their <i>Financial Security Dashboard</i>. <i>Note:</i> More information on the assessment process in CARM can be found in 7.0 <i>Assessment</i>.</p>
2	CARM Solution	<p>Perform credit check</p> <p>The CARM Solution performs a credit check to verify that the TCP has sufficient financial security. Credit checks can trigger the nudging framework.</p>
3	TCP	<p>Receive nudge from CARM Solution, if approaching or above security utilization</p> <p>If the TCP has not posted the sufficient financial security, the TCP receives a nudge via the CCP that informs them that they need to update their financial security posted to be compliant. If the TCP no longer meets their financial security requirement, they do not qualify for financial security and may be removed from the RPP program.</p> <p><i>Note:</i> More information on the compliance process in CARM can be found in 16.0 <i>Compliance and AMPs</i>.</p>

Outputs

- CARM Solution determines whether sufficient financial security has been posted by TCP.
- TCP receives nudges (if applicable) to update financial security or make a payment to lower their account balance.

14.3.2 Annual Financial Security Reviews

The 14.3.2 Annual Financial Security Reviews process refers to the steps CBSA takes to monitor financial security compliance. CBSA Officers conduct manual annual reviews as part of program compliance for all programs, except for RPP and for transaction-based financial security. Through these reviews, the CBSA Officer determines if the TCP is compliant or non-compliant and whether the TCP needs to update their financial security. For RPP importers, the CARM Solution performs annual reviews and then updates the security requirement for the TCP on the portal.

Overview

The CARM Solution or CBSA initiates an annual review of the TCP’s financial security compliance.

Prerequisites

- TCP is enrolled in a program and has posted financial security with CBSA.

Process

The following diagram (Figure 14.3.2) provides a high-level overview of the outcomes of each stage of the annual financial security review process.

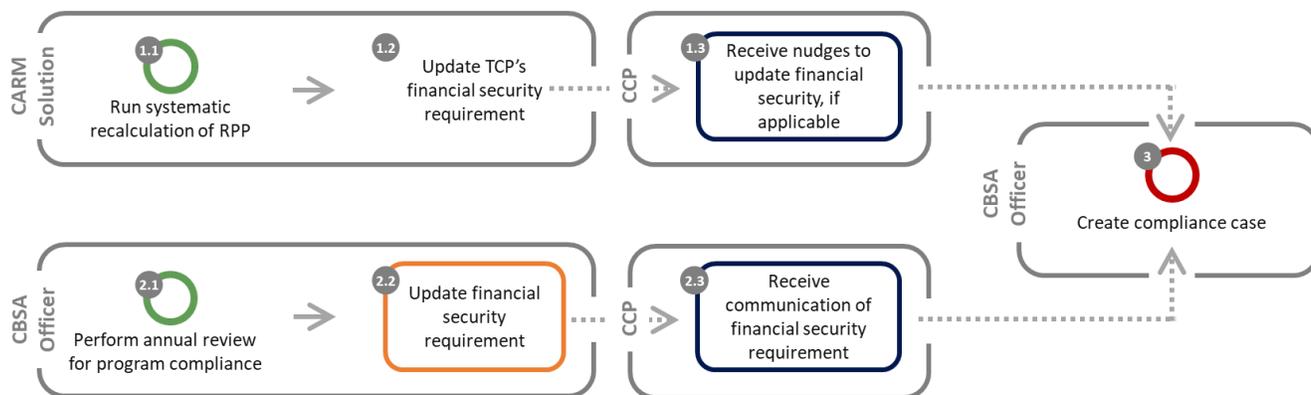


Figure 14.3.2: Process steps for TCP’s annual financial security review.

Step	Business Role	Description
RPP Importers		
1.1	CARM Solution	<p>Run systematic recalculation of RPP</p> <p>The CARM Solution runs an annual review to check for any changes to the TCP’s financial security requirement over the year-long period (e.g. if the highest monthly AR has changed since the previous year). The CARM Solution recalculates the financial security requirement for RPP.</p>

Step	Business Role	Description
1.2	CARM Solution	<p>Update TCP's financial security requirement</p> <p>The CARM Solution updates the TCP's financial security requirement based on the annual review. The CARM Solution sends the TCP a notification informing them of their updated financial security requirement. The TCP can view the updated RPP utilization figure via the CCP.</p>
1.3	TCP	<p>Receive nudges to update financial security, if applicable</p> <p>If the CARM Solution finds that the TCP is non-compliant with meeting financial security requirements, the TCP receives nudges to update financial security.</p> <p>The TCP is notified of their non-compliance. RPP enrolment may be suspended or revoked at CBSA's discretion.</p> <p>Proceed to Step 3.</p>
Other CBSA Programs		
2.1	CBSA Officer	<p>Perform annual review for program compliance</p> <p>The CBSA Officer runs an annual review of financial security requirement compliance for TCP's enrolled in programs that require financial security (except for RPP).</p>
2.2	CBSA Officer	<p>Update financial security requirement</p> <p>The CBSA Officer updates the TCPs financial security requirement.</p>
2.3	TCP	<p>Receive communication of financial security requirement</p> <p>The TCP receives a notification of their financial security compliance via the CCP, including whether they are compliant or non-compliant, and whether they need to update, increase, or reduce their financial security. The notification also includes any other information resulting from the review that requires their attention. If necessary, the TCP updates, increases, or decreases their financial security.</p> <p>Proceed to Step 3.</p>
3	CBSA Officer	<p>CBSA Officer creates compliance case</p> <p>The information from this process is recorded by the CBSA Officer for compliance purposes. If the TCP is compliant, the process ends. If the TCP is non-compliant, CBSA will generate a compliance case and may undertake compliance activities. If the security obligation is no longer met, the TCP does not qualify and may be removed from their program.</p>

Outputs

- The CARM Solution evaluates the TCP's financial security requirements.
- TCP is notified that they must update their financial security.
- TCP is notified of their compliance or non-compliance.

14.4 VIEWING, MANAGING AND UPDATING FINANCIAL SECURITY

This section describes how TCPs can view, update (including increasing, decreasing, cancelling, renewing, or modifying) and manage their financial security with the CBSA using functionality available through the CCP. This section also outlines how CBSA maintains financial security information within the CARM Solution.

14.4.1 View Financial Security

The *14.4.1 View Financial Security* section describes what TCPs can view on the CCP with respect to their financial security requirements and postings. The *Financial Security* page on the CCP is divided into two (2) sections: the *Financial Security Dashboard* and the *Bond List*.

Note: TCPs and surety companies view financial security on the CCP differently. TCPs can view both their personal *Financial Security Dashboard* and personal *Bond List* on the CCP, where surety companies can only view the *Bond List* with bonds tied to them.

a) TCP View

Financial Security Dashboard

The *Financial Security Dashboard* allows TCPs to view and manage their program security requirements. Only active programs with financial security are displayed.

The *Financial Security Dashboard* provides an overview of the TCP's total security required and current security coverage. The dashboard lists financial security by program (RM). The TCP will see the delineation between their financial security for RPP and their financial security for other CBSA programs.

For RPP, the TCP can see the security requirement and security posted for each program. They can also see their RPP utilization for each program. The RPP utilization compares the real-time account balance against the security posted for importation activities. The final column to the right of the table allows the TCP to update their financial security requirement.

For other CBSA programs, the TCP can see the security requirement and security posted for each program. The TCP updates their security posted by managing their bonds in the *Bond List*.

Bond List

The *Bond List* allows TCPs to view, post, edit and cancel (cash bonds only; only surety companies can edit and cancel non-cash bonds)³⁴ their bonds. The *Bond List* shows the TCP's current list of bonds, including both current cash and non-cash bonds. The TCP can view the following information in the *Bond List*:

- The date the bond was submitted;
- The current status of the bond (e.g. active, partially released, rejected);
- The bond number and security deposit ID;
- The bond type (i.e. cash or non-cash);
- The bond category;
- The surety provider underwriting the non-cash bond, if applicable;
- The program and program account number (RM) the bond covers;
- Any linked SAP transactions to the bond (TCPs can link transactions to the bond);

³⁴ TCPs can only cancel cash bonds which have not been paid yet. Only surety companies can cancel non-cash bonds.

- The dollar amount of security the bond provides; and
- The dates for which the bond is valid.

The *Bond List* gives TCPs three payment options: *Add bond*, *Make a payment*, *Apply Credits*. TCPs use these options to update their bonds. The updated bonds are viewable on the *Bond List* and the updated financial security posted is viewable on the *Financial Security Dashboard*.

b) Surety provider View

Bond List

The *Bond List* allows surety companies to view bonds that have been tagged to them, edit those bonds where necessary, and approve or reject those bonds accordingly. Additionally, surety companies can view the status of their bonds, such as if a bond is pending their approval or if a CBSA claim has been made against one of their issued bonds. The surety provider may also choose to cancel their bonds here.

14.4.2 Manage Financial Security

The *14.4.2 Manage Financial Security* sub-process describes the activities TCPs can do to manage their financial security requirements and bonds listed. Updates to bonds may include increasing, decreasing, cancelling, renewing, or modifying bonds and their associated information. However, only some of the updates can be triggered by the TCP, while others require that the surety provider make the update or that a net new bond be posted. A breakdown of how updates are made to each type of bond can be found below.

Cash bonds

TCPs can perform the following activities to their cash bonds:

- The TCP can increase their financial security by posting additional cash;
- The TCP can decrease (release on account) the dollar amount of financial security for the cash bond. If the TCP decreases a cash bond, a bond credit is posted to the TCP's account; and
- TCPs can cancel cash bonds if they have not yet already paid. If the cash bond is active, then the TCP needs to decrease the cash bond amount which will release it on account. If the cash bond is not active, then the TCP can cancel the cash bond which will remove the bond from the *Bond List* and the corresponding financial security posting on the *Financial Security Dashboard*.

Non-cash bonds

TCPs can perform the following activities to their non-cash bonds:

- A surety can increase or decrease a bond amount for a bond they are the guarantor for;
- The TCP can add transactions (e.g. items in an appeal³⁵) to the bond after its approved;
- A surety can raise, lower, or modify a bond.

The next section, *14.4.3 Update Financial Security*, describes how TCPs action the financial security activities outlined above.

³⁵ For appeals bonds, the TCP must attach a copy (e.g., PDF) of their bond agreement with the surety provider to the appeal case. The CBSA Officer will validate that the transactions linked to the appeals bond in the portal match the transactions outlined in the bond agreement, and that the bond details (e.g., bond amount) in the portal are reflective of the details in the agreement. If the TCP does not upload their bond agreement, the CBSA Officer will reject the appeal case.

