Canada Border Services Agency **Agence des services frontaliers du Canada**

Electronic Commerce Client Requirements Document (ECCRD)

Chapter 24:
Accounts Receivable Ledger (ARL) - Financial Statements

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EXTENSIBLE MARKUP LANGUAGE (XML)

ELECTRONIC COMMERCE CLIENT
REQUIREMENTS DOCUMENT

IMPORTERS AND BROKERS XML TRANSACTIONS GUIDE
FOR:

DAILY NOTICE,
CUSTOMS BROKER SUMMARY STATEMENT
&
STATEMENT OF ACCOUNT

Version 4.3

PREPARED BY
ACCOUNTS RECEIVABLE LEDGER, FINANCE AND CORPORATE MANAGEMENT
BRANCH

UNDER THE AUTHORITY OF THE
MINISTER OF PUBLIC SAFETY

Revision History

Date Changes Made	Version	Changes Made	Changes Made By
May 2018	3.6	Add details of new format requirements, consolidate all ARL ECCRD documents into new Chapter, Formatting.	ARL
August 2018	3.7	Updated contact information	ARL
November 2018	3.8	Broker Total Payable calculation updates All 'other transaction and under review' types (except IN and PMT) are for reference purposes only on the Broker SoA and will not be included in the Broker Total Payable.	ARL
July 2020	3.9	CARM Updates: Daily Notice, Broker Summary Statement and Statement of Account. Updates to include (a) CAD version and number and (b) correct transaction type associated to penalties, Added transaction type vs transaction ID matrix to section 3.2.	CARM
November 2020	4.0	Added section 7. Addenda, Section 1.1 updated, customs broker example. Section 3.2 updated: table "Type of accounting posting", Correction to section 3.5.9.	CARM
July 2021	4.1	Changes recorded in new section 8. Changes in this version	CARM
November 2022	4.2	3.1 section "SOAP Envelope" removed.	CARM
November 2023	4.3	Refer to section 8 for changes in this version	CARM

GLOSSARY

ARL
Accounts Receivable Ledger
BN9
Business Number, 9 digits
BN15
Program Account Number, also
known as Business Number 15 digits
or RM account
CAD
Commercial Accounting Declaration,
the importation declaration
CLVS
Courier Low Value Shipments
CADEX
Proprietary message-formatting
standard
CARM
CBSA Assessments and Revenue
Management
CBSS
Customs Broker Summary Statement
CSA
Customs Self Assessment
CTC
Continuous Transmission
Commodities
DFS
Duty Free Shops
DN
Daily Notice
ECCRD
Electronic Commerce Client
Requirements Document
EDI
Electronic Data Interchange
EDIFACT
Electronic Data Interchange for
Administration, Commerce and
Transport

HVS
High Value Shipments
IT
Information Technology
LVS
Low Value Shipments
PAD
Pre-authorized debits
SoA
Statement of Account
TCP
Trade Chain Partner
XML
Extensible Markup Language

Financial Statements
Includes Daily Notices, Statements of
Account and Customs Broker
Summary Statement

Contents

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 the Daily Notice (DN) and monthly Statement of Account (SoA)/Summary Statement messages.

In Accounts Receivable Ledger (ARL), Importers and Customs Brokers were able to receive their DNs and SoAs in XML format. Upon the release 2 of CARM, all Account Holders (i.e. not just importers) and Customs Brokers who are EDI certified to receive financial statements, are eligible to receive these financial statements, also in XML format.

1.1 Key definitions

Definitions for Account Holder, Customs Brokers, Monthly Statements and Daily Notices are provided below:

Type of recipient	Definition	Example
Account Holder	A Trade Chain Partner (TCP), with a CBSA Assessments and Revenue Management (CARM) account, for which a financial transaction is issued.	Examples of financial transactions per Trade Chain Partner type: o Importer – debt on import declarations, corrections, adjustments, late accounting penalties, late payment interest, payments, credits o Customs Broker – yearly license fees, any penalties applied on the account o Warehouse (Sufferance and Bonded) – license fees (if any), penalties o Carriers – penalties o Duty Free Shop (DFS) – license fees (if any), penalties. o Service Providers (example EDI) – fees, licenses, penalties *above examples are for illustration purposes only and not an exhaustive list*
Customs Broker	TCP licenced with the CBSA to submit import declarations on behalf of their clients who are enrolled as importers.	o Note that the definition of customs brokers statements extends to trade consultants (who would continue to submit adjustments only on behalf of importers). EDI certified Trade

		consultants would continue to receive the daily and monthly correspondences similar to a customs broker statement, the layout which is as designed in this document.
Type of Statement	**Definition/Explanation**	
Monthly Statements	Financial statements which are issued on a specific date every month. Monthly statements will provide a summarized account overview with account balance and payment due date to an Account Holder, and summarized overview of importer-client activity to Customs Brokers	
Monthly Statement: Statement of Account (SoA)	Starting with Release 2 of CARM, SoAs will be issued to all TCPs who have incurred a financial transaction with the CBSA on their own account (BN15). SoAs will be issued only to the Account Holder and will include a summary of the transactions posted on the TCP's client account in CARM and for which the Account Holder is liable to make payments towards.	
Monthly Statement: Customs Broker Summary Statement (CBSS)	Starting with Release 2 of CARM, the account type "customs broker" which is assigned to customs brokers will not be required to pay for any debt associated with import declarations submitted on behalf of another importer's BN15. Thereby, the financial statements issued to Customs Brokers will present a summary of the import declarations they have submitted on behalf of their importer clients. Customs Brokers will not be responsible to settle the account balance or payment balance for import declarations submitted for other importers.	
Daily Notices (DN): Account Holder and Customs Brokers	DNs are financial statements which are issued on the next day after a financial transaction is posted on the account. DNs typically will consist of a list of transactions and associated details. EDI certified clients (Account Holder and filer/Customs Broker) will receive the Daily Notice; for all other clients, including EDI certified, the CARM Client Portal will serve as a medium for viewing transactions posted on the account, via the transaction history page.	

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1.2 Summary of financial statements by type, recipients and frequency

The table below provides a summary of the financial statements, recipients and the frequency.

Type	Recipient	Issued at*		Frequency	Medium
Statement of Account	Account Holder#	1.	Program Account (one per BN15) 2. Program Type (on per BN15s of the same type) 3. Legal Entity (one per BN9)	Monthly (25th)	CARM Client Portal (pdf) EDI (XML)
Customs Broker Summary Statement	Customs Broker	1.	Legal Entity** (one per BN9)	Monthly (25th)	CARM Client Portal (pdf) EDI (XML)
Daily Notice	Account Holder#	1.	Program Account (one per BN15)	Daily	EDI (XML) only
Daily Notice	Customs Broker	1.	Legal Entity** (one per BN9)	Daily	EDI (XML) only
Transaction History***	Account Holder#	1.	Program Account (one per BN15)	On time##	CARM Client Portal (interactive web form)
Transaction History***	Customs Broker	1.	Legal Entity** (one per BN9)	On time##	CARM Client Portal (interactive web form)

*The financial statement (especially SoA) will be issued at one of the 3 levels, dependent on the offsetting option the TCP is subscribed to (more details on offsetting options are on section 3.2)

***Transaction history is not a type of financial statement but included here since it provides detailed accounting information

**Broker statements are at legal entity only, similar to current state

Account Holder = any TCP which incurs financial debt with the CBSA

##On time implies, the accounting transaction will be available on the portal transaction history upon a successful posting on the account

1.3 Key changes introduced in this version

The table below outlines the key changes introduced within the scope of the ECCRD Chapter 24 Financial Statements, as part of CARM Release 2:

Item	pre-CARM Release 2	post-CARM Release 2
Type of Statement	a. Importer Statement of Account b. Broker Statement of Account c. Importer Daily Notice d. Broker Daily Notice	a. Account Holder Statement of Account b. Customs Broker Summary Statement c. Account Holder Daily Notice d. Customs Broker Daily Notice
Messaging	a. XML b. EDIFACT c. CADEX	a. XML only
Changes to statement content	a. Monthly statements and Daily Notices both provide details b. Monthly statements list the B3 transactions summarized by day c. Monthly statements list all non-B3 transactions d. Broker statements contain account balance and payment details	a. Monthly statements will provide a summarized account overview with account balance and payment due date to an account holder and a summarized overview of importer activity to customs brokers b. Account Holder SOA will also include summary of transactions posted by calendar date in a billing period for each BN15 c. Daily statements will include list of transactions and issued only via EDI to certified clients d. All account holders and delegates with a portal account will have access to transaction details and the monthly statements on the CARM Client Portal e. Statements updates are resulting from process changes to financial liability, offsetting options and harmonization on accounting cycles and payment due dates as well as online accessibility*

refer to section 3 and 6 for a summary on the offsetting options, billing cycle harmonization and financial liability

2. ARL XML Standard

The format of the message in which TCPs will receive the EDI statements will be in Extensible Markup Language (XML) only. 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 DNs, SoAs and Customs Broker Summary Statements
- Avoid reprogramming for currently available proprietary type messages
- Reduce implementation complexities
- Facilitate data transfer to partners in supply chain
- Consistent with how TCPs may submit CADs via EDI, which is supported by XML only

XML messages are intuitive, easier to read, faster to deploy, and support a paperless environment. The CARM XML schemas conform to the W3C XML 2.0 standard. These schemas use W3C data types, in defining all elements.

In terms of messaging, there are a few important changes to consider (from current state ARL to CARM Release 2):

a. The format for all messages will be XML only, i.e. no CADEX or EDIFACT.
b. A new Customs Broker Summary Statement (CBSS) will be issued for Customs Brokers.
c. The schema of the XML messages will be modified to be compliant with the CARM release 2 proposed statement layouts. Refer to Section 5 - Illustration of the future state financial statement for the statement layouts.
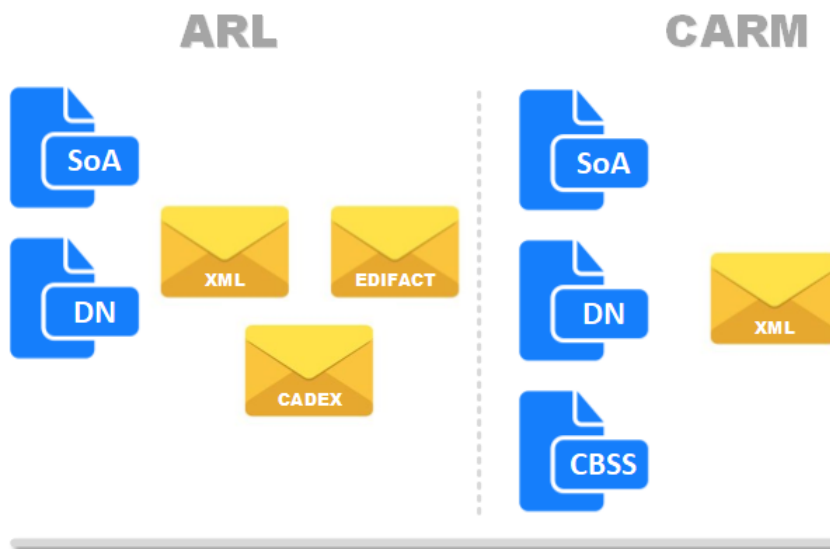
3. XML Transaction Layouts

This section includes the XML Transaction Layouts for the CARM generated Financial Statements, 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 CARM during the previous day.

The following transaction types are included in the DN:

Transaction Type	Transaction Description	Resulting from
AI	Penalties	Notice of penalty assessment / Late accounting penalties
B2	Adjustment to Declaration (CAD)	Reassessment (CAD) / Canada Customs Detailed Adjustment Statements - Account Payable and Account Receivable (B2-1 AP & AR)
B3	Initial Declaration (CAD)	Assessment (CAD) / Canada Customs Coding Form (B3-3)
C1	Correction to Declaration (CAD)	Corrections (CAD)
CD	Incoming Payments (to CBSA)	Cash Payments
E9	Temporary Importation	Assessment (CAD)
IN	Interest	Late Payment Interest / Adjustment Interest
IP	Incoming Payments (to CBSA)	PAD Payments
K3	K23 Invoices	Manually posted by CBSA on the account • Non-Sufficient Funds (NSF) – NSF administration fee • Broker license fees • Special service fees • Storage charges • License and permits • Warehouse fees Cost recovery program
K9	Forfeitures	Forfeitures
LC	Incoming Payments (to CBSA)	Cheque Payments
LD	Incoming Payments (to CBSA)	Card
LP	Incoming Payments (to CBSA)	All other Payments
OP	Outgoing payment	• Refund payment to TCP
P1	K32 Drawbacks	Credit resulting from a Drawback

Transactions are uniquely identified by their Transaction Type and Transaction Number(s). The following table contains the relationship between Transaction Types and their Transaction Numbers, both internal (CARM) and External (TCPs).

