



Accounts Receivable Ledger (ARL)

Reference Manual

Basic ARL Concepts
Scenarios and Clarifications
January 2016

Version 2.2

**FOR DISCUSSION PURPOSES
ONLY**



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Preface

The purpose of this document is to augment the implementation guides (ECCRDS) and provide clarity on the Canada Border Services Agency's approach to account management for brokers and importers following the implementation of its new Accounts Receivable Ledger (ARL) in January 2016.

This document is intended to provide information to current recipients of the K84 daily and monthly statements to assist them in adjusting to the elimination of the K84s, and to the introduction of the new enhanced Daily Notices (DNs) and monthly Statements of Account (SOAs). It explains ARL's basic concepts and demonstrates the future state of business processes post ARL Go-Live.

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



1. Document Intent

This manual provides a thorough explanation of the Daily Notices (DNs) and Statements of Account (SOAs), and the manner in which these documents are populated. This document, which is relevant to both customs brokers and importers, describes the differences between custom broker and importer statements, and the manner in which transactions posted to importer accounts are included on both importer and broker statements. This document also includes numerous scenarios, developed in response to client questions, that demonstrate how various transactions will be executed in the Accounts Receivable Ledger (ARL), and the effect that these transactions will have on account and statement information.

This document is not intended to provide information on the technical specifications of the statements. People seeking information about the data structure and transmission specifications for DNs and SOAs should consult the Electronic Commerce Client Requirements Document (ECCRD) available from the Technical Client Commercial Unit (TCCU) at TCCU-USTCC@cbsa-asfc.gc.ca.

2. Account Receivable Ledger Basic Concepts

2.1. *Importer Account*

2.1.1. *Importer Account with Account Security (ASEC)*

DNs and SOAs are generated for all importers that have their own ASEC and who have had recent activities in their account. Both the DN and SOA are produced at the BN15 level for importers. An importer will have an account for every BN15 associated with their BN9. Importer accounts contain all transactions (invoices, payments, interest charges, penalties, refund amounts, etc.) associated with a BN15; the importer SOA is a true reflection of the importer account.

2.1.2. *Importer Account without Account Security (ASEC)*

Statements will not be generated for importers without an ASEC.

These importers will be able to visit an ARL office at any time to view their account balance. If required, a printed copy of the account information, including the account balance, the open transactions and/or all the transactions on the account can be provided if requested in person at an ARL office.

As this document applies primarily to importers with Account Security, the term “Importer” refers to importers with an ASEC. Sections that may be of interest to importers without an ASEC include section 2.10 (Payment Methods) and Section 3.11 (Cash B3s).

2.2. *Broker Account*

Broker DNs and SOAs are produced at the BN9 level. Broker DNs and SOAs act as a summary record of the transactions importers made that were associated with a broker’s BN9. While the importer SOA and DN are a true reflection of the importer account, the broker account is used to direct payments to specific importer



balances, and manage client activity. As a result, the broker SOA is not a true statement of account; rather, it is a report of all transactions using any of the broker's ASECs.

Brokers have one broker account and may have many import accounts (BN15s) linked to their BN9 (including their own BN15 accounts).

2.3. Importer Daily Notice (DN) and Statement of Account (SOA)

2.3.1. Importer DN

The importer DN provides a log of daily activities in the importer's account that occurred the previous day.

The importer DN provides account-level information on payments received and refunds issued the previous day, to simplify account management.

The importer DN is issued by BN15. The BN15 and legal entity name are reported here.

The importer DN is arranged into sections to make it easier to see what amounts are due and when. The three sections are:

- Transactions Section:** These transactions were entered the previous business day and are due on the SOA due date (i.e. end of the month)
- Other Transactions Section:** These transactions were entered the previous day and are due on their respective due dates.
- Under Review:** These transactions were approved for appeal the previous business day and are due on their respective due dates.

Daily Notice (DN) for Importer

Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE/AVIS QUOTIDIEN								
Company 101		DN date / Date de l'AQ		2015-07-22						
BN/NE: 300300301RM0001		Payments Received / Paiements reçus		\$3,334.06						
		Refund / Remboursement		\$250.00						
Transactions 2015-07-21										
B3 Field 6 champ 6 If/si "I" / "G"	Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total
G	B3	2015-07-21	0431	1543600000456		645.34		83.89		729.23
	LAP/SDDT	2015-07-21	0431	1543600000456					100.00	100.00
I	B3	2015-07-21	0431	8745100000101	7,006.34			910.82		7,917.16
	B3	2015-07-21	0431	87451151645820						0.00
TOTAL					\$7,006.34	\$645.34	\$0.00	\$994.71	\$100.00	\$8,746.39
Other Transactions / Autres transactions										
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total						
2015-07-21	B2-1, AR/CR	87451151645820 8745100000201	2015-08-20	2,295.41						
2015-07-21	K23	202403P	2015-07-31	50.85						
2015-07-21	NPA/ACP	158261	2015-08-20	500.00						
2015-07-21	NSF/SP	7056748	2015-07-21	25.00						
Under Review / Sous révision										
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total						
2015-07-06	NPA/ACP	454324	2015-08-05	500.00						

2.3.1.1. Importer Daily Notice Summary



A **Header** section is generated at the top of the importer DN. The **Header** section shows the DN date, which represents the date the DN is issued.

Daily Notice (DN) for Importer

Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE / AVIS QUOTIDIEN									
Company 101		BN/NE: 300300301RM0001		DN date / Date de l'AQ: 2015-07-22		Payments Received / Paiements reçus: \$3,334.06		Refund / Remboursement: \$250.00			
Transactions 2015-07-21											
B3 Field 6 champ 6 H/H "Y" / "G"	Document Type / Type de document	Release Date de mainlevée / Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SMA / LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total	
G	B3	2015-07-21	0431	15436000000456	645.34			83.89		729.23	
	LAP/SDDT	2015-07-21	0431						100.00	100.00	
I	B3	2015-07-21	0431	87451000000101	7,006.34			910.82		7,917.16	
	B3	2015-07-21	0431	87451151645820						0.00	
TOTAL					\$7,006.34	\$645.34	\$0.00	\$994.71	\$100.00	\$8,746.39	
Other Transactions / Autres transactions											
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-07-21	B2-1, AR/CR	87451151645820 87451000000201	2015-08-20	2,295.41							
2015-07-21	K23	202403P	2015-07-31	50.85							
2015-07-21	NPA/ACP	158761	2015-08-20	500.00							
2015-07-21	NSP/SP	7056748	2015-07-21	25.00							
Under Review / Sous révision											
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-07-06	NPA/ACP	454324	2015-08-05	500.00							



Importer DN: Header Section

- **Payments Received:** The *Payments Received* field is the sum of all payments the CBSA has received minus returns stemming from NSF payments, on the "Transactions" day (the previous day), for the importer account.
- **Refund:** The *Refund* field is the amount of refunds issued to the importer (does not include any offsets) on the "Transactions" day.

Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE / AVIS QUOTIDIEN	
Company 101		DN date / Date de l'AQ: 2015-07-22	
BN/NE: 300300301RM0001		Payments Received / Paiements reçus: \$3,334.06	
		Refund / Remboursement: \$250.00	

2.3.1.2. Importer Daily Notice Header Section



The importer DN includes a **Transactions** section, an **Other Transactions** section and an **Under Review** section. The **Transactions** section includes a separate row for each transaction that was entered into ARL the previous day (this date is included in the header field of the **Transactions** section).

Daily Notice (DN) for Importer

Canada Border Services Agency		Agence des services frontaliers du Canada		DAILY NOTICE / AVIS QUOTIDIEN						
Company ID: 300800309M000				DN date / Date de l'AD: 2015-07-22		Payments Received / Paiements reçus: \$3,334.06		Refund / Remboursement: \$250.00		
Transactions 2015-07-21										
B3 Field 6 champ 6 if/si "I" / "G"	Document Type	Release Date de mainlevée	Port Bureau	Document # No du document	Customs Duties Droits de douanes	SIMA LMSI	Excise Tax Taxe d'accise	GST/PST/HST TPS/TVP/TVH	Others Autres	Total
G	B3	2015-07-21	0431	1543600000456		645.34		83.89		729.23
	LAP/SDDT	2015-07-21	0431	1543600000456					100.00	100.00
I	B3	2015-07-21	0431	8745100000101	7,006.34			910.82		7,917.16
	B3	2015-07-21	0431	87451151645820						0.00
TOTAL					\$7,006.34	\$645.34	\$0.00	\$994.71	\$100.00	\$8,746.39
Other Transactions / Autres transactions										
Document Date Date du document	Document Type Type de document	Document # No du document	Payment Due Date Date d'échéance	Total						
2015-07-21	B2-1, AR/CR	87451151645820 8745100000201	2015-08-20	2,295.41						
2015-07-21	K23	202403P	2015-07-31	50.85						
2015-07-21	NPA/ACP	158261	2015-08-20	500.00						
2015-07-21	NSF/SP	7056748	2015-07-21	25.00						
Under Review / Sous révision										
Document Date Date du document	Document Type Type de document	Document # No du document	Payment Due Date Date d'échéance	Total						
2015-07-06	NPA/ACP	454324	2015-08-05	500.00						



Importer DN: Sections

- **Transactions Section:** These transactions were entered the previous business day and are due on the SOA due date (i.e. end of the month). The document types include:
 - All B3 assessments posted to the client's account
 - Late Accounting Penalty (LAP)
- **Other Transactions Section:** These transactions were entered the previous day, and are due on their respective due dates. The document types include:
 - B2-1 AR DAS
 - B2-1 AP DAS
 - K32 Drawback
 - Notice of Penalty Assessment (NPA)
 - K23 Miscellaneous Invoice
 - NSF Fees
- **Under Review:** These transactions were approved for appeal the previous day and are due on their respective due dates. This section includes all appealed transactions.

Transactions 2015-07-21										
B3 Field 6 champ 6 if/si "I" / "G"	Document Type	Release Date de mainlevée	Port Bureau	Document # No du document	Customs Duties Droits de douanes	SIMA LMSI	Excise Tax Taxe d'accise	GST/PST/HST TPS/TVP/TVH	Others Autres	Total
G	B3	2015-07-21	0431	1543600000456		645.34		83.89		729.23
	LAP/SDDT	2015-07-21	0431	1543600000456					100.00	100.00
I	B3	2015-07-21	0431	8745100000101	7,006.34			910.82		7,917.16
	B3	2015-07-21	0431	87451151645820						0.00
TOTAL					\$7,006.34	\$645.34	\$0.00	\$994.71	\$100.00	\$8,746.39
Other Transactions / Autres transactions										
Document Date Date du document	Document Type Type de document	Document # No du document	Payment Due Date Date d'échéance	Total						
2015-07-21	B2-1, AR/CR	87451151645820 8745100000201	2015-08-20	2,295.41						
2015-07-21	K23	202403P	2015-07-31	50.85						
2015-07-21	NPA/ACP	158261	2015-08-20	500.00						
2015-07-21	NSF/SP	7056748	2015-07-21	25.00						
Under Review / Sous révision										
Document Date Date du document	Document Type Type de document	Document # No du document	Payment Due Date Date d'échéance	Total						
2015-07-06	NPA/ACP	454324	2015-08-05	500.00						

2.3.1.3. Importer Daily Notice Sections

Note that interest does not appear on the Importer's DN. Interest only appears on the monthly SOA.



2.3.2. Importer SOA

The importer SOA provides a log of transactions that occurred during the previous billing cycle; it provides a snapshot of the importer account at the BN15 level at a given point in time. The importer SOA shows all transactions on the account regardless of whether or not the transactions are associated with a broker ASEC.

Monthly Statement of Account (SOA) for Importer

The importer SOA provides account-level information to simplify account management. The total amount owing appears in this section, as well as the previous month's SOA balance, payments since last month, refunds, and interest in arrears.

The importer SOA is issued by BN15. The BN15 and legal entity name are reported here.

The importer SOA is arranged into sections to make it easier to see what amounts are due and when. The three sections are:

- **Transactions Section:** These transactions are due on the SOA due date and contain only transactions made during the billing period.
- **Other Transactions Section:** These transactions are due on their respective due dates, and will continue to appear until paid. Once paid, they will display on the current SOA and then will no longer display on future SOAs.
- **Under Review:** These transactions are due on their respective due dates, and will continue to appear until the review is complete.

Canada Border Services Agency / Agence des services frontaliers du Canada		Statement of Account / Relevé de compte	
GOT & MICK'S IMPORTS INC.		IMP SOA date / Date du RC	2014-01-25
BN/NE: 123546789RM0001		Payment due date / Date d'échéance du paiement	2014-01-31
		Previous SOA Balance / Solde précédent de RC	240,870.35
		Payment since last SOA / Paiement depuis le dernier RC	240,620.35
		Refund / Remboursement	0.00
		A. Unpaid Balance Forward / Solde impayé reporté	250.00
		B. Arrears Interest / Intérêts sur arriérés	21.12
		C. Transactions	315,454.23
		D. Other charges (due) / Autres frais (dû)	51,000.00
		E. Total Payable / Montant total à payer	\$366,725.35

Transactions from/du 2013-12-24 to/à 2014-01-25						
Date	Customs Duties / Droits de douane	SIMA / LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total
2013-12-28	50,000.00			7,505.67		57,505.67
2013-12-30	6,000.00			34,395.07	200	40,395.07
2013-12-31	160,153.25	110.00	182.63	34,155.31	(770.69)	193,830.60
2014-01-13	189.25	110.00		136.98		436.23
2014-01-15	29,051.34	110.00	(72.26)	20,498.71	209.53	40,797.32
2014-01-16	(5,346.91)			111.54		(5,235.37)
TOTAL	\$231,047.03	\$330.00	\$110.37	\$96,803.28	(\$361.16)	\$327,929.52

Other Transactions / Autres transactions					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	Status / Statut
2013-12-28	K9	34589078	2013-12-28	50,000.00	Late/En retard
2013-12-28	NPA/ACP	40012	2014-01-28	1,000.00	
2014-01-25	IN	1000000001 1534610329578643	2014-01-25	21.12	Late/En retard

Under Review / Sous révision					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	Status / Statut
2012-07-07	B2-1, AP/CP	122222391281311 12222781116583	2012-08-07	(50,000.00)	Secured/Garanti
2011-01-20	B2-1, AR/CR	12222284838822 12345264910011	2011-02-19	25,459.49	Paid/Payé
2012-12-12	B2-1, AR/CR	12222285962371 12222765390193	2013-01-11	800,000.00	Secured/Garanti
2010-04-23	B2-1, AR/CR	12222987654321 12222584727299	2010-05-23	10,341.06	Secured/Garanti
2012-01-31	K32	55555023821131 55555023821131	2012-01-31	(250,482.28)	Paid/Payé
2014-01-11	K9	489912870	2014-01-11	34,546.64	Secured/Garanti
2014-01-20	K9	489976542	2014-02-19	40,000.00	Secured/Garanti



2.3.2.1. Importer Statement of Account Summary



A Header section is generated at the top of the importer SOA.

Monthly Statement of Account (SOA) for Importer

Canada Border Services Agency / Agence des services frontaliers du Canada		Statement of Account / Relevé de compte	
GUY & MIKE'S IMPORTS INC.		IMP SOA date / Date du RC 2014-01-25	
BN/NE: 123546789RM001		Payment due date / Date d'échéance du paiement 2014-01-31	
		Previous SOA Balance / Solde précédent de RC 240,870.35	
		Payment since last SOA / Paiement depuis le dernier RC 240,620.35	
		Refund / Remboursement 0.00	
		A. Unpaid Balance Forward / Solde impayé reporté 250.00	
		B. Arrears Interest / Intérêts sur arriérés 21.12	
		C. Transactions 315,454.23	
		D. Other charges due / Autres frais exigibles 51,000.00	
		E. Total Payable / Montant total à payer \$366,725.35	
Transactions from/du 2013-10-24 to/à 2014-01-25			
Date	Customs Duties / Droits de douane	SWIFT / LMSI	Other / Autres
2013-10-28	30,000.00		
2013-11-20	6,000.00		
2013-12-01	100,000.00		
2014-01-13	100.00		
2014-01-15	20,000.00		
2014-01-18	10,000.00		
TOTAL	176,000.00		
Other Transactions / Autres transactions			
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance
2013-12-28	KS	34589018	2013-12-28
2013-12-28	HW/ACF	0000	2014-01-28
2014-01-25	IR	1000000001	2014-01-25
Under Review / Sous révision			
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance
2012-09-07	KS / ACFP	1222239121111	2012-09-07
2013-03-30	KS / ACFP	1222239121111	2013-03-30
2013-03-12	KS / ACFP	1222239121111	2013-03-12
2013-04-23	KS / ACFP	1222239121111	2013-04-23
2013-09-01	KS2	3000000001111	2013-09-01
2014-01-15	KS	3000000001111	2014-01-15
2014-01-30	KS	4000000001111	2014-01-30

Importer SOA: Header Section

- **Payment due date:** Late or no payment will result in late payment interest charges and penalties.
- **Unpaid Balance Forward:** The difference between the "Previous SOA Balance" line, the amounts paid during the reporting period and any refunds issued identified in the "Refund" line.
- **Arrears Interest:** The Interest calculated on the unpaid balance forward as well as any interest on overdue amounts from the **Other Transactions** section.
- **Transactions:** The total of the **Transactions** section of the Statement of Account.
- **Other charges due:** The sum of all transactions in the **Other Transactions** section. However, if a transaction appeared in this section in a previous SOA, this transaction amount is rolled up in the Unpaid Balance Forward only.
- **Total Payable:** The sum of the *Unpaid Balance Forward*, the *Arrears Interest*, *Transactions* and *Other Charges* (A to D).

Canada Border Services Agency / Agence des services frontaliers du Canada	
GUY & MIKE'S IMPORTS INC.	
BN/NE: 123546789RM001	

Statement of Account / Relevé de compte	
IMP SOA date / Date du RC	2014-01-25
Payment due date / Date d'échéance du paiement	2014-01-31
Previous SOA Balance / Solde précédent de RC	240,870.35
Payment since last SOA / Paiement depuis le dernier RC	240,620.35
Refund / Remboursement	0.00
A. Unpaid Balance Forward / Solde impayé reporté	250.00
B. Arrears Interest / Intérêts sur arriérés	21.12
C. Transactions	315,454.23
D. Other charges due / Autres frais exigibles	51,000.00
E. Total Payable / Montant total à payer	\$366,725.35

2.3.2.2. Importer Statement of Account Header Section



The importer SOA includes a Transactions section, an Other Transactions section and an Under Review section.

Monthly Statement of Account (SOA) for Importer

Statement of Account / Relevé de compte for importer RUP & KAY'S IMPORTS INC. Includes sections for Transactions from 2013-12-24 to 2014-01-25, Other Transactions, and Under Review / Sous révision.

