



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada



# Electronic Commerce Client Requirements Document (ECCRD)

## Chapter 24: Accounts Receivable Ledger (ARL) - Financial Statements

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Safety

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# EXTENSIBLE MARKUP LANGUAGE (XML)

## ELECTRONIC COMMERCE CLIENT REQUIREMENTS DOCUMENT

### IMPORTERS AND BROKERS XML TRANSACTIONS GUIDE FOR:

### DAILY NOTICE, CUSTOMS BROKER SUMMARY STATEMENT & STATEMENT OF ACCOUNT

Version 4.0

PREPARED BY  
ACCOUNTS RECEIVABLE LEDGER, FINANCE AND CORPORATE MANAGEMENT  
BRANCH

UNDER THE AUTHORITY OF THE  
MINISTER OF PUBLIC SAFETY



## Revision History

| Date Changes Made | Version | Changes Made   | Changes Made By |
|-------------------|---------|--|-----------------|
| May 2018          | 3.6     | Add details of new format requirements, consolidate all ARL ECCRD documents into new Chapter, Formatting.  | ARL             |
| August 2018       | 3.7     | Updated contact information  | ARL             |
| November 2018     | 3.8     | Broker Total Payable calculation updates<br>All 'other transaction and under review' types (except IN and PMT) are for reference purposes only on the Broker SoA and will not be included in the Broker Total Payable.                                 | ARL             |
| July 2020         | 3.9     | CARM Updates: Daily Notice, Broker Summary Statement and Statement of Account. Updates to include (a) CAD version and number and (b) correct transaction type associated to penalties, Added transaction type vs transaction ID matrix to section 3.2. | CARM            |
| November 2020     | 4.0     | Added section 7. Addenda, Section 1.1 updated, customs broker example. Section 3.2 updated: table "Type of accounting posting", Correction to section 3.5.9.   | CARM            |



## GLOSSARY

### **ARL**

Accounts Receivable Ledger

### **BN9**

Business Number, 9 digits

### **BN15**

Program Account Number, also known as Business Number 15 digits or RM account

### **CAD**

Commercial Accounting Declaration, the importation declaration

### **CLVS**

Courier Low Value Shipments

### **CADEX**

Proprietary message-formatting standard

### **CARM**

CBSA Assessments and Revenue Management

### **CBSS**

Customs Broker Summary Statement

### **CSA**

Customs Self Assessment

### **CTC**

Continuous Transmission  
Commodities

### **DFS**

Duty Free Shops

### **DN**

Daily Notice

### **ECCRD**

Electronic Commerce Client  
Requirements Document

### **EDI**

Electronic Data Interchange

### **EDIFACT**

Electronic Data Interchange for  
Administration, Commerce and  
Transport

### **Financial Statements**

Includes Daily Notices, Statements of  
Account and Customs Broker  
Summary Statement

### **HVS**

High Value Shipments

### **IT**

Information Technology

### **LVS**

Low Value Shipments

### **PAD**

Pre-authorized debits

### **SoA**

Statement of Account

### **TCP**

Trade Chain Partner

### **XML**

Extensible Markup Language



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## 1. Background

The purpose of this Electronic Commerce Client Requirements Document (ECCRD) is to meet the CBSA's commitment to our commercial clients to provide advance notice regarding changes to the structure and content of the Daily Notice (DN) and monthly Statement of Account (SoA)/Summary Statement messages.

In Accounts Receivable Ledger (ARL), Importers and Customs Brokers were able to receive their DNs and SoAs in XML format. Upon the release 2 of CARM, all Account Holders (i.e. not just importers) and Customs Brokers who are EDI certified to receive financial statements, will receive these financial statements, also in XML format.

### 1.1 Key definitions

Definitions for Account Holder, Customs Brokers, Monthly Statements and Daily Notices are provided below:

| Type of recipient | Definition   | Example  |
|-------------------|--|--|
| Account Holder    | A Trade Chain Partner (TCP), with a CBSA Assessments and Revenue Management (CARM) account, for which a financial transaction is issued. | Examples of financial transactions per Trade Chain Partner type: <ul style="list-style-type: none"><li>○ Importer – debt on import declarations, corrections, adjustments, late accounting penalties, late payment interest, payments, credits</li><li>○ Customs Broker – yearly license fees, any penalties applied on the account</li><li>○ Warehouse (Sufferance and Bonded) – license fees (if any), penalties</li><li>○ Carriers – penalties</li><li>○ Duty Free Shop (DFS) – license fees (if any), penalties.</li><li>○ Service Providers (example EDI) – fees, licenses, penalties</li></ul> <i>above examples are for illustration purposes only and not an exhaustive list</i> |
| Customs Broker    | TCP licenced with the CBSA to submit import declarations on behalf of their clients who are enrolled as importers.                       | <ul style="list-style-type: none"><li>○ Note that the definition of customs brokers statements extends to trade consultants (who would continue to submit</li></ul>  |





|  |  | adjustments only on behalf of importers). EDI certified Trade consultants would continue to receive the daily and monthly correspondences similar to a customs broker statement, the layout which is as designed in this document.  |
|--|--|---|
| Type of Statement  |  | Definition/Explanation  |
| Monthly Statements   |  | Financial statements which are issued on a specific date every month. Monthly statements will provide a summarized account overview with account balance and payment due date to an Account Holder, and summarized overview of importer-client activity to Customs Brokers  |
| Monthly Statement: Statement of Account (SoA)              |  | Starting with Release 2 of CARM, SoAs will be issued to all TCPs who have incurred a financial transaction with the CBSA on their own account (BN15). SoAs will be issued only to the Account Holder and 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 towards.   |
| Monthly Statement: Customs Broker Summary Statement (CBSS) |  | Starting with Release 2 of CARM, the account type "customs broker" which is assigned to customs brokers will not be required to pay for any debt associated with import declarations submitted on behalf of another importer's BN15. Thereby, the financial statements issued to Customs Brokers will present a summary of the import declarations they have submitted on behalf of their importer clients. Customs Brokers will not be responsible to settle the account balance or payment balance for import declarations submitted for other importers. |
| Daily Notices (DN): Account Holder and Customs Brokers     |  | <p>DNs are financial statements which are issued on the next day after a financial transaction is posted on the account. DNs typically will consist of a list of transactions and associated details.</p> <p>EDI certified clients (Account Holder and filer/Customs Broker) will receive the Daily Notice; for all other clients, including EDI certified, the CARM Client Portal will serve as a medium for</p>   |



|  |   |
|--|---|
|  | viewing transactions posted on the account, via the transaction history page. |
|--|---|



## 1.2 Summary of financial statements by type, recipients and frequency

The table below provides a summary of the financial statements, recipients and the frequency.

| Type                             | Recipient                   | Issued at*  | Frequency                   | Medium                                    |
|----------------------------------|-----------------------------|---|-----------------------------|---|
| Statement of Account             | Account Holder <sup>#</sup> | 1. Program Account (one per BN15)<br>2. Program Type (on per BN15s of the same type)<br>3. Legal Entity (one per BN9) | Monthly (25 <sup>th</sup> ) | CARM Client Portal (pdf)<br>EDI (XML)     |
| Customs Broker Summary Statement | Customs Broker              | 1. Legal Entity** (one per BN9)   | Monthly (25 <sup>th</sup> ) | CARM Client Portal (pdf)<br>EDI (XML)     |
| Daily Notice                     | Account Holder <sup>#</sup> | 1. Program Account (one per BN15)   | Daily                       | EDI (XML) only                            |
| Daily Notice                     | Customs Broker              | 1. Legal Entity** (one per BN9)   | Daily                       | EDI (XML) only                            |
| Transaction History***           | Account Holder <sup>#</sup> | 1. Program Account (one per BN15)   | On time <sup>##</sup>       | CARM Client Portal (interactive web form) |
| Transaction History***           | Customs Broker              | 1. Legal Entity** (one per BN9)   | On time <sup>##</sup>       | CARM Client Portal (interactive web form) |

\*The financial statement (especially SoA) will be issued at one of the 3 levels, dependent on the offsetting option the TCP is subscribed to (more details on offsetting options are on section 3.2)

\*\*\*Transaction history is not a type of financial statement but included here since it provides detailed accounting information

\*\*Broker statements are at legal entity only, similar to current state

<sup>#</sup> Account Holder = any TCP which incurs financial debt with the CBSA

<sup>##</sup>on time implies, the accounting transaction will be available on the portal transaction history upon a successful posting on the account

## 1.3 Key changes introduced in this version

The table below outlines the key changes introduced within the scope of the ECCRD Chapter 24 Financial Statements, as part of CARM Release 2:

| Item              | pre-CARM Release 2               | post-CARM Release 2   |
|-------------------|----------------------------------|---|
| Type of Statement | a. Importer Statement of Account | a. Account Holder Statement of Account<br>b. Customs Broker Summary Statement |



|                              |  |  |
|------------------------------|--|--|
|                              | b. Broker Statement of Account<br>c. Importer Daily Notice<br>d. Broker Daily Notice   | c. Account Holder Daily Notice<br>d. Customs Broker Daily Notice   |
| Messaging                    | a. XML<br>b. EDIFACT<br>c. CADEX   | a. XML only  |
| Changes to statement content | a. Monthly statements and Daily Notices both provide details<br>b. Monthly statements list the B3 transactions summarized by day<br>c. Monthly statements list all non-B3 transactions<br>d. Broker statements contain account balance and payment details | a. Monthly statements will provide a summarized account overview with account balance and payment due date to an account holder and a summarized overview of importer activity to customs brokers<br>b. Account Holder SOA will also include summary of transactions posted by calendar date in a billing period for each BN15<br>c. Daily statements will include list of transactions and issued only via EDI to certified clients<br>d. All account holders and delegates with a portal account will have access to transaction details and the monthly statements on the CARM Client Portal<br>e. Statements updates are resulting from process changes to financial liability, offsetting options and harmonization on accounting cycles and payment due dates as well as online accessibility* |

\*refer to section 3 and 6 for a summary on the offsetting options, billing cycle harmonization and financial liability

## 2. ARL XML Standard

The format of the message in which TCPs will receive the EDI statements will be in Extensible Markup Language (XML) only. XML is one of the most widely-used formats for electronic communication today. Depending on the individual business requirements, the benefits of using XML include the ability to:

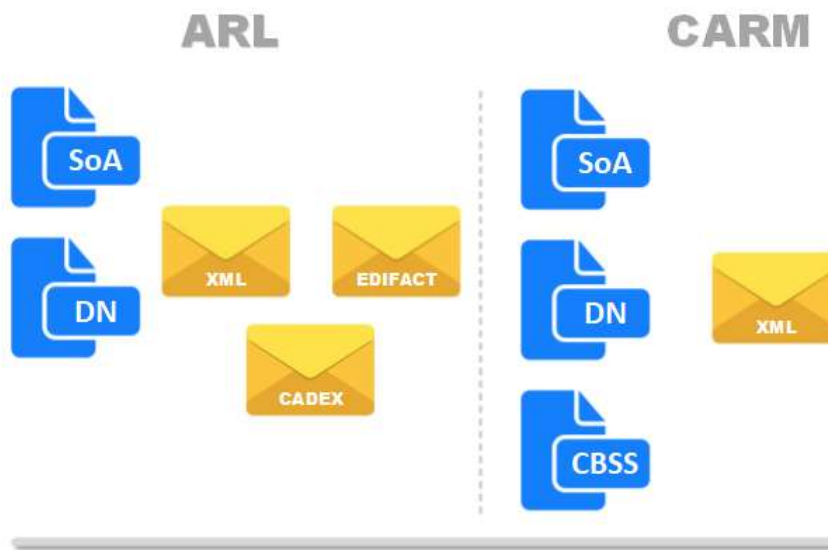
- Mitigate unnecessary Information Technology (IT) related costs in order to receive DNAs, SoAs and Customs Broker Summary Statements
- Avoid reprogramming for currently available proprietary type messages
- Reduce implementation complexities
- Facilitate data transfer to partners in supply chain
- Consistent with how TCPs may submit CADs via EDI, which is supported by XML only



XML messages are intuitive, easier to read, faster to deploy, and support a paperless environment. The CARM XML schemas conform to the W3C XML 2.0 standard. These schemas use W3C data types, in defining all elements.

In terms of messaging, there are a few important changes to consider (from current state ARL to CARM Release 2):

- The format for all messages will be XML only, i.e. no CADEX or EDIFACT.
- A new Customs Broker Summary Statement (CBSS) will be issued for Customs Brokers.
- The schema of the XML messages will be modified to be compliant with the CARM release 2 proposed statement layouts. Refer to [Section 5 - Illustration of the future state financial statement](#) for the statement layouts.



### 3. XML Transaction Layouts

This section includes the XML Transaction Layouts for the CARM generated Financial Statements, including a Mapping Layout with a Sample XML.

Each transaction will be presented in a table format with one row per element.

Please refer to the XML schemas for the occurrence of the data elements.



