

CARM – MANTORIA

WHAT TO KNOW - TIMELINES - CHECKLISTS



CBSA Assessment and Revenue Management

The CBSA Assessment and Revenue Management (CARM) program is the next step in further modernizing and streamlining the importation process for commercial goods into Canada.

Each importer will need to register for access to the CARM Client Portal (CCP) and take an active role in managing their account. While CARM does not change the release process (this step will continue to be managed by the Customs Broker), failure to register on the CCP and set up a bond will result in clearance delays and penalties at Release 2.

The rollout of this project is following a quick timeline and certain design and policy features have yet to be finalized. We are actively monitoring all program changes and we will update you on an ongoing basis closer to each release.

CARM TIMELINE

CARM Release 0: The current Accounts Receivable Ledger (ARL) system was moved to a cloud-based SAP system; this release had no impact on importers. Complete

CARM Release 1: The introduction of the CARM Client Portal (CCP) will allow businesses to register and manage their accounts online with CBSA.

End of May 2021

CARM Release 2: The current customs coding form (B3) and request for adjustment form (B2) will be replaced by a new electronic commercial accounting declaration (CAD).

End of May 2022



NEXT STEPS

> Step 1: Determine Roles & Responsibilities and Review Payables Process - Now

It is important to determine who will act as your primary account holder for the CCP and to appoint at least two individuals who will understand all functionalities within the portal. It is recommended to have both an individual familiar with the customs process as well as an individual responsible for managing the statement

of account and paying the duties and taxes. Under CARM, importers are responsible for paying their own duties, taxes, and fees and managing their account online. Payment terms, timelines, and process may differ from those currently established with Mantoria. You will need to review your payables process and consider the following:

- Who is currently paying your duties and taxes to CBSA?
- Is your bank set up to transmit payments to CBSA? Please refer to the E-Payment subsection found [here](#).
- Do you have resources in place to review daily notices (DN) and statement of account (SOA) in a timely manner?



TO DO CHECKLIST

- ✓ Roles and Responsibilities - provide email address of BAM to Mantoria Inc. - May 2021
- ✓ Apply for Customs Bond - Contact Mantoria Inc.
- ✓ Register for the CCP access - June 2021
- ✓ Delegate authority to customs broker - June 2021

> Step 2: Apply for a Customs Bond - Now

Within the next year there will a significant number of importers registering for a Customs Bond before Release 2; we highly recommend that you start this process early and obtain one now. We can assist with set up, please contact us today.

> Step 3: Register for CCP access - June 2021

CCP access and registration is currently planned to launch end of May 2021. Once available, the business account manager (BAM) will be able to register for access. Each user will need to create an individual account (via GC Key or Sign-in partner) and then request access to their business portal account. * Once the BAM creates their individual user account, they will then create the business account.

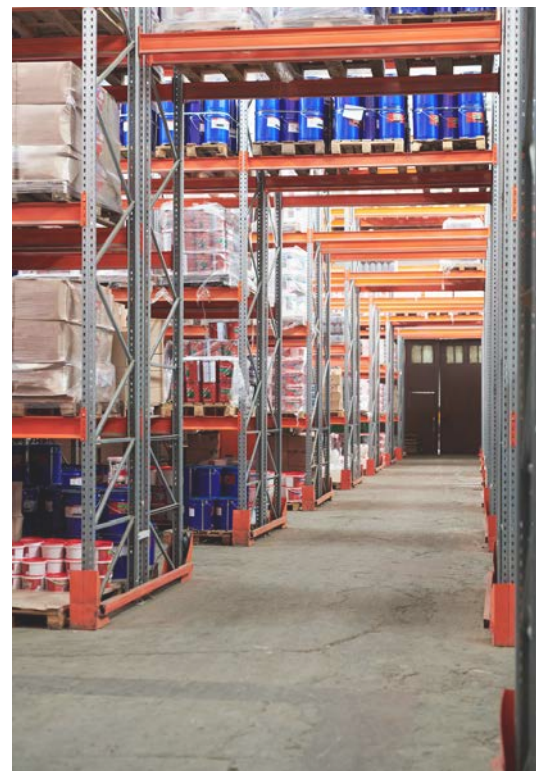
> Step 4: Delegate authority - June 2021

Within the portal, you will need to delegate authority to your customs broker(s) and determine their level of access. You will need to decide whether the broker is able to see all transactions or just the ones they handle and which services they will manage on your behalf.