Importer SOA: Sections

- Transactions Section: These transactions (B3s, LAPs) are due on the SOA due date and contain only transactions made during the billing period.
Other Transactions Section: These transactions are due on their respective due dates, and will continue to appear until paid.
Under Review: Each row represents the different transactions that occurred during the billing period along with the document date, document type, document number, payment due date, total, and the current status.

Detailed SOA table with columns: Date, Customs Duties, SIMA, Excise Tax, GST/PST/HST, Others, Total. Includes sub-sections for Other Transactions and Under Review.

2.3.2.3. Importer Statement of Account Sections



2.4. Broker Daily Notice (DN) and Statement of Account (SOA)

The broker DN and SOA are issued by the BN9, and will be organized into portions for each importer account (BN15) associated with the broker BN9 (including the broker's own import accounts when using the broker's own ASECs) and for the broker's own broker account. The importer portions are only generated if there was activity associated with these accounts during the billing cycle, and the broker portion will only be generated if the broker incurs a charge to their broker account, such as a Non-Sufficient Funds (NSF) fee or other miscellaneous charge. The broker portion is identified on the DN and SOA with the legal entity name of the broker (no account number will be displayed), whereas importer portions are identified with the importer legal entity name and BN15 (including the broker's own import accounts when using the broker's own ASECs).

When a broker imports under their own import accounts (BN15s), they will receive a separate importer DN and SOA for each of these accounts. If transactions were made on these BN15 accounts using their broker ASEC (as opposed to another broker's ASEC), the transactions will also be included on their broker DN and SOA in their own section identified by BN15 and the legal entity name associated with that BN15 (See scenario 20 for more information).



2.4.1. Broker DN

The broker DN is issued by BN9, and provides a log of importer transactions that were entered the previous day and that are associated with any of the broker's ASECs.

Daily Notice (DN) for Broker

- The Header section lists the legal entity name, the Broker BN9, the DN date, and the payments entered the previous day.
- If the broker incurs charges to their own broker account (i.e. NSF), a broker portion will be generated at the beginning of the statement.
- Broker DNs are arranged into portions corresponding to each importer (BN15) using any of the broker's ASECs.
- Each importer portion has subsections to make it easier to see what amounts are due and when:
 - Transactions Section:** These transactions were entered the previous business day and are due on the SOA due date (i.e. end of the month)
 - Other Transactions Section:** These transactions are from the previous day and are due on their respective due dates.
 - Under Review:** These transactions were approved for appeal the previous business day and are due on their respective due dates.

Canada Border Services Agency / Agence des services frontaliers du Canada										DAILY NOTICE / AVIS QUOTIDIEN		
Paula P Broker										DN date / Date de l'AQ		2015-04-23
BN/NE: 080305040										Payments Received / Paiements reçus		\$10,500.00
										Refund / Remboursement		\$0.00
PAULA P BROKER BN#										Payment Received / Paiements reçus		\$0.00
Other Transactions / Autres transactions												
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance							Total		
2015-04-22	NSF/SP	55478	2015-05-22							25.00		
IMPORTER 2 BN# 080305041RM0001										Transactions 2015-04-22		Payment Received / Paiements reçus \$10,500.00
B3 Field 6 champ 6 #/si "I" / "G"	Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA LMSI	Excise Tax / Taxe d'accise	GST/PST/HST TPS/TVP/IVH	Others / Autres	Total		
1	B3	2015-04-22	00001	15436000000456			645.34		83.89	729.23		
	B3	2015-04-22	00001	15436067453812	3,456.50			10,500.00		13,956.50		
					TOTAL	\$3,456.50	\$645.34	\$0.00	\$10,583.89	\$0.00	\$14,685.73	
Other Transactions / Autres transactions												
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance							Total		
2015-04-22	B2-1, AR/CR	15436000000455	2015-05-17							3,546.00		
2015-04-22	B2-1, AR/CR	15436000009854	2015-05-22							8,000.00		
Under Review / Sous révision												
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance							Total		
2015-04-17	B2-1, AR/CR	15436000009856	2015-05-17							3,546.00		
IMPORTER 1 BN# 080305040RM0001										Payment Received / Paiements reçus \$0.00		
Other Transactions / Autres transactions												
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance							Total		
2015-04-17	B2-1, AR/CR	87451151645821	2015-05-17							5,345.00		
Under Review / Sous révision												
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance							Total		
2015-04-21	B2-1, AR/CR	87451151645820	2015-05-21							2,295.41		



2.4.1.1. Broker Daily Notice Summary



A **Header** section is generated at the top of the broker DN. The **Header** section shows the DN date, which represents the date the DN is issued.

Daily Notice (DN) for Broker

Canada Border Services Agency		Agence des services frontaliers du Canada		ONLY NOTICE/AVIS QUOTIDIEN	
Paula P Broker				DN date / Date de l'AQ: 2015-04-23	
BN/NE: 080305040				Payments Received / Paiements reçus: \$10,500.00	
				Refund / Remboursement: \$0.00	
PAULA P BROKER BNR					
				Payment Received / Paiements reçus: \$0.00	
Other Transactions / Autres transactions					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	
2015-04-22	NSF/PF	55478	2015-05-21	23.00	
IMPORTER 2 BNR 080305040RMA001					
Transactions 2015-04-22				Payment Received / Paiements reçus: \$10,500.00	
SI Field 6 champ 6	Document Type / Type de document	Release Date de mise en libre	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes
1	B3	2015-04-22		00001	1543600000456
0	B3	2015-04-22		00001	15436001433812
TOTAL					\$1,456.50
					\$1,456.50
					\$645.34
					\$0.00
					\$10,500.00
					\$0.00
					\$10,500.00
					\$0.00
					\$10,500.00
Other Transactions / Autres transactions					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	
2015-04-17	B2-1, AA/CR	1543600000855	2015-05-17	5,345.00	
2015-04-22	B2-1, AA/CR	1543600000854	2015-05-22	8,000.00	
Under Review / Sous révision					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	
2015-04-17	B2-1, AA/CR	1543600000856	2015-05-17	5,345.00	
IMPORTER 1 BNR 080305040RMD01					
				Payment Received / Paiements reçus: \$0.00	
Other Transactions / Autres transactions					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	
2015-04-17	B2-1, AA/CR	8745113344821	2015-05-17	5,345.00	
Under Review / Sous révision					
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	
2015-04-21	B2-1, AA/CR	8745113344820	2015-05-21	2,295.41	

Broker DN: Header Section

- **Payments received:** The *Payments Received* field includes the sum of all payments the CBSA has received minus returns stemming from NSF payments, on the "Transactions" day (the previous day), for the broker.
- **Refund:** The *Refund* field is the amount of refunds issued to the broker (does not include any offsets) on the "Transactions" day.

Canada Border Services Agency		Agence des services frontaliers du Canada	
Paula P Broker			
BN/NE: 080305040			

DAILY NOTICE/AVIS QUOTIDIEN	
DN date / Date de l'AQ	2015-04-23
Payments Received / Paiements reçus	\$10,500.00
Refund / Remboursement	\$0.00

2.4.1.2. Broker Daily Notice Header Section



Each importer portion has a **Transactions** section, an **Other Transactions** section and an **Under Review** section. The **Transactions** section reports the date for which the transactions were entered; i.e., the previous day.

Daily Notice (DN) for Broker

Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE/AVIS QUOTIDIEN							
Firma # Broker		DN date / Date de l'AD: 2015-04-22							
CIN/NE: 080305040		Payments Received / Paiements reçus: \$10,500.00							
		Refund / Remboursement: \$0.00							
PAULAP BROKER BNA									
Payment Received / Paiements reçus		\$0.00							
Other Transactions / Autres transactions									
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total					
2015-04-22	NSP/SP	55478	2015-05-22	25.00					
IMPORTER 2 BN# 080305041RM0001									
Transactions 2015-04-22		Payment Received / Paiements reçus		\$10,500.00					
Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total
B3 Field 6 champ 6 If/si "I" / "G"									
I	B3	2015-04-22	00001	1543600000456	645.34		83.89		729.23
G	B3	2015-04-22	00001	1543600000456	3,456.50		10,500.00		13,956.50
TOTAL				\$3,456.50	\$645.34	\$0.00	\$10,583.89	\$0.00	\$14,685.73
Other Transactions / Autres transactions									
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total					
2015-04-17	B2-1, AR/CR	15436000009855 15436000000455	2015-05-17	3,546.00					
2015-04-22	B2-1, AR/CR	15436000009854 15436000000454	2015-05-22	8,000.00					
Under Review / Sous révision									
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total					
2015-04-17	B2-1, AR/CR	15436000009856 15436000000456	2015-05-17	3,546.00					
IMPORTER 1 BN# 080305040RM0001									
Payment Received / Paiements reçus		\$0.00							
Other Transactions / Autres transactions									
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total					
2015-04-17	B2-1, AR/CR	87451151645821 87451000000202	2015-05-17	5,345.00					
Under Review / Sous révision									
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total					
2015-04-21	B2-1, AR/CR	87451151645820 87451000000201	2015-05-21	2,295.41					

Broker DN: Sections

- **Transactions Section:** The **Transactions** section includes transactions associated with any of the broker's ASECs that were entered the previous business day and are due on the SOA due date (i.e. end of the month). Document types include:
 - B3 Assessment
 - LAP
- **Other Transactions Section:** The **Other Transactions** section includes transactions that are associated with any of the broker's ASECs, were entered the previous day and are due on their respective due dates. The document types include:
 - B2-1 AR
 - B2-1 AP
 - K32 Drawback
 - K23 Miscellaneous Invoice
- **Under Review:** The **Under Review** section includes transactions that were approved for appeal the previous day and are due on their respective due dates. The document types include all appealed transactions under any of the broker's ASECs.

IMPORTER 2 BN# 080305041RM0001										
Transactions 2015-04-22										
								Payment Received / Paiements reçus		\$10,500.00
Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total	
B3 Field 6 champ 6 If/si "I" / "G"										
I	B3	2015-04-22	00001	1543600000456	645.34		83.89		729.23	
G	B3	2015-04-22	00001	17777215451	3,456.50		10,500.00		13,956.50	
TOTAL				\$3,456.50	\$645.34	\$0.00	\$10,583.89	\$0.00	\$14,685.73	
Other Transactions / Autres transactions										
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total						
2015-04-17	B2-1, AR/CR	15436000009855 15436000000455	2015-05-17	3,546.00						
2015-04-22	B2-1, AR/CR	15436000009854 15436000000454	2015-05-22	8,000.00						
Under Review / Sous révision										
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total						
2015-04-17	B2-1, AR/CR	15436000009856 15436000000456	2015-05-17	3,546.00						
IMPORTER 1 BN# 080305040RM0001										
								Payment Received / Paiements reçus		\$0.00
Other Transactions / Autres transactions										
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total						
2015-04-17	B2-1, AR/CR	87451151645821 87451000000202	2015-05-17	5,345.00						
Under Review / Sous révision										
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total						
2015-04-21	B2-1, AR/CR	87451151645820 87451000000201	2015-05-21	2,295.41						

2.4.1.3. Broker Daily Notice Sections

Note that interest does not appear on the Broker's DN. Interest only appears on the monthly SOA.



2.4.2. Broker SOA

The broker SOA provides daily summaries of importer transactions that occurred during the billing cycle and that are associated with any of the broker's ASECs.

Monthly Statement of Account (SOA) for Broker

The Account Summary Section lists the legal entity name, the Broker BN9, the SOA Date, and the payment due date.

If the broker incurs charges to their own broker account (i.e. NSF), a broker portion will be generated at the beginning of the statement.

Broker SOAs are arranged into portions corresponding to each importer (BN15) using any of the broker's ASECs.

Each importer portion has subsections to make it easier to see what amounts are due and when. The three sections are:

- Importer Summary Section:** Lists the total amount owing for each importer account that is associated with any of the broker's ASECs.
- Transactions Section:** These transactions are due on the SOA due date (i.e. end of the month) and contain only transactions made during the billing period.
- Other Transactions Section:** These transactions are due on their respective due dates, and will continue to appear until paid. Once paid they will display on the current SOA and then will no longer display on future SOAs.
- Under Review:** These transactions are due on their respective due dates, and will continue to appear until the review is complete.

Canada Border Services Agency / Agence des services frontaliers du Canada		Statement of Account / Relevé de compte				
Broker 1		Broker SOA date / Date du RC	2014-01-25			
BN/NE: 100424589RM0001		Payment due date / Date d'échéance du paiement	2014-01-31			
BROKER 1 BN#						
A.		Transactions	\$0.00			
B.		Other charges (due) / Autres frais (dû)	\$25.00			
C.		Total Payable / Montant total à payer	\$25.00			
Other Transactions / Autres transactions						
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	Status / Statut	
2013-11-14	NSF/SP		2013-12-14	\$25.00	Late/En retard	
IMPORTER 1 BN# 654321001RM001						
A.		Transactions	\$35,000.00			
B.		Other charges (due) / Autres frais (dû)	\$0.00			
C.		Total Payable / Montant total à payer	\$35,000.00			
Transactions from/du 2013-12-24 to/à 2014-01-25						
Date	Customs Duties / Droits de douane	SIMA / LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total
2013-12-25					25.00	25.00
2013-12-25					25.00	25.00
2013-12-27				30,000.00		30,000.00
2013-12-28				10,000.00		10,000.00
2014-01-04	9,999.00					9,999.00
TOTAL	\$9,999.00	\$0.00	\$0.00	\$40,000.00	\$50.00	\$49,949.00
IMPORTER 2 BN#123456000RM0002						
A.		Transactions	\$0.00			
B.		Other charges (due) / Autres frais (dû)	\$21,012.32			
C.		Total Payable / Montant total à payer	\$21,012.32			
Other Transactions / Autres transactions						
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	Status / Statut	
2013-11-14	B2-1, AR/CR	10054750010843 10054763330128	2013-12-14	10,000.00	Late/En retard	
2013-11-14	B2-1, AR/CR	10054780010843 10054763330128	2013-12-14	10,000.00	Late/En retard	
2013-12-03	B2-1, AR/CR	B2-1 AP	2014-01-03	1,000.00	Late/En retard	
2013-12-24	IN	1005470000001 1534610324678645	2013-12-24	12.32		
Under Review / Sous révision						
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total	Status / Statut	
2013-04-21	B2-1, AR/CR	87451151645820 87451000000201	2015-05-21	2,295.41	Paid/Payé	

2.4.2.1. Broker Statement of Account Summary



There is an **Importer Summary** section in each importer's portion of the broker SOA.

Monthly Statement of Account (SOA) for Broker

Canada Border Services Agency		Agence des services frontaliers du Canada		Statement of Account / Relevé de compte		
Broker 1		Broker SOA date / Date du RC		2014-01-25		
BN/NE: 100421001		Payment due date / Date d'échéance du paiement		2014-01-31		
BROKER 1 BN# 100421001RM001						
A. Transactions		Total		\$0.00		
B. Other charges (due) / Autres frais (dû)		Total		\$25.00		
C. Total Payable / Montant total à payer		Total		\$25.00		
Other Transactions / Autres transactions						
Document Date	Document Type	Document #	Payment Due Date	Total	Status	
2013-11-14	MSF/SP		2013-12-14	\$25.00	Late/Frs retard	
IMPORTER 1 BN# 654321001RM001						
A. Transactions		Total		\$35,000.00		
B. Other charges (due) / Autres frais (dû)		Total		\$0.00		
C. Total Payable / Montant total à payer		Total		\$35,000.00		
Transactions from 2013-12-24 to 2014-01-25						
Date	Customs Duties	IMPS	Excise Tax	TPV/TVP/TDM	Others	Total
2013-12-23					25.00	25.00
2013-12-26					25.00	25.00
2013-12-27				30,000.00		30,000.00
2013-12-28				10,000.00		10,000.00
2014-01-01	9,999.00				8,999.00	8,999.00
TOTAL	\$9,999.00	\$0.00	\$0.00	\$40,000.00	\$50.00	\$49,949.00
IMPORTER 2 BN# 1234567890RM002						
A. Transactions		Total		\$0.00		
B. Other charges (due) / Autres frais (dû)		Total		\$21,812.31		
C. Total Payable / Montant total à payer		Total		\$21,812.31		
Other Transactions / Autres transactions						
Document Date	Document Type	Document #	Payment Due Date	Total	Status	
2013-11-14	B2-1, ARCR	10054750201841	2013-12-14	10,000.00	Late/Frs retard	
2013-11-14	B2-1, ARCR	100547910201843	2013-12-14	10,000.00	Late/Frs retard	
2013-12-01	B2-1, ARCR	10054791310128	2014-01-01	1,000.00	Late/Frs retard	
2013-12-24	IN	1000000001	2013-12-24	12.31		
Under Review / Sous révision						
Document Date	Document Type	Document #	Payment Due Date	Total	Status	
2013-06-21	B2-1, ARCR	81451510461026	2015-05-21	2,295.41	Frts/Payé	

Payment due date: Late or no payment will result in late payment interest charges and penalties.

Broker SOA: Importer Summary Section

- Importer Summary Section:** Lists the total amount owing for each importer account that is associated with any of the broker's ASECS.

A. Transactions: Includes all B3s and LAPs entered during the billing cycle and previous unpaid B3s and LAPs.

B. Other charges due: Includes all other transactions that have a due date on or before the SOA due date that are unpaid.

C. Total Payable: Reports the sum of the *Transactions* and *Other charges due* fields (A and B).



Canada Border Services Agency		Agence des services frontaliers du Canada		Statement of Account / Relevé de compte	
Broker 1		Broker SOA date / Date du RC		2014-01-25	
BN/NE: 100424589RM001		Payment due date / Date d'échéance du paiement		2014-01-31	
IMPORTER 1 BN# 654321001RM001					
A. Transactions		Total		\$35,000.00	
B. Other charges (due) / Autres frais (dû)		Total		\$0.00	
C. Total Payable / Montant total à payer		Total		\$35,000.00	

2.4.2.2. Broker Statement of Account Header Section



There is a **Transactions** section, an **Other Transactions** section and an **Under Review** section in each importer portion of the broker SOA.

