



1. Overview

The CBSA Assessment and Revenue Management (CARM) initiative will offer significant benefits to the trade community.

CARM Client Portal

At Release 1, the CARM Client Portal will be accessible to importers and customs brokers. Trade consultants, who currently submit rulings on behalf of importers, will also have access upon request to the Agency. Users will be able to:

- view transactions posted to their accounts
- make payments by credit card or set up pre-authorized debit
- delegate portal access to employees and third parties (such as customs brokers and/or trade consultants) to manage commercial imports activities
- request and track the progress of rulings electronically
- classify goods and estimate duties and taxes

At Release 2, the CARM Client Portal will be available to all trade chain partners. Users will be able to:

- acquire a Business Number (BN9) and program account (RM account and/or Program ID)
- submit, correct and adjust a Commercial and Accounting Declaration (CAD), which will replace the current customs coding form (B3) and request for adjustment form (B2), also available via Electronic Data Interchange
- post and monitor security to participate in the [Release Prior to Payment \(RPP\)](#) program as an importer

Delegation of authority

Release 1 will allow importers to delegate portal access to employees and third-party service providers, allowing them to manage commercial import accounting activity on their behalf. Customs brokers and trade consultants will be able to request access to their importer client portal accounts.

Release Prior to Payment (RPP)



CAVALRY LOGISTICS

All Importers will be required to post security to participate in the [Release Prior to Payment \(RPP\) program](#). They will no longer be able to use their customs broker's RPP security to clear shipments and receive release prior to payment privileges.

As of Release 2, an importer must post security using one of the following two options to be eligible for RPP:

- a surety bond for 50% of their highest monthly accounts receivable with a minimum bond of \$25,000; or
- a cash security for 100% of their highest monthly accounts receivable

Highest monthly accounts receivable period is the 12-month period between July 25 of the previous year to June 24 of the current year. An estimate will be permitted for importers who wish to post a bond, but do not have a 12-month history of accounts receivable.

Commercial accounting declaration (CAD)

A new Commercial Accounting Declaration (CAD) will be introduced with CARM Release 2. The CAD will serve as the digital document to account for imported goods into Canada, replacing the current customs coding (B3) and request for adjustment (B2) forms. Any corrections or adjustments made to a CAD will be recorded as a new version of the original declaration. The CARM system will automatically calculate the duties and taxes based on the information provided by the client on the CAD. Clients will be able to submit, correct or adjust the CAD via the CARM Client Portal or Electronic Data Interchange (EDI).

Corrections to the original CAD submission will be permitted up to the payment due date, interest-free. Changes to the CAD after the payment due date, otherwise known as adjustments, may be subject to CBSA review.

The CAD will not impact the release process. There will be slight changes for the c-type entry process, where the CAD form will replace the B3 form in the release package. A CAD will not be accepted from a customs broker without a proper delegation of authority.

Billing cycles

CARM Release 2 will introduce new billing cycles and alignment of payment due dates of importers. The following billing cycles will be affected by CARM:

- High value shipments (HVS) / Low value shipments (LVS)



- Courier low value shipments (CLVS)
- Continuous transmission commodities (CTC)
- Customs self-assessment (CSA) Program

The payment due date will be 10 weekdays (defined as Monday to Friday, inclusive of holidays) after the 17th of the calendar month.