### 3.1 SOAP Envelope

All XML payloads will be delivered inside the following Simple Object Access Protocol (SOAP) envelope:

```
<?xml version="1.0"?>
<soap:Envelope
  xmlns:soap="http://www.w3.org/2001/12/soap-envelope"
  xmlns:wsa="http://schemas.xmlsoap.org/ws/2004/03/addressing">
  <soap:Header>
    <wsa:From>
      <wsa:Address>{{{CBSA Sender Identifier}}}</wsa:Address>
    </wsa:From>
    <wsa:To>{{{Recipient Identifier}}}</wsa:To>
    <wsa:Action>{{{Application Identifier}}}</wsa:Action>
  </soap:Header>
  <soap:Body>
    {SoA, DN or CBSS message payload from CARM}
  </soap:Body>
</soap:Envelope>
```

### 3.2 Daily Notice

The client's DN confirms and details, on a per document basis, the receipt and posting of certain types of transactions (listed below) received or created in CARM during the previous day.

The following transaction types are included in the DN:

| Transaction Type | Transaction Description         | Resulting from  |
|------------------|---------------------------------|---|
| B3               | Initial Declaration (CAD)       | Assessment (CAD) / Canada Customs Coding Form (B3-3)  |
| C1               | Correction to Declaration (CAD) | Corrections (CAD)   |
| B2               | Adjustment to Declaration (CAD) | Reassessment (CAD) / Canada Customs Detailed Adjustment Statements - Account Payable and Account Receivable (B2-1 AP & AR)  |
| IP               | Incoming Payments (to CBSA)     | PAD Payments  |
| CD               | Incoming Payments (to CBSA)     | Cash Payments   |
| LC               | Incoming Payments (to CBSA)     | Cheque Payments   |
| LP               | Incoming Payments (to CBSA)     | All other Payments  |
| K3               | K23 Invoices                    | Manually posted by CBSA on the account <ul style="list-style-type: none"> <li>• Non-Sufficient Funds (NSF) – NSF administration fee</li> <li>• Broker license fees</li> <li>• Special service fees</li> <li>• Storage charges</li> <li>• License and permits</li> </ul> |



|    |                           |   |
|----|---------------------------|---|
|    |                           | <ul style="list-style-type: none"> <li>Warehouse fees</li> <li>Cost recovery program</li> </ul> |
| P1 | K32 Drawbacks             | Credit resulting from a Drawback  |
| AI | Penalty                   | Notice of penalty assessment  |
| IN | Interest                  | Late payment interest   |
| OP | Outgoing payment          | Refund payment to TCP   |
| AI | Late accounting penalties | Assessments (or Releases)   |

Transactions are uniquely identified by their Transaction Type and Transaction Number(s). The following table contains the relationship between Transaction Types and their Transaction Numbers, both internal (CARM) and External (TCPs).

Table: Type of accounting posting

| Type of accounting posting/transaction | Transaction Type (DOC_TYPE)   | CARM Transaction Number (REL_DOC_NUMBER)   | ACROSS Transaction Number (ATN_NUM)                                  |
|--|-------------------------------|--|--|
| CADs                                   | B3, B2, C1                    | Form Bundle Number (generated in CARM)   | TCP provided CAD number (equals Release number), typically 14 digits |
| Payments                               | LC, LP, LD, CD, (new for PAD) | Payment Document Number (generated in CARM)  | N/A  |
| Miscellaneous Invoices                 | K3                            | CBSA's sub ledger reference number (CARM generated / XBLNR)  | N/A  |
| Interest document                      | IN                            | Interest Document Number (generated in CARM)   | N/A  |
| Penalties*                             | AI                            | Form Bundle Number (generated in CARM)   | N/A  |
| Ascertained Forfeitures                | K9                            | CBSA's sub ledger reference number (CARM generated / XBLNR)  | N/A  |
| Drawback Credits                       | P1                            | Form Bundle Number (generated in CARM) or if manual, CBSA user entered ID (CARM generated / XBLNR) | N/A  |

\*for more details on referencing a penalty transaction to the release or declaration transaction please refer to section 7 "Addenda" in this document.

Below provides a list of data elements in the future state Daily Notice (Account Holder). For how it may render in a pdf format, refer to sections 5.3.

- I. Legal entity information:
  - Business number
  - Legal name



- Operating (program) name
  - Program account number
  - Program type
- II. Transaction summary:
- A. Import declaration related debt (new/corrections/adjustments)
  - B. Payments received
  - C. Disbursements issued
  - D. Late payment interest and penalty applied
  - E. Other transactions
  - Summary of charge by type:
    - i. Customs duty
    - ii. Excise tax
    - iii. Excise duties
    - iv. SIMA
    - v. GST
    - vi. HST
    - vii. PST
    - viii. Late payment interest
    - ix. All penalties
    - x. Payments received
    - xi. Other
- III. Transaction details:
- Release date
  - Accounting date
  - Transaction type
  - Transaction/Reference number
  - Submitted by
  - Accounting status
  - Port number
  - Customs duty
  - Excise tax
  - Excise duties
  - SIMA
  - GST
  - HST
  - PST
  - Late payment interest
  - All penalties
  - Others





- Payments received
- Payment due date
- Total Amount

IV. Notes and disclaimers

Below provides a list of data elements in the future state Daily Notice (Customs Broker). For how it may render in a pdf format, refer to sections 5.4.

- I. Legal entity information:
  - Customs broker name
  - Customs broker license number
  - Business number
- II. Transaction summary:
  - Total of importation transactions submitted (count and amount)
- III. Transaction details per Importer: Section will be repeated per importer (unique section per unique RM account)
  - Transaction details:
    - i. Release date
    - ii. Accounting date
    - iii. Transaction type
    - iv. Transaction/Reference number
    - v. Port number
    - vi. Customs duties
    - vii. Excise tax
    - viii. Excise duties
    - ix. SIMA
    - x. GST
    - xi. HST
    - xii. PST
    - xiii. Late payment interest
    - xiv. All penalties
    - xv. Payments
    - xvi. Others
    - xvii. Total
- IV. Notes and disclaimer

The DN does not supersede any existing Agency regulations or guidelines regarding payment of duties and taxes. Whether or not the participant receives accounting information (DNs or SoAs) has no bearing on the fact that revenue owing is payable within time limits established by the CBSA. The “charge type” breakdowns applies where the accounting transaction posted on the account has the relevant line item postings in order to correctly determine the type. For example, if the accounting transaction at the time of posting combines the GST and HST in one line item, the statement will not be able to identify the GST



and HST component individually. In scenarios where the account transaction has the individual charge type identified by unique line items within the same transaction, the statement will identify and present the amount per charge type.

### 3.2.1 Daily Notice Account Holder XML Mapping Layout

| Element Name              | Data Type  | Max Length | Element Description/Requirements  |
|---------------------------|------------|------------|---|
| ZCARMDNOTICEAH            |            |            |   |
| ZCARMDNOTICEAH Attributes |            |            |   |
| .xmlns                    | xs: string | 50         | Format:<br><a href="http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD">http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD</a><br><br>The year and month represent the ECCRD version of the schema.               |
| file_split                | xs: string | 10         | Identifies the file sequence when multiple files are required.<br><br>The final file will contain an "E" to identify the end file.<br>Example: E03 will identify the final file in a sequence of 3. |
| file_type                 | xs: string | 2          | 2 Characters identifying the type of Daily Notice that is being received.<br>AH – Account Holder  |
| file_name                 | xs: string | 35         | Format:<br>DN-BN9-YYYYMMDDHHMMSS<br>Unique identifier that outlines the client (BN9), date and time of the Daily Notice.<br><br>BN9 = Canada Revenue Agency Business Number (9 digits)              |
| version                   | xs: string | 6          | Format:<br>YYYYMM<br><br>The year and month represent the ECCRD version of the schema   |



|                        |                                     |               |  |
|------------------------|-------------------------------------|---------------|--|
| ZCARMDNOTICEAH/HEADER  |                                     |               |  |
| ../HEADER/DN_DATE      | xs:date                             | 10            | Daily Notice date  |
| ../HEADER/PARTY        | <a href="#">PartyType</a>           |               | Section I - Legal Entity Information   |
| ZCARMDNOTICEAH/SUMMARY |                                     |               |  |
| ../SUMMARY/IMP_DEC     | <a href="#">AmountType</a>          | 15<br>(-11.2) | Sum total of financials of all importer declarations submitted for accounting (new declarations plus/minus corrections plus/minus adjustments) |
| ../SUMMARY/PAYMENTS    | <a href="#">AmountType</a>          | 15<br>(-11.2) | Sum total of all payments received on the BN15 account on the date   |
| ../SUMMARY/DISB        | <a href="#">AmountType</a>          | 15<br>(-11.2) | Sum total of all disbursements issued on the BN15 account on the date  |
| ../SUMMARY/INTEREST    | <a href="#">AmountType</a>          | 15<br>(-11.2) | Sum total of all late payment interest and sum total of all penalties (does not include adjustment interest)                                   |
| ../SUMMARY/OTHERS      | <a href="#">AmountType</a>          | 15<br>(-11.2) | Sum total of all other transactions  |
| ../SUMMARY/REV_DIST    | <a href="#">ChargeBreakdownType</a> |               | Breakdown by revenue type of transactions posted on the BN15 account on the date   |
| ZCARMDNOTICEAH/DETAILS |                                     |               |  |



|                                 |   |   |   |
|---------------------------------|---|---|---|
| ../DETAILS/LINEITEMS            | <a href="#">DailyNoticeLineItemType</a> |   |   |
| ../DETAILS/LINEITEMS Attributes |   |   |   |
| count                           | xs:integer                              | 7 | Total count of line items included in this section  |
| ../DETAILS/LINETOTALS           | <a href="#">ChargeBreakdownType</a>     |   |   |
| ZCARDNOTICEAH/NOTES             | <a href="#">MessageLanguageType</a>     |   | Each message is 200 characters in length, with no predefined limit on the number of messages. |

### 3.2.2 Daily Notice Customs Broker XML Mapping Layout

| Element Name             | Data Type  | Max Length | Element Description/Requirements  |
|--------------------------|------------|------------|---|
| ZCARDNOTICECB            |            |            |   |
| ZCARDNOTICECB Attributes |            |            |   |
| .xmlns                   | xs: string | 50         | Format:<br><a href="http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD">http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD</a><br><br>The year and month represent the ECCRD version of the schema                |
| file_split               | xs: string | 10         | Identifies the file sequence when multiple files are required.<br><br>The final file will contain an "E" to identify the end file.<br>Example: E03 will identify the final file in a sequence of 3. |



|                        |                                 |               |   |
|------------------------|---------------------------------|---------------|---|
| file_type              | xs: string                      | 2             | 2 Characters identifying the type of Daily Notice that is being received.<br>CB – Customs Broker  |
| file_name              | xs: string                      | 35            | Format:<br>DN-BN9-YYYYMMDDHHMMSS<br>Unique identifier that outlines the client (BN9), date and time of the Daily Notice.<br><br>BN9 = Canada Revenue Agency<br>Business Number (9 digits) |
| version                | xs: string                      | 6             | Format:<br>YYYYMM<br><br>The year and month represent the ECCRD version of the schema   |
| ZCARMDNOTICECB/HEADER  |                                 |               |   |
| ../HEADER/DN_DATE      | xs:date                         | 10            | Daily Notice date   |
| ../HEADER/PARTY        | <a href="#">BrokerPartyType</a> |               | Section I - Legal Entity Information  |
| ZCARMDNOTICECB/SUMMARY |                                 |               |   |
| ../SUMMARY/TRN_COUNT   | xs:integer                      | 7             | Section II - A. Total count of transactions included in the Daily Notice  |
| ../SUMMARY/TOT_IMP     | <a href="#">AmountType</a>      | 15<br>(-11.2) | Total of importation transactions submitted   |
| ZCARMDNOTICECB/DETAILS |                                 |               |   |



|  |                                     |   |   |
|--|-------------------------------------|---|---|
| ../DETAILS Attributes                                |                                     |   |   |
| count  | xs:integer                          | 7 | Total count of importer sections included in the Daily Notice                                 |
| ZCARMDNOTICECB/DETAILS/IMPORTER                      |                                     |   |   |
| ../DETAILS/IMPORTER Attributes                       |                                     |   |   |
| id   | xs:integer                          | 7 | Index for the section   |
| ../..//IMPORTER/PARTY                                | <a href="#">PartyType</a>           |   |   |
| ../..//IMPORTER/LINEITEMS                            | <a href="#">DailyNoticeLineItem</a> |   |   |
| ZCARMDNOTICECB/DETAILS/IMPORTER/LINEITEMS Attributes |                                     |   |   |
| count  | xs:integer                          | 7 | Total count of line items for the section   |
| ../..//IMPORTER/LINETOTALS                           | <a href="#">ChargeBreakdownType</a> |   |   |
| ZCARMDNOTICECB/NOTES                                 | <a href="#">MessageLanguageType</a> |   | Each message is 200 characters in length, with no predefined limit on the number of messages. |





### 3.3 Monthly Statement of Account

Statement of Accounts (SoA) from CARM will be issued to all Account Holders, not only importers. The SoA will be issued at Program Account (BN15), Program Type or Legal Entity (BN9) levels, depending on the offsetting option.

**Program Account offsetting => one SOA per BN15 (one per program account)**

Credits within a program account can only offset debits on the same program account.