Monthly Statement of Account (SOA) for Broker

Broker SOA: Sections

- Transactions Section:** This section includes a daily summary total of all B3 transactions and LAPs entered during the billing cycle that make use of any of the broker's ASECs.
- Other Transactions Section:** These transactions are due on their respective due dates, and will continue to appear until paid. This section includes the following transactions that make use of a broker's Account Security:
 - B2-1 AR DAS
 - B2-1 AP DAS
 - K32 Drawbacks
 - K23 Miscellaneous Invoice
 - Interest
- Under Review:** These transactions are due on their respective due dates, and will continue to appear until the review is complete. The document types include all appealed transactions

Transactions from/du 2013-12-24 to/au 2014-01-25						
Date	Customs Duties Droits de douane	SIMA LMSI	Excise Tax Taxe d'accise	GST/PST/HST TPS/TVP/TVH	Others Autres	Total
2013-12-28	50,000.00			7,505.67	200	57,705.67
2013-12-30	6,000.00			34,395.07		40,395.07
2013-12-31	160,153.35	110.00	182.63	34,155.31	(770.69)	193,830.60
2014-01-13	189.25	110.00		136.98		436.23
2014-01-15	20,051.34	110.00	(72.26)	20,498.71	209.53	40,797.32
2014-01-16	(5,346.91)			111.54		(5,235.37)
TOTAL	\$231,047.03	\$330.00	\$110.37	\$96,803.28	(\$361.16)	\$327,929.52
Other Transactions / Autres transactions						
Document Date Date du document	Document Type Type de document	Document # No du document	Payment Due Date Date d'échéance	Total	Status Statut	
2014-01-25	IN	1534610329578643	2014-01-25	21.12		
2013-12-28	K9	34589078	2013-12-28	50,000.00		Late/En retard
2013-12-28	NPA/ACP	40012	2014-01-28	1,000.00		
Under Review / Sous révision						
Document Date Date du document	Document Type Type de document	Document # No du document	Payment Due Date Date d'échéance	Total	Status Statut	
2012-07-07	B2-1, AP/CP	122222391281311 12222781116583	2012-08-07	(50,000.00)		Secured/Garanti
2011-01-20	B2-1, AR/CP	12345264910011	2011-02-19	25,459.49		Paid/Payé
2012-12-12	B2-1, AR/CP	12222285962371 12222765390193	2013-01-11	800,000.00		Secured/Garanti
2010-04-23	B2-1, AR/CP	12222987654321 12222584727299	2010-05-23	10,341.06		Secured/Garanti
2012-01-31	K32	55555023821131 55555023821131	2012-01-31	(250,482.28)		Paid/Payé
2014-01-11	K9	489912870	2014-01-11	34,546.64		Secured/Garanti
2014-01-20	K9	489976542	2014-02-19	40,000.00		Secured/Garanti

2.4.2.3. Broker Statement of Account Sections



2.5. Total Payable

2.5.1. Importer Total Payable

The *Total Payable* field on the importer SOA includes the *Unpaid balance forward* amount, the *Arrears interest* amount, the *Transactions* amount and the *Other Charges Due* amount.

Canada Border Services Agency / Agence des services frontaliers du Canada		Statement of Account / Relevé de compte	
GUY & MIKE'S IMPORTS INC.		IMP SOA date / Date du RC	2014-01-25
BN/NE: 123546789RM0001		Payment due date / Date d'échéance du paiement	2014-01-31
		Previous SOA Balance / Solde précédent de RC	240,870.35
		Payment since last SOA / Paiement depuis le dernier RC	240,620.35
		Refund / Remboursement	0.00
		A. Unpaid Balance Forward / Solde impayé reporté	250.00
		B. Arrears Interest / Intérêts sur arriérés	21.12
		C. Transactions	315,454.23
		D. Other charges (due) / Autres frais (dû)	51,000.00
		E. Total Payable / Montant total à payer	\$366,725.35

2.5.1.1. Importer Total Payable

2.5.2. Broker Total Payable

The *Total Payable* field amount in an importer portion of the broker's SOA is the sum of the *Transactions* and *Other Charges Due* fields for that importer, including all transactions processed using any of the broker's ASECs. The *Total Payable* field will not include payments made during the billing cycle except in the following case:

If a transaction in the **Other Transactions** section of a broker SOA has been paid (indicated by a status "Paid") by the importer (a B2-1 AR for instance), the payment will reduce the *Other Charges due* field amount on the Broker SOA; this will then reduce the *Total Payable* field amount.

IMPORTER 1 BN# 654321001RM001		
A.	Transactions	\$35,000.00
B.	Other charges (due) / Autres frais (dû)	\$0.00
C.	Total Payable / Montant total à payer	\$35,000.00

2.5.2.1. Broker Total Payable

The *Total Payable field* amount on a broker's SOA may not match the *Total Payable field* amount on the importer's SOA for the same billing cycle because the *Total Payable* field on the broker SOA will only be comprised of transactions made using the broker's ASEC.

Note: The *Total Payable* field on the broker SOA does not reflect payments against B3s and LAPs (transactions in the **Transactions** section) made during the billing cycle.




2.6. Payments Received

2.6.1. Importer Payments Received

Importer DN

Payments by the importer (or broker on behalf of the importer) are included in the *Payments Received* field on the importer DN the day after the payments are entered into the system.

 Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE/AVIS QUOTIDIEN	
Company 101		DN date / Date de l'AQ: 2015-07-22	
BN/NE: 300300301RM0001		Payments Received / Paiements recus	\$3,334.06
		Refund / Remboursement	\$250.00

2.6.1.1. Importer Payments Received

Payments from all mediums (cash desk, electronic, online, bank remitted) is tracked and posted to the payment received field.

Payments made to an importer account (either by the importer or a broker acting on the importer's behalf) is applied to the importer account balance based on automatic clearing rules at the end of the billing cycle. However, requests to apply a payment against a specific transaction will be accepted at any time in the billing cycle if the request and the payment are made in-person at an ARL-supported CBSA office. If a specified payment is made by a broker on behalf of an importer, the specified payment will not be associated with the broker BN9 and will not show on the broker DN.

The *Payments Received* field excludes the following payment types:

- Cash B3 payments; and,
- Payments made and reserved against a B2 adjustment request when the B2-1 was non-existent at the time of payment. This scenario will occur when a client submits a B2 and provides payment for that B2. In this case, the payment will be recorded immediately and applied to the B2-1 debit once the decision is rendered.

Importer SOA

Payments made by an importer (or a broker on behalf of an importer) within the billing cycle (25th of the previous month to the 24th of the current month) is summed and reported in the *Payment since last SOA* field of the importer's SOA.



Canada Border Services Agency / Agence des services frontaliers du Canada		Statement of Account / Relevé de compte	
GUY & MIKE'S IMPORTS INC.		IMP SOA date / Date du RC	2014-01-25
		Payment due date / Date d'échéance du paiement	2014-01-31
		Previous SOA Balance / Solde précédent de RC	240,870.35
BN/NE: 123546789RM0001		Payment since last SOA / Paiement depuis le dernier RC	240,620.35
		Refund / Remboursement	0.00
		A. Unpaid Balance Forward / Solde impayé reporté	250.00
		B. Arrears Interest / Intérêts sur arriérés	21.12
		C. Transactions	315,454.23
		D. Other charges (due) / Autres frais (dû)	51,000.00
		E. Total Payable / Montant total à payer	\$366,725.35

2.6.1.2. Importer Payments since last SOA

Payments from all mediums (cash desk, electronic, online, bank remitted) are tracked and posted to the *Payment since last SOA* field. Payments made to an importer account (either by the importer or a broker acting on the importer's behalf) are applied to the importer account balance based on automatic clearing rules applied at the end of the billing cycle. However, requests to apply a payment against a specific transaction will be accepted at any time in the billing cycle if the request and the payment are made in-person at an ARL-supported CBSA office.

The *Payments since last SOA* field does not include:

- Cash B3 payments; and,
- Payments made and reserved against a B2 adjustment request when the B2-1 was non-existent at the time of payment. This scenario will occur when a client submits a B2 and provides payment for that B2. In this case, the payment will be recorded immediately and applied to the B2-1 debit once the decision is rendered.



2.6.2. Broker Payments Received

Broker DN

The broker DN shows the sum of all payments the CBSA received from the broker. All transactions entered into the system the previous business day are included in the *Payments Received* field in the DN header. The payments allocated to each importer account (as per the broker's instructions) are included in the *Payments Received* field of the respective importer portions of the DN.

Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE / AVIS QUOTIDIEN									
Paula P Broker		BN/NE: 080305040		DN date / Date de l'AO: 2015-04-23		Payments Received / Paiements reçus: \$10,500.00		Refund / Remboursement: \$0.00			
PAULA P BROKER BN#										Payment Received / Paiements reçus: \$0.00	
Other Transactions / Autres transactions											
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-04-22	NSF/SP	55478	2015-05-22	25.00							
IMPORTER 2 BN# 080305041RM0001											
Transactions 2015-04-22										Payment Received / Paiements reçus: \$10,500.00	
B3 Field 6 champ 6 ff/si "I" / "G"	Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA / LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total	
I	B3	2015-04-22	00001	15436000000456		645.34		83.89		729.23	
G	B3	2015-04-22	00001	15436067453812	3,456.50			10,500.00		13,956.50	
TOTAL					\$3,456.50	\$645.34	\$0.00	\$10,583.89	\$0.00	\$14,685.73	
Other Transactions / Autres transactions											
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-04-17	B2-1, AR/CR	15436000009855 15436000000455	2015-05-17	3,546.00							
2015-04-22	B2-1, AR/CR	15436000009854 15436000000454	2015-05-22	8,000.00							
Under Review / Sous révision											
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-04-17	B2-1, AR/CR	15436000009856 15436000000456	2015-05-17	3,546.00							
IMPORTER 1 BN# 080305040RM0001											
Other Transactions / Autres transactions										Payment Received / Paiements reçus: \$0.00	
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-04-17	B2-1, AR/CR	87451151645821 87451000000202	2015-05-17	5,345.00							
Under Review / Sous révision											
Document Date / Date du document	Document Type / Type de document	Document # / No du document	Payment Due Date / Date d'échéance	Total							
2015-04-21	B2-1, AR/CR	87451151645820 87451000000201	2015-05-21	2,295.41							



2.6.2.1. Broker Payments Received



The *Payment Received* field shows the amount posted on the broker's account (and relevant importer accounts). This amount is not applied against the account balance until the automatic clearing occurs at the end of the billing cycle at which point payments are applied against the account balance following CBSA's clearing rules.

Payments made by a broker to one of their client accounts will only clear transactions on the importer account that are associated with one of the broker's ASECs.

All payment types (cash desk, electronic, bank remitted) are included in the *Payments Received* field on the DN.

The *Payments Received* field on both the DN header and importer portions of the broker DN will exclude the following payment types:

- Cash B3 payments;
- Payment reserved against a B2-1; and,
- Payments made by an importer to the importer account and that cleared a transaction associated with a broker ASEC.

Note 1: Payments that are returned NSF will reduce the payments received value.

Note 2: B2-1s, K23s, and K32s may or may not be linked to a broker ASEC, even with broker involvement and as a result may or may not be included on the broker DN.

Additional information about the broker statements can be found in Scenario 20 of this manual.

Broker SOA

The Broker SOA does not include a *Payment Received* field. Payments made by a broker appear on the importer's SOAs and clear transactions on the importer account that are associated with one of the broker's ASECs.

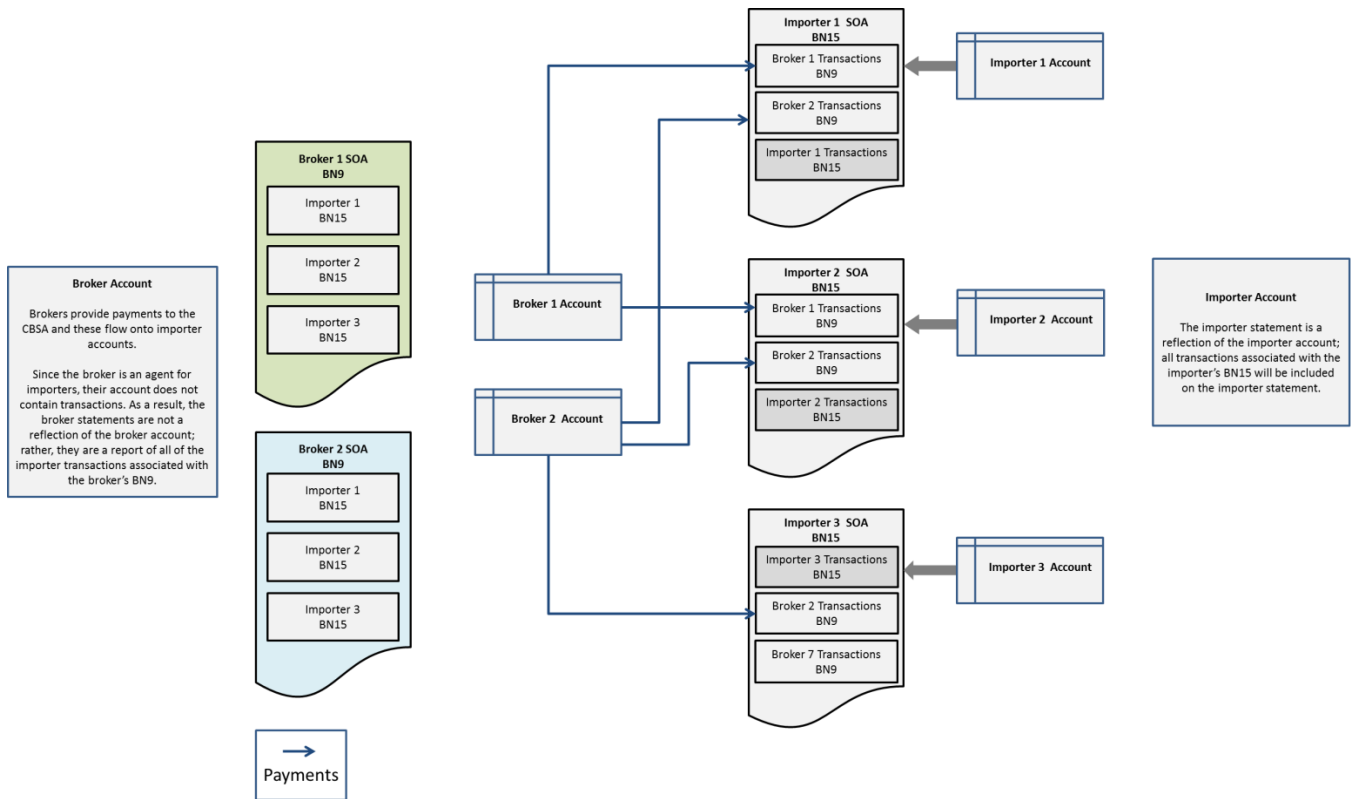


2.7. Broker vs Importer Account Structure and the Generation of the SOA/DN

Figure 2.7.1.1 illustrates how ARL is arranged to generate the importer statements and broker statements.

Broker statements are issued by BN9 and contain all transactions made by importers that are associated with the broker BN9. Since brokers act as agents for importers, they do not accumulate transactions on their own broker account. As a result, the broker SOA is not a true statement of account; rather, it is a report of all transactions using any of the broker's ASECs.

Importer statements are issued by BN15, and contain all transactions associated with the BN15, including transactions made using a broker's ASEC. The importer statements are a complete reflection of the importer account.



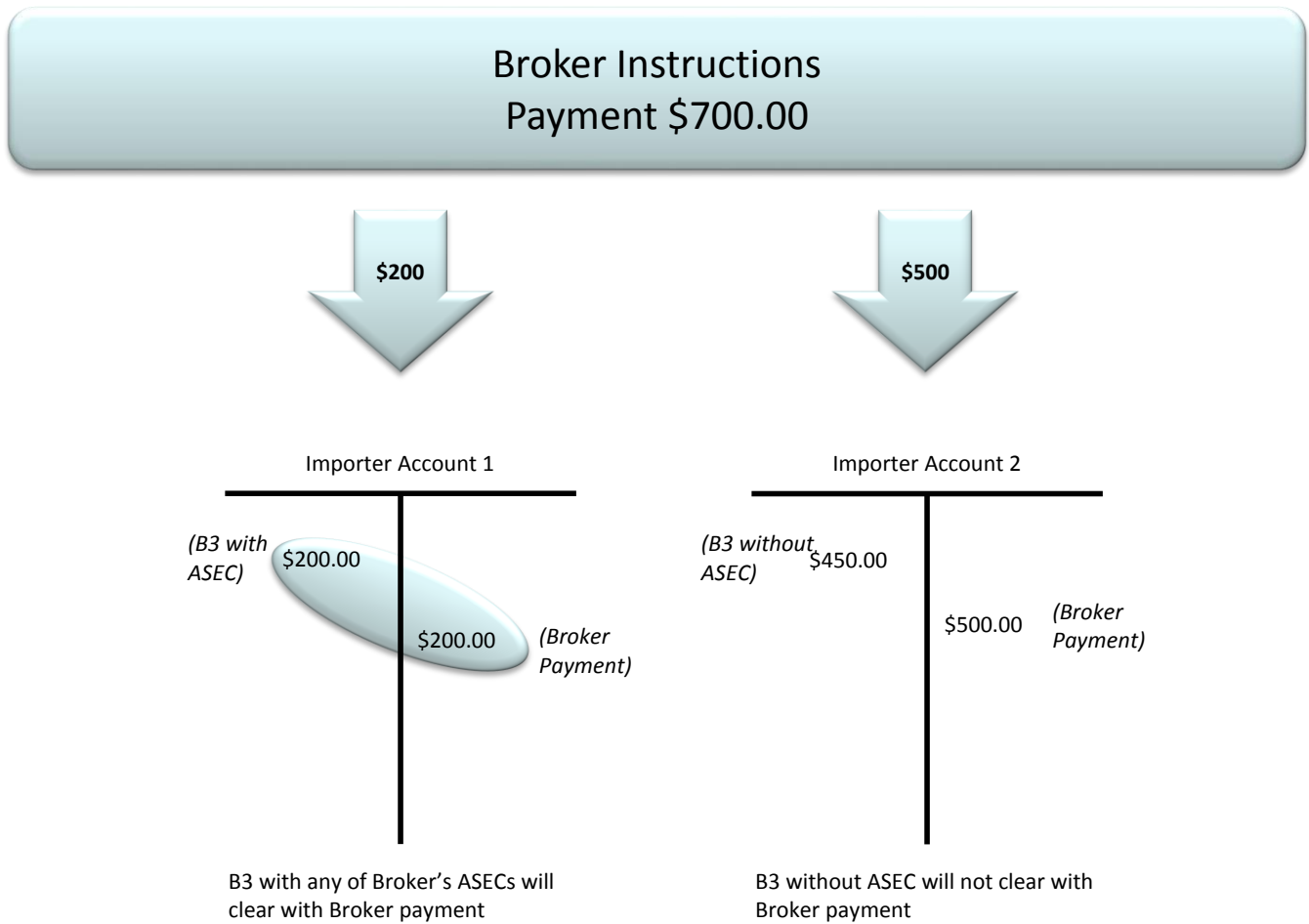
2.7.1.1. Importer and Broker Statement Generation and Relationship



2.8. Broker Payments to Client Accounts

A broker instructing CBSA to pay an importer account will result in a credit on the importer account. Broker payments to an importer account will only clear transactions that are associated with any of that broker's ASECs.

Figure 2.8.1.1 shows how the payments resulting from broker instructions will flow into importer accounts:



2.8.1.1. Broker Instructions and Importer Accounts

Note: Debits on importer accounts are ultimately the importers' responsibility to pay; this will not change with ARL.



