



# CUSTOMS AUTOMATED DATA EXCHANGE SYSTEM (CADEX)

## ELECTRONIC COMMERCE CLIENT REQUIREMENTS DOCUMENT

CADEX PROPRIETARY SYNTAX MESSAGES FOR:

### DAILY NOTICE & STATEMENT OF ACCOUNT

Version 3.5

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UNDER THE AUTHORITY OF THE  
MINISTER OF PUBLIC SAFETY CANADA



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## 1. Background

The purpose of this Electronic Commerce Client Requirements Document (ECCRD) is to meet the CBSA's commitment to our commercial clients to provide advance notice regarding changes to the structure and content of Daily Notice (DN) and Monthly Statement of Account (SOA) messages. The DNs and SOAs will be generated by ARL via the Customs Automated Data Exchange System (CADEX) to the computer systems of participating commercial clients.

This ECCRD is of direct interest to those CADEX participants currently exchanging messages with CBSA using the CADEX Proprietary message syntax. The CADEX Proprietary Syntax Message Mapping detailed in this document will assist clients in assessing changes required to their IT systems in order to comply with ARL's new EDI message requirements.

The standard Output B & Y Records currently detailed and published in the CBSA "CUSTOMS AUTOMATED DATA EXCHANGE CADEX PARTICIPANTS' REQUIREMENTS DOCUMENT (PRD)" remain unchanged and will apply to the new output records outlined in this document.



## 2. Record Formats

The following are record formats for CADEX Daily Notice and Statement of Account Outputs which may be followed precisely by participants.

Each record contains:

- a. Name: abbreviated name for each field included in the record.
- b. Character Type: identifies the type of character which can be included in the field.
  - 9 = numeric character
  - A = alphabetic character
  - X = alphanumeric character
- c. Size: denotes maximum number of characters which are allowed in the field. "V" represents an assumed decimal point.
- d. Position: identifies the starting position of each field in record. E.g. Position 23 denotes that the first character of the field is located in the 23rd character position of the 80 character record. Numeric must be right justified and zero- filled, while alphabetic and alphanumeric fields are to be left justified and blanked.



### 3. Daily Notice

The client's Daily Notice (DN) confirms and details, on a per document basis, the receipt and posting of the following types of transactions received or created in ARL by the CBSA during the previous business day.

- Canada Customs Coding Form (B3)
- Canada Customs Detailed Adjustment Statements - Account Payable and Account Receivable (B2-1 AP & AR)
- Late Accounting Penalties
- Notices of Penalty Assessment
- K23 Invoices
- K32 for Drawbacks
- Reversal of previous documents
- Transactions under appeal or review
- NSF- NSF Administration Fee
- Payments

The Daily Notice does not supersede any existing Agency regulations or guidelines regarding payment of duties and taxes. Whether or not the participant receives accounting information (Daily Notices or Statement of Accounts) via CADEX has no bearing on the fact that revenue owing is payable within time limits established by the CBSA. Note that cash B3s will not appear on the Daily Notice or Statement of Account.

#### **Daily Notice Record Layout Summary**

- AK10 – Header Record
- AK15 – Importer Header Record
- AK20 – Transactions Detailed Record
- AK30 – Transactions Totals Record
- AK31 – Other Transactions and Under Review
- AK99 – Message to Recipients



### 3.1 Output Record - AK10 – Header

There will be one file header per Daily Notice.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	'AK'
Record Type	9	2	3	'10'
Statement Date	9	8	5	YYYYMMDD Date the DN is generated
Transaction Date	9	8	13	YYYYMMDD Date the documents were received and accepted or issued in ARL
Registration Number (BN)	9	9	21	Canada Revenue Agency Business Number (9 digits) for the CADEX Participant
Payments Received	9	13V99	30	For a Broker DN this value is the sum of all payments associated to the BN9 minus returns from NSF payments made.  Does not apply to an Importer.  This value can be zero and still be valid.



