



Extensible Markup Language (XML)

IMPORTERS AND BROKERS XML TRANSACTIONS GUIDE FOR:

DAILY NOTICE & STATEMENT OF ACCOUNT

Version 3.5

PREPARED BY
ACCOUNTS RECEIVABLE LEDGER, COMPTROLLERSHIP BRANCH

UNDER THE AUTHORITY OF THE
MINISTER OF PUBLIC SAFETY



Table of Contents

1. Background	3
2. ARL XML Standard	3
3. XML Transaction Layouts	3
3.1 Daily Notice	4
3.1.1 Daily Notice XML Mapping Layout	5
3.2 Monthly Statement of Account.....	17
3.2.1 Monthly Statement of Account XML Mapping Layout.....	18
3.3 Account Off-setting	34
4. Message/File Splitting	35



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, via the internet, advance notice regarding changes to the structure and content of the Daily Notice (DN) and Monthly Statement of Account (SOA) messages generated by Acocunts Receivable Ledger system (ARL), to the computer systems of commercial clients.

Importers and Brokers are able to receive their DNs and SOAs in XML format. XML is one of the most widely-used formats for electronic communication today. Depending on the individual business requirements, the benefits of using XML include the ability to:

- Mitigate unnecessary information technology (IT) related costs in order to receive DN's and SOA's
- Avoid reprogramming for currently available proprietary type messages
- Reduce implementation complexities
- Facilitate data transfer to partners in supply chain

XML messages are intuitive, easier to read, faster to deploy, and support a paperless environment.

2. ARL XML Standard

The ARL XML schemas conform to the W3C XML 2.0 standard. These schemas use W3C data types, in defining all elements.

3. XML Transaction Layouts

This section includes the XML Transaction Layouts for the ARL generated DN and SOA, including a Mapping Layout with a Sample XML.

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

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



3.1 Daily Notice

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

The following transaction types are included in the DN:

- 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
- Non-Sufficient Funds (NSF) – NSF Administration Fee
- Payments

The DN does not supersede any existing Agency regulations or guidelines regarding payment of duties and taxes. Whether or not the participant receives accounting information (DNs or SOAs) has no bearing on the fact that revenue owing is payable within time limits established by the CBSA.

Note that cash B3s will not appear on the DN or SOA.



3.1.1 Daily Notice XML Mapping Layout

Element Name	Data Type	Max Length	Element Description/Requirements
ZDNOTICE Root Element (closed at the end of the file)			
ZDNOTICE Attributes			
.xmlns	xsd: string	35	Format: http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD The year and date represent the ECCRD version of the schema
file_split	xsd:string	10	Identifies the file sequence when multiple files are required. The final file will contain an “E” to identify the end file. Example: E03 will identify the final file in a sequence of 3.
file_type	xsd: string	1	Character identifying the type statement that is being received. B – Broker I – Importer C – Consultant



			W- Warehouse R – Carrier
file_name	xsd: string	35	Format: Broker: DN-BN9-DATETIME Importer: DN-BN15-DATETIME Carrier: DN-ACCOUNT-DATETIME Warehouse: DN-ACCOUNT-DATETIME Unique identifier that outlines the client (BN9/ BN15/Carrier code /Warehouse number), date and time of the daily notice.
version	xsd:string	6	Format: YYYYMM The year and date represent the ECCRD version of the schema
HEADER (Once per Notice)			
HEADER / MESSAGE_EN	xsd: string	200	English message to brokers and importers on the daily notice. This field can be blank and still be valid.



HEADER / MESSAGE_FR	xsd: string	200	French message to brokers and importers on the daily notice. This field can be blank and still be valid.
HEADER / PARTY			
HEADER / PARTY / BN9	xsd: string	9	Canada Revenue Agency Business Number (9 digits) for the Importer / Broker
HEADER / PARTY / ACCOUNT	xsd: string	6	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
HEADER / PARTY / NAME_ORG1	xsd: string	44	First field of the Client Business / Organization Name
HEADER / PARTY / NAME_ORG2	xsd: string	44	Second field of the Client Business / Organization Name (if needed)
HEADER / PARTY / NAME_ORG3	xsd: string	44	Third field of the Client Business / Organization Name (if needed)
HEADER / PARTY / NAME_ORG4	xsd: string	43	Fourth field of the Client Business / Organization Name (if needed)