2.9. DN and SOA delivery

Importer statements will be sent by EDI to all EDI-enabled importers with an ASEC. EDI-enabled importers are those who have their own EDI connection, a broker EDI connection, or a third-party EDI connection. An importer with an ASEC will be able to elect to send their statements to their broker’s EDI connection or to a third party’s EDI connection. However, not all brokers or third party service providers will be able to receive these statements electronically on their client’s behalf; importers are encouraged to check with their brokers/third party service providers about the availability of this option.

Importers with an ASEC who are not EDI-enabled will be able to request a printed copy of their statements from an ARL-supported CBSA office in person, at any time (this option is also available to EDI-enabled ASEC holders that receive their statements electronically).

Clients without an ASEC will not be issued an importer SOA or DN. However, they are able to request to verify their importer account at any given point in time at any ARL-supported CBSA office.

Table 2.9.1.1 describes statement delivery options:

Brokers	ASEC Importers	Non-ASEC Importers
<ul style="list-style-type: none"> • Correspondence: <ul style="list-style-type: none"> • Brokers receive broker DNs/SOAs • If a broker acts as an importer, the broker will receive an importer DN/SOA for each of their BN15s used for importation • If both the importer and the broker have authorized the arrangement, the broker can also electronically receive the importer DN/SOA on behalf of importer clients with an ASEC via EDI • Distribution: <ul style="list-style-type: none"> • EDI if EDI-enabled • Printed copies if required (must be requested and picked-up at a CBSA ARL office) 	<ul style="list-style-type: none"> • Correspondence: <ul style="list-style-type: none"> • Importers receive importer DNs/SOAs • Distribution: <ul style="list-style-type: none"> • EDI if EDI-enabled (either through their own connection, a broker's connection, or a third party service provider's connection) • Printed copies if not EDI-enabled (must be requested and picked-up at a CBSA ARL office) 	<ul style="list-style-type: none"> • Correspondence <ul style="list-style-type: none"> • Ability to view client account in a CBSA ARL office • Distribution: <ul style="list-style-type: none"> • Printed copies of the account information including account balance, open transactions or all transactions (must be requested and picked-up at a CBSA ARL office)

Note: SOAs are generated and dated the 25th of every month.



2.10. *Payment Methods*

This section is relevant to all commercial clients, including importers without an ASEC.

- Importers with an ASEC are able to remit their payments electronically (either through EDI 820 if they are EDI-enabled, or online banking) or in person at any CBSA office during the month.
- Brokers with an ASEC are able to remit their payments electronically (through EDI 820 if they are EDI-enabled) or in person at any CBSA office during the month.
- Importers without an ASEC are able to remit payments in person. In the case of GST payments for importers on the GST Direct program, payments can be made through online/telephone banking.

Payments will continue to be due the last business day of the month, unless a particular transaction specifies otherwise. Payment amounts will be applied against the account balance.

Payments can be made using the following approaches:

By EDI-820 (available to EDI-enabled brokers and importers):

- Broker:
 - CBSA clients using EDI Direct will create an EDI 820 payment message and send it to a participating financial institution (FI) who will then forward the EDI 820 to the CBSA. The EDI 820 contains the account number of the client making the payment, the amount that the client is paying, and can also contain the account number and the amount to be paid for multiple clients if a broker is making payments on their client's behalf.
 - Note 1: Brokers will not be able to pay with a cheque at a CBSA office and then submit the payment instructions via EDI
 - Note 2: If broker instructions within an EDI-820 file contain an invalid client contract account (BN15) for either party, that portion of the payment will go to a suspense account and the broker will be contacted so the payment can be transferred to the correct BN15.
- Importer:
 - An importer will arrange with their FI to transfer a total amount into the CBSA's account by EDI-820 compliant interface. Once the payment file has been received by the CBSA in ARL, the original global payment will be recorded on the importer's account.

By Bank Remitted Payment (available to CSA Client or clients making a payment in excess of \$25 Million):

- The CBSA commercial client will make a payment to the FI using a paper bank remittance voucher provided by a CBSA office.

By Online or Telephone Banking (available to all commercial clients with a BN15)



- Online/telephone banking is subject to value restrictions imposed by individual FIs.
 - Online payments to the CBSA will function in much the same way as other online bill payments:
 - Clients will add the “CBSA Customs/ASFC Douanes” as a payee in their online banking portal. The account number will be the client’s BN15.
 - Payments through online banking will only be applied to the specific RM program account associated with the BN15 used. To make payments against multiple RM program accounts, each RM program account must be registered separately using the BN15 associated with each account.
 - There can be a delay of 1-3 days for the payment to be processed. The value date will be the date the payment was made. Clients should consult with their FI to determine the daily cut-off times imposed by their FI.
 - **Note for importers without an ASEC for Release Prior to Payment Privileges:** Online banking is available to all clients with a BN15. For clients without an ASEC who are part of the GST Direct Program, online banking can be used to pay GST, as these amounts are secured through a broker ASEC. Payments made through online banking will be applied to the account balance using CBSA’s pre-defined clearing rules.
- Through a CBSA office using cash, cheque, or debit card:**
- The importer or broker provides a payment using cash, cheque, or debit card.
 - If the payment is made against the broker’s or importer’s account, the BSO or Cashier will retrieve the broker/importer account in ARL and post the amount against the balance.
 - **Broker SOA Payments:** If the payment is to be made by a broker on behalf of one or multiple importer accounts, the broker provides a cheque payment for the full amount of the broker SOA. The BSO or Cashier will retrieve the Broker account in ARL and post the paid amount, broken down per importer as per the broker’s SOA. Broker payments will clear transactions associated with any of their ASECs. If the cheque amount is greater than or less than the broker SOA, a Reconciliation Exception Sheet (RES) may be required (see further details below).
 - A RES will be required in the following scenarios:
 1. The broker cheque is less than broker SOA total and no interim payments were made (See Appendix A for example RES)
Potential causes for the variance include:



- Short remitting for GST and Importer Direct Security Clients where ``G`` and ``I`` indicators were not used on the B3.
 - A B3 was misapplied to a non-CSA BN15, and transferred post statement being issued
 - B3 or CBSA charge is in dispute or appeal post SOA
 - Correction to B3 accounted for post SOA in ARL
2. The broker cheque is more than the broker SOA total with no interim payments made (See Appendix B for example RES)
Potential causes for the variance:
- Late accounting B3s
 - A B3 was initially applied to CSA BN15, and transferred post statement being issued.
 - Correction to B3 accounted for post SOA in ARL.
3. The broker cheque is not equal to the broker SOA total. Interim Payments were made, however the interim amounts plus the cheque amount is less than or greater than the SOA total (See Appendix C for example RES).
- Copies of the K21s for the interim payments must accompany the month end payment.
- A RES will not be required in the following scenarios:
 1. Broker cheque equals broker SOA total.
 2. Broker cheque is less than broker SOA, however broker has made interim payments. Interim payments plus cheque amount equals SOA total.
 - Copies of K21s for interim payments must accompany the month end payment.
 - **Broker Payments for GST Direct Clients or Importer Direct Security Clients when the “G” or “I” indicator was used on the B3:** In the case where a broker used the “G” or “I” indicator on the B3, these amounts will not be included in the broker SOA *Total Payable*. If the broker would still like to make payments on behalf of their GST Direct clients or Importer Direct Security Clients, they can provide one cheque payment for the full amount to be allocated to the specified importer accounts as broken down per the broker’s Payment Allocation Sheet (PAS) instructions. See Appendix D for example PAS.



- The BSO or cashier will generate a Cash Receipt for the amount in the name of the payer.

Clearing the account balance will be done automatically using the CBSA pre-defined payment allocation rules (refer to section 2.11). The methods above cannot be used to clear specific transactions. In order to clear a specific transaction, the client must make a specified payment in person at a CBSA office.

Note:

- Brokers and importers may provide interim payments at any time.
- Payments can be made at RM level only and will not transfer or offset payments between RM accounts.

2.11. Automatic Allocation of Incoming Payments and Credits

This section is relevant to importers and brokers.

The payment allocation process will run twice at the end of the month. The first run will be immediately before the SOA is generated (the 25th of the month); payments will be applied against the transactions that are due at this time using CBSA's pre-defined payment allocation rules. The second clearing run occurs the last day of the month and will apply funds against transactions that are due at this time.

The allocation process will apply incoming payments and credits on the account with the outstanding balance on the account, based on the following rules:

- Only transactions that are 'due' will be reviewed for clearing. If a transaction is not due, it will be ignored for allocation purposes.
- Broker payments and credits applied against an importer's BN15 will only clear amounts due that are associated with that particular broker.
- Importer payments or credits will first be used to clear debits with no broker involvement. Remaining funds will then be used to clear debits with broker involvement.
- Automatic allocation: The allocation process will match incoming payments and credits with outstanding transactions that are due based on the following priority:
 - Dishonoured payments fee (NSF) and other various charges;
 - Administrative K23 invoice charges;
 - Penalties (K9, LAP and NPA);
 - Interest Charges for Overdue Amounts; and,
 - Transactions B3, B2-1 AR (unless they are under appeal)
- Automatic allocation will not be used if a payment is made for a specific transaction. In this case, the payment will be allocated directly to the transaction. Payments against specific transactions can only be made at a CBSA office.
- In addition to the above, the due date and the creation date of the document will also be used to determine which document will be cleared first. For example, if two B3 documents need to be cleared,



the one with the oldest due date will be selected first. If both have the same due date, the one with the earliest creation time will be selected first.

- In cases where the value of the payment exceeds the amount due, the residual amount will be held on account. The credit will then be applied to the account following the payment allocation rules as transactions become due.
- If the account remains in a credit position of over \$1000 for a month without any account activity, the balance will be refunded by cheque. If the account remains in a credit position of less than \$1000 for more than two months without any account activity, the balance will be refunded.

Making a Specified Payment at a CBSA office:

- Brokers can make specified payments at a CBSA office on behalf of their clients using the clients B N15 only. This will allow brokers to pay items that are not associated with their ASEC (e.g., AMPS). This payment will not show up on the broker's DN/SOA; it will only be included on the importers DN/SOA. If the payment is returned NSF, the NSF charge and the returned amount will be applied to the importer's account.
- A specified payment may be needed for:

1) A B2-1 appeal:

- A B2-1 must be paid or be secured before it can be appealed (it is also advisable to pay penalties before starting the appeal). If an importer wants to start the appeal process right away (before the end of the month when the payment on the transaction will clear), the importer is advised to make a payment against the specific transaction. The payment will clear immediately, allowing the appeal process to begin.

2) Filing a new B2 if a B2-1 already exists for the same B3 that has not been paid or secured:

- Clients cannot file a new B2 (for a B3) if they already have a B2-1 for the same B3 that has not been paid or secured. In order to file the new B2, the client can pay the unsecured B2-1 using the specified payment option at a CBSA office.



3. Scenarios

3.1. Scenario 1: Weekend/Holiday Posting/Clearing

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1 (Saturday): B3 assessment	100		DR 100
2 nd of Month 1 (Sunday): B3 assessment	50		DR 150
3 rd of Month 1 (Monday/Holiday): B3 assessment	100		DR 250
4 th of Month 1 (Tuesday/ first business day after Holiday): Daily Notice (DN) All the transactions above will show on the importer DN in the Transactions section. A separate DN will be produced for each day, and they will all be sent on the Tuesday (or first business day).			
5 th of Month 1: Importers now have the opportunity to dispute.			
25 th of Month 1: Statement of Account (SOA) The balance will be included on the importer SOA in the <i>Total Payable</i> field under the Header section, and the <i>Total</i> field in the Transactions section.			DR 250
Last business day of Month 1: The importer pays the account balance, clearing all transactions.		\$250	0

Bottom line: The account is in good standing.

Broker Information:

If the importer uses a broker's ASEC for the transactions listed above, the transactions will also appear in the importer's portion of the broker DN and SOA.

- B3s are listed in the **Transactions** section in the corresponding importer's portion of the DN and SOA.
- Statements are not sent on weekends/holidays; a separate DN will be produced for each day, and they will all be sent on the next business day.
- The total amount the broker owes on behalf of the importer will appear in the *Total Payable* field in the **Importer Summary** section of the importer portion of the SOA.



3.2. Scenario 2: Partial Payment

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1: B3 assessment	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
3 rd of Month 1: B3 assessment	100 (50 left)		DR 250
....			
25 th of Month 1: Statement of Account (SOA) The transactions listed above will be included on the importer SOA in the <i>Total Payable</i> field under the Header section, and the <i>Total</i> field in the Transactions section.			
...			
Last business day of Month 1: The importer makes a partial payment of \$200. The payment clears the first B3 of \$100, the second B3 of \$50 and \$50 of the third B3. The \$50 outstanding for the third B3 will be included in the <i>Unpaid Balance Forward</i> field in the next importer SOA. Interest will be charged from the first day of the next billing cycle (i.e., from the first day of month 2), and will appear on the importer's next SOA in the Other Transactions section. The interest owing for the partially paid B3 will appear as a separate line item with its own document number; this line item will also reference the document number of the partially unpaid B3.		200	DR 50

Bottom line: The account is underpaid by \$50. Interest will be calculated from the first day of month 2.



Broker Information:

If the importer uses a broker's ASEC for the transactions listed above, the transactions will also appear in the importer's portion of the broker DN and SOA.

- B3s are listed in the **Transactions** section on the corresponding importer's portion of the DN and SOA.
- If the importer made the transaction using a broker's ASEC, the \$50 remaining for the 3rd B3 will be included in the *Transactions* field of the **Importer Summary** section in the importer's portion of the next month's broker SOA.
- If the importer made the transaction using a broker's ASEC, the interest on the \$50 remaining for the 3rd B3 will be included in the **Other Transactions** section of the Importer Summary section in the importer's portions of the next month's broker SOA. The interest owing for the partially paid B3 will appear as a separate line item with its own document number; this line item will also reference the document number of the partially unpaid B3. The value of the interest owing on the unpaid portion of the B3 will be added to the *Other Charges Due* for the importer's section.



3.3. Scenario 3: Interim Payment

<u>Date & Description</u>	Debit	Credit	Balance
9 th of Month 1: B3 assessment	10,000		DR 10,000
...			
20 th of Month 1: The importer makes an interim payment; this will be included in the <i>Payments Received</i> field of the importer Daily Notice (DN) that is issued the following day.		7,000	DR 3,000
21 st of Month 1: B3 assessment	5,000		DR 8,000
25 th of Month 1: Clearing run			
25 th of Month 1: Statement of Account The importer owes the account balance of \$8,000. This will be included on the importer SOA in the <i>Total Payable</i> field under the Header section.			

Bottom line: The account is in good standing.

Broker Information:

If the importer uses a broker's ASEC for the transactions listed above, the transactions will also appear in the importer's portion of the broker DN and SOA.

- B3s are listed in the **Transactions** section on the corresponding importer's portion of the DN and SOA.
- The broker can make an interim payment on behalf of the importer; this will appear in the *Payments Received* field of the importer portion on the broker DN that is issued the following day.
- Note: The *Total Payable* field on the broker SOA doesn't include payments against B3s or LAPs (those in the **Transactions** section) made during the period.



3.4. Scenario 4: NPA with no Review

<u>Date & Description</u>	Debit	Credit	Balance
21 st of Month 1: Notice Penalty Assessment (NPA) The NPA is payable without interest up to the 21 st of Month 2. The amount will be included in the Other Transactions section of the importer's DN.	100		DR 100
<hr style="border-top: 1px dashed black;"/>			
2 nd of Month 2: B3 assessment	50		DR 150
3 rd of Month 2: B3 assessment	100		DR 250
21 st of Month 2: The importer owes \$250. The NPA is payable but no payment is made.			
24 th of Month 2: Interest run The importer incurs interest for the NPA.	0.06		DR 250.06
25 th of Month 2: Statement of Account The balance will show in the <i>Total Payable</i> field in the Header section of the importer's SOA. Interest will show in the <i>Arrears Interest</i> field in the Header section as well as detailed in the Other Transactions section of the importer SOA.			
Last business day of Month 2: The importer makes a payment of \$240. Based on clearing rules, the \$100 NPA incurred on the 21 st of Month 1 is cleared first, the \$0.06 of interest incurred on the 21 st of Month 2 is cleared second, the \$50 B3 is cleared third, and \$89.94 of the \$100 B3 is cleared fourth.		240	DR 10.06

(10.06 left)

Note 1: Interest will continue to be incurred between the 25th (when the interest amount was stated on the SOA), and the day the payment is made.

Note 2: Interest incurred on NPAs is calculated based on the Daily Prescribed interest rate.

Bottom line: The interest run occurs prior to issuing the SOA on the 25th; interest will not be included on the importer DN. The account is underpaid by \$13.



Broker Information:

NPAs incurred by importers that use a broker will not appear on broker statements.

- NPAs are not associated with a broker's ASEC and as a result, will not be on the broker's statement; thus, they will not be cleared by broker payments. If a broker wants to pay an NPA on behalf of one of their importers, the broker can make a specified payment in a CBSA office referencing the importer's BN15. Note that the payment will be treated as an importer payment and will not be reflected on the broker's DN or SOA.
- Since the NPA was not associated with a broker's ASEC, the interest owing on the NPA will not appear on the broker's SOA. Payments made by the broker will not clear interest owing on an NPA unless a specified payment is made at a CBSA office.



3.5. Scenario 5: NPA Clearing

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1: Notice Penalty Assessment (NPA) An NPA is issued to the importer. The NPA is payable without interest up to the 1 st of Month 2. NPAs will be included in the Other Transactions section of the importer DN.	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
3 rd of Month 1: B3 assessment	100		DR 250
25 th of Month 1: Statement of Account (SOA) The balance the importer owes of \$150 will be included in the <i>Total Payable</i> field in the Header section of the importer SOA. The NPA is not due, and will not be included in the <i>Total Payable</i> field.			
Last business day of Month 1 The importer makes a payment of \$250. Based on clearing rules, the payment clears the first B3 of \$50 first, and then the second B3 of \$100. The \$100 overpayment will remain on the account as a credit until the next clearing is run on the 24 th of the following month. At this point, it will be applied against the balance as per the payment allocation rules.		250	DR 100/CR 100

Bottom line: The account is in good standing.

Broker Information:

NPAs incurred by importers that use a broker will not appear on broker statements.

- NPAs are not associated with a broker's ASEC and as a result, will not be on the broker's statement; thus, they will not be cleared by broker payments. If a broker wants to pay an NPA on behalf of one of their importers, the broker can make a specified payment in a CBSA office referencing the importer's BN15. Note that the payment will be treated as an importer payment and will not be reflected on the broker's DN or SOA.



3.6. Scenario 6: NPA Correction in Same Period

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1: Notice Penalty Assessment (NPA) An NPA is payable without interest for 30 days, in this case, up to the 31 st of Month 1. The transaction will be included in the Other Transactions section of the importer Daily Notice (DN) on the first business day after the NPA is incurred.	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
9 th of Month 1: NPA correction The NPA credit of \$100 will be included in the Other Transactions section of the importer DN and clear the NPA immediately.		\$100	DR 50
25 th of Month 1: Statement of Account The importer owes the account balance of \$50 for a B3 Assessment.			
Last business day of Month 1: The importer makes a payment of \$50 that clears the account balance.		50	0

Bottom line: The account is in good standing.