**Intra-program offsetting => one SOA per program type (i.e. can group many BN15s)**

Credits on any program accounts for the same program type can offset debits for a given legal entity.

**Inter-program offsetting => one SOA per BN9 (one per legal entity)**

Credits on any program accounts can offset debits for a given legal entity.

SoAs will be issued to the Account Holder only, i.e. the TCP liable to settle the debt incurred with the CBSA or the recipient of the disbursement/credit issued by CBSA.

SoAs will contain a summary of transactions with the following information:

- a. Harmonized payment due amount and due date
- b. Summarized breakdown by charge type
- c. Summarized amounts by accounting date per BN15

*\*Transactional details will not be present on the SoA, but will be available via the transaction history (portal) or Daily Notice (EDI).*

Below provides a list of data elements in the future state Statement of Account. For how it may render in a pdf format, refer to sections 5.1.

Section 1:

- Client information (Legal Name, Program Account ID)

Section 2:

- Payment amount
- Payment due date

Section 3:

- Previous balance
- Corrections submitted
- Payments received
- Disbursements issued
- Late payment interest and all penalties
- New debit items
- New credit items
- Charge breakdown for declaration based transactions
  - Customs Duties





- Excise Duties
- Excise Tax
- SIMA
- GST
- PST
- HST
- Payments
- Others

Section 4:

- Breakdown to summarize by day during the billing period per BN15 to enable reconciliation with the DNs

Section 5:

- Notes and disclaimer section

(Note that, unlike the ARL SOAs, post-CARM release 2, cash CADs will also factor towards the overall account balance (debit and credit)).

The “charge type” breakdowns applies where the accounting transaction posted on the account has the relevant line item postings in order to correctly determine the type. For example, if the accounting transaction at the time of posting combines the GST and HST in one line item, the statement will not be able to identify the GST and HST component individually. In scenarios where the account transaction has the individual charge type identified by unique line items within the same transaction, the statement will identify and present the amount per charge type.

### 3.3.1 Monthly Statement of Account XML Mapping Layout

| Element Name    | Data Type   | Max Length | Element Description/Requirements  |
|-----------------|-------------|------------|---|
| ZSOA            |             |            |   |
| ZSOA Attributes |             |            |   |
| .xmlns          | xsd: string | 50         | Format:<br><a href="http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD">http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD</a><br><br>The year and month represent the ECCRD version of the schema                |
| file_split      | xsd: string | 10         | Identifies the file sequence when multiple files are required.<br><br>The final file will contain an “E” to identify the end file.<br>Example: E03 will identify the final file in a sequence of 3. |



|                                     |                           |               |  |
|-------------------------------------|---------------------------|---------------|--|
| file_type                           | xsd: string               | 2             | 2 Characters identifying the type of statement that is being received.<br>LE - Legal Entity<br>PT - Program Type<br>PA - Program Account                                       |
| file_name                           | xsd: string               | 35            | Format:<br>SOA-BN9-YYYYMMDDHHMMSS<br>Unique identifier that outlines the client (BN9), date and time of the SoA.<br><br>BN9 = Canada Revenue Agency Business Number (9 digits) |
| version                             | xs: string                | 6             | Format:<br>YYYYMM<br><br>The year and month represent the ECCRD version of the schema  |
| ZSOA/HEADER<br>(Once per Statement) |                           |               |  |
| ../HEADER/PER_START                 | xs: string                | 10            | Billing period From Date<br>YYYY-MM-DD   |
| ../HEADER/PER_END                   | xs:date                   | 10            | Billing period End Date<br>YYYY-MM-DD  |
| ../HEADER/SOA_DATE                  | xs:date                   | 10            | Section II - Statement Summary -<br>Statement date<br>YYYY-MM-DD   |
| ../HEADER/PAY_DUE                   | xs:date                   | 10            | Section II - Statement Summary - Payment<br>due date<br>YYYY-MM-DD   |
| ../HEADER/GRAND_TOT                 | xs:decimal                | 15<br>(-11.2) | Section II - Statement Summary - Payable<br>balance as of statement date   |
| ../HEADER/PARTY                     | <a href="#">PartyType</a> |               | Section I - Legal Entity Information   |



| ZSOA/SUMMARY<br>(Once per Statement) |            |               |   |
|--------------------------------------|------------|---------------|---|
| ../SUMMARY/LAST_TOT_A                | xs:decimal | 15            | Section III - A. Previous Statement balance<br><br>Balance (payable) printed on the previous month's Statement of Account   |
| ../SUMMARY/CORR_LAST_B               | xs:decimal | 15<br>(-11.2) | Section III - B. Corrections to previous statement balance<br><br>Amount resulting from corrections posted on the account on the previous billing period<br><br>A plus/minus B provides the payable balance on the account as of the previous period's payment due date |
| ../SUMMARY/PAY_LAST_C                | xs:decimal | 15<br>(-11.2) | Section III - C. Payments received after previous SoA<br><br>Payments made to CBSA since previous SoA<br>A and B net of C should provide outstanding payable balance on the account   |
| ../SUMMARY/DISB_D                    | xs:decimal | 15<br>(-11.2) | Section III - D. Disbursements<br><br>Disbursements issued to the Account Holder after previous billing period.<br>Disbursements issued will offset any credit balance on the account.  |
| ../SUMMARY/INTEREST_E                | xs:decimal | 15<br>(-11.2) | Section III - E. Late Payment interest and penalties<br><br>Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest)<br><br>E and F and G will provide the payable balance from transactions in the current period only          |
| ../SUMMARY/DEBIT_F                   | xs:decimal | 15<br>(-11.2) | Section III - F. Current period charges (open debits items)   |



|   |                                      |               |   |
|---|--------------------------------------|---------------|---|
|   |                                      |               | Sum total of all debit postings from declarations, miscellaneous transactions or other charges<br><br>E and F and G will provide the payable balance from transactions in the current period only   |
| ../SUMMARY/CREDIT_G                     | xs:decimal                           | 15<br>(-11.2) | Section III - G. Current period credits (open credit items)<br><br>Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits<br><br>E and F and G will provide the payable balance from transactions in the current period only |
| ../SUMMARY/TOTPAY_H                     | xs:decimal                           | 15<br>(-11.2) | Section III - H. Current statement balance<br><br>The payable balance at the end of the current billing period<br><i>H = A plus/minus B minus C plus D plus E plus F minus G</i>  |
| ../SUMMARY/REV_DIST                     | <a href="#">ChargeBreakdown Type</a> |               | Revenue Distribution Breakdown  |
| ZSOA/DETAILS<br>(Once per Statement)    |                                      |               |   |
| ZSOA/DETAILS/PROGRAM_ACCOUNT            |                                      |               |   |
| ZSOA/DETAILS/PROGRAM_ACCOUNT Attributes |                                      |               |   |
| count                                   | xs:integer                           | 7             | Total count of day summaries contained in this section  |
| ../PROGRAM_ACCOUNT/AC<br>COUNT          | xs:string                            | 15            | Program Account Number (BN15)   |



| ZSOA/DETAILS/PROGRAM_ACCOUNT/DAY_SUMMARY Attributes |                                      |    |   |
|---|--------------------------------------|----|---|
| id  | xs:integer                           | 7  | Index for the section   |
| ../..../DAY_SUMMARY/RELEASE_DATE                    | xs:date                              | 10 | YYYY-MM-DD<br>Goods released date   |
| ../..../DAY_SUMMARY/ACCOUNTING_DATE                 | xs:date                              | 10 | YYYY-MM-DD Accounting Date  |
| ../..../DAY_SUMMARY/LINEITEM                        | <a href="#">ChargeBreakdown Type</a> |    |   |
| ../..../DAY_SUMMARY/LINETOTALS                      | <a href="#">ChargeBreakdown Type</a> |    |   |
| ZSOA/NOTES  | <a href="#">MessageLanguage Type</a> |    | Each message is 200 characters in length, with no predefined limit on the number of messages. |

### 3.4 Customs Broker Summary Statement Mapping Layout

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 (BN9) has submitted import declarations for.

Similar to the Customs Broker SoA from ARL, the Customs Broker Summary Statement (CBSS) will be issued only to Customs Brokers at the BN9 level. Unlike the current state Customs Broker SoA, the CBSS will not provide details on the payment amount due and due date, since the duty to settle the debt on import declarations is legally on the importer's account.

Transactions posted to the Customs Broker's account are not part of the Customs Broker Summary Statement, instead, they will be reflected on the Monthly Statement of Account for that particular Customs Broker, which will require a separate BN15.

The summary statement will provide a summarized view (count and amount) of import declarations and payment transactions per importer BN15.



For data elements in the future state Customs Broker Summary Statement, refer to section 5. A summary is provided below:

- I. Legal entity information:
  - Legal name
  - License number
  - Business number
- II. Statement summary:
  - Summary report date
  - Number of importers
- III. Summary of declarations by Importer's BN15 account:
  - Importer RM account number
  - New declarations submitted (count and amount)
  - Correction submitted (count and amount)
  - Adjustment submitted (count and amount)
    - Totals of the above
  - Payments submitted by the Customs Broker on the Importer's BN15

### 3.4.1 Monthly Customs Broker Summary Statement XML Mapping Layout

| Element Name         | Data Type   | Max Length | Element Description/Requirements  |
|----------------------|-------------|------------|---|
| ZCARMCBSS            |             |            |   |
| ZCARMCBSS Attributes |             |            |   |
| .xmlns               | xsd: string | 50         | Format:<br><a href="http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD">http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD</a><br><br>The year and month represent the ECCRD version of the schema                |
| file_split           | xsd: string | 10         | Identifies the file sequence when multiple files are required.<br><br>The final file will contain an "E" to identify the end file.<br>Example: E03 will identify the final file in a sequence of 3. |
| file_type            | xsd: string | 2          | 2 Characters identifying the type of statement that is being received.<br>BS – Broker Summary   |



|                             |                                 |    |  |
|-----------------------------|---------------------------------|----|--|
| file_name                   | xsd: string                     | 35 | Format:<br>BSS-BN9-YYYYMMDDHHMMSS<br>Unique identifier that outlines the client (BN9), date and time of the SoA.<br><br>BN9 = Canada Revenue Agency Business Number (9 digits) |
| version                     | xs: string                      | 6  | Format:<br>YYYYMM<br><br>The year and month represent the ECCRD version of the schema  |
| ZCARMBSR/HEADER             |                                 |    |  |
| ../HEADER/PER_START         | xs:date                         | 10 | Billing Period From Date   |
| ../HEADER/PER_END           | xs:date                         | 10 | Billing Period To Date   |
| ../HEADER/PARTY             | <a href="#">BrokerPartyType</a> |    |  |
| ../HEADER/BSR_DATE          | xs:date                         | 10 | Summary Report Date  |
| ../HEADER/IMP_COUNT         | xs:integer                      | 7  | Total number of importers  |
| ZCARMBSR/DETAILS            |                                 |    |  |
| ZCARMBSR/DETAILS Attributes |                                 |    |  |



|                                      |                                     |    |   |
|--------------------------------------|-------------------------------------|----|---|
| count                                | xs:integer                          | 7  | Total count of importer records contained in the summary                                      |
| ZCARMBSR/DETAILS/IMPORTER            |                                     |    |   |
| ZCARMBSR/DETAILS/IMPORTER Attributes |                                     |    |   |
| id                                   | xs:integer                          | 7  | Index of the section  |
| ../..//IMPORTER/ACCOUNT              | xs:string                           | 15 | Importer RM Account (BN15)  |
| ../..//IMPORTER/INIT_DECLA           | <a href="#">CountAmountType</a>     |    | Initial declarations (B3's) submitted by the broker, summarized per Importer                  |
| ../..//IMPORTER/CORRECTIONS          | <a href="#">CountAmountType</a>     |    | Corrections (C1's) submitted by the broker, summarized per Importer                           |
| ../..//IMPORTER/ADJUSTMENTS          | <a href="#">CountAmountType</a>     |    | Adjustments (B2's) submitted by the broker, summarized per Importer                           |
| ../..//IMPORTER/TOTAL                | <a href="#">CountAmountType</a>     |    | Total of declarations (all types) submitted by the Customs Broker on the account              |
| ../..//IMPORTER/PAYMENTS             | <a href="#">CountAmountType</a>     |    |   |
| ZSOA/NOTES                           | <a href="#">MessageLanguageType</a> |    | Each message is 200 characters in length, with no predefined limit on the number of messages. |





## 3.5 CARM Types

### 3.5.1 AmountType

| Data Type  | Max Length    | Element Description/Requirements  |
|------------|---------------|---|
| xs:decimal | 15<br>(-11.2) | For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance. |

### 3.5.2 BrokerPartyType

| Element Name | Data Type | Max Length | Element Description/Requirements   |
|--------------|-----------|------------|--|
| BN9          | xs:string | 9          | Legal Entity Information - Business number (BN9)<br>BN9 = Canada Revenue Agency Business Number (9 digits) |
| ZZLEGALNAME  | xs:string | 175        | Broker Name (BN9 Level)  |
| IDNUMBER     | xs:string | 60         | Broker Licence   |