3.1.1 Table: Type of accounting posting

Type of accounting transaction	Transaction Type (DOC_TYPE)	CARM Transaction Number (REL_DOC_NUMBER)	ACROSS Transaction Number (ATN_NUM)	CAD version CAD_VERSION
CADs	B3, B2, C1, P1	Form Bundle Number	TCP provided CAD number (equals Release number), typically 14 digits	Version of the CAD
Payments	LC, LP, LD, CD, (new for PAD)	Using the internal CARM document number	N/A	N/A
Miscellaneous Invoices	K3	CBSA's sub ledger reference number (user defined / XBLNR)	N/A	N/A
Interest document	IN	Using the internal CARM document number	<u>Adjustment Interest</u> TCP provided CAD number (equals Release number), typically 14 digits <u>Others</u> N/A	<u>Adjustment Interest</u> Version of the CAD <u>Others</u> N/A
Penalties*	AI	Using the internal CARM document number	<u>Late Accounting Penalties</u> TCP provided CAD number (equals Release number), typically 14 digits <u>Others</u> N/A	<u>Late Accounting Penalties</u> Version of the CAD <u>Others</u> N/A
Ascertained Forfeitures	K9	CBSA's sub ledger reference number (CARM generated / XBLNR)	N/A	

*for more details on referencing a penalty transaction to the release or declaration transaction please refer to section 7 "Addenda" in this document.

Below provides a list of data elements in the future state Daily Notice (Account Holder). For how it may render in a pdf format, refer to sections 5.3.

I.   Legal entity information:
- Business number
- Legal name
- Operating name
- Program name
- Program account number
- Program type

II. Transaction summary:
- A. Import declaration related debt (new/corrections/adjustments)
- B. Payments received
- C. Disbursements issued
- D. Interest and penalties
- E. Other transactions
- F. Summary of charge by type:
    i.   Customs duty
    ii. Excise tax
    iii. Excise duties
    iv. SIMA
    v.   GST
    vi. HST
    vii. PST
    viii. Interest
    ix. All penalties
    x.   Payments received
    xi. Other*

III. Transaction details:
- Release date
- Accounting date
- Transaction type
- Transaction description
- Reference number
- CAD Number
- CAD version
- Port number
- Submitted by *
- Accounting status *
- Customs duty
- Excise tax
- Excise duties
- SIMA

- GST
- HST
- PST
- Interest
- All penalties
- Payments
- Others
- Payment due date
- Total Amount

IV.   Notes and disclaimers

* indicates an XML only field

Below provides a list of data elements in the future state Daily Notice (Customs Broker). For how it may render in a pdf format, refer to sections 5.4.

I.   Legal entity information:
- Customs broker name
- Customs broker license number
- Business number

II.   Transaction summary:
- Total of importation transactions submitted (count and amount)

III.   Transaction details per Importer: Section will be repeated per importer (unique section per unique RM account)
- Transaction details:
    i.   Release date
    ii.   Accounting date
    iii.   Transaction type
    iv.   Reference number
    v.   CAD number
    vi.   CAD version
    vii.   Port number
    viii.   Customs duty
    ix.   Excise tax
    x.   Excise duties
    xi.   SIMA
    xii.   GST
    xiii.   HST
    xiv.   PST
    xv.   Interest
    xvi.   All penalties
    xvii.   Payments
    xviii.   Others
    xix.   Total amount

IV.   Notes and disclaimers

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. The "charge type" breakdowns applies where the accounting transaction posted on the account has the relevant line item postings in order to correctly determine the type. For example, if the accounting transaction at the time of posting combines the GST and HST in one line item, the statement will not be able to identify the GST and HST component individually. In scenarios where the account transaction has the individual charge type identified by unique line items within the same transaction, the statement will identify and present the amount per charge type.

3.1.2 Daily Notice Account Holder XML Mapping Layout

Element Name	Data Type	Max Length	Element Description/Requirements
ZCARMDNOTICEAH			
ZCARMDNOTICEAH Attributes			
.xmlns	xs: 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	xs: 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	xs: string	2	2 Characters identifying the type of Daily Notice that is being received. AH – Account Holder
file_name	xs: string	35	Format: DN-BN9-YYYYMMDDHHMMSS Unique identifier that outlines the client (BN9), date and time of the Daily Notice. BN9 = Canada Revenue Agency Business Number (9 digits)

version	xs: string	6	Format: YYYYMM The year and month represent the ECCRD version of the schema
ZCARMDNOTICEAH/HEADER			
../HEADER/DN_DATE	xs:date	10	Daily Notice date
../HEADER/PARTY	PartyType		Section I - Legal Entity Information
ZCARMDNOTICEAH/SUMMARY			
../SUMMARY/IMP_DEC	AmountType	15 (-11.2)	Sum total of financials of all importer declarations submitted for accounting (new declarations plus/minus corrections plus/minus adjustments)
../SUMMARY/PAYMENTS	AmountType	15 (-11.2)	Sum total of all payments received on the BN15 account on the date
../SUMMARY/DISB	AmountType	15 (-11.2)	Sum total of all disbursements issued on the BN15 account on the date
../SUMMARY/INTEREST	AmountType	15 (-11.2)	Sum total of all interest and sum total of all penalties
../SUMMARY/OTHERS	AmountType	15 (-11.2)	Sum total of all other transactions
../SUMMARY/REV_DIST	ChargeBreakdownType		Breakdown by revenue type of transactions posted on the BN15 account on the date

Element Name	Data Type	Max Length	Element Description/Requirements
ZCARMDNOTICEAH/DETAILS			
../DETAILS/LINEITEMS	DailyNoticeLineItemType		
../DETAILS/LINEITEMS Attributes			
count	xs:integer	7	Total count of line items included in this section
../DETAILS/LINETOTALS	ChargeBreakdownType		
ZCARMDNOTICEAH/NOTES	MessageLanguageType		Each message is 5,000 characters in length, with no predefined limit on the number of messages.

3.1.3 Daily Notice Customs Broker XML Mapping Layout

Element Name	Data Type	Max Length	Element Description/Requirements
ZCARMDNOTICECB			
ZCARMDNOTICECB Attributes			
.xmlns	xs: 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	xs: 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	xs: string	2	2 Characters identifying the type of Daily Notice that is being received. CB – Customs Broker
file_name	xs: string	35	Format: DN-BN9-YYYYMMDDHHMMSS Unique identifier that outlines the client (BN9), date and time of the Daily Notice. BN9 = Canada Revenue Agency Business Number (9 digits)
version	xs: string	6	Format: YYYYMM The year and month represent the ECCRD version of the schema
ZCARMDNOTICECB/HEADER			
../HEADER/DN_DATE	xs:date	10	Daily Notice date
../HEADER/PARTY	BrokerPartyType		Section I - Legal Entity Information
ZCARMDNOTICECB/SUMMARY			
../SUMMARY/TRN_COUNT	xs:integer	7	Section II - A. Total count of transactions included in the Daily Notice
../SUMMARY/TOT_IMP	AmountType	15 (-11.2)	Total of importation transactions submitted
ZCARMDNOTICECB/DETAILS			
../DETAILS Attributes			

count	xs:integer	7	Total count of importer sections included in the Daily Notice
ZCARMDNOTICECB/DETAILS/IMPORTER			
../DETAILS/IMPORTER Attributes			
id	xs:integer	7	Index for the section
../../IMPORTER/PARTY	PartyType		
../../IMPORTER/LINEITEMS	DailyNoticeLineItemType		
ZCARMDNOTICECB/DETAILS/IMPORTER/LINEITEMS Attributes			
count	xs:integer	7	Total count of line items for the section
../../IMPORTER/LINETOTALS	ChargeBreakdownType		
ZCARMDNOTICECB/NOTES	MessageLanguageType		Each message is 5,000 characters in length, with no predefined limit on the number of messages.

3.2 Monthly Statement of Account

Statement of Accounts (SoA) from CARM will be issued to all Account Holders, not only importers. The SoA will be issued at Program Account (BN15), Program Type or Legal Entity (BN9) levels, depending on the offsetting option.

Program Account offsetting => one SOA per BN15 (one per program account)
Credits within a program account can only offset debits on the same program account.

Intra-program offsetting => one SOA per program type (i.e. can group many BN15s)
Credits on any program accounts for the same program type can offset debits for a given legal entity.

Inter-program offsetting => one SOA per BN9 (one per legal entity)
Credits on any program accounts can offset debits for a given legal entity.

SoAs will be issued to the Account Holder only, i.e. the TCP liable to settle the debt incurred with the CBSA or the recipient of the disbursement/credit issued by CBSA.

SoAs will contain a summary of transactions with the following information:

a. Harmonized payment due amount and due date
b. Summarized breakdown by charge type
c. Summarized amounts by accounting date per BN15

Transactional details will not be present on the SoA, but will be available via the transaction history (portal) or Daily Notice (EDI).

Below provides a list of data elements in the future state Statement of Account. For how it may render in a pdf format, refer to sections 5.1.
Section 1:
• Client information (Business Number, Legal Name, Program Type
Section 2:
• Statement date
• Payment due date
• Payable balance as of statement date
Section 3:
• Previous statement balance
• Corrections submitted
• Payments received after previous SoA
• Disbursements
• Interest and penalties
• Current period debt
• Current period credits
• Current Statement Balance
• Charge breakdown

- Customs Duties
- Excise Tax
- Excise Duties
- SIMA
- GST
- HST
- PST
- Payments
- Others

Section 4:
- Breakdown to summarize by day during the billing period per BN15 to enable reconciliation with the DNs

Section 5:
- Notes and disclaimer section

(Note that, unlike the ARL SOAs, post-CARM release 2, cash CADs will also factor towards the overall account balance (debit and credit)).

The "charge type" breakdowns applies where the accounting transaction posted on the account has the relevant line item postings in order to correctly determine the type. For example, if the accounting transaction at the time of posting combines the GST and HST in one line item, the statement will not be able to identify the GST and HST component individually. In scenarios where the account transaction has the individual charge type identified by unique line items within the same transaction, the statement will identify and present the amount per charge type.

3.2.1 Monthly Statement of Account XML Mapping Layout

Element Name	Data Type	Max Length	Element Description/Requirements
ZSOA			
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	2	2 Characters identifying the type of statement that is being received. LE - Legal Entity PT - Program Type PA - Program Account
file_name	xsd: string	35	Format: SOA-BN9-YYYYMMDDHHMMSS Unique identifier that outlines the client (BN9), date and time of the SoA. BN9 = Canada Revenue Agency Business Number (9 digits)
version	xs: string	6	Format: YYYYMM The year and month represent the ECCRD version of the schema
ZSOA/HEADER (Once per Statement)			
../HEADER/PER_START	xs: string	10	Billing period From Date YYYY-MM-DD
../HEADER/PER_END	xs:date	10	Billing period End Date YYYY-MM-DD
../HEADER/SOA_DATE	xs:date	10	Section II - Statement Summary - Statement date YYYY-MM-DD
../HEADER/PAY_DUE	xs:date	10	Section II - Statement Summary - Payment due date YYYY-MM-DD
../HEADER/GRAND_TOT	xs:decimal	15 (-11.2)	Section II - Statement Summary - Payable balance as of statement date
../HEADER/PARTY	PartyType		Section I - Legal Entity Information

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ZSOA/SUMMARY (Once per Statement)			
../SUMMARY/LAST_TOT_A	xs:decimal	15	Section III - A. Previous Statement balance Balance (payable) printed on the previous month's Statement of Account
../SUMMARY/CORR_LAST_B	xs:decimal	15 (-11.2)	Section III - B. Corrections to previous statement balance Amount resulting from corrections posted on the account on the previous billing period A plus/minus B provides the payable balance on the account as of the previous period's payment due date
../SUMMARY/PAY_LAST_C	xs:decimal	15 (-11.2)	Section III - C. Payments received after previous SoA Payments made to CBSA since previous SoA A and B net of C should provide outstanding payable balance on the account
../SUMMARY/DISB_D	xs:decimal	15 (-11.2)	Section III - D. Disbursements Disbursements issued to the Account Holder after previous billing period. Disbursements issued will offset any credit balance on the account.
../SUMMARY/INTEREST_E	xs:decimal	15 (-11.2)	Section III - E. Interest and penalties Sum total of all penalties and interest E and F and G will provide the payable balance from transactions in the current period only
../SUMMARY/DEBIT_F	xs:decimal	15 (-11.2)	Section III - F. Current period charges (open debits items) Sum total of all debit postings from declarations, miscellaneous transactions or other charges