HEADER / DN_DATE	xsd: date	10	Format : YYYY-MM-DD Date the DN is generated.
HEADER / TRANS_DATE	xsd: date	10	Format : YYYY-MM-DD Date the documents were received in ARL.
HEADER / IMP_SECT	xsd: INT	6	Identified 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.
HEADER / PAYMENTS	xsd:decimal	15 (-11.2)	For a Broker DN this value is the sum of all payments associated to the BN9.
HEADER/DISB	xsd:decimal	15 (-11.2)	The amount of refunds issued to this client after offsetting on this 'Transactions' day.
End of HEADER Block			
DETAILS (Transaction Details)			
count (attribute)	xsd: string	6	Total count of importer sections included in the daily notice. The count is for the individual file only and does not sum across all split files.
DETAILS / IMPORTER Once Per Item			
id	xsd: string	6	Attribute that identifies the sequence number of the importer section



DETAILS / IMPORTER/ PARTY			Party layout and description included under HEADER / PARTY: <u><PARTY></u> <BN9>654321001</BN9> <ACCOUNT>RM0001</ACCOUNT> <NAME_ORG1>IMPORTER 1</NAME> </PARTY>
DETAILS/ IMPORTER/ PAYMENTS	xsd:decimal	15 (-11.2)	Payments made at the BN15 / Carrier / Warehouse level. For an account, this value is the total payments received for this account minus returns stemming from NSF payments. For a Broker DN, this value is the total payments received from the Broker for each Account.
DETAILS/ IMPORTER/ DISB	xsd:decimal	15 (-11.2)	The amount of disbursements issued to this client after offsetting on this 'Transactions' day. For an account, this value is the total amount of confirmed disbursements issued for this account. Refunds are not applied to a Broker DN. This value will be 0.0.
DETAILS / IMPORTER/B3_DEBT			
DETAILS / IMPORTER/B3_DEBT / LINEITEMS			
This is an optional segment that will only be produced and sent when transactions exist.			



DETAILS/ IMPORTER/B3_DEBT / LINEITEMS			Looping possible (unbounded)						
Count	xsd:int	7	Count of the number of importer sections						
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM	xsd:int	7	This is the line number id: attribute to identify the line item						
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / DOC_TYPE	xsd: enumeration	20	DOCUMENT TYPES: The types of documents are: <table border="1"><thead><tr><th>Document type</th><th>Description</th></tr></thead><tbody><tr><td>B3</td><td>To account for commercial goods of any value imported to Canada.</td></tr><tr><td>LAP/SDDT</td><td>Late Accounting Penalties</td></tr></tbody></table> The order of these documents types will be as follows: B3 with any LAPs.	Document type	Description	B3	To account for commercial goods of any value imported to Canada.	LAP/SDDT	Late Accounting Penalties
Document type	Description								
B3	To account for commercial goods of any value imported to Canada.								
LAP/SDDT	Late Accounting Penalties								
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / REL_DATE	xsd: date	10	Format : YYYY-MM-DD Release date on the B3 Accounting documents. Date field must be valid.						
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / ACC_DATE	xsd: date	10	Format : YYYY-MM-DD Accounting date on the B3 Accounting documents Date field must be valid.						
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / FIELD6	xsd: string	1	Import Direct Security Option & GST Option						



			<p>“G” is for GST option.</p> <p>“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 field can be blank and still be valid.</p>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / PORT	xsd: string	4	<p>Release/Issuance Office Number where the document was issued/accepted.</p> <p>This field can be blank and still be valid.</p>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / DOC_NUMBER	xsd: string	16	<p>Each Document has its own Document Number.</p>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS			
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / DUTIES	xsd: decimal	15 (-11.2)	<p>Custom 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 is optional</p>



DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / SIMA	xsd: decimal	15 (-11.2)	<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>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / EXCISE	xsd: decimal	15 (-11.2)	<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>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / GST	xsd: decimal	15 (-11.2)	<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>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / OTHERS	xsd: decimal	15 (-11.2)	<p>Dollar amount for this document type.</p> <p>Others includes:</p>



			<p>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>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / TOTAL	xsd: decimal	15 (-11.2)	<p>Total dollar amount of Customs Duties, SIMA Duties, 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 zero, a blank field is not valid.</p>
DETAILS / IMPORTER/B3_DEBT / LINE_TOTALS This is an optional segment that will only be produced and sent when transactions exist.			
DETAILS / IMPORTER/B3_DEBT / LINE_TOTALS / AMOUNTS			Total value of all LINEITEMS for this Importer.