14.4.3 Update Financial Security

This section describes how TCPs update their financial security bonds. Updates may include increasing, decreasing, cancelling, renewing or modifying a TCP’s financial security bonds. The 14.4.3 Update Financial Security process may be triggered by a TCP action, such as a change in program or a change in the class, price and quantity of goods imported. The process may also be triggered by a CBSA annual review which determines that the TCP must update the financial security for their program.

TCPs have three options for updating their financial security:

1. TCPs can work with their surety provider (if a non-cash bond) to change the underlying bond dollar amount;
2. TCPs can post additional cash to cover the amount required; or,
3. TCPs can pay down debt on their account to reduce their security requirement.

Note: RPP importers can request a reduction to their financial security requirements by updating their program enrolment, and not through this process.

Overview

A TCP needs to increase, decrease, cancel, renew or modifying their financial security bond.

Prerequisites

- CBSA has requested that the TCP update their financial security to be compliant with program requirements.
- The status of goods against which security is being posted has changed (e.g. a change in the class, price and quantity of goods).

Process

The following diagram (Figure 14.4.3) provides a high-level overview of the outcomes of each stage of the updating financial security process.

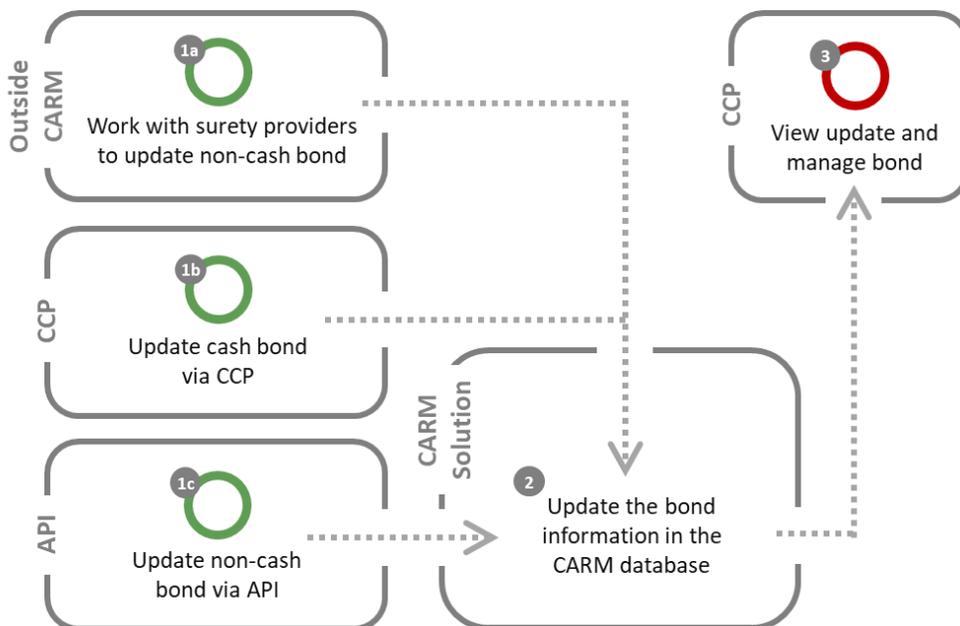


Figure 14.4.3: Process steps for updating financial security.

Step	Business Role	Description
1	TCP	<p>(1a) Work with surety provider to update non-cash bond <u>Updating non-cash bond amount and/or expiry date</u> The TCP cannot make updates to the non-cash bond amount and/or expiry date, or cancel the non-cash bond, via the CCP. For these actions, the TCP must communicate with their surety provider outside of the CARM Solution.</p> <p>If the surety provider provides updated bond amount and/or expiry date, the surety provider makes the change to the TCPs bond in the surety provider’s <i>Bond List</i> on the CCP. Proceed to Step 2. If the surety provider does not provide any updates, the current bond information remains and the process ends.</p> <p><u>Updating linked bond information</u> The TCP can make updates to the linked documents attached to a non-cash bond. TCPs may only edit the linked documents of a non-cash bond once the bond update has been made by the surety provider. Therefore, the TCP may only update the linked documents in the latest approved version of the non-cash bond. The TCP navigates to the <i>Financial Security</i> page and scrolls down to the <i>Bond List</i>. The TCP can edit the bond details by clicking the ‘edit’ button to the right of each bond line item.</p> <p>Proceed to Step 2.</p>
	TCP	<p>(1b) Update cash bond via CCP The TCP can update their cash bonds by making a cash payment or by allocating credits on account to their financial security requirements. The TCP clicks the ‘edit’ button to the right of the bond line item they want to edit:</p> <ul style="list-style-type: none"> • To increase the bond amount, the TCP must post a net new cash bond and make the corresponding payment toward it to activate it. • If the TCP decreases a cash bond, a bond credit (release on account) is posted to the TCP’s account. • If the cash bond has not yet been paid, the TCP may click on the ‘cancel’ button beside the cash bond they want to cancel. <p>Proceed to Step 2.</p>
	Surety provider	<p>(1c) Update non-cash bond via API If a TCP wants to update a non-cash bond, their surety provider can update the bond and send it to CBSA via API. In this case, the TCP does not need to make the updates in the CCP, and the bond is accepted in the CARM Solution automatically.</p> <p>Proceed to Step 2.</p>
2	CARM Solution	<p>Update the bond information in the CARM database The CARM Solution updates the bond information in the CARM database to reflect the new financial security status.</p>

Step	Business Role	Description
3	TCP	<p>View update and manage bond</p> <p>The TCP is notified via the CCP of their successful or unsuccessful update of their financial security. The TCP can view the updated financial security in the <i>Financial Security Dashboard</i> and the <i>Bond List</i>.</p> <p>TCPs can manage their bond following the steps outlined in <i>14.4.2 Manage Financial Security</i>.</p>

Outputs

- TCP updates the required security with CBSA, or
- A bond credit is posted to the TCP's account, if applicable.

14.5 FINANCIAL SECURITY CLAIMS

This section describes the steps CBSA takes to make a claim against a TCPs financial security bond. In the case where a claim is executed, CBSA uses the TCP's financial security bond to clear against the overdue debt on the TCP's account. CBSA makes a claim against a TCP's financial security when all collection activities to pay off a debt on account have been exhausted.

Claims on financial security bonds trigger the compliance process. If a TCP no longer meets their financial security requirement, they do not qualify for financial security and may be removed from their program(s).

14.5.1 Claiming a Financial Security Bond

Overview

CBSA takes steps to make a claim against a TCP's financial security bond.

Prerequisites

- The TCP is enrolled in a program that requires financial security and has posted financial security.
- The CARM Solution has exhausted all pre-collection activities for a debt on the TCP's account.

Process

The following diagram (Figure 14.5.1) provides a high-level overview of the outcomes of each stage of the updating financial security process.

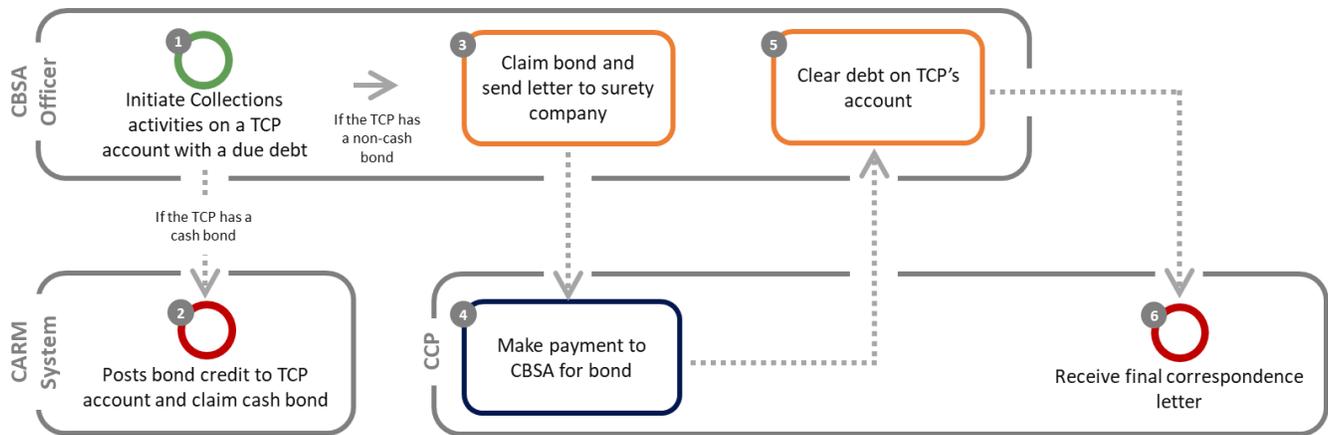


Figure 14.5.1: Process steps for claiming a financial security bond.

Step	Business Role	Description
1	CBSA Officer	<p>Initiate Collections activities on a TCP account with a due debt</p> <p>The CBSA Officer initiates collection activities to account for a due debt on the TCP’s account. As the last step in the collection process, when all other steps have been exhausted, the CBSA Officer marks the TCP’s bond or cash security for claim.</p> <p>If the TCP has a cash bond, proceed to Step 2.</p> <p>If the TCP has a non-cash bond, proceed to Step 3.</p>
Claim cash bond		
2	CARM Solution	<p>Post bond credit to TCP account and claim cash bond</p> <p>If the TCP posted a cash bond, the CBSA Officer has the ability to unlock the cash deposit for pre-collection purposes. Once unlocked, the CARM Solution posts the bond credit to the TCP accounts and updates the appropriate data.</p> <p>If there is still an amount owing on account and the TCP also has a non-cash bond, proceed to Step 3.</p> <p>If the TCP does not have a non-cash bond, the process ends.</p>
Claim non-cash bond		
3	CBSA Officer	<p>Claim bond and send letter to surety provider letters</p> <p>The CBSA Officer initiates the claim process and generates claim letters for the TCP’s surety provider. The TCP is also notified that the CBSA Officer has taken this action.</p>
4	Surety provider	<p>Make payment to CBSA for bond</p> <p>The surety provider for the financial security bond receives the claim letter via the CCP. The letter itemizes the origin of the debt and where payment should be sent, a copy of the Statement of Account, and copies of individual invoices and penalties on the SOA.</p>

Step	Business Role	Description
		<p>The surety provider pays via the <i>Payments</i> process in the CCP.</p> <p>If the surety provider does not pay following the first claims letter, CBSA sends a follow-up claim letter. If the surety provider still does not pay, the CBSA Officer will send the case to the Department of Justice and the process continues outside of the CARM Solution.</p>
5	CBSA Officer	<p>Clear debt on TCP's account</p> <p>The CBSA Officer allocates the payment from the surety provider to the TCP's account where the debts are overdue.</p>
6	TCP/Surety provider	<p>Receive final correspondence letter</p> <p>The TCP and their surety provider receive the final correspondence document. It includes the original customs bond and any endorsements to the bond, the release letter, the CBSA deed of release, and the original K21 cash receipt.</p>

Outputs

- The TCP's financial security bond is claimed.
- The surety provider makes a payment for the bond.
- The bond claim is sent to Department of Justice, if required.