			E and F and G will provide the payable balance from transactions in the current period only
../SUMMARY/CREDIT_G	xs:decimal	15 (-11.2)	Section III - G. Current period credits (open credit items) Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits E and F and G will provide the payable balance from transactions in the current period only
../SUMMARY/TOTPAY_H	xs:decimal	15 (-11.2)	Section III - H. Current statement balance The payable balance at the end of the current billing period *H = A plus/minus B minus C plus D plus E plus F minus G*
../SUMMARY/REV_DIST	ChargeBreakdown Type		Revenue Distribution Breakdown
ZSOA/DETAILS (Once per Statement)			
ZSOA/DETAILS/PROGRAM_ACCOUNT			
ZSOA/DETAILS/PROGRAM_ACCOUNT Attributes			
count	xs:integer	7	Total count of day summaries contained in this section
../../PROGRAM_ACCOUNT/ACCOUNT	xs:string	15	Program Account Number (BN15)
ZSOA/DETAILS/PROGRAM_ACCOUNT/DAY_SUMMARY Attributes			
id	xs:integer	7	Index for the section

../../../DAY_SUMMARY/RELEA SE_DATE	xs:date	10	YYYY-MM-DD Goods released date
../../../DAY_SUMMARY/ACCO UNTING_DATE	xs:date	10	YYYY-MM-DD Accounting Date
../../../DAY_SUMMARY/LINEIT EM	ChargeBreakdown Type		
../../PROGRAM_ACCOUNT/LIN ETOTALS	ChargeBreakdown Type		
ZSOA/NOTES	MessageLanguage Type		Each message is 5,000 characters in length, with no predefined limit on the number of messages.

3.3 Customs Broker Summary Statement Mapping Layout

The Customs Broker Summary Statement will replace the Customs Broker SoA and include accounting summaries for all importers (by BN15) for which the Customs Broker (BN9) has submitted import declarations for.

Similar to the Customs Broker SoA from ARL, the Customs Broker Summary Statement (CBSS) will be issued only to Customs Brokers at the BN9 level. Unlike the current state Customs Broker SoA, the CBSS will not provide details on the payment amount due and due date, since the duty to settle the debt on import declarations is legally on the importer's account.

Transactions posted to the Customs Broker's account are not part of the Customs Broker Summary Statement, instead, they will be reflected on the Monthly Statement of Account for that particular Customs Broker, which will require a separate BN15.

The summary statement will provide a summarized view (count and amount) of import declarations and payment transactions per importer BN15.

For data elements in the future state Customs Broker Summary Statement, refer to section 5. A summary is provided below:

I. Legal entity information:
   - Legal name
   - License number
   - Business number

II. Statement summary:
   - Summary report date
   - Number of importers

III. Summary of declarations by Importer's BN15 account:
   - Importer RM account number
   - New declarations submitted (count and amount)
   - Correction submitted (count and amount)
   - Adjustment submitted (count and amount)
     o Totals of the above
   - Payments submitted by the Customs Broker on the Importer's BN15

3.3.1 Monthly Customs Broker Summary Statement XML Mapping Layout

Element Name	Data Type	Max Length	Element Description/Requirements
ZCARMCBSS			
ZCARMCBSS 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	2	2 Characters identifying the type of statement that is being received. BS – Broker Summary

file_name	xsd: string	35	Format: BSS-BN9-YYYYMMDDHHMMSS Unique identifier that outlines the client (BN9), date and time of the SoA. BN9 = Canada Revenue Agency Business Number (9 digits)
version	xs: string	6	Format: YYYYMM The year and month represent the ECCRD version of the schema
ZCARMCBSS/HEADER			
../HEADER/PER_START	xs:date	10	Billing Period From Date
../HEADER/PER_END	xs:date	10	Billing Period To Date
../HEADER/PARTY	BrokerPartyType		
../HEADER/BSR_DATE	xs:date	10	Summary Report Date
../HEADER/IMP_COUNT	xs:integer	7	Total number of importers
ZCARMCBSS/DETAILS			
ZCARMCBSS/DETAILS Attributes			

count	xs:integer	7	Total count of importer records contained in the summary
ZCARMCBSS/DETAILS/IMPORTER			
ZCARMCBSS/DETAILS/IMPORTER Attributes			
id	xs:integer	7	Index of the section
../../IMPORTER/ACCOUNT	xs:string	15	Importer RM Account (BN15)
../../IMPORTER/INIT_DECLA	CountAmountType		Initial declarations (B3's) submitted by the broker, summarized per Importer
../../IMPORTER/CORRECTIONS	CountAmountType		Corrections (C1's) submitted by the broker, summarized per Importer
../../IMPORTER/ADJUSTMENTS	CountAmountType		Adjustments (B2's) submitted by the broker, summarized per Importer
../../IMPORTER/TOTAL	CountAmountType		Total of declarations (all types) submitted by the Customs Broker on the account
../../IMPORTER/PAYMENTS	CountAmountType		
ZCARMCBSS/NOTES	MessageLanguageType		Each message is 5,000 characters in length, with no predefined limit on the number of messages.

3.4 CARM Types

3.4.1 AmountType

Data Type	Max Length	Element Description/Requirements
xs:decimal	15 (-11.2)	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.

3.4.2 BrokerPartyType

Element Name	Data Type	Max Length	Element Description/Requirements
BN9	xs:string	9	Legal Entity Information - Business number (BN9) BN9 = Canada Revenue Agency Business Number (9 digits)
ZZLEGALNAME	xs:string	175	Broker Name (BN9 Level)
IDNUMBER	xs:string	60	Broker Licence

3.4.3 CountAmountType

Element Name	Data Type	Max Length	Element Description/Requirements
COUNT	xs:integer	7	Number of transactions submitted per transaction type per importer
AMOUNT	AmountType	15 (-11.2)	Debit (or Credit) of summarized per transaction type per importer

3.4.4 DailyNoticeLineItemType

Attribute Name	Data Type	Max Length	Element Description/Requirements
id	xs:integer	7	Index for the section

Element Name	Data Type	Max Length	Element Description/Requirements
REL_DATE	xs:date	10	Date of release on the declaration for which accounting was posted to the account on the date for the Daily Notice
ACC_DATE	xs:date	10	Date of posting, will typically equal the date for which the Daily Notice is generated
DOC_TYPE	xs:string	20	Code of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback
TRANS_DESC	xs:string		Type of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback
REL_DOC_NUMBER	xs:string	16	CARM transaction number and where available the import declaration number
ATN_NUM	xs:string	14	ACROSS Transaction Number
CAD_VERSION	xs:string	5	CAD Version
SUB_BY	xs:string	16	Broker's BN9 where the transaction resulted from Broker filing, CBSA where the transaction resulted from CBSA issued charge/credit, Blank if submitted by Account Holder
STATUS	xs:string	1	Accounting status will indicate whether the transaction is open and not cleared (due) or cleared (paid)
PORT	xs:string	6	Port Number if available on the declaration
AMOUNTS	ChargeBreakdownType		

3.4.5 MessageLanguageType

Element Name	Data Type	Max Length	Element Description/Requirements
MESSAGE	xs:string	5,000	Free text. This field can be blank and still be valid. (i.e. "For more information please refer to the website at www.cbsa.gc.ca")
MESSAGE Attributes			
language	xs:string	2	EN – English FR – French

3.4.6 PartyType

Element Name	Data Type	Max Length	Element Description/Requirements
BN9	xs: string	9	Section 1 - Legal Entity Information - Business number (BN9) BN9 = Canada Revenue Agency Business Number (9 digits)
NAME_ORG1	xs: string	44	Section 1 - Legal Entity Information - Legal Name (1/4)
NAME_ORG2	xs: string	44	Section 1 - Legal Entity Information - Legal Name (2/4)
NAME_ORG3	xs: string	44	Section 1 - Legal Entity Information - Legal Name (3/4)
NAME_ORG4	xs: string	44	Section 1 - Legal Entity Information - Legal Name (4/4)
OP_NAME	xs: string	175	Section 1 - Legal Entity Information - Operating Name
ZZNAME	xs: string	175	Section 1 - Legal Entity Information - Program Name Program Account SOA only
ACCOUNT	xs: string	15	Section 1 - Legal Entity Information - Program Account Number (BN15) Program Account SOA only
PROG_TYPE	ProgramType		Section 1 – Legal Entity Information – Program Type, Program Account and Program Type SOA only
PROG_TYPE_COUNT	xs:integer	7	Section 1 - Legal Entity Information - Number of Program Types Restrictions: Legal Entity SoA only

Element Name	Data Type	Max Length	Element Description/Requirements
ENROLMENTS_COUNT	xs:integer	7	Section 1 - Legal Entity Information - Number of enrolments Restrictions: Legal Entity and Program Type SoA only

3.4.7 ProgramType

Element Name	Data Type	Max Length	Element Description/Requirements
PSOBTYP	xs: string	4	Section 1 - Legal Entity Information - Program Type (Code)
PSOBTYPT	xs: string	30	Section 1 - Legal Entity Information - Program Type (Description)

3.4.8 ChargeBreakdownType

Element Name	Data Type	Max Length	Element Description/Requirements
DUTIES	xs:decimal	15 (-11.2)	Custom duties 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.
EXCISE	xs:decimal	15 (-11.2)	Excise tax 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.
EXCISEDUTIES	xs:decimal	15 (-11.2)	Excise duties 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.
SIMA	xs:decimal	15 (-11.2)	SIMA 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.
GST	xs:decimal	15 (-11.2)	GST 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.

HST	xs:decimal	15 (-11.2)	HST 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.
PST	xs:decimal	15 (-11.2)	PST 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.
INTEREST	xs:decimal	15 (-11.2)	Late payment interest 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.
PENALTIES	xs:decimal	15 (-11.2)	Other penalties 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.
PAYMENTS	xs:decimal	15 (-11.2)	Payment if transaction is a 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.
PAYMENT_DUE DATE	xs:date	10	Payment due date YYYY-MM-DD
OTHERS	xs:decimal	15 (-11.2)	All other charges (miscellaneous, drawbacks, forfeiture fines, disbursements others.) 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.
TOTALS	xs:decimal	15 (-11.2)	Total amount for the transaction(s) 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.

3.4.9 SOALineItemType

Attribute Name	Data Type	Max Length	Element Description/Requirements
id	xs:integer	7	Index for the section

Element Name	Data Type	Max Length	Element Description/Requirements
LINEITEM	ChargeBreakdownType		Defines the format of an SoA line item

4. Message/File Splitting

If a notice exceeds the maximum length or file size limits of a particular document standard (i.e. 20MB for Customs Internet Gateway (CIG)), number of partners, 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 DNs 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.

5. Illustration of the future state Financial Statement

5.1 Account Holder Statement of Account

5.1.1 Program account level: Account Holder offsetting preference is at BN15 level

Navigate to section Offsetting options for more information on Program Account Offsetting.
One SoA per BN15 Program Account (*note, all TCPs will be assigned a BN9/BN15 post CARM Release 2*)

PROTECTED B when completed
PROTÉGÉ B une fois rempli

Statement of Account (Program Account) / Relevé de compte (Compte de programme)

I — Legal entity information / Informations sur l'entité juridique

Business number / Numéro d'entreprise	*BN15 number*
Legal name / Dénomination d'entreprise	*Legal name originating from the BP Master (ZZLEGALNAME).*
Operating name / Nom commercial de l'entreprise	*Originates from ZTOPNAME*
Program type / Type de programme	*Not currently filled*

II — Statement summary / Sommaire du RC

Statement date / Date du relevé de compte	*DD-MMM/MMM-YYYY*
Payment due date / Date d'échéance du paiement	*eekdays / Le 17 + 10 jours de semaine*
Payable balance as of statement date / Total à payer à la date du	*=H*

III — Summary of transactions in billing period / Sommaire des transactions de la période de facturation <billing period start> to <billing period end>

A. Previous statement balance / Solde d'ouverture précédent — *$A (from previous SOA)*
B. Corrections to previous statement balance / Corrections du solde d'ouverture précédent — *$B (corrections on transactions released in previous period but submitted after SOA)*
C. Payments received after previous SOA / Paiements reçus après le RC précédent — *$C (payments received after previous SOA)*
D. Disbursements / Décaissements — *$D (payouts after previous SOA)*
E. Interest and Penalties / Intérêts et pénalités — *$E (late payment interest and penalties applied)*
F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts) — *$F (sum total of all debits in current period)*
G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts) — *$G (sum total of all credits in current period)*

H. Current statement balance / Solde du relevé actuel — *$H = $A+/$B-$C+$D+$E+$F-$G*

I. Charge breakdown / Ventilation des frais:

Charge Type / Types de frais
Customs Duty / Droit de douane
Excise Tax / Taxe d'accise
Excise Duties / Droits d'accise
SIMA / LMSI
GST / TPS
HST / TVH
PST / TVP
Payments / Paiements
Others / Autres

$
$
$
$
$
$
$
$

IV — Summary by day during billing period / Sommaire quotidien de la période de facturation <billing period start> to <billing period end>

For BN15 / Pour le NE15

Release Date / Date de la mainlevée	Accounting Date / Date comptable	Customs duty / Droit de douane	Excise tax / Taxe d'accise	Excise Duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Payments / Paiements	Others / Autres	Daily Total / Total quotidien
DD-MMM/MMM-YYYY	DD-MMM/MMM-YYYY	14 - char	14 - char			14 - char			14 - char		14 - char
DD-MMM/MMM-YYYY											
...											
...											
TOTAL											

V — Notes and Disclaimer / Remarques et Avertissement

Note: This is a Program Account Level Statement since the Account Holder has chosen Program Account level Offsetting

Remarque : Il s'agit d'un relevé au niveau du compte de programme, puisque le titulaire du compte a choisi la compensation au niveau du type de compte du programme.