			Amounts layout is outlined under DETAILS / B3DEBT / LINEITEMS / LINEITEM / AMOUNTS <AMOUNTS> <DUTIES>3000.0</DUTIES> <SIMA>10.00</SIMA> <EXCISE>10.00</EXCISE> <GST>1454.46</GST> <OTHERS>10.00</OTHERS> <TOTAL>4484.46</TOTAL> </AMOUNTS>				
DETAILS / IMPORTER/ OTHERS (Other Transactions and Under Review) This is an optional segment that will only be produced and sent when transactions exist.							
otheritem_count			The total number of line items in the OTHER section				
DETAILS/ IMPORTER/ OTHERS / OTHERITEM							
DETAILS/ IMPORTER/ OTHERS / OTHERITEM DOC_DATE	xsd: date	10	Format : YYYY-MM-DD Date of the document. Mandatory Field				
DETAILS/ IMPORTER/ OTHERS / OTHERITEM DOC_TYPE	xsd: string	20	The types of documents are: <table><tr><th>Document type</th><th>Description</th></tr><tr><td>B2-1, AP/CP</td><td>Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1</td></tr></table>	Document type	Description	B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1
Document type	Description						
B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1						



				AP/CP (Credits will have a “-“ symbol in front of the value.)
			B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)
			K32	Drawbacks
			NPA/ACP	Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)
			K23	K23 Invoice amounts due to the CBSA where no other specific invoice exists.
			NSF/SP	NSF Administration Fee
			PMT	Payments
			Mandatory Field.	
DETAILS/ IMPORTER/ OTHERS / OTHERITEM DOC_NUMBER	xsd: string	16	Each Document has its own Document Number. Mandatory Field.	
DETAILS/ IMPORTER/ OTHERS / OTHERITEM REL_DOC_NUMBER	xsd: string	16	Every B2-1 will have an associated B3. An associated B3 number is mandatory for every B2-1.	
DETAILS/ IMPORTER/ OTHERS / OTHERITEM PAY_DUE	xsd: date	10	Format : YYYY-MM-DD Date the payment for this document is due. This field can be blank and still be valid.	
DETAILS/ IMPORTER/ OTHERS / OTHERITEM TOT_DUE	xsd: decimal	15 (-11.2)	This is the total dollar amount for the document type. 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 values or a zero, a blank field is not valid.										
DETAILS/ IMPORTER/ OTHERS / OTHERITEM REVIEW	xsd: string	1	<p>This field will be populated with an ‘X’ if the document is under review or appeal.</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> <p>The types of documents are:</p> <table><tr><th>Document type</th><th>Description</th></tr><tr><td>B2-1, AP/CP</td><td>Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value,)</td></tr><tr><td>B2-1, AR/CR</td><td>Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)</td></tr><tr><td>NPA/ACP</td><td>Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)</td></tr><tr><td>K23</td><td>K23 Invoice amounts due to the CBSA where no other specific invoice exists.</td></tr></table>	Document type	Description	B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value,)	B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)	NPA/ACP	Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)	K23	K23 Invoice amounts due to the CBSA where no other specific invoice exists.
Document type	Description												
B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value,)												
B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)												
NPA/ACP	Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)												
K23	K23 Invoice amounts due to the CBSA where no other specific invoice exists.												
DETAILS/ IMPORTER/ OTHERS / OTHERITEM BROKER	xsd: string	1	<p>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 Daily Notice.</p> <p>This field can be blank and still be valid.</p>										



3.2 Monthly Statement of Account

The 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 DN within the current billing cycle will appear on the SOA.

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 (NSF) and Payments (PMT) will be listed in the "Other Transactions" 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 SOA is a report indicating the total amount payable and the payment due date.

