



Open Payment Credits on Statement of Account

Questions and Answers

Following are responses to questions raised specific to open payment credits, resulting from the Statement of Account (SOA) Open Payment Credits webinars that took place on May 10, 17 and 24, 2017.

For general questions about commercial payments and accounts, refer to the Canada Border Services Agency’s (CBSA) [website](#).

All account specific questions should be referred to the [CARM mailbox](#).

If you do not currently receive a Daily Notice (DN) or Statement of Account (SOA), refer to Accounts Receivable Ledger Bulletin #29.

Question	Answer
1. Do these changes require new technology mapping by service providers?	No. The CBSA is changing its system logic. No changes are required by external clients.
2. Will unused payments be shown on a separate line of the SOA?	No. Open payment credits will be included in the ‘Opening Balance’ field on the SOA.
3. Will credits be analyzed on a priority basis?	Yes. All open payment credits will be reviewed and resolved on a priority basis.
4. What happens to the opening credit balance for clients on the Goods and Services Tax Direct Payment Option? Brokers and importers have no visibility into the importer’s account.	Importers can request an Importer Account Balance Overview Report by contacting the CARM mailbox . Refer to ARL Bulletin #31.
5. Will a broker’s SOA include an importer’s payment credit?	A broker’s SOA will not show importer payment credits. Importers can request an Importer Account Balance Overview Report by contacting the CARM mailbox . Refer to ARL Bulletin #31.
6. Are unused credits factored into the opening balance?	Yes.
7. Will other credits that were used to reduce debt on a SOA no longer re-appear as reducing debt on a subsequent SOA?	Correct. After May 25, 2017, the intention is to use existing overpayments and ongoing opening balances should be \$0.

<p>8. If a broker overpaid in the previous month, are they able to underpay the current month to correct the overpayment.</p>	<p>No. The overpayment will have been factored into the opening balance. The SOA's total payable should always be the amount paid.</p>
<p>9. If an opening balance includes multiple credits, how will I know where the different amounts are coming from?</p>	<p>Importers can request an Importer Account Balance Overview Report by contacting the CARM mailbox. Refer to ARL Bulletin #31.</p>
<p>10. If I'm a central payment client and have an opening credit, can I write a note indicating I am short paying my SOA due to an open payment credit?</p>	<p>The opening credit will be accounted for in the total payable. The total payable as shown on the SOA should always be the amount paid.</p>
<p>11. Are payments used to clear debt before credits?</p>	<p>Yes. Payments are used to clear debt first, followed by credits, if there is remaining debt on the account.</p>
<p>12. If I have a new opening credit balance on my May 25, 2017 SOA, how will I know how the amount was calculated?</p>	<p>Importers can request an Importer Account Balance Overview Report by contacting the CARM mailbox. Refer to ARL Bulletin #31.</p>
<p>13. Will anything appear on the DN to identify the rebate for the month-end SOA, as this would be hard to audit trail back?</p>	<p>No. Payments are consumed in chronological order, so only the most recent payment would appear. For further information, please refer to slide 9 of the corresponding presentation which was distributed via TCCU Message Number TCC17-121.</p>
<p>14. Duplicate payments - If I understand correctly, even if the unused payment is from the importer, it will appear on the broker SOA and we will need to reach out to the CARM group to determine what the credit pertains to?</p>	<p>Not necessarily. This will depend on how the payment is keyed. If the importer payment is keyed as a broker payment in ARL, there will be no way to distinguish which payment is made by whom when they appear on the SOA. Payments will be consumed in the order they were entered into the system.</p>
<p>15. How long does the DN and SOA remain in the CBSA's system? For example, if we want to see transactions from three months ago.</p>	<p>Importers can request an Importer Account Balance Overview Report by contacting the CARM mailbox. Refer to ARL Bulletin #31.</p>
<p>16. How are amendments from the previous period shown on the SOA?</p>	<p>Amendments from the previous period will appear in the 'Other Transactions' field of the SOA and will be factored into the total amount payable.</p>
<p>17. Will a breakdown of open payment credits be provided on the May 25, 2017 SOA?</p>	<p>No. A breakdown will not be provided because credits are consumed from oldest to newest. An overpayment that occurred in April 2016 will no longer be visible as it will already have been used to offset debt on the account.</p>

<p>18. How will an interim payment for a B2 adjustment appear on the SOA if the interim payment is received by the CBSA around the 24th of the month?</p>	<p>If an interim payment is received and processed in ARL by the end of business on the 24th of the month, it will appear on that month's SOA. If there is a delay in processing the interim payment, for example, it was paid at a non-ARL Payment Processing site, proof of payment is required for a manual adjustment. To avoid this situation, it is recommended that interim payments be submitted to an ARL Payment Processing site no later than two days prior to 24th of the month, and no later than five days when submitting to non-ARL Payment Processing site.</p>
<p>19. Can the CBSA provide the client a list of open credits before posting to the SOA to avoid further confusion and unnecessary work?</p>	<p>Importers can request an Importer Account Balance Overview Report by contacting the CARM mailbox. Refer to ARL Bulletin #31.</p>
<p>20. Will this enhancement only apply to credits that are between the broker and importer?</p>	<p>No. These changes apply to consultant and importer credits as well.</p>
<p>21. Is it possible that I may see debit balance instead of credits in our broker's SOA?</p>	<p>Yes. Opening balances may show a debit if unpaid debt has carried over on the account at the end of the last billing period.</p>
<p>22. How can I better control situations where I have paid the SOA total payable, which included credits, but the client then advises me that they received a refund for the credit that was just taken by the broker.</p>	<p>Including open payment credits on the SOA should resolve this situation. The CBSA undertook account cleanup efforts so we could be confident moving forward that what appears on the SOA accurately reflects the status of accounts.</p>