15.0 Rulings

15.1 OVERVIEW

The Rulings process facilitates the request, and subsequent execution, modification, or revocation of a ruling decision. It provides registered TCPs with the ability to electronically submit requests for ruling decisions to the CBSA and view their rulings via the CCP.

The Rulings process applies to three types of rulings; Advance Rulings (ARs), National Customs Rulings (NCRs), and Same Condition Rulings (SCRs). Each type of ruling is described below:

- **Advance Rulings:** ARs are initiated by the Importer or Importer's agent and are binding by legislation under the *Customs Act*. ARs help provide definitive information on the importation of particular goods. ARs can be requested for tariff classification, and country of origin provisions for Free Trade Agreement (FTA) countries. ARs are issued within 120 days of receiving all the necessary information and can be appealed to CBSA Recourse within 90 days of the date of issuance (i.e. the date the ruling decision letter is sent).
- **National Customs Rulings:** NCRs are provided as an administrative service for the convenience and guidance of Importers, Foreign Exporters, and Foreign Producers. Similar to ARs, NCRs must be issued within 120 days of request. NCRs may be initiated by the Importer, Importer's agent, or the CBSA. NCRs outline how provisions of existing customs legislation apply to the importation of a specific commodity into Canada. If initiated by a TCP, NCRs are not requested for tariff classification; however, an NCR will provide instruction concerning the origin (Most-Favoured Nation Tariff Treatment or non-FTA preferential tariff treatment), and valuation or country of origin marking of goods. If initiated by the CBSA, an NCR may be issued for a tariff classification as well as the reasons for when a TCP initiates the request. NCRs for tariff classification can only be initiated by the CBSA and not TCPs. If initiated by the CBSA, an NCR may be issued for a tariff classification as well as the reasons for when a TCP initiates the request. NCRs for tariff classification can only be initiated by the CBSA and not TCPs.

If an eligible requestor disagrees with an NCR instruction, the requestor may, before the importation of the good(s) subject to the NCR, request that the CBSA review the NCR. If an importer, foreign exporter or foreign producer who disagrees with the results of an informal review may challenge the decision by first importing and accounting for the goods in accordance with the NCR and then submitting a Form B2, Canada Customs – Adjustment Request, and an explanation as to why the importer, foreign exporter or foreign producer believes the NCR (and therefore, the import accounting document) is incorrect. Should the adjustment request be denied, a request for a re-determination or further re-determination under section 60 of the Customs Act may be submitted.

- **Same Condition Rulings:** SCRs may be initiated by any person who is the Importer or Exporter of the imported or exported goods, or is the processor, owner or producer of those goods between the time of their direct shipment to Canada and their export or deemed export. SCRs provide decisions as to whether the processes performed in Canada on non-originating imported goods that will be exported to a North American Free Trade Agreement (NAFTA) or Canada-United States-Mexico Agreement (CUSMA) partner qualify for the relief of duties under paragraph 89(1)(a) of the *Customs Tariff*, section 9 of the *Duties Relief Regulations*, Article 303 of NAFTA and Article 2.5 of the CUSMA and the Uniform

Regulations. There are no formal time standards for the CBSA to issue an SCR. SCRs can be appealed to the Federal Court within 30 days of the date of issuance.

TCPs can also view publicly available rulings outside of the CARM system.

Helpful Hints

Legislation, regulations, policies, and procedures the CBSA uses to administer ARs can be found in [Tariff Classification Advance Rulings Regulations](#), [Free Trade Agreement Advance Rulings Regulations](#), [Memorandum D11-4-16 Advance Rulings for Origin Under Free Trade Agreements](#), and [Memorandum D11-11-3 Advance Rulings for Tariff Classification](#), and [Customs Act Section 43.1 Advance Rulings](#).

Legislation, regulations, policies, and procedures the CBSA uses to administer NCRs can be found in [Memorandum D11-11-1 National Customs Rulings](#).

Legislation, regulations, policies, and procedures the CBSA uses to administer SCRs can be found in [Memorandum D7-4-3 NAFTA Requirements for the Duty Drawback and the Duties Relief Programs](#).

15.2 EXECUTION OF RULING DECISION

The Execution of Ruling Decision process includes the steps involved in requesting and determining a ruling decision. The objective of the Execution of Ruling Decision process is to issue a binding decision to the requestor of the ruling, which cannot be changed unless modified or revoked.

15.2.1 Submit Ruling Request

Overview

This scenario describes the steps and conditions for a TCP to make a submission of an AR, SCR, or NCR ruling request via the CCP. TCPs cannot request NCRs for tariff classification.

Prerequisites

- AR requests must be made by the:
 - Importer of goods into Canada; or
 - Person who is authorized to account for goods under paragraph 32(6)(a) or subsection 32(7) of the *Customs Act* (i.e. Agents, Customs Brokers, or legal representatives of the Importer importing goods into Canada);
 - If a Customs Broker or Trade Consultant is submitting a ruling as an Agent without Delegation of Authority, they are required to upload written confirmation that indicates they are authorized to act on the TCP's behalf; or
 - Exporter or producers of those goods outside of Canada.
- NCR requests follow the same prerequisites as AR requests, with these additional exceptions and provisions:
 - Requests for valuation, origin (Non-FTA), and marking NCRs must identify all valuation, origin, and marking issues or elements associated with a single transaction for one commodity or multiple commodities; a separate NCR request would have to be made for a transaction with different valuation elements or for a different commodity.
- SCR requests must be made by the:
 - Importer or exporter of the imported or exported goods; or

- Processor, owner, or producer of those goods between the time of their direct shipment to Canada and their export or deemed export; or
- Agents, Customs Brokers, or legal representatives of the TCP;
 - If a Customs Broker or Trade Consultant is submitting a ruling request as an Agent without Delegation of Authority on the CCP, they are required to upload written confirmation that indicates they are authorized to act on the TCP’s behalf.

Process

The following diagram (Figure 15.2.1) provides an overview for the process by which a ruling request is submitted via the CCP.

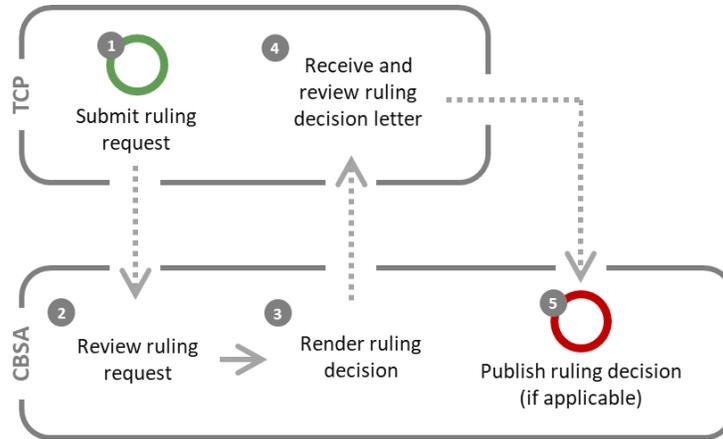


Figure 15.2.1: Process steps for submitting a ruling request via the CCP.

Step	Business Role	Description
1	TCP	<p>Submit ruling request The TCP can initiate a ruling request via the CCP.</p> <p>When requesting a ruling decision, the TCP must provide all required information to the CBSA. The TCP is prompted on the CCP to complete all required fields and to attach any relevant documentation when initiating the request. If the TCP is submitting ARs or NCRs , the applicant also indicates whether they give consent to publish the ruling decision to the public.</p> <p><i>Note:</i> TCPs cannot request NCRs for tariff classification. Additionally, a ruling request can be withdrawn by the TCP at any point in the ruling request submission process.</p>
2	CBSA	<p>Review ruling request The CBSA reviews the ruling request based on the information provided by the TCP through the CCP. The process continues if there is sufficient information in the initial ruling request to render a decision.</p> <p>If there is insufficient information to complete the ruling request, the CBSA can request additional information from the TCP. If the TCP is able to complete the information request, they submit additional information through the CCP and the</p>

Step	Business Role	Description
		process continues. If the TCP is unable to complete the information request, the ruling request is rejected and the process ends.
3	CBSA	<p>Render ruling decision Based on the information available, the CBSA renders a decision on the ruling request. This decision is communicated to the TCP via a ruling decision letter.</p>
4	TCP	<p>Receive and review ruling decision letter The TCP receives the ruling decision letter along with any subsequent information related to the ruling decision via the CCP. The notification of the ruling decision may also include a notification indicating that the ruling is postponed, revoked, or rejected.</p> <p>The TCP reviews the ruling decision. If the TCP agrees with the decision, the process is complete. If the TCP does not agree with the ruling decision, they can appeal the decision.</p> <p><i>Note:</i> If an appeal is initiated the process does not continue to publication.</p>
5	CBSA	<p>Publish ruling decision (if applicable) If the TCP provided consent to publish an AR or NCR ruling decision to the public, the CBSA publishes the ruling decision for public access in both official languages on the CBSA website and CCP home page. The TCP also has the option to request that the ruling decision be published to the public after the process has ended or request to have the ruling decision removed from public access. Adding or removing a ruling from public access can be completed by contacting the CBSA outside of the CCP.</p> <p><i>Note:</i> Only ARs and NCRs can be published to the public. This step does not apply to SCRs.</p>

Outputs

- Ruling request is approved (decision rendered), rejected, cancelled, or withdrawn.
- Ruling decision is published for public access if consent is provided (not applicable to SCRs).

15.2.2 Submit Additional Information

Overview

The TCP receives a request from the CBSA for additional information via the CCP. This scenario describes the conditions and considerations for submitting additional information in regards to the execution of a ruling decision.