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



3.2.1 Monthly Statement of Account XML Mapping Layout

Element Name	Data Type	Max Length	Element Description/Requirements
ZSOA (closed at the end of the file)			
ZSOA Attributes			
.xmlns	xsd: string	50	Format: http://www.cbsa-asfc.gc.ca/ARL/ZARL/YYYY-DD The year and month represent the ECCRD version of the schema
file_split	xsd:string	10	Identifies the file sequence when multiple files are required. The final file will contain an "E" to identify the end file. Example: E03 will identify the final file in a sequence of 3.
file_type	xsd: string	1	Character identifying the type statement that is being received. B – Broker



			I – Importer C – Consultant W- Warehouse R – Carrier
file_name	xsd: string	35	Format: Broker: SOA-BN9-DATETIME Importer: SOA -BN15-DATETIME Carrier: SOA -ACCOUNT-DATETIME Warehouse: SOA -ACCOUNT-DATETIME Unique identifier that outlines the client (BN9/ BN15/Carrier code /Warehouse number), date and time of the SOA.
version	xsd: string	6	Format: YYYYMM The year and month represent the ECCRD version of the schema
HEADER (Once per Statement)			
HEADER / MESSAGE_EN	xsd: string	200	English message to brokers and importers on the statement of account. This field can be blank and still be valid.
HEADER / MESSAGE_FR	xsd: string	200	French message to brokers and importers on the statement of account.



			This field can be blank and still be valid.
HEADER / PARTY (Once per Statement)			
HEADER / PARTY / BN9	xsd: string	9	Canada Revenue Agency Business Number (9 digits) for the Importer / Broker
HEADER / PARTY / ACCOUNT	xsd: string	6	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
HEADER / PARTY/ NAME_ORG1	xsd: string	44	First field of the Client Business / Organization Name
HEADER / PARTY/ NAME_ORG2	xsd: string	44	Second field of the Client Business / Organization Name (if needed)
HEADER / PARTY/ NAME_ORG3	xsd: string	44	Third field of the Client Business / Organization Name (if needed)
HEADER / PARTY/ NAME_ORG4	xsd: string	43	Fourth field of the Client Business / Organization Name (if needed)



HEADER / IMP_SECT	xsd: INT	6	Identified 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.
HEADER / SOA_DATE	xsd: date	10	Format : YYYY-MM-DD The Date the Statement was produced
HEADER / PER_START	xsd: date	10	Format: YYYY-MM-DD Statement of Account for period starting date
HEADER/PER_END	xsd:date	10	Format: YYYY-MM-DD Statement of Account for period ending date
HEADER/PAY_DUE	xsd:date	10	Format: YYYY-MM-DD Payment due date
HEADER / GRAND_TOT	xsd:decimal	15 (-11.2)	On the broker statement the grand total of all importer sections included in the statement of account . (BROKERTOTPAY) This total will only include importation accounts amounts owing to CBSA and will exclude importation accounts in a credit balance. For the importer statement the grand total will equal the importer total payable.



End of HEADER Block			
DETAILS Maximum Occurrence is One			
count (attribute)	xsd: string	6	Total count of importer sections included in the daily notice. The count is for the individual file only and does not sum across all split files.
DETAILS / IMPORTER			Importer Information follows.
id			Number of importer sections
DETAILS / IMPORTER/ PARTY			Party layout and description included under HEADER / PARTY: <u><PARTY></u> <BN9>654321001</BN9> <ACCOUNT>RM0001</ACCOUNT> <NAME_ORG1>IMPORTER 1</NAME> </PARTY>
DETAILS /IMPORTER/ IMP_TOTALS (Importer totals on Broker SOA at account level)			
DETAILS /IMPORTER/ IMP_TOTALS/LAST_TOT_A	xsd:decimal	15 (-11.2)	Previous statement of account total payable
DETAILS /IMPORTER/ IMP_TOTALS/PAY_LAST_B	xsd:decimal	15 (-11.2)	Payments since last SOA – Payments (including interim payments) received since last SOA.