Canada

Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

Section I	Legal entity information / Informations sur l'entité juridique
Field / Champ	**Description**
Business number / Numéro d'entreprise	Business Number (BN9) or RM Account (BN15) of the Account Holder / Numéro d'entreprise (NE9) ou Numéro (NE15) du titulaire du compte
Legal name / Dénomination d'entreprise	Legal name of the Account Holder (BN9 level) / Dénomination sociale du titulaire du compte (niveau NE9)
Operating name / Nom commercial de l'entreprise	Operating name of the Account Holder (BN9 level) / Nom commercial du titulaire du compte (niveau NE9)
Program name / Nom du programme	Name of Program Account, i.e. name at the BN15 level / Nom du compte du programme, c.-à-d. nom au niveau du NE15
Program account number / Numéro de compte du programme	BN15 number (or RM account) of the Account Holder / Numéro NE15 (ou du compte RM) du titulaire du compte
Program type / Type de programme	Type of Program of the Account / Type de programme du compte

Section II	Statement summary / Sommaire du RC
Field / Champ	**Description**
Statement date / Date du relevé	Date the Statement of Account was generated / Date à laquelle le relevé de compte a été généré
Payment due date / Date d'échéance du paiement	Payment due date for account balance on that day, +10 weekdays from end of billing period / Date d'échéance du paiement du solde du compte ce jour-là, +10 jours ouvrables à compter de la fin de la période de facturation
Payable balance as of statement date / Total à payer à la date du relevé	Payable balance based on billing rules as of the statement generation date / Solde payable basé sur les règles de facturation à partir de la date à laquelle le relevé est généré

Section III	Summary of transactions in billing period / Sommaire des transactions de la période de facturation <billing period start> to <billing period end>
Field / Champ	**Description**
A. Previous statement balance / Solde d'ouverture précédent	Prints the balance (payable) printed on the previous month's Statement of Account / Imprime le solde (payable) imprimé sur le relevé de compte du mois précédent.
B. Corrections to previous statement balance / Corrections du solde d'ouverture précédent	Prints the amount resulting from corrections posted on the account on the previous billing period / Imprime le montant résultant des corrections apportées sur le compte lors de la période de facturation précédente
	A plus/minus B provides the payable balance on the account as of the previous period's payment due date / A plus ou moins B donne le solde payable sur le compte à la date d'échéance du paiement de la période précédente
C. Payments received after previous SOA / Paiements reçus après le RC précédent	Payments made to CBSA since previous SOA / Paiements effectués à l'ASFC depuis le RC précédente
	A and B net of C should provide outstanding payable balance on the account / A et B, après la déduction de C, indiquent le solde à payer du compte
D. Disbursements / Décaissements	Disbursements issued to the account holder after previous billing period / Décaissements émis au titulaire du compte à la fin de la période de facturation précédente
	Disbursements issued will be equal to refunds / Les décaissements émis seront égaux aux remboursements
E. Interest and Penalties / Intérêts et pénalités	Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest) / Somme totale de toutes les pénalités et de tous les intérêts de paiement en retard
F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts)	Sum total of all debit postings from declarations, miscellaneous transactions or other charges / Somme totale de tous les débits de déclarations, de transactions diverses ou d'autres frais
G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts)	Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits / Somme totale de tous les crédits des déclarations (rajustements), des transactions diverses ou des crédits
	E and F and G will provide the payable balance from transactions in the current period only / E, F et G fournissent le solde à payer des transactions de la période en cours seulement
H. Current statement balance / Solde du relevé actuel	The payable balance at the end of the current billing period / Le solde payable à la fin de la période de facturation actuelle
	H = A plus/minus B minus C plus D plus E plus F minus G / H = A plus/moins B, moins C, plus D, plus E, plus F, moins G
I. Charge breakdown / Ventilation des frais:	Breakdown by revenue types for all transactions / Ventilation par types de revenus pour toutes les transactions
Customs Duty / Droit de douane	Sum total of all customs duties posted to the account in the billing period / Somme totale de tous les droits de douane enregistrés dans le compte pendant la période de facturation
Excise Tax / Taxe d'accise	Sum total of all excise tax posted to the account in the billing period / Somme totale de toutes les taxes d'accise enregistrées dans le compte pendant la période de facturation
Excise Duties / Droits d'accise	Sum total of all excise duties posted to the account in the billing period / Somme totale de tous les droits d'accise enregistrés dans le compte pendant la période de facturation
SIMA / LMSI	Sum total of all SIMA charges posted to the account in the billing period / Somme totale de tous les frais de la LMSI enregistrés dans le compte pendant la période de facturation
GST / TPS	Sum total of GST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale des montants de TPS (basés sur la déclaration et la non-déclaration) imputés au compte au cours de la période de facturation
HST / TVH	Sum total of HST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale des montants de TVH (basés sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation
PST / TVP	Sum total of PST amounts (declaration and non-declaration based) posted to the account in the billing period /Somme totale des montants de TVP (basés sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation
Payments / Paiements	Sum total of all payments received and posted to the account in the billing period / Somme totale de tous les paiements reçus et enregistrés dans le compte pendant la période de facturation
Others / Autres	Sum total of all other transactions posted to the account in the billing period / Somme de toutes les autres transactions enregistrées dans le compte pendant la période de facturation

Other information and disclaimers / Autre information et avis de non-responsabilité

a. Refer to the transaction history on the CARM portal for the updated payable balance before submitting a payment / Consulter l'historique des opérations dans le portail de la GCRA pour connaître le nouveau solde payable avant de soumettre un paiement.

b. The payable balance post the Statement generation is subject to change if "Corrections" are posted on the account after the SoA generation date / Le solde payable après la génération du relevé pourrait changer si des « corrections » sont apportées au compte après la date de génération du relevé de compte.

c. Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée.

d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.

e. You can pay your balance electronically through your financial institution internet or telephone banking service / Vous pouvez payer le solde par voie électronique en utilisant le site internet ou le service téléphonique de votre institution financière.

f. You can pay your balance via the CARM portal / Vous pouvez payer le solde sur le portail de la GCRA.

g. Statement of Account provides only a summary of the transactions, for line item details please refer to the transaction history on the CARM portal or Daily Notice if subscribed / Le relevé de compte fournit seulement un résumé des transactions. Pour obtenir l'information détaillée sur les postes, veuillez consulter l'historique des transactions sur le portail de la GCRA ou sur l'avis quotidien si vous êtes abonné.

h. If payments are not received by the payment due date and on the updated payable balance as posted on the transaction history the account may incur late payment interest / Si les paiements ne sont pas reçus à la date d'échéance du paiement et au montant du nouveau solde payable affiché dans l'historique des transactions, des intérêts de paiement en retard peuvent être appliqués au compte.

i. For more information please refer to the website at www.cbsa.gc.ca / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : www.cbsa.gc.ca

5.1.2 Program type level: Account Holder offsetting preference is at an intra-program level

Navigate to section Offsetting options for more information on Intra-Program Offsetting.

One SoA per program type (*one program type would comprise of one-to-many program accounts, BN15, but the same type. List of Program Types:*
   a. *Importation and Exportation*
   b. *Exportation*
   c. *Customs Broker*
   d. *Carrier/Transporter*
   e. *Warehouse*
   f. *Duty Free Shops*
   g. *Third Party Service Providers*

Statement of Account (Program Type) / Relevé de compte (Type de programme)
Billing period / Période de facturation 2022-07-18 to / à 2022-08-17

I — Legal entity information / Informations sur l'entité juridique

Business number / Numéro d'entreprise — *BN9 number / Numéro NE9*

Legal name / Dénomination d'entreprise — *Legal name originating from the BP Master (ZZLEGALNAME),*

Operating name / Nom commercial de l'entreprise — *Originates from ZTOPNAME*

Program type / Type de programme — *Type of program*

II — Statement summary / Sommaire du RC

Statement date / Date du relevé de compte — *DD-MMM/MMM-YYYY*

Payment due date / Date d'échéance du paiement — *DD-MMM/MMM-YYYY*

Payable balance as of Statement date / Total à payer à la date du RC = *H*

III — Summary of transactions in billing period / Sommaire des transactions de la période de facturation <billing period start> to <billing period end>

A. Previous statement balance / Solde d'ouverture précédent — *$A (from previous SOA)*

B. Corrections to previous statement balance / Corrections du solde d'ouverture précédent — *$B (corrections on transactions released in previous period but submitted after SOA)*

C. Payments received after previous SOA / Paiements reçus après le RC précédent — *$C (payments received after previous SOA)*

D. Disbursements / Décaisements — *$D (payouts after previous SOA)*

E. Interest and Penalties / Intérêts et pénalités — *$E (late payment interest and penalties applied)*

F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts) — *$F (sum total of all debits in current period)*

G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts) — *$G (sum total of all credits in current period)*

H. Current statement balance / Solde du relevé actuel — *$H = $A+/-$B-$C+$D+$E+$F-$G*

I. Charge breakdown / Ventilation des frais:

Charge Type / Types de frais	
Customs duty / Droit de douane	$
Excise tax / Taxe d'accise	$
Excise duties / Droits d'accise	$
SIMA / LMSI	$
GST / TPS	$
HST / TVH	$
PST / TVP	$
Payments / Paiements	$
Others / Autres	$

IV — Summary by day during billing period / Sommaire quotidien de la période de facturation <billing period start> to <billing period end>

For BN15 / Pour le NE15 <BN15 number #1 / Numéro NE15 #1>

Release Date / Date de la mainlevée	Accounting Date / Date de la déclaration en détail	Customs duty / Droit de douane	Excise tax / Taxe d'accise	Excise Duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Payments / Paiements	Others / Autres	Daily Total / Total quotidien
DD-MMM/MMM-YYYY	DD-MMM/MMM-YYYY	14 - char	14 - char								
...											
DD-MMM/MMM-YYYY	DD-MMM/MMM-YYYY										
TOTAL											

IV — Summary by day during billing period / Sommaire quotidien de la période de facturation <billing period start> to <billing period end>

For BN15 / Pour le NE15 <BN15 number #1 / Numéro NE15 #1>

Release Date / Date de la mainlevée	Accounting Date / Date de la déclaration en détail	Customs duty / Droit de douane	Excise tax / Taxe d'accise	Excise Duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Payments / Paiements	Others / Autres	Daily Total / Total quotidien
DD-MMM/MMM-YYYY	DD-MMM/MMM-YYYY	14 - char	14 - char								
...											
17-MMM-YYYY											
TOTAL											

.... (section IV will repeat based on number of BN15s) / .... (la section IV sera répétée en fonction du nombre de NE15)

V — Notes and Disclaimer / Remarques et Avertissement

Sections III and IV may include amounts due from previous periods.

Sections III et IV peuvent inclure des montants dus au titre de périodes antérieures.

Note: This is a Program Account Level Statement since the Account Holder has chosen Program Account Type level Offsetting.