The next bulletin, CARM – Mantoria Inc. Bulletin 2, will cover how to apply for a Customs Bond. We look forward to working with you and providing clear steps for a seamless CARM integration.

For more information visit CBSA's website:

- [CBSA Assessment and Revenue Management project](#)
- [Features and benefits of the CARM](#)





CARM

CBSA Assessment and Revenue Management



ONLINE SELF-SERVICE.
SIMPLIFIED IMPORTING PROCESS.

CARM Client Portal

A Modern Business Tool for Canada's Importing Community

CARM Release 1 - CBSA clients will be able to:



- CREATE AND MANAGE THEIR ACCOUNTS** on the CARM Client Portal.
- CLASSIFY GOODS** and estimate duties and taxes.
- MAKE SECURE PAYMENTS** online via the portal.
- DELEGATE ACCESS** to their service providers.
- SUBMIT RULINGS REQUESTS** and track their progress.

CARM Release 2 – Additional features:

- REGISTER FOR A BUSINESS NUMBER** and enroll in CBSA programs.
- OBTAIN STATEMENTS OF ACCOUNT** in real time.
- SUBMIT A COMMERCIAL ACCOUNTING DECLARATION**, which will replace today's custom coding (B3) and adjustment request (B2) forms.
- SUBMIT APPEALS** and track their progress.



What you can do to be ready:

Check the CBSA Website for the latest updates.

[Contact us](#) if you have questions.



STAY CONNECTED!

Join us on:

LinkedIn

GCcollab

Click here to learn more about



or go to www.cbsa-asfc.gc.ca/prog/carm-gcra/





Published on *CSCB National Office* (<https://cscb.ca>)

[Home](#) > Glossary of Terms

Glossary of Terms

ACI – Advance Commercial Information

A program that provides Canada Border Services Agency (CBSA) officers with electronic pre-arrival cargo information so that they are equipped with the right information at the right time to identify health, safety and security threats related to commercial goods before the goods arrive in Canada.

API – Application Programming Interface

An application programming interface (API) is a computing interface which defines interactions between multiple software intermediaries. It defines the kinds of calls or requests that can be made, how to make them, the data formats that should be used, the conventions to follow, etc. It can also provide extension mechanisms so that users can extend existing functionality in various ways and to varying degrees.

AR – Advance Ruling

The CBSA publishes advance rulings to help the importing community determine the proper tariff classification of goods. These rulings provide information on the importation of particular goods, including their 10-digit tariff classification and ensures that the tariff classification number used is deemed correct by the CBSA. The ruling is binding until it is revoked or amended.

ARL - Accounts Receivable Ledger

The Accounts Receivable Ledger (ARL), which was implemented in 2016, is the official system of record for commercial accounting and payment at the Canada Border Services Agency (CBSA). It is the first phase of the CBSA Assessment and Revenue Management (CARM) project to modernize commercial payments.

ASEC – Account Security Number

Today, the ASEC is a 5-digit number assigned to Importers and Customs Brokers who post Release Prior to Payment (RPP) financial security with the CBSA and is used to facilitate Release on Minimum Documentation (RMD). The ASEC forms the first five digits of the Transaction Control Number, and is used to identify the bond holder securing the shipment when released on minimum documentation. As of CARM Release 2, the ASEC is no longer linked to RPP privileges and would exclusively note the Customs Broker or Importer clearing the shipment / obtaining Release on Minimum Documentation.

BAM – Business Account Manager

The Business Account Manager (BAM) is the primary CCP user with complete administrative access and functionality who registers and sets up the business account on the CCP, requests and establishes access to client accounts, and delegates access to all other subsequent CCP users.

