ARL Payment Scenarios

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Overview

- Broker and Importer SOA payment scenarios

- Introduction of the Reconciliation Exception Sheet (RES) and Payment Allocation Sheet (PAS) and when to use them

Reconciliation Exception Sheet / Feuille d'exception pour les rapprochements

Broker name / Nom du courtier:	
Broker BN9 / NE du courtier:	
Broker ASEC / Compte-garantie du courtier:	
Statement of Account date / Date du relevé de compte:	
Payment Doc. # (for CBSA use) / No du doc. de paiement (pour l'ASFC seulement)	
A - Statement of Account total / Total du relevé de compte: $	

B -Broker cheque amount / Montant du chèque du courtier: $	
C- Interim paym. during billing period / Montant provisoire durant le cycle : $	
D - Total amount received / Motant total reçu (B+C): $	
E - Total Variance / Écart total (D-A) : $	0

Breakdown of Variance - Complete Only if (E) is not Zero.

Ventilation des écarts - À compléter uniquement si le montant à la case E n'est pas zéro.

Company Name / Nom de la compagnie	Business Number / Numéro d'entreprise	Importer's account Security # / Numéro du compte-garantie de l'importateur	Comments / Commentaires	Amount Due (1) / Montant dû (1)	Amount Paid (2) / Montant dû (2)	Variance (2-1) / Écart (2-1)
TOTAL (Total variance should equal amount 'E' above) / Montant total de l'écart devrait être égal au champ 'E'				0	0	0

Payment Allocation Sheet / Feuille d'attribution des paiements

Broker Name / Nom du courtier:	
Broker BN9 / NE du courtier:	
Broker ASEC / Compte-garantie du courtier:	
Statement of Account Date / Date du relevé:	

A - Total Receiver General Cheques Amount / Montant total des chèques au nom du Receveur Général : $ -

SECTION 1: Payment(s) issued by importer / Paiement(s) émis par l'importateur

Cheque Issuer / Émetteur du chèque	Cheque Number / Numéro du chèque	Company Name / Nom de la compagnie	Business Number / Numéro d'entreprise	Cheque Amount / Montant du chèque	Allocation Amount / Montant d'attribution	Comments / Commentaires
				Section 1 : Subtotal / Sous-total	$ -	

SECTION 2: Payment(s) issued by broker / Paiement(s) émis par le courtier

Cheque Issuer / Émetteur du chèque	Cheque Number / Numéro du chèque	Company Name / Nom de la compagnie	Business Number / Numéro d'entreprise	Cheque Amount / Montant du chèque	Allocation Amount / Montant d'attribution	Comments / Commentaires
				Section 2 : Subtotal / Sous-total	$ -	

Scenarios 1A, 1B and 1C

A. EOM Broker Cheque(s) = Broker SOA

- No PAS or RES required

B. Broker paying in full more than one Broker SOA with a single cheque

- Use PAS to allocate amounts to each ASEC
- No RES required

C. Broker paying more than one Broker SOA. One is a short-payment. Others paid in full.

- Separate cheque required for short-paid SOA along with a RES
- Use PAS to list the other cheques and allocate the amounts.

Scenario 2

Interim Payments + EOM Broker Cheque(s)

= Broker SOA

- Interim payment appears in the payment received section of that importer's portion of the Broker's DN issued on the next day. Interim payment could be made by broker or importer.

- No PAS or RES required.

- Copies of the K21s for the interim payments must accompany the month end payment

Scenario 3

EOM Broker Cheque(s) < Broker SOA

- Potential Causes for the Variance
  - ➤ Short remitting for GST &/or Importer Direct Security Clients where "G" and "I" flags were not used.
  - ➤ B3 or CBSA charge is in dispute or appeal post SOA
  - ➤ Correction to B3 accounted for post SOA in ARL
- RES Required.

Scenario 3 RES

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.

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

Scenario 4

EOM Broker Cheque(s) > Broker SOA

- Potential Causes for the variance

  ➢ Late Accounting B3s

  ➢ Correction to B3 accounted for post SOA in ARL

- RES Required

Scenario 4 Reconciliation Exception Sheet- RES

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.