Remarque : Il s'agit d'un relevé au niveau du compte de programme, puisque le titulaire du compte a choisi la compensation au niveau du type de compte du programme

Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

Section I / Legal entity information / Informations sur l'entité juridique

Field / Champ	Description
Business number / Numéro d'entreprise	Business Number (BN9) of the Account Holder / Numéro d'entreprise (NE9) du titulaire du compte
Legal name / Dénomination de l'entreprise	Legal name of the Account Holder (BN9 level) / Dénomination sociale du titulaire du compte (niveau NE9)
Operating name / Nom commercial de l'entreprise	Operating name of the Account Holder (BN9 level) / Nom commercial du titulaire du compte (niveau NE9)
Program name / Nom du programme	Name of Program Account, i.e. name at the BN15 level / Nom du compte du programme, c.-à-d. nom au niveau du NE15
Program account number / Numéro de compte du programme	BN15 number (or RM account) of the Account Holder / Numéro NE15 (ou du compte RM) du titulaire du compte
Program type / Type de programme	Type of Program of the Account / Type de programme du compte

Section II / Statement summary / Sommaire du RC

Field / Champ	Description
Statement date / Date du relevé	Date the Statement of Account was generated / Date à laquelle le relevé de compte a été généré
Payment due date / Date d'échéance du paiement	Payment due date for account balance on that day, +10 weekdays from end of billing period / Date d'échéance du paiement du solde du compte ce jour-là, +10 jours ouvrables à compter de la fin de la période de facturation
Payable balance as of Statement date / Total à payer à la date du relevé	Payable balance based on billing rules as of the statement generation date / Solde payable basé sur les règles de facturation à partir de la date à laquelle le relevé est généré

Section III / Summary of transactions in billing period / Sommaire des transactions de la période de facturation

Field / Champ	Description
A. Previous statement balance / Solde d'ouverture précédent	Prints the balance (payable) printed on the previous month's Statement of Account / Imprime le solde (payable) imprimé sur le relevé de compte du mois précédent
B. Corrections to previous statement balance / Corrections du solde d'ouverture précédent	Prints the amount resulting from corrections posted on the account on the previous billing period / Imprime le montant résultant des corrections apportées sur le compte lors de la période de facturation précédente
	A plus/minus B provides the payable balance on the account as of the previous period's payment due date / A plus ou moins B donne le solde payable sur le compte à la date d'échéance du paiement de la période précédente
C. Payments received after previous SOA / Paiements reçus après le RC précédent	Payments made to CBSA since previous SOA / Paiement effectués à l'ASFC depuis le RC précédente
	A and B net of C provides the outstanding payable balance on the account /A et B, après la déduction de C, indiquent le solde à payer du compte
D. Disbursements / Décaissements	Disbursements issued to the account holder after previous billing period / Décaissements émis au titulaire du compte à la fin de la période de facturation précédente
	Disbursements issued will be equal to refunds / Les décaissements émis seront égaux aux remboursements
E. Interest and Penalties / Intérêts et pénalités	Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest) / Somme totale de toutes les pénalités et de tous les intérêts de paiement en retard (excluant les intérêts d'ajustement)
F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts)	Sum total of all debit postings from declarations, miscellaneous transactions or other charges / Somme totale de tous les débits de déclarations, de transactions diverses ou d'autres frais
G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts)	Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits / Somme totale de tous les crédits des déclarations (rajustements), des transactions diverses ou des crédits
	E and F and G provides the payable balance from transactions in the current period only / E, F et G fournissent le solde à payer des transactions de la période en cours seulement
H. Current statement balance / Solde du relevé actuel	The payable balance at the end of the current billing period / Le solde payable à la fin de la période de facturation actuelle
	H = A plus/minus B minus C plus D plus E plus F minus G / H = A plus/moins B, moins C, plus D, plus E, plus F, moins G
I. Charge breakdown / Ventilation des frais:	Breakdown by revenue types for all transactions / Ventilation par types de revenus pour toutes les transactions
Customs Duty / Droit de douane	Sum total of all customs duties posted to the account in the billing period / Somme totale de tous les droits de douane enregistrés dans le compte pendant la période de facturation
Excise Tax / Taxe d'accise	Sum total of all excise tax posted to the account in the billing period / Somme totale de toutes les taxes d'accise enregistrées dans le compte pendant la période de facturation
Excise Duties / Droits d'accise	Sum total of all excise duties posted to the account in the billing period / Somme totale de tous les droits d'accise enregistrés dans le compte pendant la période de facturation
SIMA / LMSI	Sum total of all SIMA charges posted to the account in the billing period / Somme totale de tous les frais de la LMSI enregistrés dans le compte pendant la période de facturation
GST / TPS	Sum total of GST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale des montants de TPS (basés sur la déclaration et la non-déclaration) imputés au compte au cours de la période de facturation
HST / TVH	Sum total of HST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale des montants de TVH (basés sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation
PST / TVP	Sum total of PST amounts (declaration and non-declaration based) posted to the account in the billing period /Somme totale des montants de TVP (basés sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation
Payments / Paiements	Sum total of all payments received and posted to the account in the billing period / Somme totale de tous les paiements reçus et enregistrés dans le compte pendant la période de facturation
Others / Autres	Sum total of all other transactions posted to the account in the billing period / Somme de toutes les autres transactions enregistrées dans le compte pendant la période de facturation

Other information and disclaimers / Autre information et avis de non-responsabilité

a. Refer to the transaction history on the CARM portal for the updated payable balance before submitting a payment / Consulter l'historique des opérations dans le portail de la GCRA pour connaître le nouveau solde payable avant de soumettre un paiement.

b. The payable balance post the Statement generation is subject to change if "Corrections" are posted on the account after the SoA generation date / Le solde payable après la génération du relevé de compte pourrait changer si des « corrections » sont apportées au compte après la date de génération du relevé de compte.

c. Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée.

d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.

e. You can pay your balance electronically through your financial institution internet or telephone banking service / Vous pouvez payer le solde par voie électronique en utilisant le site internet ou le service téléphonique de votre institution financière.

f. You can pay your balance via the CARM portal / Vous pouvez payer le solde sur le portail de la GCRA.

g. Statement of Account provides only a summary of the transactions, for line item details please refer to the transaction history on the CARM portal or Daily Notice if subscribed / Le relevé de compte fournit seulement un résumé des transactions. Pour obtenir l'information détaillée sur les postes, veuillez consulter l'historique des transactions sur le portail de la GCRA ou sur l'avis quotidien si vous êtes abonné.

h. If payments are not received by the payment due date and on the updated payable balance as posted on the transaction history the account may incur late payment interest / Si les paiements ne sont pas reçus à la date d'échéance du paiement et au montant du nouveau solde payable affiché dans l'historique des transactions, des intérêts de paiement en retard peuvent être appliqués au compte.

i. For more information please refer to the website at www.cbsa.gc.ca / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : www.cbsa.gc.ca

5.1.3 Legal entity level : Account Holder offsetting preference is at a inter-program level

Navigate to section [Offsetting options](#) for more information on Inter-Program Offsetting.
One SoA per BN9, i.e. one statement for the legal entity

Statement of Account (Legal Entity) / Relevé de compte (entité juridique)
Billing period / Période de facturation 2022-07-18 to / à 2022-08-17

Canada Border Services Agency — Agence des services frontaliers du Canada

Statement of Account (SOA) / Relevé de compte (RC)

I — Legal entity information / Personne morale

Business number / Numéro d'entreprise — BN9 number / Numéro NE9 — Legal name originating from the BP Master (ZZLEGALNAME)

Legal name / Dénomination d'entreprise

Operating name / Nom commercial de l'entreprise — Originates from ZTORNAME

II — Statement summary / Sommaire du RC

Statement date / Date du relevé de compte — DD-MMM/MMM-YYYY

Payment due date / Date d'échéance du paiement — DD-MMM/MMM-YYYY

Payable balance as of Statement date / Total à payer à la date du relevé — =H

III — Summary of transactions in billing period / Sommaire des transactions de la période de facturation <billing period start> to <billing period end>

A. Previous statement balance / Solde d'ouverture précédent — $A (from previous SOA)

B. Corrections to previous statement balance / Corrections du solde d'ouverture précédent — $B (corrections on transactions released in previous period but submitted after SOA)

C. Payments received after previous SOA / Paiements reçus après le RC précédent — $C (payments received after previous SOA)

D. Disbursements / Décaissements — $D (payouts after previous SOA)

E. Interest and Penalties / Intérêts et pénalités — $E (late payment interest and penalties applied)

F. Current period debit (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts) — $F (sum total of all debits in current period)

G. Current period credits (total of all open credit items) / Crédits de la période actuelle (total de tous les crédits ouverts) — $G (sum total of all credits in current period)

H. Current statement balance / Solde du relevé actuel — $H =$A+$B-$C-$D-$E+$F-$G

I. Charge breakdown / Ventilation des frais:

Charge Type / Types de frais	
Customs duty / Droit de douane	$
Excise tax / Taxe d'accise	$
Excise duties / Droits d'accise	$
SIMA / LMSI	$
GST / TPS	$
HST / TVH	$
PST / TVP	$
Payments / Paiements	$
Others / Autres	$

IV — Summary by day during billing period / Sommaire quotidien de la période de facturation <billing period start> to <billing period end>

For BN15 / Pour le NE15 <BN15 number #1 / Numéro NE15 #1>

Accounting Date / Date de la déclaration en détail	Customs duty / Droit de douane 14 - char	Excise tax / Taxe d'accise	Excise Duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Payments / Paiements	Others / Autres	Daily Total / Total quotidien
DD-MMM/MMM-Y 14 - char										
...										
DD-MMM/MMM-YYYY										
TOTAL										

V — Summary by day during billing period / Sommaire quotidien de la période de facturation <billing period start> to <billing period end>

For BN15 / Pour le NE15 <BN15 number #1 / Numéro NE15 #1>

Accounting Date / Date de la déclaration en détail	Customs duty / Droit de douane 14 - char	Excise tax / Taxe d'accise	Excise Duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Payments / Paiements	Others / Autres	Daily Total / Total quotidien
DD-MMM/MMM-Y 14 - char										
...										
DD-MMM/MMM-YYYY										
TOTAL										

.... (Section IV will repeat based on number of BN15s) / .... (la section IV sera répétée en fonction du nombre de NE15)

Notes and Disclaimer / Remarques et Avertissement

Sections III and IV may include amounts due from previous periods.
Sections III et IV peuvent inclure des montants dus au titre de périodes antérieures.
Note: This is a Legal Entity Level Statement.
Remarque: Il s'agit d'un relevé au niveau de l'entité juridique.

Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

Explanation of each section and field element / Explication de chaque section et de chaque élément de champ

Section I	Legal entity information / Informations sur l'entité juridique
Field / Champ	**Description**
Business number / Numéro d'entreprise	Business Number (BN9) of the Account Holder / Numéro d'entreprise (NE9) du titulaire du compte
Legal name / Déenomination d'entreprise	Legal name of the Account Holder (BN9 level) / Dénomination sociale du titulaire du compte (niveau NE9)
Operating name / Nom commercial de l'entreprise	Operating name of the Account Holder (BN9 level) / Nom commercial du titulaire du compte (niveau NE9)

Section II	Statement summary / Sommaire du RC
Field / Champ	**Description**
Statement date / Date du relevé	Date the Statement of Account was generated / Date à laquelle le relevé de compte a été généré
Payment due date / Date d'échéance du paiement	Payment due date for account balance on that day, +10 weekdays from end of billing period / Date d'échéance du paiement du solde du compte ce jour-là, +10 jours ouvrables à compter de la fin de la période de facturation
Payable balance as of Statement date / Total à payer à la date du relevé	Payable balance based on billing rules as of the statement generation date / Solde payable basé sur les règles de facturation à partir de la date à laquelle le relevé est généré