Disbursements	9	13V99	45	<p>The amount of disbursements issued to this client after offsetting on this 'Transactions' day.</p> <p>This value can be zero and still be valid.</p>
Legal Name	X	175	60	Legal Name (BN9)
File Name	X	40	235	<p>Format: Broker: SOA-BN9-DATETIME Importer: SOA-BN15-DATETIME Carrier: DN-ACCOUNT-DATETIME Warehouse: DN-ACCOUNT-DATETIME</p> <p>Unique identifier that outlines the client (BN9, BN15, Carrier, Warehouse), date and time of the daily notice.</p>
File Type	X	1	275	<p>Character identifying the type statement that is being received.</p> <p>B – Broker I – Importer C – Consultant W – Warehouse R – Carrier</p>



Account Number	9	6	276	<p>The first two positions will contain the account type, one of RM, XC or XS.</p> <p>The remaining 4 positions will contain the account identifier.</p> <p>RM Importer/Exporter Program Account: RM9999</p> <p>Carrier Account Number: XCXXXX</p> <p>Warehouse Account Number: XS9999</p>
Importer Section	9	6	282	Identifies the number of importer sections included in the daily notice. This will allow brokers to determine if all files have been received when a split has occurred.
Version	9	6	288	'201711' The version number of this notice.





### 3.2 Output Record - AK15 – Importer Header

The AK15 record is now for each Importer RM Account (BN 15), since the totals are going to be done per Importer RM Account (BN 15), and no longer per release office.

Multiple AK15 records will be generated when the daily notice captures data for different Business Number RM accounts.

A Customs Broker can represent multiple Importer RM Accounts (BN 15s) associated to their Customs Broker BN 9. If a Customs Broker imported goods into Canada using an importation RM account, then an AK15 record is generated for this specific RM account.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	'AK'
Record Type	9	2	3	'15'
Registration Number (BN)	9	9	5	Canada Revenue Agency Business Number (9 digits) for the client.
Account Number	X	6	14	The first two positions will contain the account type, one of RM, XC or XS.  The remaining 4 positions will contain the account identifier.  RM Importer/Exporter Program Account: RM9999  Carrier Account Number: XCXXXX  Warehouse Account Number: XS9999
Payments Received	9	13V99	20	For an Importer DN this value is the total payments received for this Importer (BN15) minus



				<p>returns from NSF payments made on this account.</p> <p>For a Broker DN this value is the total payments received from the Broker for this BN15.</p> <p>This value can be zero and still be valid.</p>
Disbursements	9	13V99	35	<p>The amount of disbursements issued to this client after offsetting on this 'Transactions' day.</p> <p>For an account, this value is the total amount of confirmed disbursements issued for this account.</p> <p>Applies only to Importer accounts. This value can be zero and still be valid.</p>
Legal Name	X	175	50	<p>BN9 Legal Name associated with the BN15.</p>



### 3.3 Output Record - AK20 – Transactions- Detailed

Detailed record of transactions recorded the previous business day. This is an optional record, however, if an AK20 is produced an AK30 will also be produced.

The records will be sorted per Importer RM account (BN15) and no longer sorted per release office.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '20'
Document Type	X	2	5	Type of Document.  B3 LA = LAP, Late Accounting Penalty  The order of these documents types will be as follows: B3s with any LAPs Reversals/Credits.  Please see Table 1 for a more detailed description of Document Types
Release Date	9	8	7	YYYYMMDD Release date on the B3 accounting documents.



B3 Field 6 indicator	A	1	15	<p><u>Import Direct Security Option &amp; GST Option</u></p> <p>“G” is for GST option. “I” is for Importer Direct Security Option where an Importer has his own ASEC but uses a Customs Broker to create and submit their B3s.</p> <p>This field only applies to B3 document types.</p> <p>This value can be blank and still be valid.</p>
Port	9	4	16	<p>Release/Issuance Office Number for each document.</p> <p>This field can be blank and still be valid.</p>
Document Number	X	15	20	<p>Each Document has its own Document Number.</p>
B3 related to a B2-1	X	15	35	<p>Does not apply.</p>



Customs Duties	9	13V99	50	<p>Customs Duties dollar amount for this document type.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
SIMA	9	13V99	65	<p>SIMA dollar amount for this document type.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>



