

## CBSA CARM MANDATORY SOON- BE PREPARED!

The Canada Border Service Agency(CBSA) is set to implement mandatory CARM(CBSA Assessment and Revenue Management). CARM shifts the financial liability to the importer of record who will pay their own duty and GST direct to CBSA plus making it easier to identify non-compliance.

**CARM affects all importers whether you import 1 shipment or many, you will be impacted. Registration is mandatory. It's also complex and time-consuming, so starting now is crucial.**

**If you are not registered, your shipments will not be released when CARM is mandatory until you are fully registered and have a bond in place.**

### CARM Client Portal – Release 2 – Go Live May 13<sup>th</sup>, 2024

- CARM Release 2 introduces a new model where all commercial importers must post their own security to benefit from the Release Prior to Payment program instead of Customs brokers. A bond equal to a minimum of \$25,000 or 50% of your highest monthly duties/taxes in the 12 months before CARM Release 2 (whichever is highest). Or a cash deposit equal to 100% of your highest monthly duties/taxes in the 12 months before CARM.
- To help importers adjust to this new financial security model, a 180-day grace period will be implemented allowing goods to be released prior to the payment of duties/taxes without a bond.
- To qualify for the transition period, importers must complete registration by the April 25, 2024 on the CARM Client Portal before the go-live date of CARM Release 2
- NRI (Non-Resident Importers) not in North America, must arrange for record keeping on their behalf within Canada and then complete to get approved registration for Record Keeping (non-resident importers outside of Canada). NRI in the USA and Mexico must have completed and approved registration for Record Keeping. At a minimum, importers are required to keep, for the period of six years following the importation of the commercial goods, all records that relate to the origin, marking, purchase, customs clearance, costs and value of the commercial goods; payment for the commercial goods; the sale or other disposal of the commercial goods in Canada; and any application for an advance ruling made under section 43.1 of the *Customs Act* (the Act) in respect of the commercial goods. In addition to these requirements, the *Imported Goods Records Regulations* (the Regulations) also require additional records be kept for various specific entities and in various scenarios. I have attached the form necessary and the link below has instructions:  
<https://www.cbsa-asfc.gc.ca/publications/forms-formulaires/bsf900-eng.html>
- Importers failing to comply **will not be allowed to import** commercial goods into Canada

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Canada Border Services Agency  
Agence des services frontaliers du Canada



**What you need to do now:**

1. Select an Account Manager who registers the business on the portal and is automatically granted full access and control over the Portal.
2. Must obtain their GC Key.
3. Delegate authority to your customs broker who will still clear shipments on your behalf and/or customs consultant with the necessary access to assist in managing Portal activities.
4. Understand how to navigate the Portal and make duty and tax payments directly to the CBSA monthly. Electronic payments will need to be set up with your financial institution. Ensure your Canadian or U.S. (non-resident importers) bank is set up for electronic payments CBSA
5. Obtain your Customs surety bond.
6. Non-Resident importers (NRI) must submit a request to the CBSA for authorization to ‘Maintain Records at their Place of Business or other Location Outside of Canada’, specifically in the US or Mexico or designate an agent to keep records on their behalf.

**Approved banks for paying to CBSA: CBSA Payee Name on Internet Bank Sites**

The following are the confirmed names that appear on internet banking sites:

- BMO – Bank of Montreal - The name appears as CANADA BORDER SERVICES AGENCY on the BMO website. Since Telus has developed this for BMO, Citibank, Bank of America and Tangerine, they are all using the same payee database and the same payee name.
- Royal Bank of Canada - The name appears as CBSA Duties, Taxes and Fees on the RBC website.
- TD Canada Trust - The name appears as CBSA DUTIES TAXES FEES on the TD website.
- Scotiabank - The name appears as CBSA DUTIES TAXES FEES on the Scotiabank website.
- National Bank - The name appears as Canada Border Services Agency or AGENCE DES SERVICES FRONTALIERS DU CANADA on the National Bank website.
- CIBC - The name appears as CBSA Customers or ASFC Douanes on the CIBC website.

For general questions, ask your contact at [manager.op@totalexpress.ca](mailto:manager.op@totalexpress.ca) or [customs@totalexpress.ca](mailto:customs@totalexpress.ca) otherwise, for more detail:

- [Get Started With CARM](#)
- [totalexpress.ca/CARM](http://totalexpress.ca/CARM)

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