BN – Business Number (BN9)

The legally registered 9-digit Business number assigned by the Canada Revenue Agency (CRA). The BN identifies the Trade Chain Partner responsible for the payment of duty and taxes, as well as any outstanding penalties.

BN15

The legally registered 15-digit import/export business number assigned by the Canada Revenue Agency (CRA), also known as the RM account.

CAD – Commercial Accounting Declaration

The CAD is a digital document which will replace the existing B3 Declaration and B2 Adjustment documents. The CAD will provide a single document to submit accounting information to the CBSA which will use version management to allow for changes while maintaining the history of the document and eliminating the requirement to account for changes on separate documents types and create a single accounting declaration of record.

CARM – CBSA Assessment and Revenue Management

The CARM project is a multi-year initiative to transform the collection of duties and taxes for goods imported into Canada. CARM targets the revenue and cash management systems currently in place, and replaces them with a simplified process, including electronic payment options. Release 1 of CARM will be implemented in May 2021.

CBSS – Customs Broker Summary Statement

With the implementation of CARM, the Customs Broker Summary Statement will replace the Customs Broker SOA and include accounting summaries for all importers (by BN15) for which the Customs Broker has submitted import declarations. The summary statement will provide a summarized view (count and amount) of import declarations and payment transactions per importer BN15 made in the billing period.

CCP – CARM Client Portal, also known as the portal

The CARM Client Portal (CCP) is the central feature of the CARM project which, once fully functional, will become the main communications interface between the CBSA and trade chain partners. Through the portal, users will have online self-service access to manage their customs

transactions, including electronic submission of corrections and adjustments, applying for classification rulings, accounting and payment of any applicable duties, taxes and fees on their imported goods, as well as access to a duty and tax calculator and HS classification tool.

CLVS – Courier Low Value Shipments

The CLVS Program is an express/expedited program designed for the clearance of express shipments. ... Couriers authorized by the Canada Border Services Agency (CBSA) to participate in the program may have qualifying goods released by presenting a cargo/release list to the CBSA.

CSA – Customs Self-Assessment

Customs Self-Assessment (CSA) is a Canada Border Services Agency (CBSA) trusted trader program designed to streamline 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.

CTC – Continuous Transmission Commodities

Continuous Transmission Commodities (CTC) describes electricity, crude oil, natural gas, and other tangible personal property transportable by wire, pipeline or conduit.

Delegation of Authority

Delegation of Authority refers to approved CCP access to business and program accounts. Business Account Managers have the responsibility for delegating access to employees as well as requesting delegated access to client business and accounts.

DN – Daily Notice

Daily Notices (DN) combine multiple transaction types into one statement, enabling account-level management and reconciliation, and helps to manage payment due dates. Daily Notices contain information about payments made, interest owing, credits on account and disbursements issued. DN are issued at the business number (BN9) level.

ECCRD – Electronic Commerce Client Requirements Document

The ECCRD is a CBSA document which provides comprehensive information about business and system requirements of various new and amended electronic transactions. When a CBSA program is either added or modified, an ECCRD is issued by the CBSA mapping the electronic details of the program.

EDI – Electronic Data interchange

Electronic Data Interchange (EDI) 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.

Editor

Editors are able to create, view and edit all transaction information on the CCP within an RM program account for either their employer's or importer client RM accounts.

Expired User

A CCP user defaults to Expired status if the business relationship in the portal between the importer and customs broker is terminated.

Financial Security

Financial security is a key area of change impacted by the implementation of CARM Release 2 at which time the CBSA will require all importers who want to participate in the RPP program to enroll and post security with the CBSA. Security may be posted in the form of a cash bond, a (continual) surety bond, or a one-time single entry bond.

Financial Statements

Includes Daily Notice, Statement of Account, and Customs Broker Summary Statement

HVS – High Value Shipments

High Value Shipment (HVS) describes commercial goods with a value for duty exceeding \$3,300 CAD

Importer

An individual or business that imports commercial goods into Canada. The importer is responsible for the payment of all duties and taxes to the CBSA; the accuracy of the information presented to the CBSA; payment of any fines or penalties resulting from missing or inaccurate information; and for providing any necessary import permits and special certificates required.