Excise Tax	9	13V99	80	<p>Excise Tax dollar amount for this document type.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
GST /PST/HST	9	13V99	95	<p>GST/PST/HST dollar amount for this document type. GST, PST and HST are not individually defined.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>



Others	9	13V99	110	<p>Dollar amount for this document type.</p> <p>Others includes: Late Accounting Penalties and Reversals of Late Accounting Penalties.</p> <p>CBSA has the authority to add document types to this section.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
Total	9	13V99	125	<p>Total dollar amount of Customs Duty, SIMA Assessment, Excise Tax, GST/PST/HST and Others for this document type.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or a zero, a blank field is not valid.</p>
Accounting Date	9	8	140	<p>YYYYMMDD Accounting Date on the B3 accounting document</p>



### 3.4 Output Record - AK30 – Transactions- Totals

This record contains the total amounts included for all documents for this Importer. This is an optional record and will only be produced and sent when applicable. An AK30 will always be produced when an AK20 is produced.

This is the total of all AK20 records. It is not by release office anymore. This is the total per Importer account (BN15). If this is a Customs Broker Daily Notice, this is the total per Importer at the BN15 level.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '30'
Total Customs Duties	9	13V99	5	<p>Total value of all customs duties for this Importer account.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
Total SIMA	9	13V99	20	<p>Total value of all SIMA for this Importer account.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>





Total Excise Tax	9	13V99	35	<p>Total value of all excise taxes for this Importer account.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
Total GST/PST/HST	9	13V99	50	<p>Total value of all GST/PST/HST for this Importer account.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
Total Others	9	13V99	65	<p>Total value of all Other” charges for this Importer account.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>



Daily Total	9	13V99	80	<p>Total value of all Customs Duties, SIMA, Excise Tax, GST/PST/HST and “Other” charges for this Importer account.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Must have values or a zero, a blank field is not valid.</p>
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### 3.5 Output Record - AK31 – Other Transactions and Under Review

This is an optional record and will only be produced and sent if transactions exist for this record.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '31'
Document Date	9	8	5	Date of the document.  YYYYMMDD  Mandatory Field.



Document Type	X	2	13	<p>Type of Document.</p> <p>B2 = B2-1 AP/CP &amp; B2-1 AR/CR AI = NPA, Notice of Penalty Assessment (PAs will only form part of the Statement of Account of the entity being penalized) P1 = K32 K3 = K23 Invoice NS = NSF PM = Payment For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Please see table 1 for a more detailed description of document types.</p> <p>Mandatory Field.</p>
Document Number	X	15	15	<p>Each Document has its own Document Number.</p> <p>Mandatory Field.</p>
B3 related to a B2-1	X	15	30	<p>Every B2-1 will have an associated B3. If multiple B3s apply, an M will be added as a last character to the original B3 number.</p> <p>An associated B3 number is mandatory for every B2-1</p>
Payment Due Date	9	8	45	<p>Date the payment for this document is due. YYYYMMDD</p>



				This field can be blank and still be valid.
Total	9	13V99	53	<p>This is the total dollar amount for the document type.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values. Zero or a blank field is not valid.</p>
Status	A	1	68	<u>The Status Field will always be blank</u>
Under Review	A	1	69	<p>This field will be populated with an 'X' if the Document is under review.</p> <p>This field can be blank and still be valid.</p> <p>Under Review Documents are those that have been appealed by the client or that are under review by CBSA.</p>
Broker	X	1	70	<p>This field will be populated with an 'X' if the transaction is filed by the broker/transferred to the broker.</p> <p>This field only applies to Importer/Carrier/Warehouse Daily Notice.</p>



### 3.6 Output Record – AK99 – Message to recipients

This is an optional record and will only be produced and sent if messages exist.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	'AK'
Record Type	9	2	3	'99'
English Message	X	200	5	English message text
French Message	X	200	205	French message text



## 4. Monthly Statement of Account

The client's Statement of Account (SOA) provides commercial clients with a summarized daily total for all documents posted within the current billing cycle.

A total for "B3 Transactions" Section of each Daily Notice within the current billing cycle will appear on the Statement of Account.