DETAILS /IMPORTER/ IMP_TOTALS/ DISB_C	xsd:decimal	15 (-11.2)	Amount of disbursement issued to this client account
DETAILS /IMPORTER/ IMP_TOTALS/ OPEN_BAL_D	xsd:decimal	15 (-11.2)	Previous SOA Total Payable less payments since last SOA plus any disbursements.
DETAILS /IMPORTER/ IMP_TOTALS / CUR_B3_DEBT_E	xsd: decimal	15 (-11.2)	<p>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. This field will appear on the importer and broker SOA for each RM.</p>
DETAILS /IMPORTER/ IMP_TOTALS/NON_B3_DEBT_F	xsd: decimal	15 (-11.2)	<p>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. This field will appear on the importer and broker SOA for each account.</p>
DETAILS /IMPORTER/ IMP_TOTALS/ CREDIT_G			<p>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>
DETAILS /IMPORTER/ IMP_TOTALS/ INTEREST_H			<p>Interest Total – sum of all new interest calculations from current billing cycle.</p> <p>For a broker SOA the transactions must be tagged with their ASEC to appear on their broker SOA.</p>
DETAILS /IMPORTER/ IMP_TOTALS / IMPORTERTOTPAY	xsd: decimal	15 (-11.2)	<p>For the importer statement this is the Total Payable to the CBSA (UNPAID + ARREARSINT + NEW_TOT + OTHER_TOT). The total will include the importers own B3 transactions and the "G/I" portion of broker transactions.</p> <p>For the broker statement this field will always populate with zero.</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>
DETAILS /IMPORTER/ IMP_TOTALS / BROKERTOTPAY	xsd: decimal	15 (-11.2)	<p>For the broker statement this is the Total Payable to the CBSA (UNPAID + ARREARSINT + NEW_TOT + OTHER_TOT)</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>For a broker SOA the transactions must be tagged with their ASEC to appear on their broker SOA.</p> <p>Must have values or a zero, a blank field is not valid.</p>
DETAILS / IMPORTER/B3_DEBT Maximum Occurrence Once			
DETAILS /IMPORTER/ GI_TOT Maximum Occurrence Once			



DETAILS /IMPORTER/ GI_TOT / GI_PAST	xsd: decimal	15 (-11.2)	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. This field only applies to broker SOA. Must have values or a zero, a blank field is not valid.
DETAILS /IMPORTER/ GI_TOT / GI_NEW	xsd: decimal	15 (-11.2)	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. This field only applies to broker SOA. Must have values or a zero, a blank field is not valid.
DETAILS / IMPORTER/B3_DEBT / LINEITEMS Maximum Occurrence Once			
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM			LOOPING possible (unbounded)
count (attribute)	xsd: int	10	This is the line number
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / ACC_DATE	xsd: date	10	Format : YYYY-MM-DD Date will appear only when there is a value. This field can be blank and still be valid.



DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS This is an optional segment that will only be produced and sent when applicable.			
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / DUTIES	xsd: decimal	15 (-11.2)	Sum of all Custom Duties for all transactions per business day of the specified period 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.
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / SIMA	xsd: decimal	15 (-11.2)	Sum of all SIMA Duties for all transactions per business day of the specified period 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 is optional
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / EXCISE	xsd: decimal	15 (-11.2)	Sum of all Excise tax for all transactions per business day of the specified period. 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.
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / GST	xsd: decimal	15 (-11.2)	<p>Sum of all GST/PST/HST for all transactions per business day 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>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / OTHERS	xsd: decimal	15 (-11.2)	<p>Sum of all "Other" amounts for all transactions per business day of the specified period</p> <p>Others includes: Late Accounting Penalties and Reversals of Late Accounting Penalties.</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>
DETAILS / IMPORTER/B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS / TOTAL	xsd: decimal	15 (-11.2)	Sum of all Customs Duties, SIMA Duties, Excise Tax, GST/PST/HST and "Others" charges on each day.



			<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>
DETAILS / IMPORTER /B3_DEBT / LINE_TOTALS This is an optional segment that will only be produced and sent when applicable.			
DETAILS / IMPORTER /B3_DEBT / LINE_TOTALS / AMOUNTS			<p>Total value of all LINEITEMS for this Importer.</p> <p>Amounts layout is outlined under DETAILS / B3_DEBT / LINEITEMS / LINEITEM / AMOUNTS</p> <p><AMOUNTS> <DUTIES>3000.0</DUTIES> <SIMA>10.00</SIMA> <EXCISE>10.00</EXCISE> <GST>1454.46</GST> <OTHERS>10.00</OTHERS> <TOTALS>4484.46</TOTALS> </AMOUNTS></p>
DETAILS / IMPORTER / OTHERS (Other Transaction and Under Review) This is an optional segment that will only be produced and sent when applicable.			
otheritem_count	xsd:int	7	Count of the number of other transaction records