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

Scenario 5

Interim Payment(s) + EOM Broker Cheque(s) <> Broker SOA

- RES required. No PAS required.
- Copies of the K21s for the interim payments must accompany the month end payment

Next slide presents when total payment > Broker SOA

Scenario 5 RES

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.

Company Name	Business Number	Importer's account Security #	Comments	Amount Due (1)	Amount Paid (2)	Variance (2-1)
Importer #1	234567891RM0 001		SOA Late Accounting B3s	$500	$1,500	$1,000
Importer #2	3456789012RM0 001		SOA non-CSA B3s transferred	$0	$1000	$1,000
TOTAL (Total variance should equal amount 'E' above)				$500	$2,500	$2,000

Scenario 6

Broker chooses not to file an I or a G on a B3. Transactions are included on Broker SOA. Importers issue their own cheques for delivery by the broker. Broker is remitting payment for the Broker SOA in full.

- List cheques on the PAS.

- If an importer fails to provide payment, the broker can either list that shortfall on the RES or cover those transactions with a broker-issued cheque.

Scenario 6 continued

Next slide shows use of PAS when a broker pays their SOA in full:

- Broker receives cheques from five different importers
- Additional cheque issued by the broker for debt associated with another five importers

Note: transactions for these importers were filed with the broker's ASEC and therefore appeared on the broker SOA

Payment Allocation Sheet / Feuille d'attribution des paiements

Broker Name / Nom du courtier:	
Broker BN9 / NE du courtier:	
Broker ASEC / Compte-garantie du courtier:	
Statement of Account Date / Date du relevé:	

A - Total Receiver General Cheques Amount / Montant total des chèques au nom du Receveur Général :	$ 94,988.00

SECTION 1: Payment(s) issued by importer / Paiement(s) émis par l'importateur

Cheque Issuer / Émetteur du chèque	Cheque Number / Numéro du chèque	Company Name / Nom de la compagnie	Business Number / Numéro d'entreprise	Cheque Amount / Montant du chèque	Allocation Amount / Montant d'attribution	Comments / Commentaires
Importer 1	123	Importer 1	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	
				Section 1 : Subtotal / Sous-total	$ 74,988.00	

SECTION 2: Payment(s) issued by broker / Paiement(s) émis par le courtier

Cheque Issuer / Émetteur du chèque	Cheque Number / Numéro du chèque	Company Name / Nom de la compagnie	Business Number / Numéro d'entreprise	Cheque Amount / Montant du chèque	Allocation Amount / Montant d'attribution	Comments / Commentaires
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	
				Section 2 : Subtotal / Sous-total	$ 20,000.00	

Section 1 and Section 2 Totals (should equal total R/G cheques amounts 'A' above): Total des sections 1 et 2 (doit égaler le montant total au Receveur Général de la section A):	$ 94,988.00

Scenario 7

Broker pays SOAs in full for several importers. Transactions for these importers were filed either with their own ASEC or with I.

- List cheques on a PAS.

Scenario 8

Broker paying one broker SOA and four importer SOAs. One importer SOA will be short-paid.

- Separate cheque for the short-paid importer SOA. Will be posted only against broker ASEC transactions (those you filed with an I). If you want to pay for a specific transaction, the requirement is that you pay with a separate cheque for each transaction at a CBSA office

- One cheque for broker SOA

- One cheque for 3 importer SOAs that are being paid in full, use PAS to show the allocations for that cheque.

Scenario 9

Broker files transactions with I or a G. Those transactions are posted on importer SOA or importer Account Balance and not included on the broker SOA. Broker is asked by importer to pay their balances owing.

- At least two separate cheques are required; one for the broker SOA and one or more for each ASEC importer SOA/importer Account Balance payment. Cheques for importer SOA/Account Balance require a PAS.

Scenario 10

Broker files HVS B3s with a G or I; transactions are posted on importer account or importer SOA. Broker also files CLVS – F type transactions that do not allow for transmission of G or I. The F-types are posted to broker SOA.

- If importer pays for ALL transactions directly, broker will short-pay his own SOA and file a RES to identify the F type B3s

- If broker is paying for all of those transactions, broker must issue 2 cheques – 1 to cover importer SOA and the other to cover the broker SOA.

QUESTIONS?