Section III	Summary of transactions in billing period / Sommaire des transactions de la période de facturation
Field / Champ	**Description**
A. Previous statement balance / Solde d'ouverture précédent	Prints the balance (payable) printed on the previous month's Statement of Account / Imprime le solde (payable) imprimé sur le relevé de compte du mois précédent.
B. Corrections to previous statement balance / Corrections du solde d'ouverture précédent	Prints the amount resulting from corrections posted on the account on the previous billing period / Imprime le montant résultant des corrections apportées sur le compte lors de la période de facturation précédente A plus/minus B provides the payable balance on the account as of the previous period's payment due date / A plus ou moins B donne le solde payable sur le compte à la date d'échéance du paiement de la période précédente
C. Payments received after previous SOA / Paiements reçus après le RC précédent	Payments made to CBSA since previous SOA / Paiement effectués à l'ASFC depuis le RC précédente A and B net of C provides the outstanding payable balance on the account / A et B, après la déduction de C, indiquent le solde à payer du compte
D. Disbursements / Décaissements	Disbursements issued to the account holder after previous billing period / Décaissements émis au titulaire du compte à la fin de la période de facturation précédente Disbursements issued will be equal to refunds / Les décaissements émis seront égaux aux remboursements
E. Interest and Penalties / Intérêts et pénalités	Sum total of all penalties and late payment interest (i.e. doesn't include adjustment interest) / Somme totale de toutes les pénalités et de tous les intérêts de paiement en retard (excluant les intérêts d'ajustement)
F. Current period debt (total of all open debits items) / Dette de la période actuelle (total de tous les débits ouverts)	Sum total of all debit postings from declarations, miscellaneous transactions or other charges / Somme totale de tous les débits de déclarations, de transactions diverses ou d'autres frais
G. Current period credits (total of all open credit items) (total de tous les crédits ouverts)	Sum total of all credit postings from declarations (adjustments), miscellaneous transactions or credits / Somme totale de tous les crédits des déclarations (rajustements), des transactions diverses ou des crédits E and F and G provides the payable balance from transactions in the current period only / E, F et G fournissent le solde à payer des transactions de la période en cours seulement.
H. Current statement balance / Solde du relevé actuel	The payable balance at the end of the current billing period / Le solde payable à la fin de la période de facturation actuelle H = A plus/minus B minus C plus D plus E plus F minus G / H = A plus/moins B, moins C, plus D, plus E, plus F, moins G
I. Charge breakdown / Ventilation des frais:	Breakdown by revenue types for all transactions / Ventilation par types de revenus pour toutes les transactions
Customs Duty / Droit de douane	Sum total of all customs duties posted to the account in the billing period / Somme totale de tous les droits de douane enregistrés dans le compte pendant la période de facturation
Excise Tax / Taxe d'accise	Sum total of all excise tax posted to the account in the billing period / Somme totale de toutes les taxes d'accise enregistrées dans le compte pendant la période de facturation
Excise Duties / Droits d'accise	Sum total of all excise duties posted to the account in the billing period / Somme totale de tous les droits d'accise enregistrés dans le compte pendant la période de facturation
SIMA / LMSI	Sum total of all SIMA charges posted to the account in the billing period / Somme totale de tous les frais de la LMSI enregistrés dans le compte pendant la période de facturation
GST / TPS	Sum total of GST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale des montants de TPS (basés sur la déclaration et la non-déclaration) imputés au compte au cours de la période de facturation
HST / TVH	Sum total of HST amounts (declaration and non-declaration based) posted to the account in the billing period / Somme totale des montants de TVH (basés sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation
PST / TVP	Sum total of PST amounts (declaration and non-declaration based) posted to the account in the billing period /Somme totale des montants de TVP (basés sur la déclaration et la non-déclaration) enregistrés dans le compte pendant la période de facturation
Payments / Paiements	Sum total of all payments received and posted to the account in the billing period / Somme de tous les paiements reçus et enregistrés dans le compte pendant la période de facturation
Others / Autres	Sum total of all other transactions posted to the account in the billing period / Somme de toutes les autres transactions enregistrées dans le compte pendant la période de facturation

Other information and disclaimers / Autre information et avis de non-responsabilité

a. Refer to the transaction history on the CARM portal for the updated payable balance before submitting a payment / Consulter l'historique des opérations dans le portail de la GCRA pour connaître le nouveau solde payable avant de soumettre un paiement.
b. The payable balance post the Statement generation is subject to change if "Corrections" are posted on the account after the SoA generation date / Le solde payable après la génération du relevé pourrait changer si des « corrections » sont apportées au compte après la date de génération du relevé de compte.
c. Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée.
d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.

e. You can pay your balance electronically through your financial institution internet or telephone banking service / Vous pouvez payer le solde par voie électronique en utilisant le site internet ou le service téléphonique de votre institution financière.
f. You can pay your balance via the CARM portal / Vous pouvez payer le solde sur le portail de la GCRA.
g. Statement of Account provides only a summary of the transactions, for line item details please refer to the transaction history on the CARM portal or Daily Notice if subscribed / Le relevé de compte fournit seulement un résumé des transactions. Pour obtenir l'information détaillée sur les postes, veuillez consulter l'historique des transactions sur le portail de la GCRA ou sur l'avis quotidien si vous êtes abonné.
h. If payments are not received by the payment due date and on the updated payable balance as posted on the transaction history the account may incur late payment interest / Si les paiements ne sont pas reçus à la date d'échéance du paiement et au montant du nouveau solde payable affiché dans l'historique des transactions, des intérêts de paiement en retard peuvent être appliqués au compte.
i. For more information please refer to the website at www.cbsa.gc.ca / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : www.cbsa.gc.ca

5.2   Customs Broker Summary Statement (Monthly)

The Customs Broker Summary Statement will be issued at the Customs Broker's BN9 level only, so if a Customs Broker has more than one BN15 for their "Broker" account, it will combine all transactions submitted for importers by those BN15s into one summary statement.

Canada Border Services Agency / Agence des services frontaliers du Canada

PROTECTED / PROTÉGÉ B when completed / une fois rempli

Customs Broker Summary Statement / Déclaration sommaire du courtier en douane

Customs Broker Summary Statement in billing period / Relevé sommaire du courtier en douane pour la période de facturation

I — Legal entity information / Information sur l'entité juridique

Custom broker name / Nom du courtier en douane	Operating name of customs broker / Nom commercial du courtier en douane
Custom broker license number / Numéro de licence du courtier en douane	CBSA issued license number / Numéro de licence délivré par l'ASFC
Business Number / Numéro d'entreprise	BN9 number / Numéro NE9

II — Summary report / Résumé du relevé

Summary report date / Date du relevé	25-MMM-YYYY
Total number of importers / Nombre total d'importateurs	# of Customs Broker's clients / Nombre de clients du courtier en douane

Statement summary / Résumé du relevé récapitulatif

III

Importer BN15 Account / Compte NE15 de	Initial declaration submitted / Déclaration initiale soumise		Corrections submitted / Corrections soumises		Adjustments submitted / Rajustements soumis		Total		Payments received / Paiements reçus	
	Count/Nombre	Amount/Montant	Count/Nombre	Amount/Montant	Count/Nombre	Amount/Montant	Count/Nombre	Amount/Montant	Count/Nombre	Amount/Montant
11111RM00001	#	$	#	$	#	$	#	$	#	$
22222RM00001	#	$	#	$	#	$	#	$	#	$
33333RM00001	#	$	#	$	#	$	#	$	#	$
44444RM00001	#	$	#	$	#	$	#	$	#	$
55555RM00001	#	$	#	$	#	$	#	$	#	$
66666RM00001	#	$	#	$	#	$	#	$	#	$
77777RM00001	#	$	#	$	#	$	#	$	#	$
...										

IV — Notes and Disclaimer / Remarques et avis de non-responsabilité

Note: Customs Broker Summary Statement is generated for a Customs Broker at the BN9 level

Remarque : Le relevé sommaire du courtier en douane est généré pour un courtier en douane au niveau NE9

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Canada

Section I		Legal entity information / Information sur l'entité juridique
Field / Champ		**Description**
Custom broker name / Nom du courtier endouane		Legal name of the Customs Broker / Nom légal du courtier en douane
Custom broker license number / Numéro delicence du courtier en douane		CBSA issued licence number to the customs broker / Numéro de licence délivrée par l'ASFC au courtier en douane
Business Number / Numéro d'entreprise		BN9 number / Numéro NE9
Section II		**Statement summary / Résumé du relevé**
Field / Champ		**Description**
Summary report date / Date du récapitulatif		Generation date of the summary statement / Date de génération du relevé sommaire
Total number of importers / Nombre total d'importateurs		Number of clients the broker is acting on behalf of / Nombre de clients pour lesquels le courtier agit
Section III		**Transactions submitted for importer's RM account / Transactions soumises pour le numéro de compte RM de l'importateur**
Field / Champ		**Description**
Importer BN15 account / Compte NE15 de l'importateur		RM Account number of the importer the broker has transacted with CBSA for / Numéro de compte RM de l'importateur que le courtier a négocié avec l'ASFC
Initial declaration submitted / Déclaration initiale soumise		Initial declarations (B3's) submitted by the broker, summarized per importer / Déclarations initiales (B3) soumises par le courtier, résumées par l'importateur
Corrections submitted / Corrections soumises		Corrections (C1's) submitted by the broker, summarized per importer / Corrections (C1) soumises par le courtier, résumées par l'importateur
Adjustments submitted / Ajustements soumis		Adjustments (B2's) submitted by the broker, summarized per importer / Ajustements (B2) soumis par le courtier en douane, résumés par importateur
Count / Nombre		Number of transactions submitted by broker per importer per transaction type / Nombre de transactions soumises par le courtier par importateur par type de transaction
Amount / Montant		Debit (or Credit) of summarized per transaction type and per importer / Débit (ou crédit) du résumé par type de transaction et par importateur
Total		Total of declarations (all types) submitted by the customs broker on the account / Total des déclarations (tous les types) soumises par le courtier en douane dans le compte
Payments received / Paiements reçus		Payments received by the customs broker on the importer's account / Paiements reçus par le courtier en douane dans le compte de l'importateur

Other information and disclaimers

a. This is a summary statement provided by the CBSA to the customs broker to validate the transactions (declarations or payments) the broker has submitted on behlaf of their clients (importers) and received by the CBSA / Il s'agit d'un relevé sommaire fourni au courtier en douane par l'ASFC pour valider les transactions (déclarations ou paiements) que le courtier a soumises au nom de ses clients (importateurs) et reçues par l'ASFC.

b. The importer is liable to make payments for all import declarations submitted on the account, so the broker summary statement would not provide account balance / L'importateur est tenu d'effectuer des paiements pour toutes les déclarations d'importation soumises dans le compte, de sorte que le relevé sommaire du courtier ne fournirait pas le solde du compte.

c. Corrections are "interest-free" changes to Releases occurring during the billing period for which a initial declaration was submitted within 5 days of the release / Les corrections sont des changements « sans intérêt » apportés aux dédouanements pendant la période de facturation pour laquelle la déclaration initiale a été soumise dans les cinq jours suivant la mainlevée

d. Corrections are submitted only by the account holder or a delegated entity on behalf of the account holder, i.e. never by the CBSA / Les corrections sont soumises seulement par le titulaire du compte ou l'entité déléguée au nom du titulaire du compte, c.-à-d. jamais par l'ASFC.

e. For more information please refer to the website at www.cbsa.gc.ca / Pour en savoir plus, veuillez consulter le site Web à l'adresse suivante : www.cbsa.gc.ca

5.3 Account Holder Daily Notice

Issued always at the Account Holder's BN15

Canada Border Services Agency / Agence des services frontaliers du Canada

PROTECTED B when completed / PROTÉGÉ B une fois rempli

Daily Notice (Account Holder) / Avis Quotidien (Titulaires de compte)

Daily Notice / Avis Quotidien <date>

I — **Legal entity information / Informations sur l'entité juridique**

Business number / Numéro d'entreprise — BN9 number / Numéro NE9
Legal name / Dénomination sociale de l'entreprise — Legal name (BN9) / Dénomination sociale (NE9)
Operating name / Nom commercial de l'entreprise — Operating name (BN9) / Nom commercial de l'entreprise (NE9)
Program name / Nom du programme — Program name (BN9) / Nom du programme (NE9)
Program account number / Numéro de compte du programme — BN15 number / Numéro NE15
Program type / Type de programme — Type of program / Type de programme

Summary of transactions on / Sommaire des transactions de la période de facturation <date>

II — F. Summary of charges by type / Sommaire des frais par type:

A. Import declaration (initial, corrections, adjustments) / Déclaration d'importation (initial, corrections, ajustements)
B. Payments received / Paiements reçus
C. Disbursements issued / Décaissements émis
D. Interest and penalties / Intérêts de retard et toutes les pénalités
E. Other transactions / Autres Transactions

Charge Type / Types de frais	Totals / Totaux
Customs duties / Droits de douane	
Excise tax / Taxe d'accise	
Excise duties / Droits d'accise	
SIMA / LMSI	
GST / TPS	
HST / TVH	
PST / TVP	
Interest / Intérêts	
All penalties / Toutes les pénalités	
Payments received / Paiements reçus	

SA debt incurred from importations) / (dette résultante des importations)
SB (payments received on day of DN) / (paiements reçus le jour de l'AQ)
SC (payouts made on day of DN) / (paiements effectués le jour de l'AQ)
SD (late payment interest applied) / (intérêts de retard de paiement appliqués)
SE (debt incurred from all other transactions) / (dette contractée de toutes les autres transactions)

III — **Details of transactions posted on <date> for <BN15> / Détails des transactions enregistrées le <date> pour le <NE15>**

Release date / Date de la mainlevée	Accounting date / Date comptable	Transaction type / Type de transaction	Transaction description / Description de la transaction	Reference number / Numéro de référence	CAD number / Version DDC	Port number / Numéro du bureau	Customs duties / Droits d'accise	Excise tax / Taxe d'accise	Excise duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Interest / Intérêts	All penalties / Toutes les pénalités	Others / Autres	Payment due date / Date d'échéance du paiement	Total amount / Montant total
Totals / Totaux														Payments / Paiements				

IV — **Notes and Disclaimer / Remarques et Avertissement**

The daily notice reflects the transactions posted on the transaction date specified. / L'avis quotidien reflète les transactions enregistrées à la date de transaction indiquée.