DETAILS / IMPORTER/OTHERS / OTHERITEM																									
id			Line item ID in the OTHERS section of the SOA																						
DETAILS /IMPORTER/OTHERS / OTHERITEM / DOC_DATE	xsd: date	10	Format : YYYY-MM-DD Date of the document.																						
DETAILS / IMPORTER/OTHERS / OTHERITEM / DOC_TYPE	xsd: enumeration	20	The types of documents are:																						
			<table><tr><th>Document type</th><th>Description</th></tr><tr><td>B2-1, AP/CP</td><td>Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value,)</td></tr><tr><td>B2-1, AR/CR</td><td>Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)</td></tr><tr><td>K9</td><td>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.</td></tr><tr><td>K32</td><td>Drawbacks</td></tr><tr><td>NPA/ACP</td><td>Notice of Penalty Assessment – Administrative Monetary Penalty System (AMPS)</td></tr><tr><td>K23</td><td>K23 Invoice amounts due to the CBSA where no other specific invoice type exists.</td></tr><tr><td>NSF/SP</td><td>NSF Administration Fee</td></tr><tr><td>IN</td><td>Interest charges</td></tr><tr><td>PMT</td><td>Payments</td></tr><tr><td>CT</td><td>Transferred In Credits</td></tr></table>	Document type	Description	B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value,)	B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)	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.	K32	Drawbacks	NPA/ACP	Notice of Penalty Assessment – Administrative Monetary Penalty System (AMPS)	K23	K23 Invoice amounts due to the CBSA where no other specific invoice type exists.	NSF/SP	NSF Administration Fee	IN	Interest charges	PMT	Payments	CT	Transferred In Credits
			Document type	Description																					
			B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value,)																					
			B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)																					
			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.																					
			K32	Drawbacks																					
			NPA/ACP	Notice of Penalty Assessment – Administrative Monetary Penalty System (AMPS)																					
			K23	K23 Invoice amounts due to the CBSA where no other specific invoice type exists.																					
			NSF/SP	NSF Administration Fee																					
			IN	Interest charges																					
			PMT	Payments																					
CT	Transferred In Credits																								



DETAILS / IMPORTER/OTHERS / OTHERITEM / DOC_NUMBER	xsd: string	16	Each Document has its own Document Number. This is a mandatory field.																		
DETAILS / IMPORTER/OTHERS / OTHERITEM / REL_DOC_NUMBER	xsd: string	16	Every B2-1 will have an associated B3. An associated B3 number is mandatory for every B2-1. Interest documents will show the related document number that the charge is associated with.																		
DETAILS / IMPORTER/OTHERS / OTHERITEM / PAY_DUE	xsd: date	10	Format : YYYY-MM-DD Date the payment for this document is due. This field can be blank and still be valid.																		
DETAILS / IMPORTER/OTHERS / OTHERITEM / TOT_DUE	xsd: string	15 (-11.2)	This is the total dollar amount for the document. Must have values, other than zero.																		
DETAILS / IMPORTER/OTHERS / OTHERITEM / STATUS	xsd: string	1	Status Field Options <table><tr><th>ID</th><th>Name</th><th>Description</th></tr><tr><td>A</td><td>Available</td><td>Credit is available for offset and will reduce total payable.</td></tr><tr><td>D</td><td>Disbursed</td><td>The refund has been sent to PWGSC.</td></tr><tr><td>I</td><td>Transferred In</td><td>Importer/Consultant credit is reassigned with Broker ASEC. (Broker SOA only).</td></tr><tr><td>L</td><td>Late</td><td>The payment is overdue and interest charges are applicable</td></tr><tr><td>N</td><td>Unused</td><td>Credit document from previous SoA with status 'available' but was not fully used for offset so is carried forward to this SOA as part of 'Previous SOA total Payable'.</td></tr></table>	ID	Name	Description	A	Available	Credit is available for offset and will reduce total payable.	D	Disbursed	The refund has been sent to PWGSC.	I	Transferred In	Importer/Consultant credit is reassigned with Broker ASEC. (Broker SOA only).	L	Late	The payment is overdue and interest charges are applicable	N	Unused	Credit document from previous SoA with status 'available' but was not fully used for offset so is carried forward to this SOA as part of 'Previous SOA total Payable'.
ID	Name	Description																			
A	Available	Credit is available for offset and will reduce total payable.																			
D	Disbursed	The refund has been sent to PWGSC.																			
I	Transferred In	Importer/Consultant credit is reassigned with Broker ASEC. (Broker SOA only).																			
L	Late	The payment is overdue and interest charges are applicable																			
N	Unused	Credit document from previous SoA with status 'available' but was not fully used for offset so is carried forward to this SOA as part of 'Previous SOA total Payable'.																			