Broker Information:

- NPAs incurred by importers that use a broker will not appear on broker statements.
- NPAs are not associated with a broker's ASEC and as a result, will not be on the broker's statement; thus, they will not be cleared by broker payments. If a broker wants to pay an NPA on behalf of one of their importers, the broker can make a specified payment in a CBSA office referencing the importer's BN15. Note that the payment will be treated as an importer payment and will not be reflected on the broker's DN or SOA.



3.7. Scenario 8: Late Accounting Penalty

<u>Date & Description</u>	Debit	Credit	Balance
9 th of Month 1: B3 assessment	\$10,000		DR 10,000
24 th of Month 1: 'Late' B3 assessment Late Accounting Penalty (LAP)	5000 100		DR 10,100 DR 15,100
25 th of Month 1: Statement of Account (SOA) The B3 Assessments and LAP will be included in the Transactions section on the importer SOA. Last business day of Month 1: The importer makes a payment of \$10,000. Based on clearing rules, the payment clears the LAP first, and then part of the \$10,000 B3.		\$10,000	DR 5,100
<hr style="border-top: 1px dashed black;"/>			
10 th of Month 2: The importer makes an interim payment. Based on clearing rules, the payment clears the remaining balance of the \$10,000 B3 first, then the \$5000 B3. The interim payment will be included in the <i>Payments Received</i> field on the importer DN issued the following business day.		5,000	DR 100
23 rd of Month 2: B3 assessment	1,000		DR 1,100
24 th of Month 2: Interest run Interest is calculated on the under-paid B3s	9.68		DR 1,109.68
25 th of Month 2: Statement of Account The total will be included on the importer's SOA in the <i>Total Payable</i> field under the Header section; Interest will be included in the <i>Interest Arrears</i> field in the Header section and in the Other Transactions section on the importer SOA. Last business day of Month 2: The importer makes a payment. Based on clearing rules, the payment clears the \$9.68 interest charge first, then the remaining balance of the \$5000 B3, then the \$1000 B3.		1,109.68	0

Note 1: Interest will continue to be incurred between the 25th (when the interest amount was stated on the SOA), and the day the payment is made.

Note 2: Interest incurred on an under-paid B3 is calculated based on the Daily Specified rate.



Bottom line: The account is in good standing.

Broker Information:

If the importer uses a broker's ASEC for the transactions listed above, the transactions will also appear in the importer's portion of the broker DN and SOA:

- LAPs and B3s will be included as line items in the **Transactions** section in the importer's portion of the broker DN. At the end of the billing cycle, they will be included in the daily summary total for the date on which they were incurred in the **Transactions** section in the importer's portion of the broker SOA.
- The interest owing will appear as a separate line item in the **Other Transactions** section and will be added to the Other Charges Due value on the importer's section of the broker's SOA.
- The broker can make interim payments on behalf of the importer. Interim payments will show in the *Payments Received* field in the **Importer Summary** section of the importer's portion of the broker's DN the following business day.

Note: The *Total Payable* field on the broker SOA doesn't include payments made during the period.



3.8. Appeals

3.8.1. Appealing a Transaction

A broker or importer can appeal a number of transactions:

- NPA
- K9
- K23
- B2-1 AR – An adjustment to a B3 increasing the value of the original B3 (debit)
- B2-1 AP - An adjustment to a B3 reducing the value of the original B3 (credit)

The appeal process will be included on statements in the following manner. Note that for brokers, the appealed transactions will appear on the broker statement if associated with the broker's BN9 (NPAs/AMPS are issued directly to the importer, and will not appear on the brokers statements). In cases where the appealed transactions are included on the broker statements, they will be included in the importer's portion of the broker DN and SOA, as applicable.

The appeal process will vary depending if the importer or broker paid the appealed transaction in advance of appealing, or not.

1) Scenario: The transaction being appealed was paid on time

- The original transaction will be included on the DN issued the day after the transaction occurs.
- An appeal of the original transaction is filed. The day after the appeal is filed and entered, the appealed transaction will be tagged as "Under Review" on the DN issued the following day.
- The appealed transaction will be tagged as "Under Review" on the SOA, and will continue to appear on the SOA in this manner until a decision is rendered.
- **If the appeal is won by the importer:**
 - Daily Notice:
 - The difference between the paid transaction and the new amount of the transaction (the delta amount) will be included on the DN in the **Other Transactions** section as a credit the day after the decision is rendered and entered into the system.
 - Statement of Account:
 - Since the original transaction was paid, it will not be included on the SOA (unless the decision is rendered within the same billing cycle).
 - The delta amount will be included on the SOA in the Other Transactions section as a credit. The credit will be included in the "Total Payable" field.*

Outcome: A credit on account or a refund will be issued. Interest for the original amount will be calculated and a credit will be included in the Arrears Interest field on the importer statement.

- **If the appeal is rejected and there is no change in the original transaction amount:**



- Daily Notice:
 - The “Under Review” tag will be removed from the original transaction. The appealed transaction will not be included on the DN issued the day after the decision is entered into the system.
- Statement of Account:
 - Since the original transaction was paid, it will not be included on the SOA (unless the decision is rendered within the same billing cycle). The appealed transaction will no longer be tagged as “Under Review”.

Outcome: The account is in good standing. Interest will not be calculated as the transaction was paid.

- **If the appeal is lost by the client and there is an increase in the original transaction amount:**

- Daily Notice:
 - The difference between the original transaction and the new amount of the transaction (the delta amount) will be included on the DN in the **Other Transactions** section as a debit, issued the day after the decision is entered into ARL system. The new due date for the delta amount will be included on the transaction.
- Statement of Account:
 - Since the original transaction was paid, it will not be included on the SOA (unless the decision is rendered within the same billing cycle).
 - The delta amount will be included on the SOA in the **Other Transactions** section as a debit. The debit will be included in the “Total Payable” field. The new due date for the delta amount will be included on the transaction.

Outcome: The importer owes the debit amount. Interest will not be calculated since the transaction was paid on time.

2) Scenario: The transaction being appealed was secured or not paid.

- The original transaction will be included on the Daily Notice issued the day after the original transaction is entered.
- An appeal of the original transaction is filed. The day after the appeal is entered into the system, the appealed transaction will be tagged as “Under Review” on the DN issued the following day.
- The appealed transaction will be tagged as “Under Review” on the SOA, and will continue to appear on the SOA in this manner until a decision is rendered.
- **If the appeal is won by the client, a credit document is created to offset the original transaction:**
 - The credit document will appear on the DN and SOA. The original transaction will no longer be included in the **Under Review** section of the DN or SOA.

Outcome: The account is in good standing



- **If the appeal is won by the client, but part of the transaction is still payable (i.e. the value of the transactions is offset as a result of the appeal):**
 - Daily Notice:
 - The difference between the original transaction and the new amount of the transaction (the delta amount) will be included on the DN in the **Other Transactions** section as a credit, issued the day after the decision is entered into the system.
 - Statement of Account:
 - The original transaction will be included on the SOA in the **Other Transactions** section and included in the “Total Payable” amount. The original transaction will include a “Late” status, as it was not paid prior to appealing.
 - The delta amount will be included on the SOA in the **Other Transactions** section as a credit. The credit will be included in the “Total Payable” field.*

Outcome: The original transaction will be offset by the credit. As the remaining amount owed is now late, interest will be calculated. The interest will:

- *Appear as a separate line item in the Other Transactions field on the importer’s SOA*
- *Appear as a separate line item in the Other Transactions field on the broker’s SOA, if the original transaction referenced a broker’s ASEC.*
- *Increase the Arrears Interest value in the header section of the importer’s SOA*
- *Increase the Other Charges Due value for the importer’s section on the broker’s SOA if the original transaction referenced a broker’s ASEC.*

- **If the appeal is lost by the client and there is no change in the original amount of the transaction:**
 - Daily Notice:
 - The “Under Review” tag will be removed from the original transaction but it will not be included on the DN issued the following day.
 - Statement of Account:
 - The original transaction will be included on the SOA in the **Other Transactions** section with a “Late” status, and included in the “Total Payable” amount until paid.

Outcome: The original transaction is late, as it wasn’t paid before appealing. Interest will be calculated and will:

- *Appear as a separate line item in the Other Transactions field on the importer’s SOA*
- *Appear as a separate line item in the Other Transactions field on the broker’s SOA, if the original transaction referenced a broker’s ASEC.*
- *Increase the Arrears Interest value in the header section of the importer’s SOA*
- *Increase the Other Charges Due value for the importer’s section on the broker’s SOA if the original transaction referenced a broker’s ASEC.*

- **If the appeal is lost by the client and there is an increase in the original transaction amount:**
 - Daily Notice:



- The difference between the original transaction and the new amount of the transaction (the delta amount) will be included on the DN in the **Other Transactions** section as a debit, issued the day after the decision is entered into the system. The new due date for the delta amount will be included on the transaction.
- Statement of Account:
 - The original transaction will be included on the SOA in the **Other Transactions** section with a “Late” status. It will be included in the “Total Payable” amount.
 - The delta amount will be included on the SOA in the **Other Transactions** section as a debit. The new due date for the delta amount will be included on the transaction. The debit will be included in the “Total Payable” field.

Outcome: The client owes the original transaction, and the new debit. As the original transaction is now late, interest will be calculated and will:

- *Appear as a separate line item in the Other Transactions field on the importer’s SOA*
- *Appear as a separate line item in the Other Transactions field on the broker’s SOA, if the original transaction referenced a broker’s ASEC.*
- *Increase the Arrears Interest value in the header section of the importer’s SOA*
- *Increase the Other Charges Due value for the importer’s section on the broker’s SOA if the original transaction referenced a broker’s ASEC.*

Note 1: The transaction document number will remain the same as it moves from **Under Review** to the **Other Transactions** section

*In the case of a B2-1 or K32, if the appealed transaction results in a credit on the importer account, the importer, or the broker on the importer’s behalf, has the option of requesting the credit for this transaction to be disbursed as a refund (payable to the importer and mailed to the care of the broker) by filling out field 10 on the B2 or field 2 on the K32 form. In this case, the credit transaction will be marked with a status “Disbursed” on the importer and broker SOA. The credit transaction will not be included in the *Total Payable* field of the Broker SOA. The refunded amount will be included in the *Refunds* field on the importer statement.



3.8.2. Scenario 9a: Appealed Without Broker ASEC Prior to SOA

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1: B2-1 AR The B2-1 AR is due the 1 st of Month 2. It is included in the Other Transactions section of the importer Daily Notice (DN) the next day.	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
3 rd of Month 1: B3 assessment	110		DR 260
5 th of Month 1: The importer initiates an appeal of the B2-1 AR; the B2-1 AR is secured. The B2-1 AR is included in the Under Review section of the importer DN issued the following business day.			DR 160
25 th of Month 1: Statement of Account (SOA) The importer owes the account balance of \$160.			
Last business day of Month 1 The importer makes a payment. According to clearing rules, the payment ignores the appealed B2-1 AR; clearing the \$50 B3 first, and then the \$110 B3 second.		\$160	0

Bottom line: The account is in good standing. Interest is not accumulating during the appeal process. However interest will be incurred if the appeal is unsuccessful.

Broker Information:

This scenario does not use a broker ASEC, and will not impact brokers.



3.8.3. Scenario 9b: Appealed With Broker ASEC prior to SOA

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1: B2-1 AR The B2-1 AR is due the 1 st of month 2. The B2-1 AR is included in the Other Transactions section of the importer's DN.	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
3 rd of Month 1: B3 assessment	110		DR 260
5 th of Month 1: The importer initiates an appeal of the B2-1 AR. The B2-1 AR is secured. The B2-1 AR is included in the Under Review section of the importer DN issued the following business day.			DR 160
25 th of Month 1: Statement of Account (SOA) The B2-1 AR is included in the Under Review section of the importer SOA. It is not included in the <i>Other Charges Due</i> field total in the Header section on the importer SOA.			
Last business day of Month 1: The importer makes a payment of \$160. Clearing ignores the appealed B2-1 AR, and clears first the \$50 B3, and then the \$110 B3.		\$160	0

Bottom line: The account is in good standing. No interest accumulates during the appeal process. However, interest will be incurred if the appeal is unsuccessful as the B2-1 AR was not paid.



Broker Information:

If the importer uses a broker's ASEC for the transactions listed above, the transactions will also appear in the importer's portion of the broker DN and SOA:

- The B2-1 AR is displayed in the **Other Transactions** section of the importer's portion of the broker DN the day after it is issued.
- The broker can initiate an appeal of the B2-1 AR on the importer's behalf. When the B2-1 AR appeal is secured, the B2-1 AR will be tagged as Under Review in the importer's portion of the broker DN issued the following business day.
- The appealed B2-1 AR will be tagged as Under Review in the importer's portion of the broker SOA until a decision is rendered.

The broker can make a payment on the importer's behalf, and the payment will ignore the appealed B2-1 AR. If the broker's payment clears the importer's payable balance, the importer's account will be in good standing – interest will not accumulate for the importer during the appeal process. If the appeal is unsuccessful, interest will be charged to the importer account and will appear in the importer's section on the broker's SOA.



3.9. Scenario 10: Appealed Without Broker ASEC Post SOA

<u>Date & Description</u>	Debit	Credit	Balance
1 st of Month 1: B2-1 AR The B2-1 AR is due 30 days after it is issued, in this case, the 1 st of Month 2.	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
3 rd of Month 1: B3 assessment	110		DR 260
25 th of Month 1: Statement of Account (SOA) The importer owes the account balance of \$160. This amount will be included in the <i>Total Payable</i> field in the Summary section on the importer's SOA. The \$100 B2-1 AR is not payable until the 1 st of Month 2.			
29th of Month 1: The importer makes a specified payment at a CBSA office for the B2-1 AR and initiates an appeal of the B2-1 AR. The B2-1 AR is included in the Under Review section of the importer DN with a "Paid" status the next day.		100	DR 160
Last business day of Month 1 The importer makes a payment. The clearing rules ignore the appealed and paid B2-1 AR; the payment clears first the \$50 B3 and second the \$110 B3.		\$160	0

Bottom line: The account is in good standing. No interest will be incurred as the B2-1 was paid.

Broker Information:

This scenario does not use a broker ASEC, and will not impact brokers.



3.10. Scenario 11: Interest in the Case of Lost Appeal

<u>Date & Description</u>	Debit	Credit	Balance
A B2-1 AR of \$100 was carried forward from the prior month because an appeal had been secured. It was issued on the 1 st of Month 1 and is due on the first of Month 2.	100		0
17 th of Month 2: The appeal for the B2-1 was lost by the importer. The appeal lock is removed from the B2-1 AR.			DR 100
24 th of Month 2: Interest run Interest on B2-1 AR is calculated as it was secured, but lost, and is overdue.	0.98		DR 100.98
25 th of Month 2: Statement of Account (SOA) The SOA is issued; interest will be included on the importer's SOA in the <i>Interest Arrears</i> field in the Header section and in the Other Transactions section.			
Last business day of Month 2: The importer makes a payment that clears first the interest, and then the B2-1.		\$100.98	DR 0

Note 1: Interest will continue to be incurred between the 25th (when the interest amount was stated on the SOA), and the day the payment is made.

Note 2: Interest incurred on a B2 is calculated based on the Daily Specified rate.

Bottom line: The account is in good standing.

Broker Information:

- If the importer used a broker ASEC for the transaction, the appealed B2-1 AR will be tagged as **Under Review** in the importer's portion on the broker DN.
- If the B2-1 AR was made using the broker ASEC, then the broker can make a payment for the B2-1 AR on the importer's behalf, referencing the importer BN15. Broker payments will be applied against the importer's account balance based on CBSA clearing rules.
- The interest owing will appear as a separate line item in the Other Transactions field and will be added to the Other Charges Due value on the importer's section of the broker's SOA.



3.11. Scenario 13: Cash B3s

This scenario applies to all clients, including those without an ASEC for Release Prior to Payment (RPP) privileges.

Scenario:

- An importer or a broker arrives at a CBSA office to account for and release commercial goods; the correct and complete import/release documentation is provided.
- The importer or broker submits a coding form (B3 type C).
- The payment for the B3 is received by the CBSA.

Outcome:

- The CBSA provides the importer or broker with a K21 Cash Receipt.
- Importers, including those without RPP privileges, and brokers, may request a printout of their account from an ARL-supported CBSA office. This printout is not the same as the DN or SOA; it will consist of a printed copy of the account including the account balance, open transactions or all transactions. Cash B3 transactions will not be displayed on the Daily Notice or the Statement of Account.
- Cash payments made for cash B3s are blocked from the clearing process in ARL until the cash B3 transaction is posted, and the accounting data is cleared through the accounting system. This ensures that the cash payment is available to be posted against the corresponding B3 transaction and is not applied against any other amounts owing.

3.12. Scenario 14: Accounting Override

This scenario applies to both brokers and importers.

Scenario:

A broker or importer advises a CBSA office with access to CCS of an accounting error:

- If the error justifies an Accounting Override (ACOR) (as per the override rules found in Memorandum D17-1-5), the override will be processed at a CCS office. If not, a B2 Adjustment Request will be required. The ACOR adjustment will be transmitted to ARL overnight once it has been entered in CCS and approved.
- In order to obtain the ACOR adjustment within the same billing cycle, the ACOR adjustment must be presented at least 2 business days prior to the payment due date.

ACOR Process:

- The broker or importer files an override request including supporting documentation, as per Memorandum D17-2-3 & D17-1-5, par 76-88. These D-Memos will be updated to reflect the new procedures following ARL implementation.



- The CBSA reviews the documentation (DN, B3, invoice, etc.) immediately, if possible. Upon confirmation of the error, the CBSA will override the transaction. The override will be processed as part of an overnight batch in ARL.
- The importer (and broker if applicable) will see a credit to the original B3 and a reposting of the B3 with the correct amounts on their next DN. The re-posting will reference the original B3 transaction number. The new debit will have the same due date as the original B3 that was posted in error.

Note: As illustrated in the following table, in order for an ACOR to be included on the appropriate billing cycle, the error must be corrected no later than 2 business days prior to the payment due date (in this case, the last day of the month).

Date Correction Requested (ACOR Entered and Processed in CCS)	ACOR Received and Posted in ARL	Daily Notice with ACOR correction	Statement of Account with ACOR correction	Payments / Interest Calculated
22 nd day –Month 1 (current billing cycle)	23 rd day of Month 1 (current billing cycle)	24 th day of Month 1 (current billing cycle)	25 th day –Month 1 (current billing cycle)	ACOR will be part of Month 1 – The ACOR will be included in the SOA <i>Total Payable</i> field amount and no interest is calculated
23 rd day – Month 1 (current billing cycle)	24 th day of Month 1	25 th day of Month 1 (current billing cycle)	25 th day –Month 1 (current billing cycle)	ACOR will be part of Month 1 - SOA ‘Total Payable’ amount and no interest calculated
24 th to 2 Business Days Prior to Payment Due Date	25 th to 1 Business Day Prior to Payment Due Date	Payment Due Date	25 th day – Month 2 (next billing cycle) if not cleared previously	ACOR will be part of Month 2 - SOA ‘Total Payable’ amount. Payment for corrected amount is still due for month 1. Negative ACOR received by Payment Due Date may be subtracted from total payable amount.