B2-1 AR/CR and B2-1 AP/CP; Drawbacks (K32); Ascertained Forfeitures (K9); Notices of Penalty Assessment, Miscellaneous Invoices (K23), Non-Sufficient Funds Administrative Fees (NSFs) and Payments (PM) will be listed in the "Other Transactions/Under Review" section of the SOA, along with any documents under review or appeal.

Interest charges will appear in the "Other transactions" section of the SOA with the related number of the transaction in which the interest is being charged.

Every Importer posting account security to import goods into Canada with transactions on their account during a billing cycle will receive an Importer SOA for that period. Brokers will receive a Broker SOA for their monthly transactions on behalf of their clients but may also receive an Importer SOA if during that cycle they transacted as an Importer.

The Statement of Account is a report indicating the total amount payable and the payment due date.

Note that cash B3s, will not appear on the Daily Notices or Statement of Accounts. Whether or not the participant receives accounting information (Daily Notices or Statement of Accounts) has no bearing on the fact that revenue owing is payable within time limits established by the CBSA.

### **Statement of Account Record Layout Summary**

AK49 – Header Record

AK50 – Importer Header Record

AK51 – Summary of Transactions Record

AK52 – Summary Totals Record

AK53 – Detailed Other and Under Review Transactions Record

AK54 – Importer Summary Record

AK99 – Message to Recipients



## 4.1 Output Record - AK49 – Header

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	'AK'
Record Type	9	2	3	'49'
Statement Date	9	8	5	YYYYMMDD Date the SOA is generated.
Payment Due Date	9	8	13	YYYYMMDD Date the SOA amount is due.
Start of Billing Period	9	8	21	YYYYMMDD The beginning of the billing period for the Statement of Account (e.g. 20160725)
End of Billing Period	9	8	29	YYYYMMDD The end of the billing period for the Statement of Account (e.g. 20160824)
Registration Number (BN)	9	9	37	Canada Revenue Agency Business Number (9 digits) for the CADEX Participant
Legal Name	X	175	46	Legal Name (BN9) for the Importer/Broker
File Name	X	40	221	Format: Broker: SOA-BN9-DATETIME Importer: SOA-BN15-DATETIME Carrier: DN-ACCOUNT-DATETIME Warehouse: DN-ACCOUNT-DATETIME  Unique identifier that outlines the client (BN9, BN15, Carrier, Warehouse), date and time of the daily notice.





File Type	X	1	261	Character identifying the type statement that is being received.  B – Broker I – Importer C – Consultant W – Warehouse R – Carrier
Account Number	X	6	262	The first two positions will contain the account type, one of RM, XC or XS.  The remaining 4 positions will contain the account identifier.  RM Importer/Exporter Program Account: RM9999  Carrier Account Number: XCXXXX  Warehouse Account Number: XS9999
Importer Section	9	6	268	Identifies the number of importer sections included in the SOA. This will allow brokers to determine if all files have been received when a split has occurred.
Grand Total	9	13V99	274	The grand total of all importer sections included in the statement of account.
Version	9	6	289	‘201711’ The version number of this statement of account.



## 4.2 Output Record - AK50 – Importer Header

An Importer can have multiple RM accounts (BN 15s) associated with one BN 9. The AK50 record will appear once per Importer RM account (BN 15) where transactions are recorded.

A Customs Broker can represent multiple Importers. A Customs Broker can have their own RM accounts (BN15) as an AK50. For a Customs Broker SOA, multiple AK50 records will be generated when it captures data for multiple business number RM accounts.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	'AK'
Record Type	9	2	3	'50'
Registration Number (BN)	9	9	5	Canada Revenue Agency Business Number (9 digits) for the client.
Account Number	X	6	14	<p>The first two positions will contain the account type, one of RM, XC or XS.</p> <p>The remaining 4 positions will contain the account identifier.</p> <p>RM Importer/Exporter Program Account: RM9999</p> <p>Carrier Account Number: XCXXXX</p> <p>Warehouse Account Number: XS9999</p>
Legal Name	X	175	20	BN9 Legal Name associated with the account.



### 4.3 Output Record - AK51 – Summary of Transactions

Daily total amounts record.