			<table><tr><td>O</td><td>Offset</td><td>Credit document has been offset against CBSA invoices.</td></tr><tr><td>P</td><td>Paid</td><td>The document has been paid.</td></tr><tr><td>S</td><td>Secured</td><td>The security has been provided for this charge.</td></tr><tr><td>T</td><td>Transferred Out</td><td>Importer/Consultant credit reassigned to a Broker ASEC. (Importer/Consultant SOA only).</td></tr><tr><td>U</td><td>Due</td><td>Invoice is due on the specified due date.</td></tr></table>	O	Offset	Credit document has been offset against CBSA invoices.	P	Paid	The document has been paid.	S	Secured	The security has been provided for this charge.	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.
O	Offset	Credit document has been offset against CBSA invoices.																
P	Paid	The document has been paid.																
S	Secured	The security has been provided for this charge.																
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.																
DETAILS / IMPORTER/ OTHERS / OTHERITEM / REVIEW	xsd: string	1	<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. The types of documents are:</p> <table><tr><th>Document type</th><th>Description</th></tr><tr><td>B2-1, AP/CP</td><td>Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value.)</td></tr><tr><td>B2-1, AR/CR</td><td>Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)</td></tr><tr><td>NPA/ACP</td><td>Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)</td></tr><tr><td>K23</td><td>K23 Invoice amounts due to the CBSA where no other specific invoice exists.</td></tr></table>	Document type	Description	B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value.)	B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)	NPA/ACP	Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)	K23	K23 Invoice amounts due to the CBSA where no other specific invoice exists.					
Document type	Description																	
B2-1, AP/CP	Re-assessments or Adjustments of B3s resulting in an account payable item for the CBSA. B2-1 AP/CP (Credits will have a “-“ symbol in front of the value.)																	
B2-1, AR/CR	Re-assessments or Adjustments of B3s resulting in an account receivable item for the CBSA. B2-1 AR/CR (debit balance, amount owing to CBSA)																	
NPA/ACP	Notice of Penalty Assessment from Administrative Monetary Penalty System (AMPS)																	
K23	K23 Invoice amounts due to the CBSA where no other specific invoice exists.																	



DETAILS / IMPORTER/ OTHERS / OTHERITEM / BROKER	xsd: string	1	<p>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.</p> <p>This field can be blank and still be valid.</p>
DETAILS / IMPORTER/ OTHERS / OTHERITEM / CATEGORY			<p>An identifier indicating where this transaction is included as part of the total payable calculation in the account header.</p> <p>A - LAST_TOT_A B - PAY_LAST_B C - DISB_C D - OPEN BAL_D E - CUR_B3_DEBT_E F - NON_B3_DEBT_F G - CREDIT_G H - INTEREST_H</p>
DETAILS / IMPORTER/ OTHERS / OTHERITEM / CHQ_NO	xsd: string	15	<p>PSPC disbursement cheque number issued.</p>
DETAILS / IMPORTER/ OTHERS / OTHERITEM / CHQ_DATE	xsd: date	10	<p>Format : YYYY-MM-DD</p> <p>Date disbursement cheque was issued.</p>



3.3 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 CBSA will not disburse money to an importer that owes the Agency money.



4. Message/File Splitting

If a notice exceeds the maximum length or file size limits of a particular document standard, (i.e. 4MB for Customs Internet Gateway (CIG) number of partners, or due to looping restrictions on associated with the EDIFACT), the notice will be split into multiple notices with the “Document/Message Number” field used to indicate the ordering of the notice. The summary entries for a given notice will reflect the appropriate summations of the data in the notice. Organizations requiring a comprehensive summary will need to add the summations on each notice that they receive.

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

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