Outputs

The TCP receives a notification indicating that they have received a request for additional information from the CBSA via the CCP. Additional information can include but is not limited to: additional documentation, answers to

specific CBSA questions, photos of the item or process in question, or samples for lab analysis. This information request must be completed to continue the Execution of Ruling Decision process.

If the TCP has sufficient information to fulfill the request for additional information, the TCP submits the information when applicable via the CCP based on the instructions found in the request for additional information. TCPs can also upload documentation from third party lab analysis or other 'sample' type information such as a material composition or bills of materials. Physical samples must be sent to the CBSA Science and Engineering Lab or, where applicable, the Trade Incentives Unit.

If the TCP does not have sufficient information and cannot complete the request for additional information, the TCP must withdraw the ruling request, which ends the process.

15.2.3 Withdraw Ruling Request

Overview

This scenario describes the conditions and considerations for withdrawing the rulings request via the CCP.

Outputs

A rulings request withdrawal can occur at any point during the Execution of Ruling Decision process. To do so, the TCP views in-progress rulings requests on the CCP. The TCP then withdraws the desired request. The TCP is required to indicate the reason for the withdrawal. The status of the case is then set to reflect the withdrawal. They will then receive a withdrawal letter via the CCP.

15.2.4 Appeal Ruling Decision

Overview

The TCP does not agree with the decision made by the CBSA with regards to a ruling, and has the option to appeal said decision. This scenario describes the conditions and considerations for appealing the decision.

Outputs

The TCP can appeal a rulings decision if the appeal is in relation to the decision or a modification decision. Decisions to revoke rulings cannot be appealed.

Helpful Hints

Information on the current state appeals process can be found in [Memorandum D11-6-7 Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency](#).

Appeals are broken down as follows:

- AR appeals are processed through the CBSA appeal process and are sent to CBSA Recourse.
- SCR appeals must be processed via the CITT or via Judicial Review at the Federal Court, respectively, within 30 days of the date of decision.
- An NCR may be disputed after the goods have been imported by submitting a Form B2, Canada Customs – Adjustment Request under either section 32.2 or 74 of the Act. Once the decision on the B2 has been made, a request under section 60 of the Customs Act may be submitted within 90 days of the Detailed Adjustment Statement (DAS) being issued.

Once an Advanced Ruling has been reviewed, a subsequent request for modification cannot be initiated by the TCP or by the CBSA unless there's a change in legislation.

15.3 MODIFICATION OR REVOCATION OF RULING DECISION

The Modification or Revocation of Ruling Decision process includes the steps involved in requesting a change to a ruling decision. The objective of the process is to provide accurate information on ruling decisions by either modifying or revoking an original ruling. The following table describes the parties that are able to modify or revoke AR, NCR, or SCR ruling decisions.

Table 15.3.1 TCP and CBSA capabilities for initiating the Modification or Revocation of Ruling Decision process.

Ruling Type	TCP Capabilities	CBSA Capabilities
AR	Can request modification, cannot request revocation	Can initiate modification and revocation
NCR	Can request modification, cannot request revocation	Can initiate modification and revocation
SCR	Cannot request modification or revocation ³⁶	Can initiate modification and revocation

15.3.1 Submit Ruling Modification Request

Overview

This scenario describes the steps and conditions for a TCP to make a request to modify an AR or NCR ruling decision via the CCP.

Prerequisites

- The request is submitted by a qualified requestor.
- A ruling decision is complete.

Process

The following diagram (Figure 15.3.1) provides high-level context for the process by which a request to modify a ruling decision is submitted via the CCP.

³⁶ If circumstances related to an SCR changes, the TCP is obligated to inform the CBSA. A revocation may then be initiated by the CBSA for the SCR or the TCP may be advised to submit a new SCR.

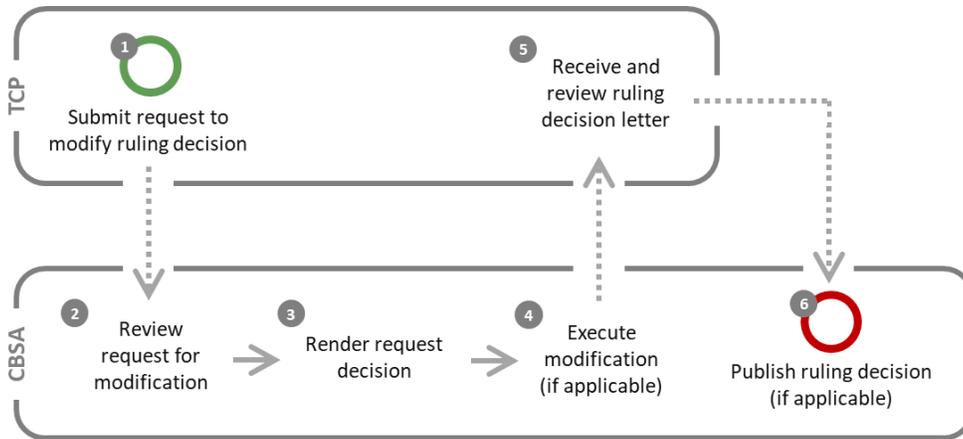


Figure 15.3.1: Process steps for submitting a request to modify a ruling decision via the CCP.

Step	Business Role	Description
1	TCP	<p>Submit request to modify ruling decision</p> <p>The TCP can initiate a request to modify an AR or NCR ruling decision via the CCP. The TCP follows the same steps to request a modification to a ruling as they do to request a new ruling.</p> <p>The TCP provides all necessary information required by the CBSA to make a decision. The TCP is prompted on the CCP to complete all required fields and to attach any relevant documentation.</p> <p><i>Note:</i> A TCP cannot request to modify or revoke SCRs, nor can they request to revoke an AR or NCR ruling decision.</p>
2	CBSA	<p>Review request for modification</p> <p>The CBSA reviews the request for modification based on the information provided by the TCP through the CCP. The process continues if there is sufficient information available to render a decision.</p> <p>If there is insufficient information to complete the request for modification, the CBSA can request additional information from the TCP. If the TCP is unable to complete the information request, the request is rejected and the process ends.</p>
3	CBSA	<p>Render request decision</p> <p>The CBSA renders a decision on the request to modify a ruling. If the CBSA renders that the ruling should be modified, the process continues to Step 4. If the CBSA renders that the ruling should not be modified, the request for modification is rejected and the TCP is notified via the CCP that their request has been rejected. The process continues to Step 5.</p>
4	CBSA	<p>Execute modification (if applicable)</p> <p>If the CBSA renders that the ruling should be modified, the applicable modification to the ruling is executed.</p>

Step	Business Role	Description
5	TCP	<p>Receive and review ruling decision letter</p> <p>The TCP receives the decision letter for the request to modify a ruling decision via the CCP. This letter communicates to the TCP either that their requested modifications were executed or that their request for modification was rejected.</p> <p>The TCP reviews the decision letter. If the TCP agrees with the decision, the process continues if the original ruling decision was published to the public, or ends if the ruling was not published to the public. If the TCP does not agree with the decision, they can appeal the decision and the process ends.</p>
6	CBSA	<p>Publish ruling decision (if applicable)</p> <p>If the original ruling decision was published to the public, the CBSA publishes the ruling decision for public access in both official languages on the CBSA website and CCP home page. Adding or removing a ruling from public access can be completed by contacting the CBSA outside of the CCP.</p>

Outputs

- Request for modification is approved (modifications are executed), withdrawn, or rejected.
- Ruling decision is published for public access (if consent is provided).

15.3.2 CBSA Initiated Modification or Revocation

Overview

The CBSA may initiate modifications or revocations for ARs, SCRs, and NCRs via CARM. This scenario describes the conditions and considerations for a CBSA initiated ruling modification or revocation.

Outputs

The CBSA has the ability to initiate the Modification or Revocation of Ruling Decisions process when a modification or revocation is deemed necessary. In this scenario, the same process as described in Scenario 6.3.1: *Submit Ruling Modification Request* is completed, with the following exceptions:

- The same process is followed to execute ruling revocations.
- The process begins with the CBSA submitting the request for modification or revocation. Once the request is submitted, the TCP can view the progress of the modification or revocation request and the resulting decision letter on the CCP.
- If the TCP does not agree with the modification decision, they can appeal the decision and the process ends. The TCP cannot appeal a revocation decision.

16.0 Compliance and Penalties under the Administrative Monetary Penalty System

16.1 OVERVIEW

This section references compliance activities and potential penalties that may be actioned against a Trade Chain Partner (TCP) in the context of their capture and dissemination through the CARM System. TCPs are required to comply with legislation, regulation, and program requirements in both their trade and commercial program activities. This section describes how TCPs will be informed of and asked to act upon potential non-compliance found with these requirements.

There are two main categories of compliance in the context of CARM:

- **Trade Compliance**, which involves activities related to promoting and facilitating voluntary compliance with the CBSA's administered legislation, regulation and program requirements through compliance-related activities. This includes verifying that clients are meeting regulatory requirements governing importer declarations of goods including, but not limited to, tariff classification, origin, valuation, surtax, excise tax, Goods and Services Tax, and/or quantities imported.
- **Program Compliance**, which involves activities related to verifying compliance with the CBSA's administered legislation, regulation and program requirements (including Other Government Department (OGD) and agency requirements) specific to the programs in which TCPs are enrolled.

If the CBSA finds that a TCP is potentially non-compliant, the CBSA notifies the TCP via the CARM Client Portal (CCP) and undertakes activities to ensure that the TCP becomes compliant. The TCP's contravention history is updated to reflect the CBSA's non-compliance findings.

Non-compliance with the CBSA's administered legislation, regulation and program requirements may also result in the assessment of a penalty under AMPS. Penalties issued under AMPS are considered administrative monetary penalties issued for failure to comply with legislative, regulatory or program requirements.

16.2 TRADE COMPLIANCE CONSIDERATIONS

This section describes activities related to promoting and facilitating voluntary compliance with the CBSA's administered legislation, regulation and program requirements through compliance-related activities. This includes verifying that clients are meeting regulatory requirements governing importer declarations of goods including, but not limited to, tariff classification, origin, valuation, surtax, excise tax, Goods and Services Tax, and/or quantities imported. This section describes considerations that may arise for TCPs regarding any compliance interventions that require their attention. For the purposes of this Playbook, only those trade compliance interventions and activities performed via the CARM System are detailed.