This is an optional record and will only be produced and sent when applicable. If an AK51 record is sent out, then an AK52 record will also be sent out.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '51'
Date	9	8	5	YYYYMMDD  Date will appear only when there is a value.
Daily Total Account - Customs Duties	9	13V99	13	Sum of all Customs Duties from the “Transactions” section of each DN of the specified period  The broker statement will not include transactions with the ‘I’ indicator.  For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.  This field can be blank and still be valid.



Daily Total Account - SIMA	9	13V99	28	<p>Sum of all SIMA Duties from the “Transactions” section of each DN of the specified period</p> <p>The broker statement will not include transactions with the ‘I’ indicator.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
Daily Total Account - Excise Tax	9	13V99	43	<p>Sum of all Excise tax from the “Transactions” section of each DN of the specified period</p> <p>The broker statement will not include transactions with the ‘I’ indicator.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>



Daily Total Account - GST/PST/HST	9	13V99	58	<p>Sum of all GST/PST/HST from the “Transactions” section of each DN of the specified period.</p> <p>The broker statement will not include transactions with the ‘I’ indicator or the GST amount for ‘G’ transactions.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>
Daily Total Account - Others	9	13V99	73	<p>Sum of all “Other” amounts from the “Transactions” section of each DN of the specified period</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>This field can be blank and still be valid.</p>



Daily Total Amount -	9	13V99	88	<p>Sum of all Customs Duties, SIMA and Excise Tax, GST/PST/HST and Other charges from each DN of the specified billing cycle.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or a zero, a blank field is not valid.</p>
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#### 4.4 Output Record - AK52 – Summary Totals

This is an optional record and will only be sent when an AK51 record is sent.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '52'
Billing Period Total - Customs Duties	9	13V99	5	<p>Total value of all customs duties for the current billing period for this RM account.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or zero, a blank field is not valid.</p>
Billing Period Total - SIMA	9	13V99	20	<p>Total value of all SIMA duties for the current billing period for this RM account.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or zero, a blank field is not valid.</p>



Billing Period Total - Excise Tax	9	13V99	35	<p>Total value of all excise tax for the current billing period for this RM account.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or zero, a blank field is not valid.</p>
Billing Period Total – GST/PST/HST	9	13V99	50	<p>Total value of all GST/PST/HST for the current billing period for this RM account.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or zero, a blank field is not valid.</p>





Billing Period Total – Others	9	13V99	65	<p>Total value of all “Other” charges for the current billing period for this RM account.</p> <p>A negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Must have values or zero, a blank field is not valid.</p>
Billing Period Total	9	13V99	80	<p>Total value of all days for the current billing period, for this RM account.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Must have values or zero, a blank field is not valid.</p>



## 4.5 Output Record - AK53 – Detailed Other and Under Review Transactions

This is an optional record and will only be produced and sent if transactions exist for this record.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '53'
Document Date	9	8	5	Date of the Document YYYYMMDD



Document Type	X	2	13	<p>Type of Document.</p> <p>B2 = B2-1 AP/CP &amp; B2-1 AR/CR AI = NPA, Notice of Penalty Assessment (PAs will only form part of the Statement of Account of the entity being penalized) P1 = K32 K9 – Ascertained Forfeiture K3 = K23 Invoice NS = NSF IN = Interest PM = Payment CT = Transferred Credits</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Please see Appendix table 1 for a more detailed description of document types.</p>
Document Number	X	15	15	<p>Each Document has its own Document Number.</p>



B3 related to a B2-1  Interest – Related Document	X	15	30	<p>Every B2-1 will have an associated B3. If multiple B3s apply, an M will be added as a last character to the original B3 number.</p> <p>An associated B3 number is mandatory for every B2-1.</p> <p>Interest documents will show the related document number that the charge is associated with.</p>
Payment Due Date	9	8	45	<p>Date the payment for this document is due</p> <p>YYYYMMDD</p> <p>This field can be blank and still be valid.</p>
Total	9	13V99	53	<p>This is the total amount of the Document. Must have values, other than zero.</p>