3.12.1.1. *Override on DN and SOA*



3.13. Scenario 15: Importer/broker submits a Paper B3 to a CBSA office without ARL

Scenario:

- An importer or broker arrives at a CBSA office to release commercial goods; the proper import/release documentation is provided. The goods are released.
- The importer/broker submits a coding form (B3).
- The CBSA office without ARL sends the B3 form to another CBSA office for data entry.

Outcome:

- Once the B3 is keyed into CCS (later date), ARL will post the transaction on the importer's DN the following day. The B3 will be backdated in CCS to show the date that the importation took place as the transaction's accounting date.
- On the 25th day of every month, importers and brokers will receive a Statement of Account (SOA) displaying daily summary totals for the financial activity that took place on each day of the previous billing cycle. Broker SOAs contain importation portions for each importer (by BN15) that used the broker's ASEC during the billing cycle.
- If the B3 transaction is received by ARL after the generation of the SOA, the importer/broker should provide payment for both the SOA and the B3. If the payment received does not include funds for the B3, interest will be charged from the payment due date until payment is received.
- The late B3 will be included on the following month's SOA.

Note 1: This scenario applies to any transactions that took place during the billing cycle but not included on an SOA. If a transaction is not on the SOA, the payment due date to take into consideration is always the payment due date on the transaction.

Note 2: The CBSA will make every effort to ensure that entries are made in time to be included on the SOA for the period.



3.14. Scenario 16: Payment Distribution and Automatic Allocation

3.14.1. Broker Payment for Two Importers:

This scenario demonstrates how a broker can distribute a payment to multiple importer accounts, and illustrates that payments against importer accounts by one broker will not clear other broker debts on those accounts.

Broker 1 Payment

		Importer #1 (312345678 RM0001) Account		
		Debit	Credit	Balance
312345678 RM0001	120			
314536229 RM0001	50			
Total Payment	170			
	Broker 1 B3	\$100		DR 100
	Broker 2 B3	70		DR 170
	Broker 1 B3	20		DR 190
			120	DR 70
		Importer #2 (314536229 RM0001) Account		
		Debit	Credit	Balance
	Broker 1 B3	\$50		DR 50
	Broker 3 B3	40		DR 90
			50	DR 40

The broker can specify which importer accounts their payment of \$170 should be distributed to, as illustrated above (note: Importer 1 and 2 use various brokers, as indicated by multiple broker transactions appearing on each importer account).

The payment distributed by Broker 1 will only be allocated to those transactions on Importer 1 and Importer 2's accounts that were made with any of Broker 1's ASEC numbers .

Bottom line: Broker 1 makes payments on behalf of Importer #1 and Importer #2 and is in good standing. The importers' accounts are not necessarily in good standing, because their balance also includes transactions made using other brokers' ASECs.



3.14.2. Broker Short-Pays

The scenario demonstrates how a short-payment made by a broker on behalf of multiple importer accounts is distributed based on their RCS form:

Broker 1		Importer #1 (312345678 RM0001) Account			
<u>Broker Statement of Account</u>	<u>To Pay</u>		Debit	Credit	Balance
312345678 RM0001	\$160	Broker 1 B3	\$100		DR 100
314536229 RM0001	50	Broker 2 B3	70		DR 170
Total Amount Payable on Broker 1 Account	210	Broker 1 B3	20		DR 190
		Broker 1 B3	40	140	DR 90
Payment Distribution Instructions as per RCS form:		Importer #2 (314536229 RM0001) Account			
312345678 RM0001	140		Debit	Credit	
		Broker 1 B3	\$50		DR 50
314536229 RM0001	50	Broker 6 B3	40		DR 90
Total Payment	190			50	DR 40

Bottom line: Broker 1 short-pays Importer #1's account. Importer #1's transactions associated with Broker 1 are underpaid by \$20. Importer #2's transactions associated with Broker 1 are paid.



3.14.3.Importer Payment

This scenario demonstrates how a payment made by an importer is allocated to an account with both importer and broker transactions:

<u>Importer (312345678 RM0001) Statement of Account</u>		Importer 1 (312345678 RM0001) Account			
<u>To Pay</u>		Broker	Debit	Credit	Balance
Transactions with no broker involvement	\$160	Importer 1 B3	\$100		DR 100
Transactions with Broker involvement (Broker 1)	\$50	Broker 1 B3	\$20		DR 120
Total Amount Payable	\$210	Importer 1 B3	\$60		DR 180
		Broker 1 B3	\$30		DR 210
Importer submits \$180 payment	180			180	DR 30

The importer has transactions with broker involvement and transactions without broker involvement on their account. The broker did not make a payment, but the importer submits \$180 payment.

The importer credit will first clear the importer transactions (total amount of \$160), and then the broker transactions.

Bottom line: All importer transactions are cleared by the importer payment. The importer credit then clears one broker transaction.

Broker Information:

- A payment made by an importer that clears a broker transaction will not appear on the broker DN and SOA.



3.15. Scenario 17: Commercial Clients Making a Payment to CBSA via Electronic Data Interchange (EDI) 820

The following scenario applies to both importers and brokers:

Scenario:

- A broker or importer transmits an EDI 820 message or arranges with their Financial Institution (FI) to initiate a CBSA electronic payment. The file contains the payment details and references the broker's and/or importer's account.

Outcome:

- The FI removes the funds from the CBSA commercial client's bank account, creates a deposit at the Bank of Canada (BOC) and sends an EDI 821 Bank Statement to PWGSC-GBS. The FI also forwards the EDI 820 message to the CBSA.
- The BOC receives the funds from the FI and creates and transfers an electronic confirmation for the value of the deposits to PWGSC Government Banking System (GBS.)
- FIs generate a confirmation of payment when the payment is complete (824 Application Advice and 997 Acknowledgement).
- The CBSA receives and decrypts the transformed payment details file.
- A unique payment identification number is assigned to each payment.
- Payments are applied to the account balance. This may include broker and/or importer accounts, depending on the EDI file content. Clearing the account balance is done automatically using the CBSA pre-defined payment allocation rules (see Section 2.11 for allocation rules).
- The CBSA reconciles amounts posted to amounts received by GBS.

3.16. Scenario 18: Importer NSF Cheque Process

This scenario applies only to importers:

Scenario:

On January 31, 2013, importer "Guy & Mike's Imports Inc." submits a cheque in the name of the Receiver General for Canada at a CBSA office with ARL access.

A CBSA employee enters the information into ARL. The importer's transactions are subsequently cleared according to the CBSA Payment Allocation Rules.

On February 15, 2013, the CBSA receives notice that the January 31, 2013 cheque from « Guy & Mike's Imports Inc. » to the Receiver General for Canada has not cleared due to insufficient funds (i.e. from an NSF cheque).



Outcome:

A CBSA employee receiving such information completes the following steps:

- Reverses the January 31 importer payment in ARL, triggering a payment reversal to the importer account and “unclearing” the related transactions;
- Logs the NSF cheque in the importer record in ARL;
- Contacts the importer advising them of the NSF cheque; and
- Issues an administrative NSF charge, currently set at \$25.

As a result:

- Interest will be calculated on the importer account for the missed or late payment.
- An AMPS is issued and will display in the **Other Transactions** section of the importer DN until paid, and in the **Other Transactions** section of the importer SOA at the end of the billing cycle.

3.17. Scenario 19: Broker NSF Cheque Process

This scenario applies to brokers and importers:

Scenario:

- On January 31, 2017, “The Best Brokers Inc.” submits a cheque in the name of the Receiver General for Canada at a CBSA office with ARL access, and provides payment instructions for allocating the funds across their importers’ accounts.
- A CBSA employee enters the information in ARL and the sums are redistributed accordingly. Importer transactions are subsequently cleared according to the CBSA Payment Allocation Rules (see section 2.11).
- On February 15, 2017, the CBSA receives notice that the January 31, 2017 cheque from “The Best Brokers Inc.” to the Receiver General for Canada has not cleared due to insufficient funds (i.e. due to an NSF cheque).

Outcome:

A CBSA employee completes the following steps:

- Reverses the January 31 broker payment in ARL, triggering the reversal of payments to all importer accounts that were reduced by the initial payment, and “unclearing” the related transactions.
- Logs the NSF cheque in the broker record in ARL;
- Contacts the broker advising them of the NSF cheque; and,
- Issues an AMP (C336) to the broker. The AMP will be applied to one of the broker’s importation accounts and will appear on the DN and SOA.

Note that:



- Each importer account affected by that NSF cheque is considered to be an individual NSF occurrence, e.g. 70 importers under that cheque equals 70 x the AMP penalty to be applied;
- An administrative NSF charge will be issued to the broker, currently set at \$25. The NSF will be included as an NSF in the broker portion of the broker SOA on the DN and the SOA.
- Interest will be calculated on all accounts affected for the missed or late payments. Interest will:
 - Appear as a separate line item in the Other Transactions field on the importer's and broker's SOA
 - Increase the Arrears Interest value in the header section of the importer's SOA
 - Increase the *Other Charges Due* value for the importer's section on the broker's SOA



3.18. Scenario 20: Importer and Broker DN and SOA Differences

This section highlights the key differences between the importer and the broker DN and SOA format and content.

SOAs and DNs will be generated for importers who have their own ASEC (importers without an ASEC will not receive DNs and SOAs). Any references to statements in this scenario refer only to importer statements, unless otherwise specified (i.e. when referring to a *broker* statement).

Important elements to be aware of on both the importer and broker DN and SOA include:

- Account-level information is included in the **Header** section on the importer SOA, and in the **Importer Summary** section of each importer portion on the broker SOA.
- Statuses for transactions in the **Other Transactions** and **Under Review** sections are not included on the DN; they are shown on the SOA only.
- Multiple transaction types will be available on the DN and SOA, and classified into the **Transactions** section, **Other Transactions** section and **Under Review** section. Transactions in the **Transactions** section are due on the SOA due date (i.e. the end of the month). Transactions in the **Other Transactions** section and the **Under Review** section have individual due dates.
- Definitions of the various terminologies used on the reports are explained in the **Footer** section of the DN and SOA.
- Transactions in the **Transactions**, **Other Transactions** and **Under Review** sections will be included once on the DN, the day after they were entered into ARL.
- The **Under Review** section of the DN and SOA will only be included as a separate section on the PDF format of the statements. The EDI transmission file will identify transactions that are under review with an 'X' identifier.



Important elements for brokers to be aware of on the broker DN and SOA include:

In addition to each of the elements listed above, the following features are specific to broker statements:

- All transactions associated with the broker's ASECs are organized into importer portions, identified with the importer legal name and BN15, on the broker DN and SOA. Within each importer portion, transactions are organized into an **Importer Summary** section, **Transactions** section, **Other Transactions** section and **Under Review** section.
- If the broker incurs charges to their own broker account, such as an NSF fee, these transactions will appear in a separate broker portion on the DN and SOA. The broker portion will be identified with the broker legal entity name, and will be the first portion to appear on the broker statements.
- If the broker also acts as an importer, they will receive separate importer DNs and SOAs for each BN15 for which they import. If they use their broker ASECs to make their importation transactions (i.e. the BN15 they import under is associated with any of their broker ASECs), then these transactions will appear on the broker DN and SOA as well. In such a case, the BN15 transactions will appear in a separate section, identified with the importation account legal entity name and the BN15, similar to the sections for all other importers associated with the broker's ASECs.



3.18.1. Broker and Importer Daily Notices (DNs)

The following table illustrates the difference between importer and broker DN:

		Broker Daily Notice*	Importer Daily Notice
Daily Notice Sections	Header	<ul style="list-style-type: none"> • Legal Entity Name • Issued by Broker BN9 • DN Date • Payments Received (amount posted on the broker account) • Refund to the Broker 	<ul style="list-style-type: none"> • Legal Entity Name • Issued by Importer BN15 • DN Date • Payments Received (amount posted on the importer account from broker or from importer) • Refund issued to the importer
	Transactions	<p>Includes the following transactions that make use of broker's Account Security from the previous day</p> <ul style="list-style-type: none"> • B3 Assessment • LAP <p>These transactions are from the previous day and are due at the end of the month, i.e. the SOA due date</p>	<ul style="list-style-type: none"> • All B3 assessments posted to the client's account • Late Accounting Penalty (LAP) <p>These transactions are from the previous day and are due at the end of the month, i.e. the SOA due date</p>
	Other Transactions	<p>Includes the following transactions that make use of a broker's Account Security</p> <ul style="list-style-type: none"> • B2-1 AR • B2-1 AP • K32 Drawback • K23 Miscellaneous Invoice <p>These transactions are from the previous day and have individual due dates</p>	<ul style="list-style-type: none"> • B2-1 AR • B2-1 AP • K32 Drawback • Notice of Penalty Assessment (NPA) • K23 Miscellaneous Invoice • NSF Fees <p>These transactions are from the previous day and have individual due dates</p>
	Under Review	<p>All appealed transactions under broker ASEC</p> <p>These transactions are from the previous day and have individual due dates</p>	<p>All appealed transactions</p> <p>These transactions are from the previous day and have individual due dates</p>

3.18.1.1. Contents of Importer vs Broker Statement of Account

* The broker DN is arranged into sections corresponding to each importer (BN15) using any of the broker's ASECs. If the broker incurs charges to their own broker account (i.e. NSF), there will also be a broker section posted to their broker account. The "Importer Summary Section," "Transactions," "Other Transactions", and "Under Review" will be included as sub-sections within each importer portion.

The following will be included in the footer of the importer DN:

This Daily Notice reflects transactions posted on the transaction date specified.



The "Payments Received" amount is the sum of payments that the CBSA has received on a stated transaction day for an account, less any previously received payments that have been reversed (for example, as a result of a cheque being rejected as NSF). *Note: Payments for Cash B3s and payments that have been reserved against a B2 adjustment request are excluded from this amount.*

The "Refund" amount is the sum of any refunds issued against the stated account for the transaction day.

The following will be included in the footer of the broker DN:

This Daily Notice reflects transactions posted on the transaction date specified.

The "Payments Received" amount shown in the header section is the sum of payments the CBSA has received from this broker on a stated transaction day, less any previously received payments that have been reversed (for example, as a result of a cheque being rejected as NSF). *Note: Payments for Cash B3s and payments that have been reserved against a B2 adjustment request are excluded from this amount.*

The "Refund" amount is the sum of any refunds issued against the broker`s account for the transaction day.



3.18.2. Broker and Importer Statement of Accounts (SOAs)

The following table illustrates the difference between broker and importer SOAs:

		Broker Statement of Account*	Importer Statement of Account
Statement of Account Sections	Header	<ul style="list-style-type: none"> • Legal Entity Name • Broker BN9 • SOA Date • Payment Due Date 	<ul style="list-style-type: none"> • Legal Entity Name • Importer BN15 <p><u>Summary Section:</u></p> <ul style="list-style-type: none"> -SOA Date -Payment Due Date -Previous SOA Balance -Payment since last SOA -Refunds -Unpaid Balance Forward -Arrears Interest -Transactions -Other Charges -Total Payables
	Importer Summary Section	<ul style="list-style-type: none"> • Transactions field: All B3 transactions (LAP and credit) during the billing cycle and previous unpaid B3s and LAPs • Other Charges Due field: All other transactions that have a due date on or before the SOA due date that are not paid or secured. This includes interest charges. • Total Payable field: Sum of the transactions field and the other charges field 	<ul style="list-style-type: none"> • Not applicable
	Transactions	<ul style="list-style-type: none"> • Daily summary total of all B3 transactions and others (LAP), during the billing cycle that make use of a broker's ASEC <p>Transactions sent during billing cycle due at the SOA due date</p>	<ul style="list-style-type: none"> • Daily summary total of all B3 transactions and others (LAP) during the billing cycle that were posted to the importer account <p>Transactions from billing cycle due at the SOA due date</p>
	Other Transactions	<p>Includes the following transactions that make use of a broker's ASEC:</p> <ul style="list-style-type: none"> • B2-1 AR • B2-1 AP • K32 Drawback • K23 Miscellaneous Invoice • Interest on items in arrears that referenced the broker's ASEC <p>These transactions have individual due dates and will continue to appear until fully paid and cleared</p>	<ul style="list-style-type: none"> • B2-1 AR • B2-1 AP • NPA • K32 Drawback • K9 Ascertained Forfeiture • K23 Miscellaneous Invoice • NSF Fee • Interest on items in arrears <p>These transactions have individual due dates and will continue to appear until fully paid and cleared</p>



		Broker Statement of Account*	Importer Statement of Account
	Under Review	<ul style="list-style-type: none"> All appealed transactions These transactions have individual due dates and will continue to appear until the review is complete	<ul style="list-style-type: none"> All appealed transactions These transactions have individual due dates and will continue to appear until the review is complete

3.18.2.1. Contents of Importer vs Broker Daily Notice

*The broker DN is arranged into sections corresponding to each importer (BN15) using any of the broker’s ASEC. If the broker incurs charges to their own brokerage account (i.e. NSF), there will also be a brokerage section posted to their broker account. The “Transactions,” “Other Transactions”, and “Under Review” will be included as sub-sections within each brokerage/importer section.

The following text will be included in the footer of the importer SOA:

- A. The "Unpaid Balance Forward" amount is the difference between the "Previous SOA Balance" amount, the amounts paid during the reporting period, and any refunds issued.
- B. "Arrears Interest" is the Interest calculated on the unpaid balance forward as well as any interest on overdue amounts from the "Other Transactions" section.
- C. The "Transactions" amount is the total of the items listed in the "Transactions" section.
- D. The "Other Charges Due" amount is the total value of the transactions in the "Other Transactions" section that have a due date that falls during the current calendar month (1st to the 31st) and that are unpaid. *Note: If a transaction has been included in this section in a previous SOA and has a due date from a previous month, the value of the transaction will be included in the Unpaid Balance Forward total.*
- E. The "Total Payable" amount is the sum of the "Unpaid Balance Forward" amount, the "Arrears Interest" amount, the "Transactions" amount and the "Other Charges" amount (i.e., is the sum of items A through D).

Payment due date: Interest charges and penalties will accrue if payment is not made by this date.

You can pay your statement of account electronically, through your financial institution’s Internet or telephone banking services, through a broker, or at a CBSA office. For more information about these options, visit our Web site at www.cbsa.gc.ca or contact your financial institution.

The following text will be included in the footer of the broker SOA:

Please note that every importer section contains lines A, B & C.

- A. The "Transactions" amount is the total of the "Transactions" section of the current Statement of Account plus any unpaid amounts from the “Transactions” section of previous Statements of Account.