16.2.1 Trade Compliance

Depending on the degree of suspected non-compliance related to a trade program, the CBSA will initiate compliance activities and execute compliance interventions as required. TCPs can expect to receive

correspondence via the CARM Client Portal as they relate to these compliance interventions, and may be directed to make an adjustment(s) to their declaration(s). Correspondence the TCP may receive includes:

- **Information Request:** If additional information is required from the TCP (e.g. permits, documents for tariff treatment), a CBSA officer sends a notification to the TCP detailing the request for information. The TCP receives the request and provides the applicable information and documentation via the CCP. In certain instances, on-site trade compliance verifications may be required.
- **Letters:** The CBSA officer sends the TCP various letters via the CCP.
- **Interim Report:** The CBSA officer analyzes the information collected to determine whether the TCP is compliant in accordance with applicable legislation. The CBSA officer prepares an Interim Report for the TCP to review and comment. The CBSA officer sends the Interim Report to the TCP for review via the CCP. The TCP has 30 days to review and comment on the Interim Report. The TCP can either provide comments for rebuttal or agree with the findings outlined in the report. The process continues even if the TCP does not submit feedback within the defined period of time. Feedback is returned via the CCP.
- **Final Report:** The CBSA officer sends a Final Report to the TCP via the CCP. The Final Report outlines the decision(s) and any required adjustments to be made, as well as penalties and/or potential penalties that may apply.

If changes to a CAD are required due to a trade compliance intervention, the TCP initiates the adjustment process. When a change is being submitted as a result of a compliance action, the TCP must provide the CBSA Case Number associated with the Compliance Case in the *Additional Document Number* field on the commodity lines. The CBSA Case Number can be found on the Trade Compliance Letter or Verification Final Report. The TCP has 90 days to make the required adjustments to the CAD. If the appropriate changes have been made, the process ends. If the appropriate changes have not been made, the CBSA officer will make the change(s) on behalf of the TCP through a CBSA-initiated adjustment and will issue a penalty to the TCP. The TCP receives a Statement of Adjustment (SOA) notifying them of the adjustments made to the declaration by the CBSA, the section(s) of the act under which the adjustments were made, and their appeal rights.

Note: More information on making adjustments to a CAD can be found in 8.0 *Adjustments*.

16.2.3 SIMA Compliance

The SIMA Compliance process includes activities related to the monitoring and enforcement of SIMA. Where non-compliance is found, the CBSA Officer issues a Statement of Adjustment (SOA) notifying the TCP of the CBSA-initiated adjustment(s). At this point, the TCP can choose to appeal the Statement of Adjustment, if desired, via the SIMA Adjustments (request re-determination) sub-process.

Note: SIMA appeals follow a separate process to the regular Appeals process. TCPs can appeal a SIMA decision by making a request for re-determination of the decision. More information can be found in 8.6 *SIMA Adjustments*.

16.3 PROGRAM COMPLIANCE CONSIDERATIONS

This section describes activities related to verifying compliance with the CBSA's administered legislation, regulation, and program requirements (including Other Government Department (OGD) and agency requirements) specific to the programs in which TCPs are enrolled. This section describes considerations that may arise for TCPs regarding any program compliance activities that require their attention. For the purposes of this Playbook, only those program compliance activities performed via the CARM System are detailed.

Program Compliance is initiated by a CBSA officer as either a proactive compliance activity (e.g. program monitoring, random selection) or for suspected non-compliance reason (e.g. program non-compliance with CBSA regulations). Program compliance actions include:

- **Request Information from TCP:** If additional information is required from the TCP, a CBSA officer sends a notification to the TCP detailing the request for information. The TCP receives the request and provides the applicable information and documentation via the CCP.
- **Issue Report:** The CBSA officer sends a report to the TCP with their findings via the CCP. The report includes information on the instance(s) of non-compliance, the supporting research and documentation, and the information necessary for the client to become compliant.
- **Develop Action Plan:** A CBSA officer sends an action plan to the TCP. An action plan constitutes a mutual agreement between the TCP and CBSA. Action plans are created to formally document identified compliance issue(s), provide a means by which to resolve the issue(s), as well as provide support until such situations are corrected. Action plans also document the timeframe for completion. The CBSA Officer issues the action plan via the CCP.
- **Suspend / Cancel Program Membership:** Depending on the severity of the non-compliance, there may be a need to suspend or cancel the TCP's program membership. Communication of such actions may also occur via the CCP.
- **Educate on Instance of Non-compliance:** There may be a need to informally educate on the instance of non-compliance to help prevent future non-compliance. In this circumstance, a CBSA officer communicates with the TCP via phone and/or email, but does not serve any formal documentation.

16.4 CONSIDERATIONS UNDER THE ADMINISTRATIVE MONETARY PENALTY SYSTEM

This section describes the process of issuing a penalty under the Administrative Monetary Penalty System (AMPS) for non-compliance found either at the border or through post-release verifications or reviews. Penalties issued under AMPS arise from contraventions of, or failure to comply with, the *Customs Act*, *Customs Tariff*, and *SIMA*. The regulations under these Acts impose obligations on the trading community to comply with CBSA requirements. Penalties ensure that there is a cost for non-compliance with the CBSA's administered legislation and regulations.

Helpful Hints

More information on the Administrative Monetary Penalty System can be found in CBSA policy.

16.4.1 Receive Notice of Penalty Assessment

TCPs receive a Notice of Penalty Assessment (NPA) when they are issued a penalty under AMPS through the CCP. Multiple instances of a contravention can be issued under the same NPA. There are no limits on how many contraventions can be applied to an NPA. If the contravention(s) includes a financial penalty, the penalty amount is posted to the TCP's accounts receivable sub-ledger and payment due dates and interest applicable dates are assigned.

Note: More information on paying penalties, payment due dates and interest applicable dates can be found in *10.0 Billing*.

Once the NPA is issued, the CARM System automatically updates the TCP's contravention history. The TCP's contravention history contains information on all contraventions issued, closed, cancelled, amended, and maintained. TCPs can view their contravention history via the CCP. The TCP contravention history of one BN15 will not affect the TCP contravention history or the penalty levels of other BN15s under the same BN9.

If the TCP believes the penalty assessment has been applied inappropriately, the TCP may request an appeal within 90 calendar days from the date of issuance of the NPA. The TCP can request an appeal via the CCP.

17.0 Appeals

17.1 OVERVIEW

The Appeals process is triggered when a Trade Chain Partner (TCP) challenges or disputes a CBSA decision. TCPs can appeal CBSA trade decisions (i.e. origin, tariff classification, value for duty, marking, advance ruling (as well as surtax)) and commercial enforcement actions (i.e. AMPS, ascertained forfeiture, seizure, third party appeals). TCPs may further challenge CBSA decisions to a higher-level body (i.e. Canadian International Trade Tribunal (CITT), Federal Court of Canada, Federal Court of Appeal, Supreme Court of Canada), where CBSA is represented. The higher-level appeals process is performed outside of CARM and is not detailed in this Playbook.

TCPs enrolled in the Customs Self-Assessment (CSA) (Trusted Trader) program may also appeal a CBSA decision with respect to a refusal to issue, a decision to suspend, or a decision to cancel a CSA program membership.

Note: The SIMA Appeal process, which enables TCPs to submit a request for re-determination (appeal) with respect to an assessment of SIMA duties (e.g. after an assessment of SIMA duties has been made, after concluding that SIMA duties should have been accounted for originally but were not) is documented in the adjustments section of this Playbook. More information on SIMA Appeals can be found in 8.6.1 *Submit Adjustments for SIMA*.

17.2 APPEALS PROCESS

This section describes the process by which a TCP requests an appeal to a CBSA trade decision or commercial enforcement action via the CCP. It also includes context for how TCPs can view information about appeal requests that they have submitted.

17.2.1 *Submit Request for Appeal*

The *17.2.1 Submit Request for Appeal* process details how TCPs can request an appeal to a decision made by the CBSA related to a trade decision or commercial enforcement action.

Appeal requests are submitted by TCPs, or their representative (e.g. customs brokers, lawyers, trade consultants, accountants) if they have been delegated access to the TCP's CCP account, via the CCP, and actioned by a CBSA Officer. Appeal requests must be submitted within 90 calendar days of the date of the seizure or the service of the notice; however, TCPs may request an extension to the time limit using the Request for Extension (RFE) form.

Overview

The TCP requests an appeal to a trade decision or commercial enforcement action made by CBSA.

Prerequisites

- The TCP has a CCP account.
- The TCP has valid BN9 and RM numbers.
- Customs Brokers representing their client are registered and licenced by CBSA and have a valid BN9 and Customs Broker RM.

- The TCP has received a Statement of Adjustment, Advance Ruling Decision Letter, Notice of Penalty Assessment (NPA), seizure (commercial K19), ascertained forfeiture (commercial K9), or Notice of Seizure (K138 for third party appeals).
- The TCP has paid applicable duties, taxes, and interest, or has posted security to cover the applicable charges for all CADs being appealed (for trade appeals).
- For Trade Appeals (CAD appeals and Advance Rulings), requirements to file such a request can be found in D-memorandum D11-6-7: Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency (<https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-6-7-eng.html>).

Process

The following diagram (Figure 17.2.1) provides an overview of the outcomes at each stage of the 17.2.1 *Submit Request for Appeal* process.

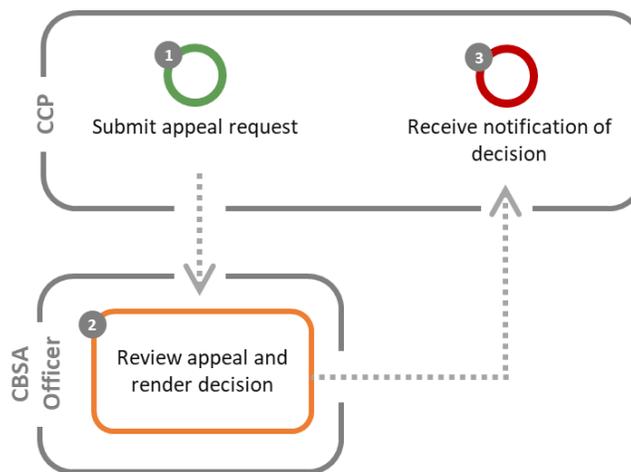


Figure 17.2.1: Process steps for submitting appeals to CBSA.