Status	A	1	68	<u>Status Field Options</u> P - Paid S - SecuredL - Late D - Disbursed O – Offset  A – Available  I – Transferred In  N – Unused  T – Transferred Out  U - Due  Consult the appendix for a detailed description.
Under Review	A	1	69	This field will be populated with an ‘X’ if the document is under review.  This field can be blank and still be valid.  Under Review Documents are those that have been appealed by the client or that are under review by CBSA.
Broker	X	1	70	This field will be populated with an ‘X’ if the transaction is filed by the broker/ transferred to the broker. This field only applies to



				Importer/Carrier/ Warehouse SOA.
Cheque Number	X	15	71	PSPC disbursement cheque number issued.
Cheque Date	9	8	86	Date disbursement cheque was issued.
Payment Category	X	1	94	An identifier indicating where this transaction is included as part of the total payable calculation in the account header.  A – Last Total B – Last Payments C – Disbursements D – Opening Balance E – Current B3 Debt F – Non-B3 Debt G – Credit H – Interest



## 4.6 Output Record - AK54 – Importer Summary

This is a summary record per RM Account.

This record contains the summarized statement of account data, due date and total values due to CBSA.

When a Broker is considered the Importer they will get an importer Statement of Account.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	Equals 'AK'
Record Type	9	2	3	Equals '54'
Last Total	9	13V99	5	A) Previous statement of account total payable.  For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.  Must have a value or zero, a blank field is not valid.



Last Payments	9	13V99	20	<p>B) Payments since last SOA – Payments (including interim payments) received since last SOA.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Must have a value or zero, a blank field is not valid.</p>
Disbursements	9	13V99	35	<p>C) Disbursement amounts issued to this client account.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Must have a value or zero, a blank field is not valid.</p>





Opening Balance	9	13V99	50	<p>D) Previous SOA Total Payable less payments since last SOA plus any disbursements.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have a value or zero, a blank field is not valid.</p>
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Current B3 Debt	9	13V99	65	<p>E) For the Importer and Broker statement this is the transactions section total. It includes all transactions from the current billing cycle regardless of whether payments have been made against these transactions.</p> <p>The broker statement will not include the 'I' transactions and the GST amount for 'G' transactions from the daily notices.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or a zero, a blank field is not valid.</p> <p>This field will appear on the importer and broker SOA for each RM.</p>
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Non-B3 Debt	9	13V99	80	<p>F) Total of non-B3 debit transactions due this SOA due date (will not include unpaid 'late' non B3 transactions as these will be included in the Previous SOA Total Payable field.</p> <p>For a broker SOA the transactions must be tagged with their ASEC to appear on their broker SOA.</p> <p>For a negative dollar amount a '-' sign will be placed in front of the value indicating a credit balance. The absence of a '-' denotes a positive dollar amount or a debit balance.</p> <p>Must have values or a zero, a blank field is not valid.</p> <p>This field will appear on the importer and broker SOA for each account.</p>
Credit	9	13V99	95	<p>G) Available Credit – Sum of all new open credit documents. Unused credits from previous period will be included in the Previous SOA Total Payable field.</p> <p>For a broker SOA the transactions must be tagged with their ASEC to appear on their broker SOA.</p>



Interest	9	13V99	110	H) Interest Total – sum of all new interest calculations from current billing cycle.
Importer Total Payable	9	13V99	125	<p>For the importer statement this is the Total Payable to the CBSA</p> <p>For the broker statement this field will be zeroes.</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p>
Broker Total Payable	9	13V99	140	<p>For the broker statement this is the Total Payable to the CBSA</p> <p>For the importer statement this will include the total value of all broker transactions (except G/I portions of B3s).</p> <p>For a negative dollar amount a ‘-’ sign will be placed in front of the value indicating a credit balance. The absence of a ‘-’ denotes a positive dollar amount or a debit balance.</p> <p>Must have values or a zero, a blank field is not valid.</p>



Past GI B3s	9	13V99	155	<p>The sum of any unpaid/open B3s from past periods that were transmitted with a 'G' or an 'I' and are broker tagged with broker ASEC.</p> <p>This field only applies to broker SOA.</p> <p>Must have values or a zero, a blank field is not valid.</p>
New GI B3s	9	13V99	170	<p>The sum of all B3s from current billing cycle that were transmitted with a 'G' or and 'I' and are broker tagged with broker ASEC.</p> <p>This field only applies to broker SOA.</p> <p>Must have values or a zero, a blank field is not valid.</p>



## 4.7 Output Record – AK99 – Message to recipients

This is an optional record and will only be produced and sent if messages exist.