### 3.5.3 CountAmountType

| Element Name | Data Type                  | Max Length    | Element Description/Requirements                                   |
|--------------|----------------------------|---------------|--|
| COUNT        | xs:integer                 | 7             | Number of transactions submitted per transaction type per importer |
| AMOUNT       | <a href="#">AmountType</a> | 15<br>(-11.2) | Debit (or Credit) of summarized per transaction type per importer  |

### 3.5.4 DailyNoticeLineItemType

| Attribute Name | Data Type  | Max Length | Element Description/Requirements |
|----------------|------------|------------|----------------------------------|
| id             | xs:integer | 7          | Index for the section            |



| Element Name   | Data Type                           | Max Length | Element Description/Requirements   |
|----------------|-------------------------------------|------------|--|
| REL_DATE       | xs:date                             | 10         | Date of release on the declaration for which accounting was posted to the account on the date for the Daily Notice   |
| ACC_DATE       | xs:date                             | 10         | Date of posting, will typically equal the date for which the Daily Notice is generated   |
| DOC_TYPE       | xs:string                           | 20         | Code of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback             |
| TRANS_DESC     | xs:string                           |            | Type of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback             |
| REL_DOC_NUMBER | xs:string                           | 16         | CARM transaction number and where available the import declaration number  |
| ATN_NUM        | xs:string                           | 14         | ACROSS Transaction Number  |
| CAD_VER        | xs:string                           | 4          | CAD Version  |
| SUB_BY         | xs:string                           | 16         | Broker's BN9 where the transaction resulted from Broker filing, CBSA where the transaction resulted from CBSA issued charge/credit, Blank if submitted by Account Holder |
| STATUS         | xs:string                           | 1          | Accounting status will indicate whether the transaction is open and not cleared or cleared   |
| PORT           | xs:string                           | 16         | Port Number if available on the declaration  |
| AMOUNTS        | <a href="#">ChargeBreakdownType</a> |            |  |



### 3.5.5 MessageLanguageType

| Element Name       | Data Type | Max Length | Element Description/Requirements   |
|--------------------|-----------|------------|--|
| MESSAGE            | xs:string | 200        | Free text. This field can be blank and still be valid.<br>(i.e. "For more information please refer to the website at <a href="http://www.cbsa.gc.ca">www.cbsa.gc.ca</a> ") |
| MESSAGE Attributes |           |            |  |
| language           | xs:string | 2          | EN – English<br>FR – French  |

### 3.5.6 PartyType

| Element Name     | Data Type  | Max Length | Element Description/Requirements   |
|------------------|------------|------------|--|
| BN9              | xs: string | 9          | Section 1 - Legal Entity Information - Business number (BN9)<br>BN9 = Canada Revenue Agency Business Number (9 digits) |
| NAME_ORG1        | xs: string | 44         | Section 1 - Legal Entity Information - Legal Name (1/4)  |
| NAME_ORG2        | xs: string | 44         | Section 1 - Legal Entity Information - Legal Name (2/4)  |
| NAME_ORG3        | xs: string | 44         | Section 1 - Legal Entity Information - Legal Name (3/4)  |
| NAME_ORG4        | xs: string | 44         | Section 1 - Legal Entity Information - Legal Name (4/4)  |
| OP_NAME          | xs: string | 175        | Section 1 - Legal Entity Information - Operating Name  |
| ZZNAME           | xs: string | 175        | Section 1 - Legal Entity Information - Program Name  |
| ACCOUNT          | xs: string | 15         | Section 1 - Legal Entity Information - Program Account Number (BN15)   |
| PROG_TYPE_COUNT  | xs:integer | 7          | Section 1 - Legal Entity Information - Number of Program Types<br>Restrictions:<br>Legal Entity SoA only               |
| ENROLMENTS_COUNT | xs:integer | 7          | Section 1 - Legal Entity Information - Number of enrolments<br>Restrictions:<br>Legal Entity and Program Type SoA only |



### 3.5.7 ProgramType

| Element Name | Data Type  | Max Length | Element Description/Requirements                                  |
|--------------|------------|------------|---|
| PSOBTYP      | xs: string | 4          | Section 1 - Legal Entity Information - Program Type (Code)        |
| PSOBTYPT     | xs: string | 30         | Section 1 - Legal Entity Information - Program Type (Description) |

### 3.5.8 ChargeBreakdownType

| Element Name | Data Type  | Max Length    | Element Description/Requirements   |
|--------------|------------|---------------|--|
| DUTIES       | xs:decimal | 15<br>(-11.2) | Custom duties<br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance. |
| EXCISE       | xs:decimal | 15<br>(-11.2) | Excise tax<br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.    |
| EXCISEDUTIES | xs:decimal | 15<br>(-11.2) | Excise duties<br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance. |
| SIMA         | xs:decimal | 15<br>(-11.2) | SIMA<br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.          |
| GST          | xs:decimal | 15<br>(-11.2) | GST<br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.           |
| HST          | xs:decimal | 15<br>(-11.2) | HST<br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.           |



|                     |            |               |  |
|---------------------|------------|---------------|--|
| PST                 | xs:decimal | 15<br>(-11.2) | PST<br><br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.   |
| INTEREST            | xs:decimal | 15<br>(-11.2) | Late payment interest<br><br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.   |
| PENALTIES           | xs:decimal | 15<br>(-11.2) | Other penalties<br><br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.   |
| PAYMENTS            | xs:decimal | 15<br>(-11.2) | Payment if transaction is a payment<br><br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.   |
| PAYMENT_DUE<br>DATE | xs:date    | 10            | Payment due date<br>YYYY-MM-DD   |
| OTHERS              | xs:decimal | 15<br>(-11.2) | All other charges (miscellaneous, drawbacks, forfeiture fines, disbursements others.)<br><br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance. |
| TOTALS              | xs:decimal | 15<br>(-11.2) | Total amount for the transaction(s)<br><br>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.   |



### 3.5.9 SOALineItemType

| Attribute Name | Data Type                           | Max Length | Element Description/Requirements       |
|----------------|-------------------------------------|------------|--|
| id             | xs:integer                          | 7          | Index for the section                  |
| Element Name   | Data Type                           | Max Length | Element Description/Requirements       |
| LINEITEM       | <a href="#">ChargeBreakdownType</a> |            | Defines the format of an SoA line item |

## 4. Message/File Splitting

If a notice exceeds the maximum length or file size limits of a particular document standard (i.e. 20MB for Customs Internet Gateway (CIG)), number of partners, the notice will be split into multiple notices with the “Document/Message Number” field used to indicate the ordering of the notice. The summary entries for a given notice will reflect the appropriate summations of the data in the notice. Organizations requiring a comprehensive summary will need to add the summations on each notice that they receive.

The CBSA will make all reasonable efforts to ensure that you receive large DN and/or SoAs in as few messages as possible. Wherever possible, the CBSA will also attempt to avoid splitting a single BN15 entry across multiple messages. This may result in one message containing the bulk of a DN or SoA and the “Other Transactions” and “Under Review” sections appearing on a second message.

If you are a broker receiving a large DN and/or SoA, your DN or SoA will be divided between your clients’ BN15s, grouped so as to minimize the number of messages. This grouping is dynamic and will change between messages depending on the volume of imports of your clients.

## 5. Illustration of the future state Financial Statement

### 5.1 Account Holder Statement of Account

#### 5.1.1 Program account level: Account Holder offsetting preference is at BN15 level

Navigate to section [Offsetting options](#) for more information on Program Account Offsetting.  
 One SoA per BN15 Program Account (*note, all TCPs will be assigned a BN9/BN15 post CARM Release 2*)



|   |   |   |                                 |             |           |           |           |                      |                 |                               |
|---|---|---|---------------------------------|-------------|-----------|-----------|-----------|----------------------|-----------------|-------------------------------|
|   | <div><div><div><div><div></div><div>Canada Border Services Agency</div></div><div><div><div>Agence des services frontaliers du Canada</div></div></div></div></div></div> |   |                                 |             |           |           |           |                      |                 |                               |
| Statement of Account (Program Account) / Relevé de compte (Compte de programme)   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Billing period / Période de facturation XXX, 18, YYYY to / à XXX, 17, YYYY  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Statement of Account (SOA) / Relevé de compte (RC)  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Program Account Level / Niveaux Compte de programme   |   |   |                                 |             |           |           |           |                      |                 |                               |
| I   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Legal entity information / Personne morale  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Business number / Numéro d'entreprise   |   | BN9 number / Numéro NE9                                     |                                 |             |           |           |           |                      |                 |                               |
| Legal name / Dénomination sociale de l'entreprise   |   | Legal name (BN9) / Dénomination sociale (NE9)               |                                 |             |           |           |           |                      |                 |                               |
| Operating name / Nom commercial de l'entreprise   |   | Operating name (BN9) / Nom commercial de l'entreprise (NE9) |                                 |             |           |           |           |                      |                 |                               |
| Program name / Nom du programme   |   | Program name (BN15) / Nom du programme (NE15)               |                                 |             |           |           |           |                      |                 |                               |
| Program account number / Numéro de compte du programme  |   | BN15 number / Numéro NE15                                   |                                 |             |           |           |           |                      |                 |                               |
| Program type / Type de programme  |   | Type of program / Type de programme                         |                                 |             |           |           |           |                      |                 |                               |
| III   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Summary of transactions in billing period / Sommaire des transactions <start> to / à <end>  |   |   |                                 |             |           |           |           |                      |                 |                               |
| SA (from previous SOA) / (du RC précédent)  |   |   |                                 |             |           |           |           |                      |                 |                               |
| SB (corrections on transactions released in previous period but submitted after SOA) / (corrections apportées aux transactions dédouanées au cours de la période précédente, mais soumises après le RC) |   |   |                                 |             |           |           |           |                      |                 |                               |
| SC (payments received after previous SOA) / (paiements reçus après le RC précédent)   |   |   |                                 |             |           |           |           |                      |                 |                               |
| SD (payouts after previous SOA) / (paiements après le RC précédent)   |   |   |                                 |             |           |           |           |                      |                 |                               |
| SE (late payment interest applied) / (intérêts de retard de paiement appliqués)   |   |   |                                 |             |           |           |           |                      |                 |                               |
| SF (sum total of all debits in current, Period) / (somme totale de tous les débits dans la période actuelle)  |   |   |                                 |             |           |           |           |                      |                 |                               |
| SG (sum total of all credits in current, Period) / (total de tous les crédits dans la période actuelle)   |   |   |                                 |             |           |           |           |                      |                 |                               |
| SH = \$A+/-SB-\$C+\$D+\$E+\$F-\$G   |   |   |                                 |             |           |           |           |                      |                 |                               |
| H. Current statement balance / Solde à la date d'échéance   |   |   |                                 |             |           |           |           |                      |                 |                               |
| I. Charge breakdown / Ventilation des frais:  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Charge Type / Types de frais  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Customs duty / Droit de douane  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Excise tax / Taxe d'accise  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Excise duties / Droits d'accise   |   |   |                                 |             |           |           |           |                      |                 |                               |
| SIMA / LMSI   |   |   |                                 |             |           |           |           |                      |                 |                               |
| GST / TPS   |   |   |                                 |             |           |           |           |                      |                 |                               |
| HST / TVH   |   |   |                                 |             |           |           |           |                      |                 |                               |
| PST / TVP   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Payments / Paiements  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Others / Autres   |   |   |                                 |             |           |           |           |                      |                 |                               |
| IV  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Summary by day during the billing period / Sommaire quotidien, période de facturation 18-MMM to / à 17-MMM  |   |   |                                 |             |           |           |           |                      |                 |                               |
| <BN15 number / Numéro NE15>   |   |   |                                 |             |           |           |           |                      |                 |                               |
| For BN15 / Pour le NE15   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Accounting Date / Date de la déclaration en détail  | Customs duty / Droit de douane  | Excise tax / Taxe d'accise                                  | Excise Duties / Droits d'accise | SIMA / LMSI | GST / TPS | HST / TVH | PST / TVP | Payments / Paiements | Others / Autres | Daily Total / Total quotidien |
| Release Date / Date de la mainlevée   |   |   |                                 |             |           |           |           |                      |                 |                               |
| 18-MMM-YYYY   |   |   |                                 |             |           |           |           |                      |                 |                               |
| ..  |   |   |                                 |             |           |           |           |                      |                 |                               |
| 17-MMM-YYYY   |   |   |                                 |             |           |           |           |                      |                 |                               |
| TOTAL   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Notes and Disclaimer / Remarques et avis de non-responsabilité  |   |   |                                 |             |           |           |           |                      |                 |                               |
| Note: This is a Program Account Level Statement since the Account Holder has chosen Program Account Level Offsetting.   |   |   |                                 |             |           |           |           |                      |                 |                               |
| Remarque : Il s'agit d'un relevé au niveau du compte de programme, puisque le titulaire du compte a choisi la compensation au niveau du compte de programme.  |   |   |                                 |             |           |           |           |                      |                 |                               |





Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

|   |
|---|
| <b>Section I</b>  |
| <b>Field / Champ</b>  |
| Business number / Numéro d'entreprise   |
| Legal name / Dénomination sociale de l'entreprise   |
| Operating name / Nom commercial de l'entreprise   |
| Program name / Nom du programme   |
| Program account number / Numéro de compte du programme  |
| Program type / Type de programme  |
| <b>Section II</b>   |
| <b>Field / Champ</b>  |
| Statement date / Date du RC   |
| Payment due date / Date d'échéance du paiement  |
| Payable balance as of Statement date / Total à payer  |
| <b>Section III</b>  |
| <b>Field / Champ</b>  |
| A. Previous statement balance / Solde d'ouverture   |
| B. Corrections to previous statement balance / Corrections au solde d'ouverture   |
| C. Payments received after previous SOA / Paiements reçus depuis le dernier RC  |
| D. Disbursements / Décaissements  |
| E. Late payment interest and all penalties / Total des intérêts et pénalités pour paiement en retard                            |
| F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts)       |
| G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts) |
| H. Current statement balance / Solde à la date d'échéance   |
| I. Charge breakdown / Ventilation des frais:  |
| Customs duty / Droit de douane  |
| Excise tax / Taxe d'accise  |
| Excise duties / Droits d'accise   |
| SIMA / LMSI   |
| GST / TPS   |
| HST / TVH   |
| PST / TVP   |
| Payments / Paiements  |
| Others / Autres   |
| <b>Section IV</b>   |
| <b>Definition:</b>  |

|   |
|---|
| <b>Legal entity information / Personne morale</b>   |
| <b>Description</b>  |
| Business Number (BN9) of the Account Holder / Numéro d'entreprise (NE9) du titulaire du compte  |
| Legal name of the Account Holder (BN9 level) / Dénomination sociale du titulaire du compte (niveau NE9)   |
| Operating name of the Account Holder (BN9 level) / Nom commercial du titulaire du compte (niveau NE9)   |
| Name of Program Account, i.e. name at the BN15 level / Nom du compte du programme, c.-à-d. nom au niveau du NE15  |
| BN15 number (or RM account) of the Account Holder / Numéro NE15 (ou du compte RM) du titulaire du compte  |
| Type of Program of the Account / Type de programme du compte  |
| <b>Statement summary / Sommaire du RC</b>   |
| <b>Description</b>  |
| Date the Statement of Account was generated / Date de génération du relevé de compte  |
| Payment due date for account balance on that day, +10 weekdays from end of billing period / Date d'échéance du paiement du solde du compte ce jour-là, +10 jours de semaine à compter de la fin de la période de facturation  |
| Payable balance based on billing rules as of the statement generation date / Solde payable selon les règles de facturation à la date de la génération du relevé   |
| <b>Summary of transactions in billing period / Sommaire des transactions &lt;start&gt; to / à &lt;end&gt;</b>   |
| <b>Description</b>  |
| Prints the balance (payable) printed on the previous month's Statement of Account / Imprime le solde (payable) imprimé sur le relevé de compte du mois précédent.   |
| Prints the amount resulting from corrections posted on the account on the previous billing period / Imprime le montant résultant des corrections enregistrées dans le compte pendant la période de facturation précédente   |
| A plus/minus B provides the payable balance on the account as of the previous period's payment due date / A plus ou moins B donne le solde payable sur le compte à la date d'échéance du paiement de la période précédente  |
| Payments made to CBSA since previous SOA / Paiements effectués en faveur de l'ASFC depuis le RC précédent   |
| A and B net of C should provide outstanding payable balance on the account / A et B net de C doivent indiquer le solde impayé du compte   |
| Disbursements issued to the account holder after previous billing period / Décaissements émis au titulaire du compte à la fin de la période de facturation précédente   |
| Disbursements issued will be equal to refunds / Les décaissements émis seront égaux aux remboursements  |
| Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest) / Somme totale de toutes les pénalités et de tous les intérêts de retard de paiement (c.-à-d. ne comprend pas les intérêts de rajustement)                                |
| Sum total of all debit postings from declarations, miscellaneous transactions or other charges / Somme totale de tous les débits provenant de déclarations, de transactions diverses ou d'autres frais  |
| Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits / Somme totale de tous les crédits des déclarations (ajustements), des transactions diverses ou des crédits   |
| E and F and G will provide the payable balance from transactions in the current period only / E, F et G indiqueront le solde à payer des transactions de la période en cours seulement.   |
| The payable balance at the end of the current billing period / Le solde payable à la fin de la période de facturation actuelle  |
| H = A plus/minus B minus C plus D plus E plus F minus G / G = A plus/moins B, moins C, plus D, plus E, plus F, moins G  |
| <b>Breakdown by revenue types for all transactions / Ventilation par types de revenus pour toutes les transactions</b>  |
| Sum total of all customs duties posted to the account in the billing period / Somme totale de tous les droits de douane enregistrés dans le compte pendant la période de facturation  |
| Sum total of all excise tax posted to the account in the billing period / Somme totale de toutes les taxes d'accise enregistrées dans le compte pendant la période de facturation   |
| Sum total of all excise duties posted to the account in the billing period / Somme totale de tous les droits d'accise enregistrés dans le compte pendant la période de facturation  |
| Sum total of all SIMA charges posted to the account in the billing period / Somme totale de tous les frais de la LMSI enregistrés dans le compte pendant la période de facturation  |
| Sum total of all GST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale de tous les montants de TPS (basée sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la                        |
| Sum total of all HST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale de tous les montants de TVH (basée sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la                        |
| Sum total of all PST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale de tous les montants de TVP (basée sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation |
| Sum total of all payments received and posted to the account in the billing period / Somme de tous les paiements reçus et enregistrés dans le compte pendant la période de facturation  |
| Sum total of all other transactions posted to the account in the billing period / Somme de toutes les autres transactions enregistrées dans le compte pendant la période de facturation   |

|  |
|--|
| <b>Summary by day during the billing period / Sommaire quotidien, période de facturation 18-MMM to / à 17-MMM</b>  |
| <i>This section will provide the summary by date and per BN15 account / Cette section fournira le résumé par date et par compte NE15.</i>  |
| <i>There will be 28-31 rows for each BN15, and each row will provide sum total of transactions posted to the account on the day / Il y aura entre 28 et 31 lignes pour chaque NE15, et chaque ligne fournira la somme totale des transactions enregistrées dans le compte le jour.</i> |
| <i>This will provide the account holder reconcile to the daily notices / Cela permettra au titulaire du compte de faire le rapprochement avec les avis quotidiens.</i>   |

**Other information and disclaimers / Autre information et avis de non-responsabilité**

- Refer to the transaction history on the CARM portal for the updated payable balance before submitting a payment / Consulter l'historique des opérations dans le portail de la GCRA pour connaître le nouveau solde payable avant de soumettre un paiement.
- The payable balance post the Statement generation is subject to change if "Corrections" are posted on the account after the SoA generation date / Le solde payable après la génération du relevé pourrait changer si des « corrections » sont apportées au compte après la date de génération du relevé de compte.
- Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée.
- Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.
- You can pay your balance electronically through your financial institution internet or telephone banking service / Vous pouvez payer le solde par voie électronique en utilisant le site internet ou le service téléphonique de votre institution financière.
- You can pay your balance via the CARM portal / Vous pouvez payer le solde sur le portail de la GCRA.
- Statement of Account provides only a summary of the transactions, for line item details please refer to the transaction history on the CARM portal or Daily Notice if subscribed / Le relevé de compte fournit seulement un résumé des transactions. Pour obtenir l'information détaillée sur les postes, veuillez consulter l'historique des transactions sur le portail de la GCRA ou sur l'avis quotidien si vous êtes abonné.
- If payments are not received by the payment due date and on the updated payable balance as posted on the transaction history the account may incur late payment interest / Si les paiements ne sont pas reçus à la date d'échéance du paiement et au montant du nouveau solde payable affiché dans l'historique des transactions, des intérêts de paiement en retard peuvent être appliqués au compte.
- For more information please refer to the website at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : [www.cbsa.gc.ca](http://www.cbsa.gc.ca)





### 5.1.2 Program type level: Account Holder offsetting preference is at a intra-program level

Navigate to section [Offsetting options](#) for more information on Intra-Program Offsetting.

One SoA per program type (*one program type would comprise of one-to-many program accounts, BN15, but the same type. List of Program Types:*

- a. *Importation and Exportation*
- b. *Exportation*
- c. *Customs Broker*
- d. *Carrier/Transporter*
- e. *Warehouse*
- f. *Duty Free Shops*
- g. *Third Party Service Providers*



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Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

Section I

Field / Champ

Business number / Numéro d'entreprise

Legal name / Dénomination sociale de l'entreprise

Operating name / Nom commercial de l'entreprise

Program type / Type de programme

Section II

Field / Champ

Statement date / Date du RC

Payment due date / Date d'échéance du paiement

Payable balance as of Statement date / Total à payer

Section III

Field / Champ

A. Previous statement balance / Solde d'ouverture

B. Corrections to previous statement balance / Corrections au solde d'ouverture

C. Payments received after previous SOA / Paiements reçus depuis le dernier RC

D. Disbursements / Décaissements

E. Late payment interest and all penalties / Total des intérêts et pénalités pour paiement en retard

F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts)

G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts)

H. Current statement balance / Solde à la date d'échéance

I. Charge breakdown / Ventilation des frais:

Customs duty / Droit de douane

Excise tax / Taxe d'accise

Excise duties / Droits d'accise

SIMA / LMSI

GST / TPS

HST / TVH

PST / TVP

Payments / Paiements

Others / Autres

Section IV

Definition:

Legal entity information / Personne morale

Description

Business Number (BN9) of the Account Holder / Numéro d'entreprise (NE9) du titulaire du compte

Legal name of the Account Holder (BN9 level) / Dénomination sociale du titulaire du compte (niveau NE9)

Operating name of the Account Holder (BN9 level) / Nom commercial du titulaire du compte (niveau NE9)

Type of Program of the Account / Type de programme du compte

Statement summary / Sommaire du RC

Description

Date the Statement of Account was generated / Date de génération du relevé de compte

Payment due date for account balance on that day, +10 weekdays from end of billing period / Date d'échéance du paiement du solde du compte ce jour-là, +10 jours de semaine à compter de la fin de la période de facturation

Payable balance based on billing rules as of the statement generation date / Solde payable selon les règles de facturation à la date de la génération du relevé

Summary of transactions in billing period / Sommaire des transactions <start> to / à <end>

Description

Prints the balance (payable) printed on the previous month's Statement of Account / Imprime le solde (payable) imprimé sur le relevé de compte du mois précédent.

Prints the amount resulting from corrections posted on the account on the previous billing period / Imprime le montant résultant des corrections enregistrées dans le compte pendant la période de facturation précédente

A plus/minus B provides the payable balance on the account as of the previous period's payment due date / A plus ou moins B donne le solde payable sur le compte à la date d'échéance du paiement de la période précédente

Payments made to CBSA since previous SOA / Paiements effectués en faveur de l'ASFC depuis le RC précédent

Disbursements issued to the account holder after previous billing period / Décaissements émis au titulaire du compte à la fin de la période de facturation précédente

Disbursements issued will be equal to refunds / Les décaissements émis seront égaux aux remboursements

Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest) / Somme totale de toutes les pénalités et de tous les intérêts de retard de paiement (c.-à-d. ne comprend pas les intérêts de rajustement)

Sum total of all debit postings from declarations, miscellaneous transactions or other charges / Somme totale de tous les débits provenant de déclarations, de transactions diverses ou d'autres frais

Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits / Somme totale de tous les crédits des déclarations (rajustements), des transactions diverses ou des crédits

E and F and G will provide the payable balance from transactions in the current period only / E, F et G indiqueront le solde à payer des transactions de la période en cours seulement.

The payable balance at the end of the current billing period / Le solde payable à la fin de la période de facturation actuelle

H = A plus/minus B minus C plus D plus E plus F minus G / G = A plus/moins B, moins C, plus D, plus E, plus F, moins G

Breakdown by revenue types for all transactions / Ventilation par types de revenus pour toutes les transactions

Sum total of all customs duties posted to the account in the billing period / Somme totale de tous les droits de douane enregistrés dans le compte pendant la période de facturation

Sum total of all excise tax posted to the account in the billing period / Somme totale de toutes les taxes d'accise enregistrées dans le compte pendant la période de facturation

Sum total of all excise duties posted to the account in the billing period / Somme totale de tous les droits d'accise enregistrés dans le compte pendant la période de facturation

Sum total of all SIMA charges posted to the account in the billing period / Somme totale de tous les frais de la LMSI enregistrés dans le compte pendant la période de facturation

Sum total of all GST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale de tous les montants de TPS (basée sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation

Sum total of all HST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale de tous les montants de TVH (basée sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation

Sum total of all PST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale de tous les montants de TVP (basée sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation

Sum total of all payments received and posted to the account in the billing period / Somme de tous les paiements reçus et enregistrés dans le compte pendant la période de facturation

Sum total of all other transactions posted to the account in the billing period / Somme de toutes les autres transactions enregistrées dans le compte pendant la période de facturation

Summary by day during the billing period / Résumé par jour pendant la période de facturation 18-MMM to / à 17-MMM

This section will provide the summary by date and per BN15 account / Cette section fournira le résumé par date et par compte NE15.

There will be 28-31 rows for each BN15, and each row will provide sum total of transactions posted to the account on the day / Il y aura entre 28 et 31 lignes pour chaque NE15, et chaque ligne fournira la somme totale des transactions enregistrées dans le compte le jour.