Step	Business Role	Description
1	TCP	<p>Submit appeal request</p> <p>Following receipt of a Statement of Adjustment with an appealable decision, Advance Ruling decision, Notice of Penalty Assessment (NPA), seizure (commercial K19), ascertained forfeiture (commercial K9) or Notice of Seizure (K138 for third party appeals), a TCP may submit an appeal request via the CARM Client Portal (CCP). The appeal must link to the decision(s) in CARM being contested. If the decision(s) being contested is not in CARM, TCPs must submit the request outside of the CCP as outlined in D11-6-7.</p> <p>TCP representatives have the ability to appeal on behalf of another TCP, if they have delegated access to the TCP’s CCP account. The CARM System validates whether certain conditions have been met before accepting the appeal request. For example, whether the request was submitted within the required 90 calendar day timeframe, or RFE also requested, as well as all duties, taxes, and interest paid for requests under Section 60 of the Customs Act. A request for appeal cannot be submitted for the same decision(s) more than once.</p>

Step	Business Role	Description
		<p>Considerations for each type of appeal are listed below.</p> <p><u>Adjustment Decisions</u></p> <ul style="list-style-type: none"> • The TCP navigates to their Statements of Adjustment and appeals an adjustment decision by selecting <i>Statement of Adjustment Appeal</i> on the CCP. The TCP fills out the appeal request form as specified in D11-6-7. The TCP will need to specify the specific CAD(s), line(s), and decision(s) which they are appealing. The decision(s) must correspond to a valid (i.e. appealable) reason code(s). • The TCP must have paid or posted security to cover, at a minimum, the applicable duties, taxes, and interest being appealed. If the TCP decides to pay the transactions in full, the TCP can submit the appeal request without further action. If the TCP wants to only pay or post security to cover the applicable duties, taxes, and interest being appealed, the TCP must: <ul style="list-style-type: none"> ○ For payment, submit the payment and take note of the SAP document number of their payment on the CCP. They must then provide this SAP document number during their appeal submission. The CARM system will validate that the payment document exists and its total amount is sufficient to cover the total of the appealed items and any interest associated with the adjustment. If insufficient, the CARM system will reject the submission. If sufficient, the appeal case is generated. ○ For security, associate a dedicated bond to the transaction(s) they are appealing. The TCP must refer to D11-6-7 for the policy direction / requirements for posting bonds. If the requirements are not met, the appeal will be rejected. The CARM system will validate that the bond exists as an active bond and that it is sufficient to cover the total of the appealed items and any interest associated with the adjustment. If insufficient, the CARM system will reject the submission. If sufficient, the CARM system locks all adjustment and interest documents with four locks (Dunning, Interest, Clearing, Refund) per line item. The appeal case is generated. <p><u>Rulings</u></p> <ul style="list-style-type: none"> • The TCP navigates to the <i>Rulings</i> section of the CCP, and selects appeal beside the ruling decision they wish to appeal. The TCP fills out the appeal request form as specified in D11-6-7. <p><u>AMPs</u></p> <ul style="list-style-type: none"> • The TCP navigates to the <i>Penalties</i> tab under their <i>Enforcement Actions</i>, and selects appeal beside the penalty they wish to appeal (request redress). The TCP fills out the appeal request form as specified on the CBSA website (https://www.cbsa-asfc.gc.ca/recourse-recours/howto-commentfaire-eng.html). If the appeal icon is not available (greyed out), you cannot submit your appeal request through the CARM Client Portal. Consult the CBSA

Step	Business Role	Description
		<p>website (https://www.cbsa-asfc.gc.ca/recourse-recours/howto-commentfaire-eng.html) for instructions on how to submit your request.</p> <ul style="list-style-type: none"> The TCP must indicate that they are requesting a Penalty Reinvestment Agreement (PRA) as part of their appeal request, if applicable. The TCP must refer to D22-1-2 for the policy direction/requirements for requesting a PRA. In the case where the TCP is requesting a PRA for multiple penalties that are associated with a system error, the TCP will need to indicate for which specific penalties they are requesting the PRA. A PRA will not be considered if proper justification is not provided. <p><u>Commercial Enforcement Actions</u></p> <ul style="list-style-type: none"> The TCP navigates to the <i>Seizures & Forfeitures</i> tab under their <i>Enforcement Actions</i>, and selects appeal beside the enforcement action they wish to appeal. The TCP fills out the appeal request form as specified on the CBSA website (https://www.cbsa-asfc.gc.ca/recourse-recours/howto-commentfaire-eng.html). If the appeal icon is not available (greyed out), you cannot submit your appeal request through the CARM Client Portal. Consult the CBSA website (https://www.cbsa-asfc.gc.ca/recourse-recours/howto-commentfaire-eng.html) for instructions on how to submit your request. The TCP must indicate that they are requesting a Penalty Reinvestment Agreement (PRA) as part of their appeal request (Ascertained Forfeitures only). The TCP must refer to D22-1-2 for the policy direction/requirements for requesting a PRA. A PRA will not be considered if proper justification is not provided. <p>For all appeal types, if the TCP is beyond the 90-day timeframe, but is less than one year beyond the 90-day timeframe (i.e., less than one year and 90 days), the CARM System prompts the TCP to complete the Request for Extension (RFE) form. In this case, both the request for appeal form and RFE form must be completed and submitted via the CCP in this step of the process. The TCP must provide all required information and documentation to justify the request as specified in policy. The TCP may also leave a note identifying that they have attached all the required justifications to the appeal case. If the TCP is beyond the one year and 90-day timeframe, a RFE cannot be made through the CARM System. Instead, the TCP must submit the request outside the CARM System using the channels as specified in policy.</p> <p>If the request for appeal passes validation, the process continues to case generation. If the request for appeal does not pass validation, the TCP must correct the error(s) identified and resubmit, or discontinue the request.</p>
2	CBSA Officer	<p>Review appeal and render decision</p> <p>The Appeals Clerk receives and reviews the appeal request. If upon review, the Appeals Clerk determines that the appeal request is invalid or inappropriate, the Appeals Clerk can reject the appeal and the process ends.</p>

Step	Business Role	Description
		<p>If the TCP has submitted an RFE along with their request for appeal, the Appeals Clerk reviews the RFE to determine whether it is valid. For instance, the Appeals Clerk reviews the request to determine whether it was submitted within the acceptable timeframe (i.e. one year beyond the expiration of the original 90 calendar days of decision).</p> <p>The Appeals Officer/Advisor makes their RFE decision and sends the RFE decision letter to the TCP via the CCP. If the extension has not been granted, the TCP may dispute the denial further (e.g. CITT). If accepted, the process continues.</p> <p>If in the process of reviewing the appeal request, the Appeals Officer/Advisor receives additional information pertinent to the TCP's appeal, the Appeals Officer/Advisor will disclose the information to the TCP via a Notice of Reasons for Action (NRA) (applies to enforcement appeals) or an Initial Disclosure Letter (applies to trade appeals). The TCP receives the letter via the CCP and has 30 days to respond (and upload documents, where necessary) via the CCP.</p> <p>At this step, the Appeals Officer/Advisor may also request additional information or clarification from the TCP by sending a request via the CCP. The TCP can respond to the request via the CCP.</p>
3	TCP	<p>Receive notification of decision</p> <p>The TCP receives the outputs of the appeal:</p> <ul style="list-style-type: none"> • For a CAD-related decision, the TCP will receive a President's Decision Letter and each CAD adjustment made in relation to that decision will also generate a Statement of Adjustment. • For an Advance Ruling, the TCP will receive a new Advance Ruling where the Advance Ruling in question has been Affirmed, Revised or Reversed. This new Advance Ruling becomes binding and replaces any previous ones. • For AMPS appeals, the TCP will receive a Notice of Reasons for Decision and the penalty in question will be affected (maintained, amended or cancelled). • For other enforcement actions, the TCP will receive a Notice of Reasons for Decision and the enforcement action will be affected. <p>The TCP may choose to further appeal any decision to a higher-level body (executed outside of the CARM System), including the Canadian International Trade Tribunal (CITT), the Federal Court, the Federal Court of Appeal, applicable Provincial Court, and the Supreme Court of Canada.</p>

Outputs

- For a CAD-related decision, the TCP will receive a President's Decision Letter and each CAD adjustment made in relation to that decision will also generate a Statement of Adjustment.
- For an Advance Ruling, the TCP will receive a new Advance Ruling where the Advance Ruling in question has been Affirmed, Revised or Reversed. This new Advance Ruling becomes binding and replaces any previous ones.

- For AMPS appeals, the TCP will receive a Notice of Reasons for Decision and the penalty in question will be affected (maintained, amended or cancelled).
For other enforcement actions, the TCP will receive a Notice of Reasons for Decision and the enforcement action will be affected.

17.2.2 Pre-CARM Considerations

TCPs can appeal select trade decisions (e.g., origin, tariff classification, value for duty or marking) or commercial enforcement actions (AMP) rendered prior to CARM Release 2 go-live using the CARM Client Portal.

Appeals of pre-CARM seizures (commercial K19s), ascertained forfeitures (commercial K9s), and Notices of Seizure (K138s for third party appeals) must be submitted by TCPs outside of the CCP as defined in policy (D11-6-7) and will be processed outside of the CARM system. There are specific nuances with respect to the submission and validation steps with pre-CARM appeals (see below). The other steps within the process remain the same as post-CARM.

Considerations for Submission

- If the TCP is appealing a previously issued Detailed Adjustment Statement (DAS), the TCP must submit an “As Declared” version of their previously declared B3-3(s) in the CAD format for any B3-3(s) impacted by the decision being appealed.

Considerations for Validations

- The CARM system will not allow the request for appeal to be submitted unless it passes basic system validation to confirm that all required information is provided and is in the correct format (i.e. the appropriate mandatory and conditional fields have been completed, and those fields are populated using the correct syntax/format). There will be no additional validations for pre-CARM appeals (i.e. no validation that the submission was properly completed for trade appeals, that the appeal was submitted within the 90 calendar day timeframe for trade and enforcement appeals, or that the TCP paid or posted security to cover the applicable duties and taxes being appealed for trade appeals).
- Given that there are no additional validations for pre-CARM appeals, the CARM System will not notify the TCP to pay or post security, or prompt the TCP to submit a Request for Extension (RFE). The Appeals Officer will need to complete a manual check to determine if the submission is valid (i.e. was properly completed for trade appeals, if the appeal was submitted within the 90 calendar day timeframe for trade and enforcement appeals, and if the TCP paid or posted security to cover the applicable duties and taxes being appealed for trade appeals). If the Appeals Officer determines that the appeal is not valid, the Appeals Officer will contact the TCP with the appropriate next steps (i.e. to properly complete the appeal, pay or post security, submit an RFE).