B. The "Other Charges Due" amount is the sum of all of the transactions in the "Other Transactions" section that have a due date on or before the Statement of Account due date, and that have not been paid or secured. Interest calculated on the unpaid balance forward as well as any interest on overdue amounts from the "Other Transactions" section is included in this total.

C. The "Total Payable" amount is the sum of the "Transactions" and "Other Charges" (A and B).

Payment due date: Interest charges and penalties will accrue if payment is not made by this date.

You can pay your statement of account electronically, through your financial institution's Internet or telephone banking services, or at a CBSA office. For more information about these options, visit our Web site at www.cbsa.gc.ca or contact your financial institution.

3.19. Scenario 21: Late Accounting

This scenario is relevant to both importers and brokers:

Scenario:

- A broker submits a B3 on behalf of the importer for goods imported using Release Prior to Payment Privileges (RPPP). The submission is made after the final accounting due date.

Outcome:

- A \$100 late accounting penalty (LAP) is generated for the late transaction and is posted to the importer's DN and SOA; it is included with the original B3. The interest that may accumulate as a result of an LAP will be included on a broker SOA, the LAP itself will also be included on the broker DN and SOA.
- If a cancellation is applied, a credit will be included on the importer and broker's DN the following day.
- If an LAP is issued and subsequently cancelled or waived, the credit will be reflected on the importer and broker SOAs as long as the credit is posted within the same billing cycle. If the cancellation is performed after the SOA is generated, a credit of the same amount will be included on the broker and importer DN the following day, and on the broker and importer SOA the following month.

The importer/broker has the option of paying the full SOA amount and receiving a credit once the LAP credit posting occurs. Alternatively, the importer/broker also has the option to short pay the SOA by \$100, knowing that the credit will occur.



3.20. Scenario 22: Offset/Disbursements

Different situations may occur that would create a credit to a client account;

- B2-1 A/P (Credit adjustment to an original B3);
- K32 Drawback;
- Credit of various invoices following an appeal, cancellation, override, etc. (LAP; K23 Invoice; B3; NPA; K9); and,
- Overpayment on an account.

With ARL, CBSA is introducing offsets at the client account level; credits posted to a client account (such as in the situations listed above) will be offset to existing debits in the same billing cycle prior to having any form of disbursement made to the client. The exception to this is in the case of B2-1 and K32 credits, where a broker requests a cheque mailed to them when filling out the B2 or K32. In these cases, the credit associated with these transactions will be protected from offset and refunded in the form of a cheque. The credit transaction will appear on the DN the next day for both importers and brokers. When the cheque is issued, the credit transaction will be included in the **Other Transactions** section of the SOA, and include the status “Disbursed”.

Where a residual credit exists after offset leaving the account in a credit position, the CBSA will issue a refund of the credit amount as long as the credit is equal to or greater than the threshold amount (currently set at \$1,000).

If the credit is below the set threshold amount, the credit will remain on account. If the account is still in a credit position after one month, the CBSA will issue a refund to the client, regardless of the amount.

On the importer SOA, all refunded amounts will be included in the *Refunds* field in the **Header** section.

- Note 1: The Government of Canada does not refund any amounts of \$2 or less.
- Note 2: An importer may request a refund less than the set threshold.
- Note 3: All refunds are reviewed by the CBSA prior to being approved for disbursement.



Broker Information:

- A broker can request that the credit be refunded to the importer and mailed to their care when filing a K32 or B2 on the importer's behalf:
 - This request will prevent the credit on the importer account from being offset against debits on the importer account, and instead, the amount will be refunded; a cheque will be made payable to the importer and mailed to the care of the broker.
 - When a refund has been issued and a cheque has been sent to the broker, the transaction will include the status "Disbursed" in the **Other Transactions** section in the importer's portion of the broker SOA. This disbursed status will ensure the refunded amount is not included in the *Total Payable* field of the **Importer Summary** section in the importer's portion of the broker SOA. The refunded amount will also be included in the *Refunds* field in the **Header** section of the importer DN/SOA.



3.20.1. Unapplied Residual Credit Forwarded to the Following Month's SOA

		Importer (SOA - Sept 2014)		
	Amount	Debit	Credit	Balance
Previous SOA Balance	\$(475.00)	...		
Unpaid Balance Forward	\$(475.00)			
Current Month Transactions (Debit)	<u>\$7,238.00</u>			
Total Payable	\$6,762.00		475	CR 475
		Importer (SOA – Oct 2014)		
		Debit	Credit	
			475	CR 475
		7,238		
			6,762	DR 6,762

Broker Information:

If the above transactions were made using a broker ASEC, they will be included in the importer portion of the broker DN and SOA. The residual credit will be applied to debits on the importer account in the same manner.



3.21. Scenario 23: B2 Credit Adjustments

3.21.1.Scenario 23a: B2 Credit Adjustment Request

Date & Description

	Debit	Credit	Balance
1 st of Month 1: B3 assessment	100		DR 100
2 nd of Month 1: B3 assessment	50		DR 150
3 rd of Month 1: B3 assessment	100		DR 250
5 th of Month 1: B2 credit filed The importer makes an adjustment request against the first B3			
25 th of Month 1: Statement of Account The importer owes the account balance of \$250. The balance will be included in the <i>Total Payable</i> field on the importer SOA.			
Last business day of Month 1 The importer makes a payment that clears all transactions on the last day of the month, starting with the earliest B3.		\$250	0
<hr style="border-top: 1px dashed black;"/>			
9 th of Month 2: A B2-1 AP (credit) is granted. The B2-1 credit will be included in the Other Transactions section of the importer DN on the following business day.		50	CR 50
25 th of Month 2: Statement of Account The B2-1 credit will be included in the Other Transactions section of the importer SOA. The importer account is in a credit position.			

Bottom line: The account in good standing with a \$50 credit. Unless a refund had been requested by filling out Field 10 on the B2, the credit will be applied against the importer account as debits become due.

Note: If the importer does request a refund when filing the B2, the credit will be protected from offset and a refund will be mailed to the importer. Once mailed, the B2-1 AP (credit) will be displayed on the importer SOA with the status “Disbursed” in the **Other Transactions** section and be included in the *Refund* field in the Header section of the importer DN/SOA.



Information for Broker Statements:

If the above transactions were made using a broker's ASEC, they will appear on the broker statements as follows:

- The B3 transactions made by the importer using the broker's ASEC will appear in the **Transactions** section in that importer's portion of the DN the day after they were made.
- The broker can request a B2 adjustment on behalf of the importer.
- If the broker makes a full payment before the B2-1 credit is granted:
 - It will clear the B3 transactions associated with the broker ASEC, starting with the earliest B3.
- When the B2-1 AP (credit) is granted, it will be included in the **Other Transactions** section of the importer portion on the broker DN the following day. The importer account will be in a credit position; the credit will be applied against the importer account as debits become due.
 - However, if the broker filled out Field 10 when filing the B2, the B2-1 AP would be protected from offset and automatically refunded; the cheque will be payable to the importer and mailed to the care of the broker. When the cheque is issued, the B2-1 AP (credit) will be displayed on the broker SOA with the status "Disbursed" in the **Other Transactions** section; this will exclude the credit from the *Total Payable* field in the **Importer Summary** section of the broker SOA.
 - The refunded amount would be included in the *Refund* field in the **Header** section of the importer DN/SOA, and in the **Other Transactions** section with a "Disbursed" status.



3.21.2.Scenario 23b: B2-1 AR < 7.50 Remission Order

This scenario is relevant to both importers and brokers:

B2-1 AR transactions that are less than \$7.50 will display on the importers DN and on the broker DN when there is broker involvement. If the amount is less than \$7.50, the transaction will be included on two lines, once as a debit value and once as a credit value (with the same transaction number). The debit and credit will clear together with a net effect of zero on the client account. There is no amount due to the CBSA for this B2-1 AR.

3.22. Scenario 24: B2-1 (DAS): Credit Sent to the Broker When Field Ten is Filled

This scenario is relevant to both importers and brokers:

Scenario:

- A broker submits an Adjustment Request (B2) for a refund on a specific transaction; the B2 is assessed by the CBSA.

Outcome:

- A B2-1 Detailed Adjustment Statement (DAS) is created, resulting in a refund owing to the importer.
 - A *Blanket* B2-1 (multiple B3s associated to B2-1) will only display the 1st B3 number with the suffix 'm' (multiple). Both B2-1 and attached B3 number will be included together on the DN.
- The B2-1 is sent to the importer and broker. The B2-1 is recorded in the importer account and will be included as a credit transaction in the **Other Transactions** section on both the importer DN (and the importer portion of the broker DN if applicable) on the following day and on the importer SOA (and the importer portion of the broker SOA if applicable) on the 25th of the month.
- If the "Mail DAS to Agent" field (Field 10) is filled in with the broker's legal entity name and address, the credit will not be available for offsetting purposes in the importer account and the refund cheque will be mailed to the care of the broker instead. Once approved for refund and issued, this B2-1 will show a status of "Disbursed" on the broker's subsequent SOA, which will prevent the disbursed amount from being included in the *Total Payable* field of the broker SOA. The cheque will be issued in the name of the importer but sent to the care of the broker by mail.



3.23. Scenario 25: B2-1 (DAS) - Broker Submits B3/CBSA Initiates B2-1 (DAS)

This scenario is relevant to both importers and brokers:

Scenario:

The CBSA initiates an adjustment against a B3 that was submitted by a broker. The CBSA issues a B2-1 DAS.

Outcome:

The B2-1 will not be displayed on the broker DN and SOA, even if they initiated the B3. The DAS will not be mailed to the broker that initiated the B3, unless this broker is designated by the importer to handle the audit.

3.24. Scenario 26: B2-1 (DAS) - No Broker Involved

This scenario is only relevant to importers.

Scenario:

An importer submits an Adjustment Request (B2) for a transaction after the final accounting has been provided.

Outcome:

A B2-1 is created by the CBSA and is sent to the importer. The adjustment amount is posted on the importer's account and included on the importer's DN the following day in the **Other Transactions** section. On the 25th day of the month, the importer receives an SOA displaying daily summary totals of financial activity for each day of the billing cycle; the B2-1 will be included in the **Other Transactions** section.

- If the adjustment is a credit, the credit will be applied as an offset to the importer's account during the clearing run immediately prior to the generation of the SOA on the 25th of the month, and will clear debits that are due.
- If the adjustment is a debit, the transaction will be included in the **Other Transactions** section, with a specific due date set for 30 days after the adjustment's effective date.

As the adjustment request was initiated by the importer, it will not be included on the broker DN or SOA, even if a broker was involved in the initial transaction that the adjustment is being made for.



3.25. *Scenario 27: Duplicate Payment Recovery Process*

This scenario is relevant to both brokers and importers.

Scenario:

- The January 25, 2017 SOA for “Guy & Mike’s Imports” shows a balance of \$50K. “Guy & Mike’s Imports” used “The Best Brokers Inc.” for all of their dealings with the CBSA.
- On January 31, 2017, “Guy & Mike’s Imports” pays the CBSA \$50K against the previous month’s transactions.
- On January 31, 2017, “The Best Brokers Inc.” makes a payment of \$50K on “Guy & Mike’s Imports” account.
- Note: After the broker instructs the CBSA to apply a payment against a specific importer account, the amount is applied to the importer account and is considered to belong to the importer.

Outcome:

The account is now in an over-payment position.

On February 4, 2017, “The Best Brokers Inc.” contacts the CBSA to inform them that the payment of \$50K for “Guy & Mike’s Imports” was made in error, and requests a refund.

- Since the funds are applied to “Guy & Mike’s Imports” account and clearing rules clear the broker payment first, only “Guy & Mike’s Imports” can request a refund. The CBSA directs the broker to ask “Guy & Mike’s Imports” to request the refund.
- “Guy & Mike’s Imports” contacts the CBSA to request a refund of \$50K due to the duplicate payment. Unless an emergency manual refund is requested and authorized, a refund will only be issued after the account offsetting has taken place, and all outstanding amounts owing are cleared. If an emergency manual refund is requested and authorized, the CBSA issues a refund of \$50K to “Guy & Mike’s Imports”.
- If an emergency manual refund is not requested and the account remains in a \$50K credit position for one month without any activity, the credit will be refunded by cheque, mailed to “Guy & Mike’s Imports”.

3.26. *Scenario 28: B2-1 (DAS) - 2 Brokers Involved / DNs and SOAs*

This scenario is relevant to both brokers and importers.

Scenario:

- The “Best Brokers Inc.” submits a coding form (B3) on behalf of “Guy & Mike’s Imports Inc.”. After the final accounting is provided, a reason is found to request an adjustment to the original accounting documentation.



- “Guy & Mike’s Imports Inc.” hires “Top Notch Brokers” to request the adjustment for the transaction. “Top Notch Brokers” submits an Adjustment Request (B2) on behalf of “Guy and Mike’s Importers Inc.”.
- The B2-1 DAS generated by the CBSA is sent to “Top Notch Brokers” (the broker responsible for the B2 Adjustment Request).

Outcome:

- If the adjustment is a credit, the credit will be applied to the importer’s account.
- If the adjustment is a credit and if the “Mail DAS to Agent” field is filled out with the broker’s legal entity name and address, the refund will not be available for offsetting purposes in the importer’s account and the refund will be mailed to the broker.
- If the adjustment is a debit, the transaction will be included in the **Other Transactions** section, with a specific due date set 30 days from the adjustment’s effective date.
- On the day following the B2-1 issuance, the transaction will be included on both “Guy & Mike’s Imports Inc.” and “Top Notch Brokers” DNs.
- On the 25th day of the month, “Guy & Mike’s Imports Inc.” and “Top Notch Brokers” receive their SOAs displaying daily summary totals of financial activity for each day of the previous billing cycle;
 - The importer SOA will include the B2-1 in the **Other Transactions** section if the B2-1 is a debit (receivable).
 - “Top Notch Brokers” SOA (the broker that filed the B2) will include the B2-1 in the **Other Transactions** section of “Guy & Mike’s Imports” portion of the SOA if the B2-1 is a debit (receivable) owed to the CBSA.

Note: Although “The Best Brokers Inc.” is responsible for the original B3, they will not be notified as their involvement ended upon creation and transmission of the B3.

The following table demonstrates the DN and SOA recipients of a transaction when a different broker is used to file an adjustment then the broker that was used for the original transaction.



Transaction Submission Date	Transaction type / Number	Client / Importer	Submitted by	DN Recipient(s)	DN Date	Transaction Amount
2014-11-04	B3 12222783837954	Guy & Mike's Imports	Best Brokers Inc.	Guy & Mike's Imp. Best Brokers Inc.	2014-11-05	135,987.00
2014-11-12	B2-1 12345513685368 12222783837954	Guy & Mike's Imports	Top Notch Brokers	Guy & Mike's Imp. Top Notch Brokers	2014-11-13	(34,491.02)

3.26.1.1. B2-1 Daily Notice Display

SOA Date	SOA Recipient(s)	Transaction type / Number	Transaction Date	Transaction Amount	SOA section	Transaction Amount (on SOA)
2014-11-25	Guy & Mike's Imports	B3 transaction included in DN Summary Totals	2014-11-05 DN summary date	135,987.00	'Transactions' DN summary line	B3 amount is part of DN Summary Totals
2014-11-25	Best Brokers Inc.	B3 transaction included in DN Summary Totals	2014-11-05 DN summary date	135,987.00	'Transactions' DN summary line	B3 amount is part of DN Summary Totals
2014-11-25	Guy & Mike's Imports	B2-1 12345513685368 12222783837954	2014-11-12	(34,491.02)	'Transactions'	(34,491.02)
2014-11-25	Top Notch Brokers	B2-1 12345513685368 12222783837954	2014-11-12	(34,491.02)	'Transactions' for Guy & Mike's	(34,491.02)

3.26.1.2. B2-1 DAS Statement of Account Display



3.27. *Scenario 29: Importer Transactions with Wrong Broker*

This scenario is relevant to both brokers and importers:

Scenario:

- An importer or carrier arrives at the border to release goods, using a different broker (Broker 2) than the broker originally contracted (Broker 1) for creation of the release/accounting documentation.
- Accounting documentation (B3) is created by Broker 2 and presented to the CBSA.
- After the fact, Broker 1 or 2 realizes that the importation of goods was documented by the wrong broker.

Outcome:

- The CBSA does not partake in this dispute as it is not an accounting or documentation error; the CBSA received proper release and accounting documentation.
- The transaction will be included on the importer DN and on Broker 2's DN and SOA and be considered payable to the CBSA.
- The CBSA will expect payment of duties and taxes on the payment due date.

3.28. *Scenario 30: Transaction Included on Incorrect Account*

3.28.1. *Scenario 30a: Broker's Transaction Included on Incorrect Broker's Account - CBSA Error*

This scenario is relevant to brokers:

Scenario:

- Broker (Broker 1) contacts the Front-Line Staff in the ports of entry to notify them that a transaction has been included on their account that belongs to Broker 2.

Outcome:

- The CBSA reviews the documentation (DN) immediately, if possible.
- Upon confirmation of the error, the transaction will be moved to the appropriate account or placed in a suspense account if the appropriate account cannot be found.
- The transaction is manually corrected. The importer and the two brokers involved will see the adjustment on their respective DN's the following day. Broker 1 will see the transaction as a credit while Broker 2 will see this transaction be included as a debit. The transaction doesn't change on the importer account.
- If the transaction number or amount(s) is changed during the correction process, the transaction credit and repost with new data will occur and will show on the subsequent DNs for the brokers and importers involved.



Note that in order for this to be included on the appropriate SOA, the error must be corrected no later than the last business day before the SOA generation (set to be generated on the 25th of every month). If it is corrected after this date, it will be included on the next month's SOA.

3.28.2.Scenario 30b: Importer's Transaction Included on Incorrect Importer's Account - CBSA Error

This scenario is relevant to both importers and brokers:

Scenario:

- A broker or importer (Importer 1) contacts the Front-Line Staff in the ports of entry to notify them that a transaction belonging to a different importer (Importer 2) has been included on their account.

Outcome:

- The CBSA reviews the documentation (DN) immediately, if possible.
- Upon confirmation of the error, the transaction will be moved to the appropriate account or placed in a suspense account if the appropriate account cannot be found.
- The transaction is manually corrected. Importer 1 will see the adjustment included on their DN as a credit, while Importer 2 will see the adjustment included on their DN as debit. If brokers are also involved, these changes will also be included on the broker(s) DNs.

Note that in order for this to be included on the appropriate SOA, the error must be corrected no later than the last business day before the SOA generation (set to be generated on the 25th of every month). If it is corrected after this date, it will be included on the next month's SOA.