The "Payment received" amount is the sum of all payments that the CBSA has received on the stated transaction day for an account, less any payments that have been reversed (ex. if a cheque payment is rejected due to NSF). / Le montant du "Paiement reçu" est la somme de tous les paiements que l'ASFC a reçu le jour de transaction indiqué pour un compte, moins les paiements qui ont été annulés (p. ex. si un paiement par chèque est rejeté).

The disbursement issued reflects the sum of all refunds issued on the account on the given date. / Le décaissement émis reflète la somme de tous les remboursements émis sur le compte à la date donnée.

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Section 1

Field / Champ	Legal entity Information / Informations sur l'entité juridique
Description	**Description**
Business number / Numéro d'entreprise	Business number (BN9) of the account holder / Numéro d'entreprise (NE9)
Legal name / Dénomination sociale du client	Legal name of the account holder (BN9 level) / Dénomination sociale du client (niveau NE9)
Operating name / Dénomination sociale du client figurant dans le dossier du partenaire commercial	Operating name of the account holder (BN9 level) / Nom commercial de l'entreprise
Program name / Nom du programme (nom du compte du programme)	Name of program account, i.e. name at the BN15 level / Nom du programme, i.e. name at the BN15 level
Program account number / Numéro de compte du programme	BN15 number (or RM account of the account holder) / NE15 du titulaire du compte
Program type / Type de programme	Type of program of the account / Type de programme du compte

Section II

Field / Champ	Summary of transactions / Sommaire des transactions
Description	**Description**
A. Import declaration (initial, corrections, adjustments) / A. Déclaration d'importation (initiale, corrections, ajustements)	Sum total of all importer declarations submitted for accounting (new declarations plus/minus corrections plus/minus adjustments) / Somme totale des états financiers de toutes les déclarations d'importateurs soumises pour déclaration en détail (nouvelles déclarations plus/moins les corrections et plus/moins)
B. Payments received / B. Paiements reçus	Sum total of all payments received on the BN15 account on the date / Somme totale de tous les paiements reçus sur le compte NE15 à la date
C. Disbursements issued / C. Décaissements émis	Sum total of all disbursements issued on the BN15 account on the date / Somme de tous les décaissements émis sur le compte NE15 à la date
D. Interest and penalties / D. Intérêts et pénalités	Sum total of all late payment interest and sum total of all penalties (does not include adjustment interest) / Somme totale des intérêts de retard et somme totale des pénalités (n'incl pas les intérêts d'ajustement)
E. Other transactions / E. Autres transactions	Sum total of all other transactions / Somme totale de toutes les autres transactions
F. Summary of charges by type / F. Sommaire des frais par type	Breakdown by revenue type of transactions posted on the BN15 account on the date / Ventilation par type de revenu des transactions enregistrées sur le compte NE15 à la date
Customs duties / Droits de douane	Sum total of all customs duties posted to the account on the date for which the daily notice is generated / Somme totale de tous les droits de douane enregistrés sur le compte à la date d'génération de l'avis quotidien
Excise tax / Taxe d'accise	Sum total of all excise tax posted to the account on the date for which the daily notice is generated / Somme totale de tous les droits d'accise enregistrés sur le compte à la date de génération de l'avis quotidien
Excise duties / Droits d'accise	Sum total of all excise duties posted to the account on the date for which the daily notice is generated / Somme totale de tous les droits d'accise enregistrés sur le compte à la date de génération de l'avis quotidien
SIMA / LMSI	Sum total of all SIMA charges posted to the account on the date for which the daily notice is generated / Somme totale de tous les frais LMSI enregistrés sur le compte à la date de génération de l'avis quotidien
GST / TPS	Sum total of all GST posted (declaration and non-declaration based) to the account on the date for which the daily notice is generated / Somme totale de tous les montants de TPS (basée sur la déclaration et la non-déclaration) enregistrés sur le compte à la date de génération de l'avis quotidien
HST / TVH	Sum total of all HST amounts (declaration and non-declaration based) posted to the account on the date for which the daily notice is generated / Somme totale des montants de TVH (basée sur la déclaration et la non-déclaration) enregistrés sur le compte à la date de génération de l'avis quotidien
PST / TVP	Sum total of all PST (declaration based and non-declaration based) posted to the account on the date for which the daily notice is generated / Somme totale de tous les montants TVP (basée sur la déclaration et la non-déclaration) enregistrés sur le compte à la date de génération de l'avis quotidien
Interest / Intérêts	Interest charged on the day / Intérêts imposés le jour
All penalties / Toutes les pénalités	Sum total of all penalties applied to the account / Somme totale de toutes les pénalités appliquées au compte
Others / Autres	Sum total of all other transactions / Somme totale de toutes les autres transactions enregistrées sur le compte à la date de génération de l'avis quotidien

Section III

Field / Champ	Details provided / Détails fournis
Description	**Description**
	Details of transactions posted / Renseignements sur les transactions enregistrées
	This section will provide details and list all types of financial / accounting transactions as posted on the BN15 account on the given date / Cette section fournira des détails et répertoriera tous les types de transactions financières / comptables telles qu'affichées sur le compte BN15 à une date donnée
Release date / Date de la mainlevée	Date of release on the declaration for which accounting is required / Date de mainlevée de la déclaration pour laquelle la comptabilité a été enregistrée au compte à la date de l'avis quotidien
Accounting date / Date de comptable	Date of posting will be the date for which the daily notice is generated / La date de publication correspond généralement à la date de génération de l'avis quotidien
Transaction type / Type de transaction	Type of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback / Code de la transaction, options: nouvelle déclaration, ajustements, corrections, intérêts, paiements, frais divers, pénalités, confiscation compensatoire, drawback
Transaction description / Description de la transaction	Type of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback / Type de transaction, options: nouvelle déclaration, ajustements, corrections, intérêts, paiements, frais divers, pénalités, confiscation compensatoire, drawback
Reference number / Numéro de référence	Reference number on the accounting transaction (for manual number as entered by CBSA agent; for CAD: the internal CARM ID) / Numéro de référence sur la transaction de déclaration (pour manuel: numéro entré manuellement; numéro entré par l'agent de l'ASFC; pour le numéro DDC: le numéro interne CARM ID)
CAD number / Numéro DDC	CAD number (applicable only for CAD transactions) / Numéro DDC (applicable uniquement pour les transactions DDC)
CAD version / Version DDC	CAD version (applicable only for CAD transactions) / Version de la DDC (applicable uniquement pour les transactions DDC)
Port number / Numéro du bureau	Port number if available on the declaration / La déclaration si indiqué sur la déclaration
Customs duties / Droits de douane	Customs duties portion of the transaction / Partie des droits de douane de la transaction
Excise tax / Taxe d'accise	Excise tax portion of the transaction / Partie des droits d'accise de la transaction
Excise duties / Droits d'accise	Excise duties portion of the transaction / Partie des droits d'accise de la transaction
SIMA / LMSI	SIMA portion of the transaction / Partie LMSI de la transaction
GST / TPS	GST portion of the transaction / Partie TPS de la transaction
HST / TVH	HST portion of the transaction / Partie TVH de la transaction
PST / TVP	PST portion of the transaction / Partie PST de la transaction
Interest / Intérêts	Interest charged on the day / Intérêts imposés le jour
All penalties / Toutes les pénalités	Other penalties / Autres sanctions
Others / Autres	All other charges (miscellaneous, drawbacks, forfeiture fines, disbursements, others) / Tous les autres frais (divers, drawbacks, amendes de confiscation, décaissements, autres)
Payments / Paiements	Payment to a payment / Paiement à la transaction
Payment due date / Date d'échéance du paiement	Payment date of the transaction / Date d'échéance du paiement de la transaction
Total amount / Montant total	Total amount of the transaction / Montant total de la transaction

5.4 Customs Broker Daily Notice

Canada Border Services Agency Agence des services frontaliers du Canada

PROTECTED B when completed / **PROTÉGÉ B** une fois rempli

Daily Notice (Customs Brokers) / Avis Quotidien (Courtier en douane)

Daily Notice / Avis Quotidien <date>

I Legal entity information / Informations sur l'entité juridique

Customs broker name / Nom du courtier en douane

Customs broker license number / Numéro de licence du courtier en douane

Business number / Numéro d'entreprise

II Summary of transactions on / Résumé des opérations du <date>

A: Total of importation transactions submitted.

Total amount for BN15:

III Details of transactions posted on <date> for <BN15> / Détails des transactions enregistrées le <date> / pour le <BN15>

Release date / Date de la mainlevée	Accounting date / Date comptable	Transaction type / Type de transaction	Reference number / Numéro de référence	CAD number / Numéro de DDC	CAD Version / Version DDC	Port number / Numéro du bureau	Customs duties / Droits de douane	Excise tax / Taxe d'accise	Excise duties / Droits d'accise	SIMA / LMSI	GST / TPS	HST / TVH	PST / TVP	Interest / Intérêts	All penalties / Toutes les pénalités / Payme nts / Paiem ents	Others / Autres	Total amount / Montant total
Totals / Totaux																	

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IV Notes and Disclaimer / Remarques et Avertissement

The daily notice reflects the transactions posted on the transaction date specified. / L'avis quotidien reflète les transactions enregistrées à la date de transaction indiquée.

The "Payment Received" amount is the sum of all payments that the CBSA has received on the stated transaction day for an account, less any payments that have been reversed (ex. if a cheque payment is rejected due to NSF). / Le montant du "Paiements reçus" est la somme de tous les paiements que l'ASFC a reçu le jour de transaction indiqué pour un compte, moins les paiements qui ont été annulés (p. ex. si un paiement par chèque est rejeté

The disbursement issued reflects the sum of all refunds issued on the account on the given date. / Le décaissement émis reflète la somme de tous les remboursements émis sur le compte à la date donnée.

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Explanation of each section and field element. / Explication de chaque section et élément de champ.