17.2.3 Customs Self-Assessment (Trusted Trader) Appeal

The *17.2.3 Customs Self-Assessment (Trusted Trader) Appeal* process allows TCPs to appeal a decision made by the CBSA with respect to a refusal to issue, a decision to suspend, or a decision to cancel a Customs Self-Assessment (CSA) (Trusted Trader) program membership. The process provides TCPs with timely and accurate appeal decisions, while respecting legislative requirements and jurisprudence.

Note: More information on enrolling in the Customs Self-Assessment (CSA) program can be found in *4.0 Enrol in Program*.

The TCP must submit the request for an appeal within 30 business days from the effective date of the decision being appealed, provide their reasons(s) for the appeal, and include any necessary supporting documentation. A reference to the decision being contested is automatically linked to the appeal.

The TCPs 'refused', 'suspended', or 'cancelled' status will remain in effect throughout the duration of the appeal period. No further application processing or administration of the TCP's file should occur until a decision has been rendered.

The TCP is notified of the final appeal decision, which indicates the TCP's potential next steps within the appeal process via the CCP.

18.0 Overdue Collections

18.1 OVERVIEW

The Overdue Collections process refers to the activities the CBSA undertakes to collect overdue debts owing from Trade Chain Partners (TCPs). Overdue debts are customs-related debts which TCPs owe to the crown, including, but not limited to, overdue duties, taxes, penalties and interest liabilities. This section describes how TCPs become notified about these overdue debts, how TCPs work with CBSA to resolve these debts, and what further actions CBSA may take to collect these debts.

Collections are executed by the Canada Revenue Agency (CRA), the federal agency responsible for the collection of all taxes for the federal government. The CARM System streamlines the process for customs-related collections by taking actions to collect overdue debts before sending them to CRA.

More information on the CRA can be found in <https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/when-you-money-collections-cra/customs-debt.html>.

The Overdue Collections process, in the context of CARM, comprises three (3) parts: the CBSA pre-Collections process, the CRA Collections process, and the Bond Claim process. The definitions of each process can be found below:

1. **The CBSA pre-Collections process**, entails all activities taken by the CBSA and CARM on an overdue account (RM) to try to collect outstanding debt in the first 30 days after the overdue debt was posted on account. The CBSA pre-Collections process ends only when either the full debt on account has been recovered or the TCP has entered into a payment plan with the CBSA. If the full debt was not collected in the pre-Collections period, the debts are sent to the CRA and, if necessary, CBSA initiates a bond claim.
2. **The CRA Collections process**, entails all subsequent collection actions the CRA performs after receiving the overdue collection information from the CBSA. The CRA collections process only begins once the CBSA has exhausted all pre-collections options without collecting full payment for debts owing. The CRA Collections process is not covered in this document.
3. **The Bond Claim process**, entails the final step in the Manage Collections process, whereby the CBSA initiates a claim against a TCP's non-cash bond(s) and cash bond(s), if available, to use it to offset the debts remaining on account. This step happens only if the CRA was unable to collect the outstanding debts.

Figure 18.1.1 provides a high-level overview of the Overdue Collections process prior to any remaining unpaid debt being sent to CRA.

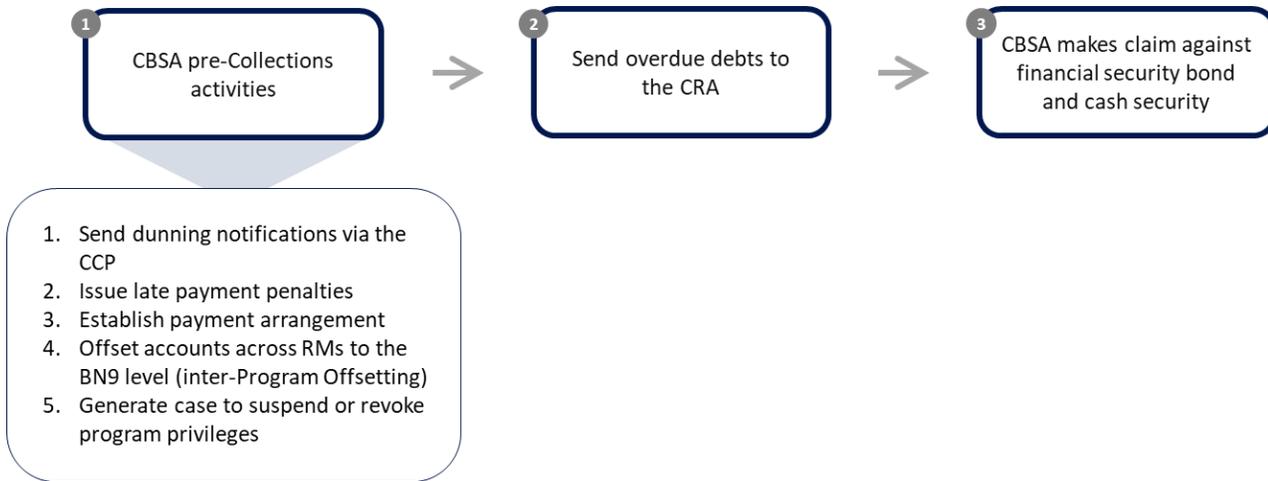


Figure 18.1.1: Process steps for collecting overdue debts.

As shown in Figure 18.1.1, the CARM System will send a TCP notifications to inform them when they have an overdue debt on account. Note that the first of these notifications starts on Day 5 after the Payment Due Date (the Payment Due Date is considered Day 0), but late payment penalties will apply starting on Day 3.

The CARM System will progressively go through a series of notifications and activities based on the length of time for which the debt has been overdue on account. At the end of the pre-Collections activities, the CBSA will generate a program compliance case to review suspending or revoking program privileges.

Where payment is not possible, the CBSA will send the accounts to the CRA for further collections activities. If all the CBSA pre-Collections activities and CRA Collections activities are exhausted, as a final step, the CBSA will make a claim against a TCP’s financial security bond(s) and / or release any cash security deposits on account.

18.2 OVERDUE COLLECTIONS CONSIDERATIONS

This section provides context for the CBSA pre-collections process. It describes how TCPs are notified of an overdue payment, the options available for payment, and the scenarios which may arise. The pre-collections process is actioned solely by CBSA, however, there are actions in each of the steps which TCPs follow to remain compliant on overdue collections.

Note: Only the CBSA pre-Collections process and the Bond Claim process are performed in the CARM System. The CRA Collections process is performed outside of CARM. This section describes the collections process end-to-end from a CARM perspective (i.e., it will not detail the CRA Collections activities) and highlights considerations for TCPs that can arise from actions taken by both the CBSA and the CRA.

Overview

The TCP has a debt owing to the crown which the CBSA must collect or write-off.

Prerequisites

- The TCP has a CCP account.
- The TCP has a valid BN9 and RM.

- The TCP has an overdue amount on account.

Process

The following diagram (Figure 18.2.1) provides an overview of the outcomes of each stage of the Overdue Collections process.

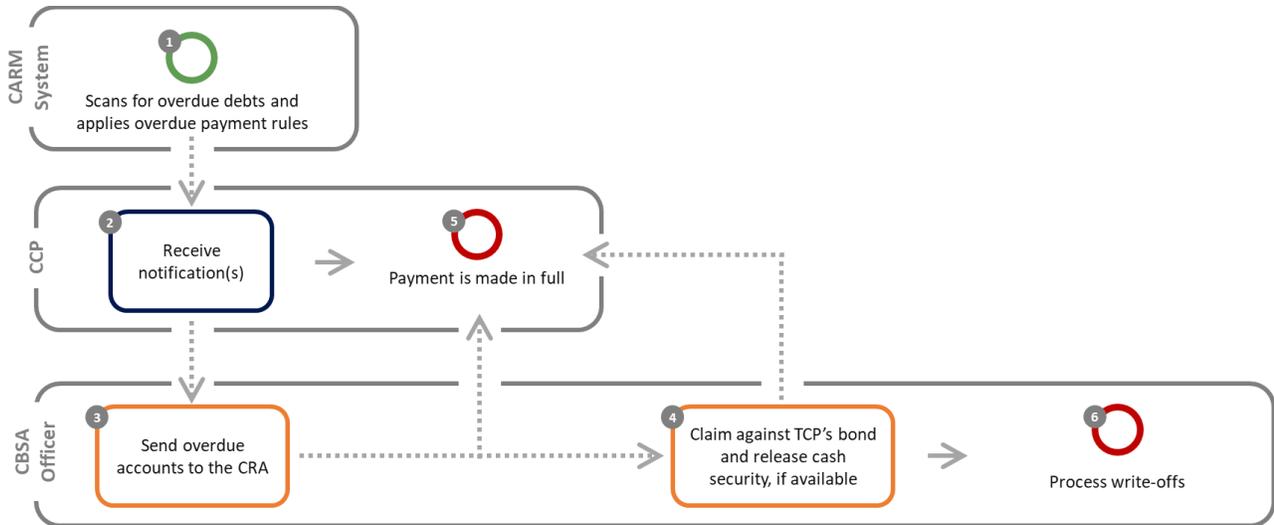


Figure 18.2.1: Process steps for collecting overdue debts.