Correction of a debit prior to SOA being issued

Guy & Mike Imports Inc. Account				Autre Mec Import Account			
		Debit	Credit			Debit	Credit
Feb 27th	B3	3000		Feb 27th	B3	2200	
Feb 28th	B3	700					
Mar 3rd	B3 Correction		700	Mar 3rd	B3	700	

Note: the transaction DEBIT date would be Feb 28th

3.28.2.1. Debit Correction Prior to SOA



As long as the correction is made prior to the SOA on March 25th, the SOA would show \$3,000 due from “Guy and Mike Import Inc.” and \$2,900 from “Autre Mec Import”. Note that even though the system transfer date is March 3rd, the B3 debit date would be Feb 28th on “Autre Mec Import’s account, since this is the actual date that the B3 transaction occurred.

Guy & Mike Import Inc. Account				Autre Mec Import Account			
		Debit	Credit			Debit	Credit
Feb 27 th	B3	3000		Feb 27 th	B3	2200	
Feb 28 th	B3	700		Feb 28 th	B3		
Mar 27 th	B3 Correction		700	Mar 27 th	B3 Correction	700	
March 29 th	Payment		3000	March 29 th	Payment		2900

Note: The transaction Debit date would be February 28th

3.28.2.2. Debit Correction After SOA

The SOA on March 25th would show \$ 3,700 due from “Guy and Mike Import Inc.” and \$2,200 from “Autre Mec Import”. Note that even though the system transfer date is March 27th, the duties & taxes debit date would be Feb 28th on the “Autre Mec Import” account. The SOA generated on April 25th will reflect the correction, with a credit for \$700 on “Guy & Mike Imports” SOA. The associated debit date of Feb 28th will preclude any interest being calculated on the \$700 since Guy and Mike only paid the \$3000 they owed. “Autre Mec Import” would see the \$700 on their March 27th DN, and reflected on their April 25th SOA. As long as “Autre Mec Import” pays the \$700 by March 31st, they would not be charged any interest. If the payment is made after the payment due date for the initial B3, interest would be charged but manually reversed.



3.29. *Scenario 31: Importer's Transaction on Incorrect Importer's Account - Broker Error*

This scenario is relevant to both importers and brokers:

Scenario:

- A broker or importer (Importer 1) advises a CBSA office that has CCS access that a transaction belonging to Importer 2 has been included on their account in error.
- If the error justifies an override (as per the override rules found in D17-1-5), such override will be accepted and executed accordingly. If not, a B2 Adjustment Request will be required.

Outcome:

- The broker or importer files an override request including supporting documentation, as per Memorandum D17-2-3 & D17-1-5, par 76-88. D-Memos will be updated to reflect new procedures following ARL implementation.
- The CBSA reviews the documentation (DN, B3, invoice, etc.) immediately, if possible.
- Upon confirmation of the error, the CBSA overrides the transaction in ARL.
- The transaction is manually corrected. Importer 1 (and their broker if applicable) will see a transaction credit in the **Transactions** section on their next DN while Importer 2 will see this transaction be included as a debit in the **Transactions** section on their next DN.

Note that in order for this to be included on the appropriate SOA, the error must be corrected no later than the last business day before the SOA generation (set to be generated on the 25th of every month). If it is corrected after this date, it will be included on the next month's SOA.



3.30. Scenario 32: GST Option

This scenario is relevant to both importers and brokers:

Scenario:

- A broker submits a B3 on behalf of their client, coding Field 6 of the B3 with a “G” to indicate the transaction is included in the GST Direct program. The “G” option will be available as a pre-payment code in the pre-payment field.

Outcome:

- ARL generates a DN of all recorded transactions to the importer (and broker, if applicable) on the following day. The broker’s and importer’s DN will show this transaction with a “G” in the GST/IDS Option column the following day.
 - The Total Payable on the broker SOA will not include the GST from transactions with a “G” indicator, but will include the other amounts resulting from the transaction (duties, SIMA, excise tax). The importer is responsible for paying the GST portion, while the remaining amounts from the transaction (duties, SIMA, Excise tax) are payable by the broker.
 - Note: If interest is incurred on the B3, it will be calculated based on the full amount, inclusive of GST.
 - ARL will provide internal controls to identify GST Option amounts that are not paid on time. ARL will produce a report of any un-cleared B3 transactions identified with a “G” and linked to a specific broker ASEC. Where such un-cleared transactions exist, the unit responsible for - Account Securities will notify both broker and importer of the non-payment.
 - GST option privileges may be revoked in the event of non-payment of the GST amount.



3.31. Scenario 33: Clarification of Importer/Broker Payments Clearing in the Importer's Account Under GST Option

Transaction Date & Description	Broker SOA			Importer SOA		
	Debit	Credit	Broker Balance	Debit	Credit	Importer Balance
Jan 5: A broker files a B3 on behalf of an importer with a "G" indicator (\$40 duties, \$80 GST). The B3 is included in the Transactions section on the importer DN the following day.	80 40		DR 40	80 40		DR 80
Jan 10: A broker files a B3 on behalf of an importer with a "G" indicator (\$50 duties, \$60 GST). The B3 is included in the Transactions section of the importer DN the following day.	60 50		DR 90	60 50		DR 140
Jan 25: Clearing run and Statement of Account						
Jan 26: Broker submits \$90 payment for duties. GST is not included in the broker <i>Total Payable</i> field and will not be cleared by broker payments		\$90	0			
Jan 27: Importer submits \$140 payment for GST.					140	0

Note: Both GST and duties will be visible on the broker and importer accounts. When a transaction includes a "G" indicator, the GST will not be included in the broker balance.

Bottom line: The GST will be included on the broker DN; however, broker payments will not clear the GST. The importer is responsible to ensure GST is paid in full. Both accounts are in good standing.



3.32. Scenario 34: Importer Direct Security (IDS) Option

This scenario is relevant to both importers and brokers:

Upon importation of commercial goods using RPP, an importer with their own ASEC uses a broker to provide their B3.

Two scenarios may occur:

1. The broker completes the B3 and uses the importer's own ASEC (importer ASEC as 1st 5 digits). In this case, field 6 is to be left blank. The transaction will be posted to the importer account and will only be included on the importer DN. Payment will need to be made by the importer as the transaction will not be included on the broker DN or SOA.

Or,

2. The broker completes the B3 using their own transaction number (Broker ASEC as 1st 5 digits). The broker will insert the letter "I" in field 6 of the B3, indicating that this importer has posted their own security. The transaction will be posted to the importer account and will be included on both the importer and broker DN. Although the broker will have visibility into the "I" B3 transactions on their DN, transactions that include a letter "I" will not be included in the *Total Payable* field amount on the broker SOA, and thus, will not be cleared by broker payments. The importer is responsible for paying the full amount.

3.33. Scenario 35 Courier Low-Value Shipments (CLVS)

3.33.1. Scenario 35a: CLVS Where a B3 is for a Single Importer

Where a courier/broker imports LVS goods and accounts for them on an "F" type B3 (identified with a single importer and BN15 since the B3 is for a single client), the B3 will be posted to the importer's account, DN, and SOA and will appear on the broker DN and SOA if the broker ASEC was used.

Note: Type "F" B3s will only be included on importer DNs and SOAs if the broker sends the CBSA the importer information detailed by BN15.

In the case of a B2 adjustment requested by the importer:

- A B2-1 is created by the CBSA and is sent to the importer. The adjustment amount is posted on the importer's account and included on the importer's DN the following day in the **Other Transactions** section. On the 25th day of the month, the importer receives an SOA displaying daily summary totals of financial activity for each day of the billing cycle; the B2-1 will be included in the **Other Transactions** section.
 - If the adjustment is a credit, the credit will be applied as an offset to the importer's account during the clearing run immediately prior to the generation of the SOA on the 25th of the month, and will clear debits that are due.



- If the adjustment is a debit, the transaction will be included in the **Other Transactions** section, with a specific due date set for 30 days after the adjustment's effective date.
- As the adjustment request was initiated by the importer, it will not be included on the broker DN or SOA, even if a broker was involved in the initial transaction that the adjustment is being made for.

If the B2 adjustment request was made by the courier/broker:

- A B2-1 Detailed Adjustment Statement (DAS) is created, resulting in a refund owing to the importer.
 - A *Blanket* B2-1 (multiple B3s associated to B2-1) will only display the 1st B3 number with the suffix '**m**' (multiple). Both B2-1 and attached B3 number will be included together on the DN.
- The B2-1 is sent to the importer and broker. The B2-1 is recorded in the importer account and will be included as a credit transaction in the **Other Transactions** section on both the importer DN (and the importer portion of the broker DN if applicable) on the following day and on the importer SOA (and the importer portion of the broker SOA if applicable) on the 25th of the month.
- If the "Mail DAS to Agent" field (Field 10) is filled in with the broker's legal entity name and address, the credit will not be available for offsetting purposes in the importer account and the refund cheque will be mailed to the care of the broker instead. Once approved for refund and issued, this B2-1 will show a status of "Disbursed" on the broker's subsequent SOA, which will prevent the disbursed amount from being included in the *Total Payable* field of the broker SOA. The cheque will be issued in the name of the importer but sent to the care of the broker by mail.

3.33.2.Scenario 35b: CLVS Where B3 for a Full Consolidation / Multiple Importers

If a courier/broker imports LVS goods and accounts for them on an "F" type B3, the B3 will be included in the **Transactions** section in a portion identified with the broker's BN15, and the legal entity name associated with that BN15 on the broker DN (if the broker ASEC was used). This transaction will also appear on the importer DN issued to the importation account (BN15) used. The B3 will be one line item, since the B3s will be posted to the broker account for multiple clients. The following statement sample illustrates how the B3 will appear on the broker statement (when the BN15 uses the broker's own ASEC):



Canada Border Services Agency / Agence des services frontaliers du Canada		DAILY NOTICE/AVIS QUOTIDIEN										
Top Notch Brokers, Inc.		DN date / Date de l'AQ		2015-04-23								
BN/NE: 080305040		Payments Received / Paiements reçus		\$10,500.00								
		Refund / Remboursement		\$0.00								
IMPORTER 2 BN# 123456789RM0001												
Other Transactions / Autres Transactions												
										Payment Received / Paiements reçus		\$10,500.00
B3 Field 6 champ / 6 if/si "I" / "G"	Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total		
	B2-1, AP/CP	2015-04-22	4960	15436000000456	(34,191.02)						(34,191.02)	
TOTAL					(34,191.02)		\$0.00	\$0.00	\$0.00		(34,191.02)	
Top Notch Brokers, Inc. BN#080305040RM0001												
Transactions 2015-04-22												
										Payment Received / Paiements reçus		\$0.00
B3 Field 6 champ / 6 if/si "I" / "G"	Document Type / Type de document	Release Date de mainlevée	Port Bureau	Document # / No du document	Customs Duties / Droits de douanes	SIMA LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total		
	B3	2015-04-22	0351	15436000000456	25.62			12.25			37.87	
	B3	2015-04-22	0351	15436007453812	189.23	110.00		136.36			435.21	
	B3	2015-04-22	0351	15436067453900	25,698.25			50,653.01			76,351.26	
TOTAL					\$25,913.12	\$110.00	\$0.00	\$149.23	\$0.00		\$76,825.36	



3.33.2.1. CLVS for Multiple Importers on Broker DN

In the case of a B2 adjustment:

- ARL will post the transaction to the broker's importation account (BN15) and if a B2-1 credit document is issued, the credit will first be used to clear any outstanding items before being considered for a refund.

3.33.3. Scenario 35c: Courier Low-Value Shipments (CLVS) for non-commercial clients

Where the importer is a non-commercial client, a B2G "CBSA Informal Adjustment Request" will be used to request a refund of all or part of the duties & taxes.

- This process is not part of the ARL scope and will remain as is.

3.34. Scenario 36: Revenue Neutral B3s

Revenue neutral B3s will display on the importer's account and will display on the importer's DN and SOA. If the B3 was submitted using a broker ASEC, it will also display on broker's DN/SOA. Revenue neutral B3s will display in the **Transactions** section of the DN/SOA but will have no dollar value. The purpose of displaying these revenue neutral transactions is to assist importers and brokers in reconciling their EDI transmissions.



3.35. Scenario 37: Interest Charges on Previously Charged Interest

This scenario is relevant to both importers and brokers.

Scenario:

- An importer has an outstanding B3 transaction for \$100,000. This item is the only outstanding transaction on the account; the transaction date is 2014-01-10.
- The B3 item references a broker’s ASEC, and so appeared on both the importer’s and broker’s SOA for 2014-01-25.
- No payments have been received on account; both the B3 and all interest owing remain unpaid at 2014-03-25.

Statement Presentation at 2014-03-25:

- The value of the B3 i.e., \$100,000, is included in the *Unpaid Balance Forward* field of the importer SOA and on the *Other Charges Due* field of the broker’s SOA.
- The total interest owing, in this case:
 - \$159.16 for interest on the B3 item for the month of February,
 - \$176.22 for interest on the B3 item for the month of March
 - \$0.28 for interest on the unpaid interest from the month of February

Will appear in the **Other Transactions** section of the importer’s and broker’s SOA

Each interest row will have IN as the document type, and will have a unique document number. The row will also provide the document number for the document that interest is being calculated against. A separate document is created for each interest calculation.

Other Transactions / Autres transactions					
Document Date	Document Type	Document #	Payment Due Date	Total	Status
Date du document	Type de document	No du document	Date d'échéance	Total	Statut
		100000001			
2014-02-25	IN	1534610329578643	2014-02-25	159.16	
		1000000888			
2014-03-25	IN	1534610329578643	2014-03-25	176.22	
		1000000888			
2014-03-25	IN	100000001	2014-03-25	0.28	

In this case:

- The February and March interest is calculated against the B3 transaction, and so the reference document number is the B3 document number, i.e., 1534610329578643.
- The \$0.28 in interest owing against the unpaid February interest is calculated against the interest document from February, and so references document number 10000001.



3.36. Appendix A – Example RES - Required when broker cheque is less than broker SOA total (no interim payments made)

Broker Name:	Sample Broker					
Broker BN9:	987654321					
Broker Account Security Number:	10100					
Statement of Account Date:	Dec 25th					
Payment Document Number (for CBSA use)						
A - Statement of Account Total: \$	12,700					
B -Customs Broker Cheque Amount: \$	\$10,200					
C- Interim payments During Billing Period Total: \$	\$0					
D - Total Amount Received (B + C): \$	\$10,200					
E - Total Variance (D - A): \$	-\$2,500					
Breakdown of Variance - Complete Only if (E) is not Zero. (Direct Security Short Remittance and Adjustments)						
Company Name	Business Number	Importer's account Security #	Comments	Amount Due (1)	Amount Paid (2)	Variance (2-1)
GST Importer	234567891RM0001		GST Direct Client	\$500	\$0	-\$500
Direct Sec Importer	3456789012RM0001	50500	Importer Direct Security Client	\$1,500	\$500	-\$1,000
ABC Inc.	1416725078RM0001		Appeal post SOA	\$200	\$0	-\$200
XYZ Company	9414715176RM0001		B3 correction	\$1,000	\$200	-\$800
TOTAL (Total variance should equal amount 'E' above)				\$3,200	\$700	-\$2,500



3.37. Appendix B – Example RES - Required when broker cheque is greater than broker SOA total (no interim payments made)

Broker Name:	Sample Broker					
Broker BN9:	987654321					
Broker Account Security Number:	10100					
Statement of Account Date:	Dec 25th					
Payment Document Number (for CBSA use)						
A - Statement of Account Total: \$	\$12,500					
B - Customs Broker Cheque Amount: \$	\$ 13,700					
C- Interim payments During Billing Period Total: \$	\$0					
D - Total Amount Received (B + C): \$	\$13,700					
E - Total Variance (D - A): \$	\$1,200					
Breakdown of Variance - Complete Only if (E) is not Zero. (Direct Security Short Remittance and Adjustments)						
Company Name	Business Number	Importer's account Security #	Comments	Amount Due (1)	Amount Paid (2)	Variance (2-1)
Importer #1	234567891RM0001		Late Accounting B3s	\$500	\$1,500	\$1,000
Importer #2	631221824RM0001		B3 correction	\$1,000	\$1,200	\$200
TOTAL (Total variance should equal amount 'E' above)				\$1,500	\$2,700	\$1,200



3.38. Appendix C – Example RES - Required when broker cheque is less than broker SOA total (interim payments made where interim payments plus the cheque amount are greater than or less than SOA total)

Broker Name:	Sample Broker					
Broker BN9:	987654321					
Broker Account Security Number:	10100					
Statement of Account Date:	Dec 25th					
Payment Document Number (for CBSA use)						
A - Statement of Account Total: \$	\$19,500					
B -Customs Broker Cheque Amount: \$	\$ 12,500					
C- Interim payments During Billing Period Total: \$	\$10,000					
D - Total Amount Received (B + C): \$	\$22,500					
E - Total Variance (D - A): \$	\$2,000					
Breakdown of Variance - Complete Only if (E) is not Zero. (Direct Security Short Remittance and Adjustments)						
Company Name	Business Number	Importer's account Security #	Comments	Amount Due (1)	Amount Paid (2)	Variance (2-1)
Importer #1	234567891RM0001		SOA Late Accounting B3s	\$500	\$1,500	\$1,000
Importer #2	3456789012RM0001		SOA non-CSA B3s transferred	\$0	\$1000	\$1,000
TOTAL (Total variance should equal amount 'E' above)				\$500	\$2,500	\$2,000



3.39. Appendix D – Example Payment Allocation Sheet (PAS) Instructions – Required when a broker is making multiple payments on behalf of importers for amounts not included on the broker SOA

Payment Allocation Sheet						
A - Total Reciever General Cheques Amount:				\$	94,988.00	
SECTION ONE: Importer issued broker delivered						
Cheque Issuer	Cheque Number	Company Name	Business Number	Cheque Amount	Allocation Amount	Comments
Importer1	123	Importer1	123456789RM0001	\$ 21,162.00	\$ 21,162.00	
Importer 2	456	Importer 2	234567890RM0004	\$ 1,165.00	\$ 1,165.00	
Importer 3	789	Importer 3	345678901RM0006	\$ 21,362.00	\$ 21,362.00	
Importer 4	101	Importer 4	123456789RM0001	\$ 6,854.00	\$ 6,854.00	
Importer 5	121	Importer 5	234567890RM0003	\$ 24,445.00	\$ 24,445.00	
				Subtotal Section One:	\$ 74,988.00	
SECTION Two: Broker cheque for importer(s) account(s)						
Cheque Issuer	Cheque Number	Company Name	Business Number	Cheque Amount	Allocation Amount	Comments
Broker	131	Importer 6	345678901RM0001	\$ 20,000.00	\$ 4,000.00	
Broker	131	Importer 7	623456789RM0003	\$ 20,000.00	\$ 6,000.00	
Broker	131	Importer 8	484567890RM0003	\$ 20,000.00	\$ 2,000.00	
Broker	131	Importer 9	955678901RM0003	\$ 20,000.00	\$ 3,000.00	
Broker	131	Importer 10	373456789RM0004	\$ 20,000.00	\$ 5,000.00	
				Subtotal Section Two:	\$ 20,000.00	
				Total Section One and Section Two (should equal total R/G cheques amounts 'A' above):	\$	94,988.00