This will provide the account holder reconcile to the daily notices / Cela permettra au titulaire du compte de faire le rapprochement avec les avis quotidiens.

Other information and disclaimers / Autre information et avis de non-responsabilité

- a. Refer to the transaction history on the CARM portal for the updated payable balance before submitting a payment / Consulter l'historique des opérations dans le portail de la GCRA pour connaître le nouveau solde payable avant de soumettre un paiement.
- b. The payable balance post the Statement generation is subject to change if "Corrections" are posted on the account after the SoA generation date / Le solde payable après la génération du relevé pourrait changer si des « corrections » sont apportées au compte après la date de génération du relevé de compte.
- c. Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée.
- d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.

- e. You can pay your balance electronically through your financial institution internet or telephone banking service / Vous pouvez payer le solde par voie électronique en utilisant le site internet ou le service téléphonique de votre institution financière.
- f. You can pay your balance via the CARM portal / Vous pouvez payer le solde sur le portail de la GCRA.
- g. Statement of Account provides only a summary of the transactions, for line item details please refer to the transaction history on the CARM portal or Daily Notice if subscribed / Le relevé de compte fournit seulement un résumé des transactions. Pour obtenir l'information détaillée sur les postes, veuillez consulter l'historique des transactions sur le portail de la GCRA ou sur l'avis quotidien si vous êtes abonné.
- h. If payments are not received by the payment due date and on the updated payable balance as posted on the transaction history the account may incur late payment interest / Si les paiements ne sont pas reçus à la date d'échéance du paiement et au montant du nouveau solde payable affiché dans l'historique des transactions, des intérêts de paiement en retard peuvent être appliqués au compte.
- i. For more information please refer to the website at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : [www.cbsa.gc.ca](http://www.cbsa.gc.ca)



### 5.1.3 Legal entity level : Account Holder offsetting preference is at a inter-program level

Navigate to section [Offsetting options](#) for more information on Inter-Program Offsetting.  
One SoA per BN9, i.e. one statement for the legal entity

[illegible]



Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

| Section I   | Legal entity information / Personne morale   |
|---|--|
| <b>Field / Champ</b>  | <b>Description</b>   |
| Business number / Numéro d'entreprise   | Business Number (BN9) of the Account Holder / Numéro d'entreprise (NE9) du titulaire du compte   |
| Legal name / Dénomination sociale de l'entreprise   | Legal name of the Account Holder (BN9 level) / Dénomination sociale du titulaire du compte (niveau NE9)  |
| Operating name / Nom commercial de l'entreprise   | Operating name of the Account Holder (BN9 level) / Nom commercial du titulaire du compte (niveau NE9)  |
| <b>Section II</b>   | <b>Statement summary / Sommaire du RC</b>  |
| <b>Field / Champ</b>  | <b>Description</b>   |
| Statement date / Date du RC   | Date the Statement of Account was generated / Date de génération du relevé de compte   |
| Payment due date / Date d'échéance du paiement  | Payment due date for account balance on that day, +10 weekdays from end of billing period / Date d'échéance du paiement du solde du compte ce jour-là, +10 jours de semaine à compter de la fin de la période de facturation               |
| Payable balance as of Statement date / Total à payer  | Payable balance based on billing rules as of the statement generation date / Solde payable selon les règles de facturation à la date de la génération du relevé  |
| <b>Section III</b>  | <b>Summary of transactions in billing period / Sommaire des transactions &lt;start&gt; to / à &lt;end&gt;</b>  |
| <b>Field / Champ</b>  | <b>Description</b>   |
| A. Previous statement balance / Solde d'ouverture   | Prints the balance (payable) printed on the previous month's Statement of Account / Imprime le solde (payable) imprimé sur le relevé de compte du mois précédent.  |
| B. Corrections to previous statement balance / Corrections au solde d'ouverture   | Prints the amount resulting from corrections posted on the account on the previous billing period / Imprime le montant résultant des corrections enregistrées dans le compte pendant la période de facturation précédente                  |
| C. Payments received after previous SOA / Paiements reçus depuis le dernier RC  | A plus/minus B provides the payable balance on the account as of the previous period's payment due date / A plus ou moins B donne le solde payable sur le compte à la date d'échéance du paiement de la période précédente                 |
| D. Disbursements / Décaissements  | Payments made to CBSA since previous SOA / Paiements effectués en faveur de l'ASFC depuis le RC précédent  |
| E. Late payment interest and all penalties / Total des intérêts et pénalités pour paiement en retard                            | A and B net of C should provide outstanding payable balance on the account / A et B net de C doivent indiquer le solde impayé du compte  |
| F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts)       | Disbursements issued to the account holder after previous billing period / Décaissements émis au titulaire du compte à la fin de la période de facturation précédente  |
| G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts) | Disbursements issued will be equal to refunds / Les décaissements émis seront égaux aux remboursements   |
| H. Current statement balance / Solde à la date d'échéance   | Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest) / Somme totale de toutes les pénalités et de tous les intérêts de retard de paiement (c.-à-d. ne comprend pas les intérêts de rajustement) |
| I. Charge breakdown / Ventilation des frais:  | Sum total of all debit postings from declarations, miscellaneous transactions or other charges / Somme totale de tous les débits provenant de déclarations, de transactions diverses ou d'autres frais                                     |
| Customs duty / Droit de douane  | Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits / Somme totale de tous les crédits des déclarations (rajustements), des transactions diverses ou des crédits                       |
| Excise tax / Taxe d'accise  | E and F and G will provide the payable balance from transactions in the current period only / E, F et G indiqueront le solde à payer des transactions de la période en cours seulement.  |
| Excise duties / Droits d'accise   | The payable balance at the end of the current billing period / Le solde payable à la fin de la période de facturation actuelle   |
| SIMA / LMSI   | H = A plus/minus B minus C plus D plus E plus F minus G / G = A plus/moins B, moins C, plus D, plus E, plus F, moins G   |
| GST / TPS   | Breakdown by revenue types for all transactions / Ventilation par types de revenus pour toutes les transactions  |
| HST / TVH   | Sum total of all customs duties posted to the account in the billing period / Somme totale de tous les droits de douane enregistrés dans le compte pendant la période de facturation   |
| PST / TVP   | Sum total of all excise tax posted to the account in the billing period / Somme totale de toutes les taxes d'accise enregistrées dans le compte pendant la période de facturation  |
| Payments / Paiements  | Sum total of all excise duties posted to the account in the billing period / Somme totale de tous les droits d'accise enregistrés dans le compte pendant la période de facturation   |
| Others / Autres   | Sum total of all SIMA charges posted to the account in the billing period / Somme totale de tous les frais de la LMSI enregistrés dans le compte pendant la période de facturation   |
| <b>Section IV</b>   | <b>Summary by day during the billing period / Résumé par jour pendant la période de facturation 18-MMM to / à 17-MMM</b>   |
| <b>Definition:</b>  | <b>This section will provide the summary by date and per BN15 account / Cette section fournira le résumé par date et par compte NE15.</b>  |
|   | There will be 28-31 rows for each BN15, and each row will provide sum total of transactions posted to the account on the day / Il y aura entre 28 et 31 lignes   |
|   | This will provide the account holder reconcile to the daily notices / Cela permettra au titulaire du compte de faire le rapprochement avec les avis quotidiens.  |
| <b>Other information and disclaimers / Autre information et avis de non-responsabilité</b>                                      |  |

- a. Refer to the transaction history on the CARM portal for the updated payable balance before submitting a payment / Consulter l'historique des opérations dans le portail de la GCRA pour connaître le nouveau solde payable avant de soumettre un paiement.
- b. The payable balance post the Statement generation is subject to change if "Corrections" are posted on the account after the SoA generation date / Le solde payable après la génération du relevé pourrait changer si des « corrections » sont apportées au compte après la date de génération du relevé de compte.
- c. Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée.
- d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.
- e. You can pay your balance electronically through your financial institution internet or telephone banking service / Vous pouvez payer le solde par voie électronique en utilisant le site internet ou le service téléphonique de votre institution financière.
- f. You can pay your balance via the CARM portal / Vous pouvez payer le solde sur le portail de la GCRA.
- g. Statement of Account provides only a summary of the transactions, for line item details please refer to the transaction history on the CARM portal or Daily Notice if subscribed / Le relevé de compte fournit seulement un résumé des transactions. Pour obtenir l'information détaillée sur les postes, veuillez consulter l'historique des transactions sur le portail de la GCRA ou sur l'avis quotidien si vous êtes abonné.
- h. If payments are not received by the payment due date and on the updated payable balance as posted on the transaction history the account may incur late payment interest / Si les paiements ne sont pas reçus à la date d'échéance du paiement et au montant du nouveau solde payable affiché dans l'historique des transactions, des intérêts de paiement en retard peuvent être appliqués au compte.
- i. For more information please refer to the website at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : [www.cbsa.gc.ca](http://www.cbsa.gc.ca)



## 5.2 Customs Broker Summary Statement (Monthly)

The Customs Broker Summary Statement will be issued at the Customs Broker's BN9 level only, so if a Customs Broker has more than one BN15 for their "Broker" account, it will combine all transactions submitted for importers by those BN15s into one summary statement.

| I   |   | II  |  |
|---|---|---|--|
| Legal entity information / Information sur l'entité juridique           |   | Statement summary / Résumé du relevé  |  |
| Canada Border Services Agency   | Agence des services frontaliers du Canada                               | Customs Broker Summary Statement / Déclaration sommaire du courtier en douane | 25-MM-YY   |
| Customs Broker name / Nom du courtier en douane                         | Operating name of customs broker / Nom commercial du courtier en douane | Billing period / Période de facturation XXX, 18, YYYY to / à XXX, 17, YYYY    | Summary report date / Date du récapitulatif                      |
| Customs broker license number / Numéro de licence du courtier en douane | CBSA issued license number / Numéro de licence délivré par l'ASFC       |   | Total number of importers / Nombre total d'importateurs          |
| Business Number / Numéro d'entreprise                                   | BN9 number / Numéro NE9   |   | # of Customs Broker's clients / Nombre de clients du courtier en |

| III<br>Importer BN15 Account /<br>Compte NE15 de l'importateur | Initial declaration submitted /<br>Déclaration initiale soumise |                | Corrections submitted /<br>Corrections soumise |                | Adjustments submitted /<br>Rajustements soumis |                | Total        |                | Payments received /<br>Paiements reçus |                |
|--|---|----------------|--|----------------|--|----------------|--------------|----------------|--|----------------|
|  | Count/Nombre  | Amount/Montant | Count/Nombre                                   | Amount/Montant | Count/Nombre                                   | Amount/Montant | Count/Nombre | Amount/Montant | Count/Nombre                           | Amount/Montant |
| 11111RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| 22222RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| 33333RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| 44444RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| 55555RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| 66666RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| 77777RM00001   | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |
| ...  | #   | \$             | #  | \$             | #  | \$             | #            | \$             | #                                      | \$             |

| IV   |
|--|
| Notes and Disclaimer / Remarques et avis de non-responsabilité |

Note: Customs Broker Summary Statement is generated for a Customs Broker at the BN9 level  
 Remarque : Le relevé sommaire du courtier en douane est généré pour un courtier en douane au niveau NE9.