Step	Business Role	Description
1	CARM System	<p>Scans for overdue debts and applies payment rules</p> <p>The CARM System scans for programs (RMs) with overdue debts on account. The CARM System records the length of time an account is overdue and escalates the pre-Collections activities the longer overdue debts remain on account.</p> <p>These are the pre-Collections activities performed by the system:</p> <ol style="list-style-type: none"> 1. Send dunning notifications via the CCP; 2. Progressively raise the CBSA client risk score; 3. Issue late payment penalties; 4. Establish payment arrangement; 5. Offset accounts across RMs to the BN9 level; 6. Generate case to suspend or revoke program privileges.
2	TCP	<p>Receive notification(s)</p> <p>The TCP receives their first notification via the CCP on Day 5 after the Payment Due Date (Payment Due Date is considered Day 0). However, late payment penalties accrue in the interim. The CARM System follows the pre-Collections levels based on the length of time the account remains overdue. The TCP will continue receiving notifications as long as overdue accounts remain unpaid.</p> <p>At this step, two (2) scenarios can occur:</p>

Step	Business Role	Description
		<ol style="list-style-type: none"> 1. The TCP makes a payment in full for the outstanding debt or enters into a payment plan with the CBSA. The option to enter into a payment plan on the CCP is only available between Day 10 and Day 15 after the account is overdue. Proceed to Step 5. 2. The TCP still has an overdue debt on their account and the CARM System has exhausted the whole pre-Collections process. As a next step, the CBSA will send the overdue accounts to the CRA. Proceed to Step 3.
3	CARM System / CBSA Officer	<p>Send overdue accounts to the CRA</p> <p>If there is remaining debt outstanding on account at the end of the pre-collections process, the CBSA Officer prepares the accounts to send to CRA.</p> <p>All outstanding amounts are sent to CRA for collections activities. The TCP receives a Notice of Arrears (NOA) via the CCP informing the TCP that their information has been sent to CRA.</p>
4	CBSA Officer	<p>Claim against TCP's bond and release cash security, if available</p> <p>The CRA notifies the CBSA of the status of the collections activities for the outstanding debts on account. If the CRA has exhausted their collections efforts and have not collected the debt in full, they will ask the CBSA to make a claim on the TCP's financial security, if available. This include either claiming a surety bond on account or releasing a cash deposit that was locked for financial security.</p> <p><i>Note: More information on financial security bonds can be found in 14.0 Financial Security.</i></p> <p>If the TCP holds a surety bond in CARM that is linked to the program account on which there is an overdue debt, the CBSA Officer triggers a claim against the TCP's bond. The CBSA Officer will work with the Surety Company that underwrote the bond to collect compensation for the amount it secures.</p> <p>If the TCP holds cash security in CARM, the CBSA Officer will release it and offset it against the amount owing on account.</p> <p>If the financial security covers the overdue debt in full, proceed to Step 5. If the financial security does not cover the overdue debt in full, proceed to Step 6.</p> <p><i>Note: A bond can only be claimed against for the debt it contractually covers (e.g., a carrier bond can not be claimed against to cover RPP debt for a client with both a carrier and an importation account associated to the same legal entity).</i></p>
5	TCP	<p>Payment is made in full</p> <p>The TCP either makes a payment via the CCP in the full amount of the overdue debt on account or, where they cannot pay the full amount, the TCP enters into a pre-established payment plan with CBSA.</p>

Step	Business Role	Description
		<p>Alternatively, payment is made by the CBSA Officer claiming the financial security on account, posting it as a credit and offsetting the outstanding debts.</p> <p><i>Note:</i> If the TCP only partially pays for the debt owed, the pre-collections activities and overdue payment rules will still proceed for the amount owed until it is paid.</p> <p><i>Note:</i> If the TCP does not make a scheduled payment from their payment plan, they will be defaulted back to the pre-Collections process at the level (i.e., day since being overdue) corresponding to the oldest debt on their account.</p>
6	CBSA Officer	<p>Process write-offs</p> <p>If at the end of the pre-Collections, CRA Collections and Bond Claim processes, the CBSA is unable to collect on all of the overdue accounts, the CBSA may process a write-off or write-down of amounts on account following a recommendation from the CRA.</p>

Outputs

- Pay overdue balance.
- Dunning notifications are pushed to the TCP.
- Processing of overdue payment rules and/or penalties.
- Notice of Arrears (NOA) is generated.
- CRA performs collection activities.
- CRA recommends and CBSA approves a write-off.
- Claim on financial security (bonds and cash deposits).

19.0 Reporting

19.1 OVERVIEW

The Reporting functionality provides Trade Chain Partners (TCPs) with a simple and centralized self-service solution allowing them to view and download their data from the CARM Client Portal (CCP).

Through the Reporting functionality, TCPs can access two (2) types of reports:

- **Financial (revenue) data:** includes information related to financial data generated through the commercial importation process, including financial transaction activities for the programs within which they operate.
- **Trade data:** includes information related to trade activities, as detailed on their submitted Commercial Accounting Declarations (CADs). Examples of data elements captured on CADs that can be used for reporting include, but are not limited to: value of transactions on a CAD, # of CADs submitted, quantity of goods imported, transaction-specific values [e.g. SIMA values], and tariff classification information related to the Departmental Consolidation of the Customs Tariff such as HS code, tariff code, and tariff treatment.

This data can be downloaded by the TCP for reporting and analysis purposes.

19.2 ACCESS REPORTING DATA

TCPs can download their financial data automatically via the CCP (e.g., accounting transaction details, payments made). The downloaded file can be used by TCPs to report and analyze the data in the software of their choice outside of the CARM environment (e.g. Microsoft Excel). For instances where a TCP downloads a report for *financial data*, the TCP pulls the data from their **transaction history**.

TCPs can request their trade data via the CCP (e.g., CAD history include duties and taxes owing and any corrections or adjustments made). TCPs can customize these reports based on available search criteria and field filters (e.g., accounting date, declaration type). These reports can be customized based on available search parameters and field filters. Once requested, a CBSA Officer will produce the report based on the TCP's search criteria and send it back to the TCP via the CCP. For instances where a TCP requests a report for *trade data*, the TCP pulls the data via a **declaration report request**.

These are the four (4) declaration reports that a TCP can request:

- *Assessment Report – Most Recent CAD Version*
- *Corrections and Adjustments Report – All CAD Versions*
- *Historical Assessment Report – TCP B3s Report*
- *Historical Adjustments Report – TCP B3s & B2s Report*

19.2.1 Download Financial Reporting Data

Overview

This scenario describes the steps and conditions for a TCP to download a file of a large data set to allow for reporting and analysis of their financial data using the software of their choice. The data is downloaded in .CSV format.

Prerequisites

- The user has registered for the CCP.
- The account for which data is being downloaded is a registered legal entity on the CCP and is enrolled in a program.
- The user has the appropriate access to the account for data download.

Process

The following diagram (Figure 19.2.1) provides high-level context for the process by which a data set is downloaded via the CCP.



Figure 19.2.1: Process steps for downloading a data set via the CCP.

Step	Business Role	Description
1	TCP	Select data for export The TCP navigates to the <i>Reporting</i> page, where they can access reports for their financial data: <ul style="list-style-type: none">• If the TCP is looking to export data for a <i>financial report</i>, the TCP selects their transaction history. Here, the TCP views the available financial data (i.e. accounting transaction details and payments made) on the account and then selects some or all of the data for export. The selection can be made on an individual transaction basis, or based on the filtering parameters available.
2	TCP	Process export of data The TCP exports the chosen data by selecting the export functionality available on the CCP. The CARM Solution then prepares the selected data for export by compiling the data into a .CSV file.
3	TCP	Download data file The TCP downloads the .CSV file from the CCP. The data contained in this file can then be used in software outside of the CARM environment (most commonly, Microsoft Excel) for reporting and analysis purposes.

Outputs

- A .CSV copy of the data set is available for TCPs to report and analyze using software of their choice.

19.2.2 Request Declaration Report

Overview

This scenario describes the steps and conditions for a TCP to request a declaration report of their CAD and pre-CARM B3 and B2 history.

Prerequisites

- The user has registered for the CCP (for Assessment Reports and Corrections and Adjustments Reports only).

Process

The following diagram (Figure 19.2.2) provides high-level context for the process by which a declaration report is requested.

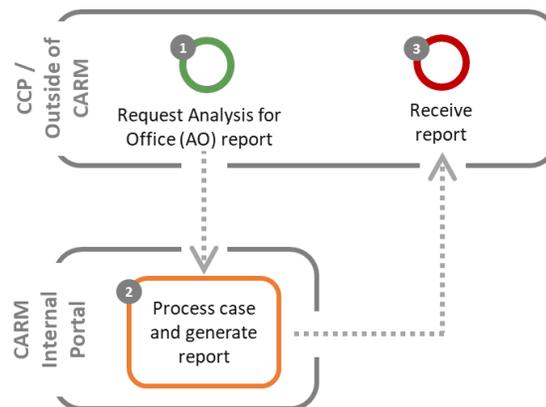


Figure 19.2.2: Process steps for downloading a data set via the CCP.

Step	Business Role	Description
1	TCP	<p>Request Analysis for Office (AO) report</p> <p>The TCP requests to review a report of their trade data (i.e., data that came in via the Assessment, Corrections and/or Adjustments processes).</p> <p>The TCP can make a request for the following report types:</p> <ul style="list-style-type: none"> • <i>Assessment Report – Most Recent CAD Versions Report</i> • <i>Corrections and Adjustments Report – CAD Version History</i> • <i>Historical Assessment Report – B3s and B2s Report</i> • <i>Historical Adjustments Report – B2s Report</i> <p>For the first two (2) reports (i.e., the Declaration reports), the TCP can make the request directly via the CCP. The TCP selects the accounting dates for which they want a report generated (e.g., last 90 days) and selects the declaration type(s) (e.g.,</p>

Step	Business Role	Description
		<p>AB, V, C). In addition, the TCP can select additional criteria to filter the report (e.g., transaction number on the CAD). To toggle between requesting an Assessment Report and a Corrections and Adjustments Report, the TCP selects if they want to see the most recent version of the CAD (i.e., Assessment Report) or all versions of the CAD (i.e., Corrections and Adjustments Report).</p> <p>For the last two (2) reports (i.e., the Historical reports), the TCP can only make the request by contacting the CCSSU, such as by email or phone. They cannot request these reports via the CCP. In their communication to the CCSSU, the TCP must include at least the accounting dates and declaration type(s) for which they would like a report, and can include additional report criteria, as desired.</p> <p>Once submitted, a case will be generated for the CBSA Officer to create the report. The TCP can view the case status (and at the end the report they've request) via this same case on the CCP.</p>
2	CBSA Officer	<p>Process case and generate report</p> <p>The CBSA Officer processes the case by reviewing the criteria the TCP submitted and generating the report to meet that criteria.</p>
3	TCP	<p>Receive Report</p> <p>The TCP receives the declaration report via the case on the CCP that they requested and can download it as a .CSV file.</p>

Outputs

A .CSV copy of the declaration report is available for TCPs to report and analyze using software of their choice.

20.0 Problem Reporting and Resolution

For CARM support, please contact:

<https://www.cbsa-asfc.gc.ca/services/carm-gcra/support-eng.html>

21.0 Conclusion

This section concludes the playbook. Additional information and relevant CARM documents can be accessed via the CBSA website (www.cbsa-asfc.gc.ca).