NAME	CHAR TYPE	SIZE	POSITION	FIELD DESCRIPTION
Application Identifier	X	2	1	'AK'
Record Type	9	2	3	'99'
English Message	X	200	5	English message text
French Message	X	200	205	French message text



## 5. Daily Notice and Monthly Statement of Account Messages Schematics

### 5.1 Daily Notice

AK10	Header Record	One per transmission. Could be for a Broker, Importer, Consultant, Warehouse or Carrier
AK15	Importer Header Record	One per account
AK20	Importer Document	One per document
AK20	Importer Document	One per document
AK30	Total of all AK20 records for the Importer	One for each account
AK31	Other and Under Review documents	One for each document
AK31	Other and Under Review documents	One for each document
AK15	Importer Header Record	One per account
AK20	Importer Document	One per document
AK20	Importer Document	One per document
AK30	Total of all AK20 records for the Importer	One for each account
AK31	Other and Under Review documents	One for each document
AK31	Other and Under Review documents	One for each document
AK99	Message to Recipients	One per transmission, optional



## 5.2 Statement of Account

AK49	Header Record	One per transmission. Could be for a Broker, Importer, Consultant, Warehouse or Carrier.
AK50	RM Account Header Record	One per account
AK51	Importer daily totals	One for each accounting date
AK51	Importer daily totals	
AK52	Total of all AK51 records for the RM account	One for each AK50 record (per account)
AK53	Other and Under Review documents	One for each document by account
AK53	Other and Under Review documents	One for each document by account
AK54	Summary Record	One for each AK50 record (per account)
AK50	RM Account Header Record	One per account
AK51	Importer daily totals	One for each accounting date
AK51	Importer daily totals	
AK52	Total of all AK51 records for the RM account	One for each AK50 record (per account)
AK53	Other and Under Review documents	One for each document by account
AK53	Other and Under Review documents	One for each document by account
AK54	Summary Record	One for each AK50 record (per account)
AK99	Message to Recipients	One per transmission, optional





## 6. Appendix - Account Off-setting

Account off-setting is a process where a credit amount is automatically applied against other liabilities on the client's account to reduce the existing balance owing.

The basic premise of off-setting is that the Agency will not disburse money to an importer that owes the Agency money.

Status Field Code	Status	Description
P	Paid	Document has been paid.
S	Secured	Security has been provided for this charge.
L	Late	Payment for this document is overdue and interest charges are applicable.
D	Disbursed	The refund has been sent to PWGSC.
O	Offset	Credit document has been offset against CBSA invoices.
A	Available	Credit is available for offset and will reduce total payable
I	Transferred In	Importer/Consultant credit is reassigned with Broker ASEC. (BROKER SOA Only).
N	Unused	Credit document from previous SOA with status 'available' but was not fully used.
T	Transferred Out	Importer/Consultant credit reassigned to a Broker ASEC. (Importer/Consultant SOA only).
U	Due	Invoice is due on the specified due date.



## 7. Appendix - Table 1: Document types

CADEX Document Type	Document type	Description
AI	NPA	Notice of Penalty Assessment (AMPs) – Contravention/Penalty
B2	B2-1 AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. Credits will have a ‘-’ symbol in front of the value.
B2	B2-1 AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA (debit balance, amount owing to CBSA)
B3	B3	To account for commercial goods of any value imported to Canada.
K3	K23 Invoice	Invoice amounts due to the CBSA where no other specific invoice type exists.
K9	K9	Ascertained Forfeitures. An assessment of an amount of money for goods that have been imported or exported in contravention of the Customs Act, where the goods themselves are not available for physical seizure, or the seizure would be impractical.
LA	LAP	Late Accounting Penalties where a B3 has been submitted late.
NS	NSF	Non-Sufficient Funds Administration Fee (Cheque or Credit Card).
P1	K32	Drawbacks
IN	Interest	Interest charges
PM	PMT	Payment
CT	CT	Transferred Credit