#### Section I

##### Field / Champ

Customs broker name / Nom du courtier en douane

Customs broker license number / Numéro de licence du courtier en douane

Business Number / Numéro d'entreprise

#### Section II

##### Field / Champ

Summary report date / Date du récapitulatif

Total number of importers / Nombre total d'importateurs

#### Section III

##### Field / Champ

Importer BN15 Account / Compte NE15 de l'importateur

Initial declaration submitted / Déclaration initiale soumise

Corrections submitted / Corrections soumises

Adjustments submitted / Rajustements soumis

Count/Nombre

Amount/Montant

Total

Payments received / Paiements reçus

#### Other information and disclaimers

#### Legal entity information / Information sur l'entité juridique

##### Description

Legal name of the Customs Broker / Nom légal du courtier en douane

CBSA issued licence number to the customs broker / Numéro de licence délivrée par l'ASFC au courtier en douane

BN9 number / Numéro NE9

#### Statement summary / Résumé du relevé

##### Description

Generation date of the summary statement / Date de génération du relevé sommaire

Number of clients the broker is acting on behalf of / Nombre de clients pour lesquels le courtier agit

Transactions submitted for importer's RM Account # in period <start> to <end> /  
Transactions soumises pour le numéro de compte RM de l'importateur pendant la période <début>  
à <fin>

##### Description

RM Account number of the importer the broker has transacted with CBSA for / Numéro de compte RM de l'importateur que le courtier a négocié avec l'ASFC

Initial declarations (B3's) submitted by the broker, summarized per Importer / Déclarations initiales (B3) soumises par le courtier, résumées par l'importateur

Corrections (C1's) submitted by the broker, summarized per Importer / Corrections (C1) soumises par le courtier, résumées par l'importateur

Adjustments (B2's) submitted by the broker, summarized per Importer / Rajustements (B2) soumis par le courtier en douane, résumés par importateur

Number of transactions submitted by broker per importer per transaction type / Nombre de transactions soumises par le courtier par importateur par type de transaction

Debit (or Credit) of summarized per transaction type and per importer / Débit (ou crédit) du résumé par type de transaction et par importateur

Total of declarations (all types) submitted by the customs broker on the account / Total des déclarations (tous les types) soumises par le courtier en douane dans le compte

Payments received by the customs broker on the importer's account / Paiements reçus par le courtier en douane dans le compte de l'importateur

- a. This is a summary statement provided by the CBSA to the customs broker to validate the transactions (declarations or payments) the broker has submitted on behalf of their clients (importers) and received by the CBSA / Il s'agit d'un relevé sommaire fourni au courtier en douane par l'ASFC pour valider les transactions (déclarations ou paiements) que le courtier a soumise au nom de ses clients (importateurs) et reçues par l'ASFC.
- b. The importer is liable to make payments for all import declarations submitted on the account, so the broker summary statement would not provide account balance / L'importateur est tenu d'effectuer des paiements pour toutes les déclarations d'importation soumises dans le compte, de sorte que le relevé sommaire du courtier ne fournirait pas le solde du compte.
- c. Corrections are "interest-free" changes to Releases occurring during the billing period for which an initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée
- d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.
- e. For more information please refer to the website at [www.cbsa.gc.ca](http://www.cbsa.gc.ca) / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : [www.cbsa.gc.ca](http://www.cbsa.gc.ca)



### 5.3 Account Holder Daily Notice

Issued always at the Account Holder's BN15

[illegible]





| Section I  |  |
|--|--|
| Business number / Numéro d'entreprise  |  |
| Legal name / Dénomination sociale de l'entreprise  |  |
| Operating name / Nom commercial de l'entreprise  |  |
| Program name / Nom du programme  |  |
| Program account number / Numéro de compte du programme   |  |
| Program type / Type de programme   |  |
| Section II   |  |
| FIM  |  |
| A. Import declaration (initial, corrections, adjustments) / Déclaration d'importation (initiale, corrections, ajustements) |  |
| B. Payments received / Paiements reçus   |  |
| C. Disbursements issued / Décaissements  |  |
| D. Late payment interest and all penalties / Total des intérêts et des pénalités pour paiement en retard                   |  |
| E. Other transactions / Autres Transactions  |  |
| F. Summary of Charges by type / Sommaire des frais par type:   |  |
| Excise tax / Taxe d'excise   |  |
| Excise duties / Droits d'excise  |  |
| SIMA / LMSI  |  |
| GST / TPS  |  |
| HST / TVH  |  |
| PST / TPT  |  |
| Late payment interest / Intérêts sur paiement en retard  |  |
| All penalties / Toutes les pénalités   |  |
| Payments received / Paiements reçus  |  |
| Others / Autres  |  |
| Section III  |  |
| Details provided   |  |
| Reference / Date / Date de la notification   |  |
| Accounting Date / Date de la déclaration en détail   |  |
| Transaction type / Type de transaction   |  |
| Transaction description / Description de la transaction  |  |
| Reference number / Numéro de référence   |  |
| CAD number / Numéro de CDC   |  |
| CAD version / Version CDC  |  |
| Submitted by / Soumis par  |  |
| Accounting status / État de la CDC   |  |
| Port Number / Numéro du bureau   |  |
| Customs duty / Droit de douane   |  |
| Excise tax / Taxe d'excise   |  |
| Excise duties / Droits d'excise  |  |
| SIMA / LMSI  |  |
| GST / TPS  |  |
| HST / TVH  |  |
| Late payment interest / Intérêts sur paiement en retard  |  |
| Others / Autres  |  |
| Payments / Paiements   |  |
| Payment due date / Date d'échéance du paiement   |  |
| Total Amount / Montant total   |  |

| Legal entity information / Personne morale  |  |
|---|--|
| Business Number (BN9) of the Account Holder / Numéro d'entreprise (BN9)   |  |
| Legal name of the Account Holder (BN9 level) / Dénomination sociale du client figurant dans le dossier du partenaire commercial   |  |
| Operating name of the Account Holder (BN9 level) / Nom du programme (nom de compte du programme)  |  |
| Name of Program Account, i.e. name at the BN15 level / Nom du programme (nom de compte du programme)  |  |
| BN15 number for BM account of the Account Holder  |  |
| Type of Program of the Account / Type de programme du compte  |  |
| Summary of transactions on / Sommaire des transactions du <date>  |  |
| Description   |  |
| Sum total of financials of all import declarations submitted for accounting (new declarations plus/minus corrections plus/minus adjustments) / Somme totale des états financiers de toutes les déclarations d'importations soumises pour déclaration en détail (nouvelles déclarations plus/moins les corrections et plus/moins les ajustements)  |  |
| Sum total of all payments received on the BN15 account on the date / en 5 paiements reçus le jour de l'AOQ / Somme totale de tous les paiements reçus sur le compte NE15 à la date  |  |
| Sum total of all disbursements issued on the BN15 account on the date / Somme de tous les décaissements émis sur le compte NE15 à la date   |  |
| Sum total of all late payment interest and sum total of all penalties (does not include adjustment interest) / Somme totale de tous les intérêts de retard de paiement et somme totale de toutes les pénalités (inclut pas les intérêts de ajustement)  |  |
| Sum total of all other transactions / Somme totale de toutes les autres transactions  |  |
| Breakdown by revenue type of transactions posted on the BN15 account on the date / Ventilation par type de revenus des transactions enregistrées sur le compte NE15 à la date   |  |
| Sum total of all excise tax posted to the account on the date for which the daily notice is generated / Somme totale de tous les droits de douane enregistrés sur le compte à la date de génération de l'avis quotidien   |  |
| Sum total of all excise duties posted to the account on the date for which the daily notice is generated / Somme totale de toutes les taxes d'excise enregistrées sur le compte à la date de génération de l'avis quotidien   |  |
| Sum total of all excise duties posted to the account on the date for which the daily notice is generated / Somme totale de tous les droits d'excise enregistrés sur le compte à la date de génération de l'avis quotidien   |  |
| Sum total of all SIMA charges posted to the account on the date for which the daily notice is generated / Somme totale de tous les droits d'excise enregistrés sur le compte à la date de génération de l'avis quotidien  |  |
| Sum total of all GST amounts (declaration and non-declaration based) posted to the account on the date for which the daily notice is generated / Somme totale de tous les montants de TPS (basés sur la déclaration et la non-déclaration) enregistrés sur le compte à la date de génération de l'avis quotidien  |  |
| Sum total of all HST amounts (declaration and non-declaration based) posted to the account on the date for which the daily notice is generated / Somme totale de tous les montants de TVH (basés sur la déclaration et la non-déclaration) enregistrés sur le compte à la date de génération de l'avis quotidien  |  |
| Sum total of all PST amounts (declaration and non-declaration based) posted to the account on the date for which the daily notice is generated / Somme totale de tous les montants de TPT (basés sur la déclaration et la non-déclaration) enregistrés sur le compte à la date de génération de l'avis quotidien  |  |
| Sum total of all payments received and posted to the account on the date for which the daily notice is generated / Somme totale de tous les paiements reçus et enregistrés sur le compte à la date de génération de l'avis quotidien  |  |
| Sum total of all other transactions posted to the account on the date for which the daily notice is generated / Somme totale de toutes les autres transactions enregistrées sur le compte à la date de génération de l'avis quotidien   |  |
| Details of transactions posted on <date> for <BN15> / Renseignements sur les transactions enregistrées le <date> pour le <NE15>   |  |
| This section will provide details and list all types of financial / accounting transactions as posted on the BN15 account on the given date   |  |
| Date of release on the declaration for which accounting was posted to the account on the date for the Daily Notice / Date de notification de la déclaration pour laquelle la comptabilité a été enregistrée au compte à la date de l'avis quotidien.  |  |
| Date of posting will typically equal the date for which the daily notice is generated / La date de publication du correspond généralement à la date de génération de l'avis quotidien.  |  |
| Code of transaction, options, new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback / Type de transaction, options : nouvelle déclaration, ajustements, corrections, intérêts, paiements, frais divers, pénalités, confiscation compensatoire, drawback  |  |
| Type of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback / Type de transaction, options : nouvelle déclaration, ajustements, corrections, intérêts, paiements, frais divers, pénalités, confiscation compensatoire, drawback  |  |
| Formal release number / Numéro de notification (formal) / number as entered by CBSA agent for CAD: the Internal CANM ID / Numéro de référence sur la transaction de déclaration en détail (pour le numéro entré manuellement : numéro entré par l'agent de l'USC) / Release number / Numéro de notification (formal) / number as entered by CBSA agent for CAD: the Internal CANM ID / Numéro de référence sur la transaction de déclaration en détail (pour le numéro entré manuellement : numéro entré par l'agent de l'USC) / Release number / Numéro de notification (formal) / number as entered by CBSA agent for CAD: the Internal CANM ID / Numéro de référence sur la transaction de déclaration en détail (pour le numéro entré manuellement : numéro entré par l'agent de l'USC) |  |
| CAD version (applicable only for CAD transactions) / Version de la CDC (applicable uniquement pour les transactions CDC)  |  |
| Options will include: Broker's BN9 where the transaction resulted from Broker filing CBSA where the transaction resulted from CBSA issued charge/entry. Bank if submitted by account holder / Les options comprennent : Numéro NE9 du courtier où la transaction a été effectuée à la suite du dépôt par le courtier, ASFC où la transaction a été effectuée à la suite de dépôt ou de crédit émis par l'USC, vide si soumis par le titulaire du compte   |  |
| Accounting status will indicate whether the transaction is open and not cleared or cleared / La déclaration en détail indiquera à la transaction en ouvert et non comptabilisée ou comptabilisée.   |  |
| Port Number if available on the declaration / Numéro du bureau si indiqué sur la déclaration  |  |
| Custom duties portion of the transaction / Partie des droits de douane de la transaction  |  |
| Excise tax portion of the transaction / Partie des droits d'excise de la transaction  |  |
| SIMA portion of the transaction / Partie LMSI de la transaction   |  |
| GST portion of the transaction / Partie TPS de la transaction   |  |
| HST portion of the transaction / Partie TVH de la transaction   |  |
| Late payment interest / Intérêt sur les paiements effectués en retard   |  |
| Other penalties / Autres sanctions  |  |
| All other charges (miscellaneous, drawbacks, forfeiture fines, disbursements others) / Tous les autres frais (divers drawback, amendes de confiscation, décaissements, autres)  |  |
| Payment if transaction is payment / Paiement si la transaction est un paiement  |  |
| Payment due date / Date d'échéance du paiement de la transaction  |  |
| Total amount of the transaction / Montant total de la transaction   |  |



## 5.4 Customs Broker Daily Notice

[illegible]



|   |  |   |  |
|---|--|---|--|
| <b>Section I</b><br><b>Field</b><br>Customs broker name / Nom du courtier en douane<br>Customs broker license number / Numéro de licence du courtier en douane<br>Business number / Numéro d'entreprise   |  | <b>Legal entity information</b><br><b>Description</b><br>Legal name of the client as per BN9 record / Dénomination sociale du client selon le dossier NE9<br>License number as assigned to the customs broker (national license, one license per BN9) / Numéro de licence attribué au courtier en douane (licence nationale, une licence par NE9)<br>Business Number (BN9) of the customs broker / Numéro d'entreprise (NE9) du courtier en douane  |  |
| <b>Section II</b><br><b>Field</b><br>A. Total of importation transactions submitted / Total des transactions d'importation soumises   |  | <b>Summary of transactions on &lt;date&gt;</b><br><b>Description</b><br>Count and amount of importations submitted / Nombre et quantité d'importations soumises   |  |
| <b>Section III (a,b,...)</b><br><b>Field</b><br>Release Date / Date de la mainlevée<br>Accounting Date / Date de la déclaration en détail<br>Transaction type / Type de transaction<br>Reference number / Numéro de référence<br>CAD Number / Numéro de DDC<br>CAD Version / Version DDC<br>Port Number / Numéro du bureau<br>Customs duty / Droit de douane<br>Excise tax / Taxe d'accise<br>Excise Duties / Droits d'accise<br>SIMA / LMSI<br>GST / TPS<br>HST / TVH<br>PST / TVP<br>Late payment interest / Intérêts sur paiement en retard<br>All Penalties<br>Payments<br>Others<br>Total Amount |  | <b>Activities posted per importer</b><br><b>Description</b><br>Date of release on the declaration for which accounting was posted to the account on the date for the Daily Notice / Date de mainlevée de la déclaration pour laquelle la comptabilité a été enregistrée au compte à la date de l'avis quotidien<br>Date of posting, will typically equal the date for which the daily notice is generated / La date de publication qui correspond généralement à la date de génération de l'avis quotidien<br>Code of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback / Code de la transaction, options : nouvelle déclaration, rajustements, corrections, intérêts, paiements, frais divers, pénalités, confiscation compensatoire, drawback<br>Reference number on the accounting transaction (for manual: number as entered by CBSA agent, for CAD: the internal CARM ID) / Numéro de référence sur la transaction de déclaration en détail (pour le numéro entré manuellement : numéro entré par l'agent de l'ASFC, pour le numéro DDC : le numéro d'identification interne de la GCRA)<br>CAD number (applicable only for CAD transactions) / Numéro DDC (applicable uniquement pour les transactions DDC)<br>CAD version (applicable only for CAD transactions) / Version de la DDC (applicable uniquement pour les transactions DDC)<br>Port Number if available on the declaration / Numéro de port si indiqué sur la déclaration<br>Custom Duties (from Main/Sub) / Droits de douane (du principal/sous-traitant)<br>Excise Tax (from Main/Sub) / Taxe d'accise (du principal/sous-traitant)<br>Excise duties (from Main/Sub) / Droits d'accise (du principal/sous-traitant)<br>SIMA (from Main/Sub) / LMSI (du principal/sous-traitant)<br>GST/HST amount (from Main/Sub) / Montant de la TPS/TVH (du principal/sous-traitant)<br>HST amount / Montant de la TVH<br>PST amount (from Main/Sub) / Montant de la TVP (du principal/sous-traitant)<br>Interest and penalty charged on the day for late payments only / Intérêts et pénalité imposés le jour pour les paiements en retard seulement<br>Penalties (AMPs and Ascertained Forfeitures) / Pénalités (RSAP et confiscations compensatoires)<br>Payments posted on the account submitted by the customs broker / Paiements enregistrés dans le compte soumis par le courtier en douane<br>All other transactions (K23's) on the account if submitted by the broker / Toutes les autres transactions (K23) sur le compte si soumises par le courtier<br>Total / Total |  |