IT – Information Technology

Information Technology (IT) refers to anything related to computing technology, such as networking, hardware, software, the Internet, or the people that work with these technologies.

LVS – Low Value Shipment

Low Value Shipment (LVS) describes commercial goods with a value for duty below \$3,300 CAD

NCR – National Customs Ruling

A National Customs Ruling (NCR) is a written statement by the CBSA, outlining how provisions of existing customs legislation apply to goods imported into Canada. An NCR will provide instruction concerning the CBSA's origin (Most-Favored Nation Tariff or non-Free Trade Agreement (FTA) Preferential Tariff Treatment), valuation, or marking programs. NCRs are provided as an administrative service for the convenience and guidance of importers, foreign exporters, and foreign producers.

Nudge

An alert issued by the CBSA on the portal when there is an issue to be addressed in regards to the financial security status for the account.

Orphan User

An Orphan User has registered on the CCP and created their personal profile, but has not yet been accepted or linked to the business or program account.

PAD – Pre-Authorized Debit

Pre-authorized debits (PADs) are a convenient way to pay bills and make other payments automatically. Instead of sending a payment, the funds are automatically withdrawn from your bank account with your prior authorized consent.

PAM – Program Account Manager

The Program Account Manager (PAM) has the ability to modify program registration information, grant access to employees as either Editors or Readers, and create, view and edit all the transaction information within a program.

POE – Point of Entry

A seaport, airport or land border crossing where people and merchandise can enter or leave Canada.

R1 – Release 1

CARM Release 1 will provide businesses with new tools to allow them to see their amounts owing and manage their accounts with the CBSA. It will include an online CARM Client Portal with self-service tools for invoicing and payments. If you are an importer or broker that currently interacts with the CBSA, plan to create your secure account in the CARM Client Portal so you can take advantage of these tools and be ready for future releases. The release date for Release 1 is planned for May 2021.

R2 – Release 2

CARM Release 2 will introduce a new electronic commercial accounting declaration that will replace the current customs coding form (B3) and request for adjustment form (B2). As well, new features to the payment and billing processes will make it easier to make corrections and adjustments. CBSA will continue to offer the Release Prior to Payment Program (RPP). However, changes are being made so that importers will have to secure their commercial imports directly. The release date for Release 2 is planned for May 2022.

Reader

Readers are able to view all transaction information on the CCP within an RM program account for either their employer's or importer client RM accounts, but are unable to create or edit information.

Release Notice

The Release Notice informs clients when goods have been authorized to be removed from a CBSA office, sufferance warehouse, bonded warehouse, or duty-free shop for use within Canada.

SCR – Same Condition Rulings

CUSMA allows full drawback or deferral of customs duties on goods exported in the same condition in which they were imported. Imported goods may undergo certain operations in Canada and still be considered to be exported in the same condition.

SOA – Statement of Account

SOAs will be issued to all TCPs who have incurred a financial transaction with the CBSA on their own account (BN15). SOAs will include a summary of the transactions posted on the TCP's client account in CARM and for which the Account Holder is liable to make payments

TCCU – Technical Commercial Client Unit

The Technical Commercial Client Unit (TCCU) at the CBSA is your primary point of contact for most issues involving the transmission of commercial electronic data.

TCP – Trade Chain Partner

Trade Chain Partner (TCP) is an enterprise that is directly involved in the importation or cross-border movement of goods imported.

Version

With the introduction of the CAD, corrections and adjustments will be recorded as new versions of the original CAD, where the transaction number submitted on the original CAD remains for life, no matter how many versions are created. All previous versions of the CAD are recorded in the transaction history for audit purposes.

VFD – Value for Duty

The value for duty is the base figure on which duty you may owe on your goods is calculated. Even if you do not owe duty, the value for duty of goods must still be established so that any applicable assessment of the goods and services tax, provincial sales tax or harmonized sales tax, may be calculated, if applicable.

Source URL: <https://cscb.ca/repository/carm-glossary>