## 6. Summary of key business processes leading to changes in the financial statement layouts

Below table summarizes the key business processes and how they affect the financial statement:

| Process                              | Changes to process   | Effects to financial statements   |
|--------------------------------------|--|---|
| Billing periods and accounting dates | <ul style="list-style-type: none"> <li>Account based approach by consolidating all transaction types occurring in a billing period</li> <li>Harmonized payment due date for all transaction types based on release date for declarations and accounting date for others</li> </ul> | <ul style="list-style-type: none"> <li>Layout and structural changes on the monthly statements</li> <li>Harmonized payment due date per statement across all transactions</li> <li>Monthly statements will be summarized instead of providing details, available on DNs/Portal</li> </ul> |
| Financial liability                  | <ul style="list-style-type: none"> <li>The CBSA will require only the importer as to pay dues on all import declarations</li> <li>Transactions (all other types) as applied on the account will be settled by the respective account holder</li> </ul>                             | <ul style="list-style-type: none"> <li>SoA will provide "account balance" requiring the payment by the account holder</li> <li>One SoA issued per account holder, payment required only by the recipient</li> </ul>   |



|                    |  |   |
|--------------------|--|---|
|                    |  | <ul style="list-style-type: none"> <li>Broker SoA replaced by Summary Statement (monthly)</li> </ul>  |
| Offsetting options | <ul style="list-style-type: none"> <li>Program account: offsetting within the same BN15</li> <li>Intra-program: offsetting across BN15s for the same program type</li> <li>Inter-program: offsetting across BN15s for all program types (BN9 level)</li> </ul> | <ul style="list-style-type: none"> <li>Account holder SoA version will be issued based on the offsetting option the TCP chooses on their profile</li> </ul> |

## 6.1 Billing cycle harmonization

CARM will be bringing revised billing cycles for Release 2 of the solution that will set the foundation to facilitate these key changes to managing accounting, as well as payment processes.

The introduction of revised billing cycles and alignment of payment due dates will address current complexities of revenue management for businesses and the CBSA. The need to manage multiple due dates for B2s, B3s, and miscellaneous fees will no longer be needed, making it easier for businesses to keep track of their importing transactions with the CBSA, and greatly simplify a client's management of accounts receivable with the CBSA.

The billing cycles that will be changing under CARM are as follows:

- High Value Shipments (HVS) / Low Value Shipments (LVS)
- Courier Low Value Shipments (CLVS)
- Continuous Transmission Commodities (CTCs)
- Customs Self Assessment (CSA) Program

*\*LVS goods released in the regular commercial stream will follow the standard HVS billing cycle.*

The CAD that will be introduced by the project will be required to be submitted within 5 business days of release for the HVS / LVS billing cycle. Note that this only applies to Release Prior to Payment (RPP) clients. For the other billing cycles, the CAD submission timeframe are as follows:

- CLVS:** CAD for goods released in **month 1 by 24<sup>th</sup> of month 2**
- CTC:** CAD for goods released in **month 1 by 24<sup>th</sup> of month 2**
- CSA (Option 1 and 2):** CAD by payment due date, 10 weekdays\* after the 17<sup>th</sup> of month 2

For **all billing cycles** payment due date is **10 weekdays after the 17<sup>th</sup> of month 2**.

*\*Weekdays is defined as Monday to Friday, inclusive of holidays.*

The introduction of a new interest-free correction period will greatly benefit the trade chain community as it will make it easier to voluntarily comply with CBSA requirements. The benefits in introducing a harmonized payment due date for all transactions is that it results in simplifying the statement of account as the statement would truly reflect an "account balance", instead of "B3 balance" along with featuring an "other transaction section".



| Timing   | HVS/LVS   | CLVS*   | CSA Option 1  | CSA Option 2  | CTC   |
|--|---|---|---|---|---|
| <b>Initial accounting on CAD transactions (B3)</b> | Within 5 business days after release  | 24 <sup>th</sup> of month 2   | Until payment due date  | Until payment due date  | 24 <sup>th</sup> of month 2   |
| <b>Correction Period (CAD only)</b>                | From CAD submission date to payment due date (no interest on corrections). Note that, corrections submitted and received after the SOA is generated, but before payment due date, <u>will</u> affect payment balance. |   |   |   |   |
| <b>Adjustment Period (CAD only)</b>                | From payment due date onward (adjustment interest may apply)  |   |   |   |   |
| <b>Accounting on all other transactions</b>        | Applied between 18 <sup>th</sup> of month 1 to 17 <sup>th</sup> of month 2  |   |   |   |   |
| <b>Statement of Account (SoA)</b>                  | 25 <sup>th</sup> of month 2 for all goods released between the 18 <sup>th</sup> of month 1 to the 17 <sup>th</sup> of month 2**   | 25 <sup>th</sup> of month 2 for all goods released in month 1**   | 25 <sup>th</sup> of month 2 for all goods released in month 1**   | 25 <sup>th</sup> of month 2 for all goods released between the 18 <sup>th</sup> of month 1 to the 17 <sup>th</sup> of month 2**         | 25 <sup>th</sup> of month 2 for all commodities crossing the border in month 1**  |
| <b>Account balance</b>                             | Financial postings for import declarations released in the billing period*** and all other transactions posted in the billing period***   | Financial postings for import declarations released in month 1 and all other transactions posted in the billing period*** | Financial postings for import declarations released in month 1 and all other transactions posted in the billing period*** | Financial postings for import declarations released in the billing period*** and all other transactions posted in the billing period*** | Financial postings for import declarations released in month 1 and all other transactions posted in the billing period*** |
| <b>Payment Due Date</b>                            | 10 week days after the 17 <sup>th</sup> of month 2  |   |   |   |   |

**\*Note:** There will be no requirement to account for goods released between the first day of month 1 and the last day of month 1 that are exported prior to the accounting due date (24<sup>th</sup> of month 2). The Courier/Customs Broker must maintain proof of export for auditability and provide on the Recap Sheet.



**\*\*Note:** the SOA will only reflect goods released *and* for which accounting posting is successful as of SoA generation date

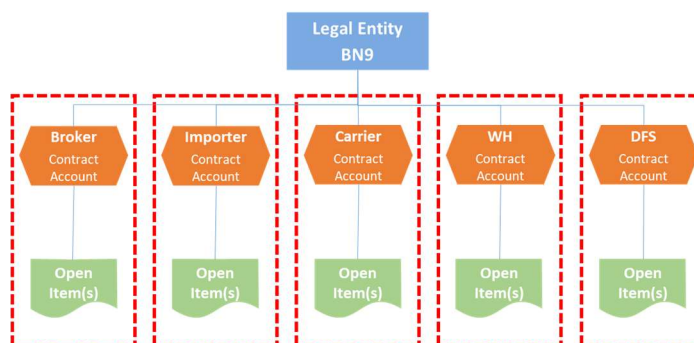
**\*\*\*Note:** Billing period typically refers to 18<sup>th</sup> of month 1 to the 17<sup>th</sup> of month 2

## 6.2 Offsetting options

Below illustrates the three offsetting options a TCP can choose to have on their profile. Note that a TCP can have only one offsetting option effective per billing period, any changes will be applied on the next billing period.

### Program Account offsetting => one SOA per BN15 (one per program account)

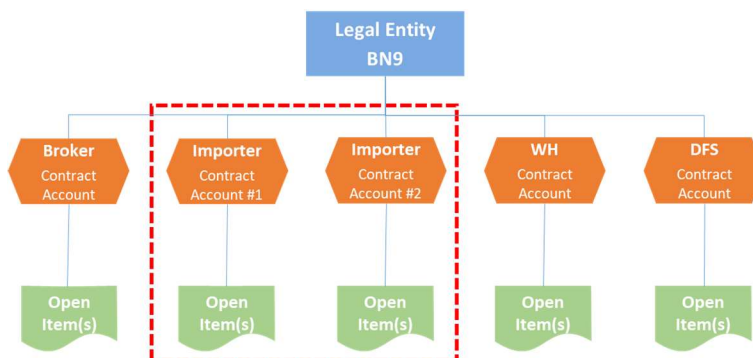
Credits within a program account (BN15) can only offset debits on the same program account (same BN15).



For example, a Legal Entity has multiple accounts: Broker, Importer, Carrier, Warehouse and Duty Free Shop. If a credit (i.e. a payment) is routed to the Carrier account, only items within that account can be cleared (offset).

### Intra-program offsetting => one SOA per program type (i.e. can group many BN15s)

Credits on any program accounts for the same program type can offset debits for other program accounts, within the same program type and for a given legal entity.



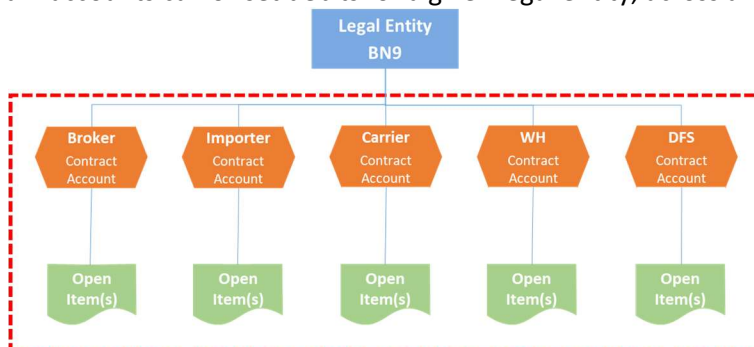
For example, a Legal Entity has multiple accounts: Broker, Importer (2 accounts), Warehouse and Duty Free Shop. If a credit (i.e. a payment) is routed to Importer Account #1, the payment can clear (offset) items for any other Importer account, such as Importer Account #2.





## Inter-program offsetting => one SOA per BN9 (one per legal entity)

Credits on any program accounts can offset debits for a given legal entity, across all program types.



For example, a Legal Entity has multiple accounts: Broker, Importer, Carrier, Warehouse and Duty Free Shop. If a credit (i.e. a payment) is routed to the Carrier account, the payment can clear (offset) items for any other account, such as Broker, Importer, Warehouse or Duty Free Shop.

## 6.3 Financial security

At CARM’s second release, the CBSA will implement changes to the RPP program and move towards an importer liability model. This implies that customs brokers will no longer be required to pay for debts incurred on an importer’s account, even for declarations submitted by the customs broker. To that effect, the financial statements received by the customs broker will be simplified and will provide a summary of declarations and payments submitted for importers. Note that customs broker will receive a statement of account for financial transactions incurred directly on the broker’s account (e.g., yearly license fees).

## 7. Addenda

### Late Accounting Penalties (LAPS)

Late Accounting Penalties are included in the [Account Holder Daily Notice](#) and can be identified by transaction type “AI”. The table “Type of accounting posting” in section [Daily Notice](#) describes the available reference number(s) for this type of transaction.

The CAD document (Transaction types: B3,B2,C1) will contain the same Form Bundle Number on the REL\_DOC\_NUMBER field as the LAP Penalties. This link can be used to determine the CAD that resulted in LAPS postings to the account. In a scenario where a CAD is not submitted for a release and a late accounting penalty transaction is applied by the CARM system, the reference will be to the release document, which a user with appropriate delegated authority can view on the portal. Note that the user would have use the value in REL\_DOC\_NUMBER, which is a CARM generated number (Form Bundle Number) on a LAP transaction to identify the Release transaction. Below table provides an illustration:

| Late Accounting Penalty  |                                 | Release or Declaration |                    |
|--|---------------------------------|------------------------|--------------------|
| CARM transaction (not printed on DN, internal CARM PSCD document number) | Form Bundle Number (REL_DOC_NO) | Form Bundle Number     | Transaction Number |



LAP transactions are posted on the Account Holder's transaction history only and are accessible through the portal exclusively by account holders or brokers with the appropriate Delegation of Authority (DoA).