Section I

Field / Champ	Legal entry information / Informations sur l'entité juridique
Description	
Customs broker name	Legal name of the client as per BN9 record
Nom du courtier en douane	Dénomination sociale du client selon le dossier NE9
Customs broker license number	License number as assigned to the customs broker (national license, one license per BN9)
Numéro de licence du courtier en douane	Numéro de licence attribué au courtier en douane (licence nationale, une licence par NE9)
Business number	Business number (BN9) of the customs broker
Numéro d'entreprise	Numéro d'entreprise (NE9) du courtier en douane

Section II

Field / Champ	Summary of transactions / Sommaire des transactions
Description	
A. Total of importation transactions submitted	Count and amount of importations submitted
A. Total des transactions d'importation soumises	Nombre et quantité d'importations soumises

Section III

Details provided / Détails fournis	Details of transactions posted / Renseignements sur les transactions enregistrées

This section will provide details and list all types of financial / accounting transactions as posted on the BN15 account on the given date

Cette section fournira des détails et répertoriera tous les types de transactions financières / comptables telles qu'affichées sur le compte BN15 à une date donnée

Field / Champ	Description
Release date	Date of release on the declaration for which accounting was posted to the account on the date for the Daily Notice
Date de la mainlevée	Date de mainlevée de la déclaration pour laquelle la comptabilité a été enregistrée au compte à la date de l'avis quotidien
Accounting date	Date of posting will be the date for which the daily notice is generated
Date comptable	La date de publication qui correspond généralement à la date de génération de l'avis quotidien
Transaction type	Code of transaction, options: new declaration, adjustments, corrections, interest, payments, miscellaneous charge, penalty, ascertained forfeiture, drawback
Type de transaction	Code de la transaction, options : nouvelle déclaration, ajustements, corrections, intérêts, paiements, frais divers, pénalités, confiscation compensatoire, drawback
Reference number	Reference number on the accounting transaction (for manual: number as entered by CBSA agent, for CAD: the internal CARM ID)
Numéro de référence	Numéro de référence sur la transaction de déclaration en détail(pour le numéro entré manuellement: numéro entré par l'agent de l'ASFC, pour le numéro DDC: le numéro
CAD number	CAD number (applicable only for CAD transactions)
Numéro de DDC	Numéro DDC (applicable uniquement pour les transactions DDC)
CAD version	CAD version (applicable only for CAD transactions)
Version DDC	Version de la DDC (applicable uniquement pour les transactions DDC)
Port number	Port number if available on the declaration
Numéro du bureau	Numéro du bureau si indiqué sur la déclaration
État de la DDC	La déclaration en détail indiquera si la transaction est ouverte et non compensée ou compensée
Customs duties	Customs duties portion of the transaction
Droits de douane	Partie des droits de douane de la transaction
Excise tax	Excise tax portion of the transaction
Taxe d'accise	Partie de la taxe d'accise de la transaction
Excise duties	Excise duties portion of the transaction
Droits d'accise	Partie des droits d'accise de la transaction
SIMA	SIMA portion of the transaction
LMSI	Partie LMSI de la transaction
GST	GST portion of the transaction
TPS	Partie TPS de la transaction
HST	HST portion of the transaction
TVH	Partie TVH de la transaction
PST	PST portion of the transaction
TVP	Partie TVP de la transaction
Interest	Interest charged on the day
Intérêts	Intérêts imposés le jour
All penalties	Other penalties
Toutes les pénalités	Autres sanctions
Payments	Payment if transaction is a payment
Paiements	Paiement si la transaction est un paiement
Others	All other charges (miscellaneous, drawbacks, forfeiture fines, disbursements, others)
Autres	Tous les autres frais (divers, drawbacks, amendes de confiscation, décaissements, autres)
Total amount	Total amount of the transaction
Montant total	Montant total de la transaction

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6. Summary of key business processes leading to changes in the financial statement layouts

Below table summarizes the key business processes and how they affect the financial statement:

Process	Changes to process	Effects to financial statements
Billing periods and accounting dates	• Account based approach by consolidating all transaction types occurring in a billing period • Harmonized payment due date for all transaction types based on release date for declarations and accounting date for others	• Layout and structural changes on the monthly statements • Harmonized payment due date per statement across all transactions • Monthly statements will be summarized instead of providing details, available on DNs/Portal
Financial liability	• The CBSA will require only the importer as to pay dues on all import declarations • Transactions (all other types) as applied on the account will be settled by the respective account holder	• SoA will provide "account balance" requiring the payment by the account holder • One SoA issued per account holder, payment required only by the recipient • Broker SoA replaced by Summary Statement (monthly)
Offsetting options	• Program account: offsetting within the same BN15 • Intra-program: offsetting across BN15s for the same program type • Inter-program: offsetting across BN15s for all program types (BN9 level)	• Account holder SoA version will be issued based on the offsetting option the TCP chooses on their profile

6.1 Billing cycle harmonization

CARM will be bringing revised billing cycles for Release 2 of the solution that will set the foundation to facilitate these key changes to managing accounting, as well as payment processes.

The introduction of revised billing cycles and alignment of payment due dates will address current complexities of revenue management for businesses and the CBSA. The need to manage multiple due

dates for B2s, B3s, and miscellaneous fees will no longer be needed, making it easier for businesses to keep track of their importing transactions with the CBSA, and greatly simplify a client's management of accounts receivable with the CBSA.

The billing cycles that will be changing under CARM are as follows:
- High Value Shipments (HVS) / Low Value Shipments (LVS)
- Courier Low Value Shipments (CLVS)
- Continuous Transmission Commodities (CTCs)
- Customs Self Assessment (CSA) Program

LVS goods released in the regular commercial stream will follow the standard HVS billing cycle.

The CAD that will be introduced by the project will be required to be submitted within 5 business days of release for the HVS / LVS billing cycle. Note that this only applies to Release Prior to Payment (RPP) clients. For the other billing cycles, the CAD submission timeframe are as follows:
- **CLVS**: CAD for goods released in **month 1 by 24th of month 2**
- **CTC**: CAD for goods released in **month 1 by 24th of month 2**
- **CSA (Option 1 and 2)**: CAD by payment due date, 10 weekdays* after the 17th of month 2

For **all billing cycles** payment due date is **10 weekdays after the 17th of month 2.**
Weekdays is defined as Monday to Friday, inclusive of holidays.

The introduction of a new interest-free correction period will greatly benefit the trade chain community as it will make it easier to voluntarily comply with CBSA requirements. The benefits in introducing a harmonized payment due date for all transactions is that it results in simplifying the statement of account as the statement would truly reflect an "account balance", instead of "B3 balance" along with featuring an "other transaction section".

Timing	HVS/LVS	CLVS*	CSA Option 1	CSA Option 2	CTC
Initial accounting on CAD transactions (B3)	Within 5 business days after release	24th of month 2	Until payment due date	Until payment due date	24th of month 2
Correction Period (CAD only)	From CAD submission date to payment due date (no interest on corrections). Note that, corrections submitted and received after the SOA is generated, but before payment due date, <u>will</u> affect payment balance.				
Adjustment Period (CAD only)	From payment due date onward (adjustment interest may apply)				

| Accounting on all other transactions	Applied between 18th of month 1 to 17th of month 2				
Statement of Account (SoA)	25th of month 2 for all goods released between the 18th of month 1 to the 17th of month 2**	25th of month 2 for all goods released in month 1**	25th of month 2 for all goods released in month 1**	25th of month 2 for all goods released between the 18th of month 1 to the 17th of month 2**	25th of month 2 for all commodities crossing the border in month 1**
Account balance	Financial postings for import declarations released in the billing period*** and all other transactions posted in the billing period***	Financial postings for import declarations released in month 1 and all other transactions posted in the billing period***	Financial postings for import declarations released in month 1 and all other transactions posted in the billing period***	Financial postings for import declarations released in the billing period*** and all other transactions posted in the billing period***	Financial postings for import declarations released in month 1 and all other transactions posted in the billing period***
Payment Due Date	10 week days after the 17th of month 2				

*Note: There will be no requirement to account for goods released between the first day of month 1 and the last day of month 1 that are exported prior to the accounting due date (24th of month 2). The Courier/Customs Broker must maintain proof of export for auditability and provide on the Recap Sheet.
**Note: the SOA will only reflect goods released *and* for which accounting posting is successful as of SoA generation date
***Note: Billing period typically refers to 18th of month 1 to the 17th of month 2

6.2 Offsetting options

Below illustrates the three offsetting options a TCP can choose to have on their profile. Note that a TCP can have only one offsetting option effective per billing period, any changes will be applied on the next billing period.

**Program Account offsetting => one SOA per BN15 (one per program account)**
Credits within a program account (BN15) can only offset debits on the same program account (same BN15).
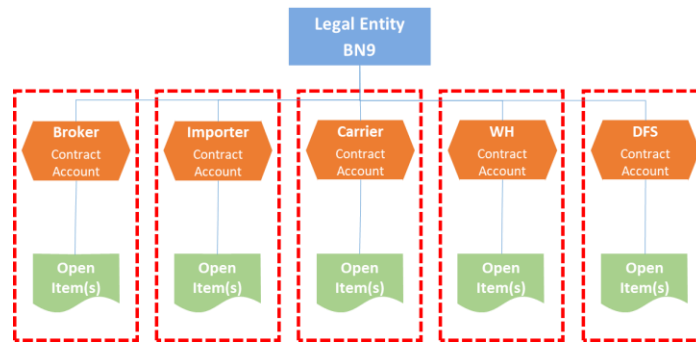
For example, a Legal Entity has multiple accounts: Broker, Importer, Carrier, Warehouse and Duty Free Shop. If a credit (i.e. a payment) is routed to the Carrier account, only items within that account can be cleared (offset).

Intra-program offsetting => one SOA per program type (i.e. can group many BN15s)
Credits on any program accounts for the same program type can offset debits for other program accounts, within the same program type and for a given legal entity.
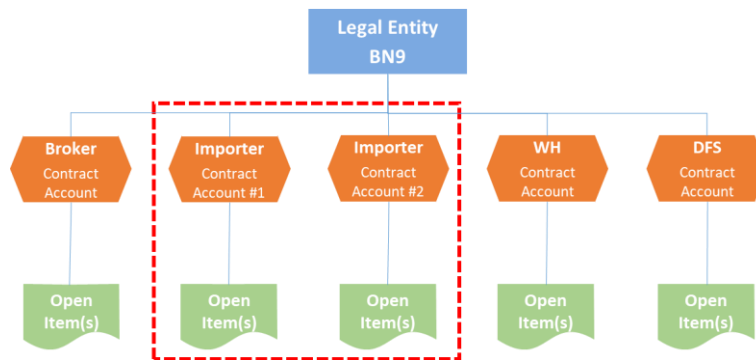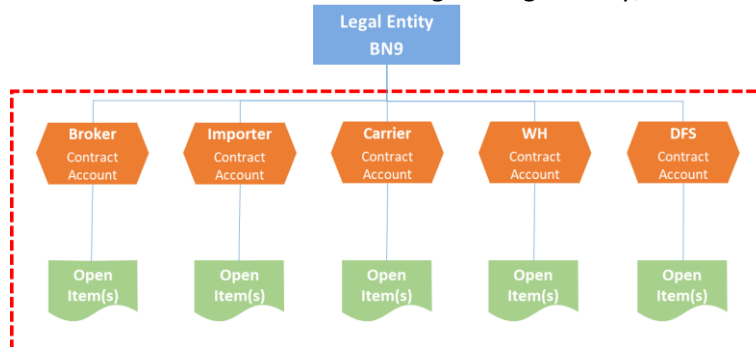

For example, a Legal Entity has multiple accounts: Broker, Importer (2 accounts), Warehouse and Duty Free Shop. If a credit (i.e. a payment) is routed to Importer Account #1, the payment can clear (offset) items for any other Importer account, such as Importer Account #2.

Inter-program offsetting => one SOA per BN9 (one per legal entity)

Credits on any program accounts can offset debits for a given legal entity, across all program types.

For example, a Legal Entity has multiple accounts: Broker, Importer, Carrier, Warehouse and Duty Free Shop. If a credit (i.e. a payment) is routed to the Carrier account, the payment can clear (offset) items for any other account, such as Broker, Importer, Warehouse or Duty Free Shop.

6.3 Financial security

At CARM's second release, the CBSA will implement changes to the RPP program and move towards an importer liability model. This implies that customs brokers will no longer be required to pay for debts incurred on an importer's account, even for declarations submitted by the customs broker. To that effect, the financial statements received by the customs broker will be simplified and will provide a summary of declarations and payments submitted for importers. Note that customs broker will receive a statement of account for financial transactions incurred directly on the broker's account (e.g., yearly license fees).

7. Addenda

Late Accounting Penalties (LAPS)

Late Accounting Penalty (LAP) transactions are included in the Account Holder Daily Notice, and can be identified by transaction type "AI". The table "Type of accounting transaction" in section Daily Notice describes the available reference number(s) for these types of transactions.

A LAP transaction (transaction type "AI") will contain the 14-digit ATN Number as a reference number (ATN_NUM). This reference number (14-digit ATN Number) can be used to determine the CAD that resulted in the LAP posting to the account. The related CAD transaction(s) (transaction types: B3,B2,C1,P1) will also contain the same 14-digit ATN Number as a reference number (ATN_NUM).

In the scenario where a CAD was not submitted for a release, and a Late Accounting Penalty is issued by the CARM system, the reference number for the LAP transaction will be the release document number, which a user with appropriate Delegated of Authority (DoA) can view on the CARM Client Portal.

LAPs are posted on the Account Holder's transaction history page only, and are accessible through the CARM Client Portal exclusively by account holders or brokers with the appropriate DoA.

Adjustment interest

Adjustment interest transactions are included in the Account Holder Daily Notice and can be identified by transaction type "IN". The table "Type of accounting transaction" in section Daily Notice describes the available reference number(s) for these types of transactions.

An adjustment interest transaction (transaction type "IN") will contain the 14-digit ATN Number as a reference number (ATN_NUM). This reference number (14-digit ATN Number) can be used to determine the CAD that resulted in the adjustment interest posting to the account. The related CAD transaction(s) (transaction types: B3,B2,C1,P1) will also contain the same 14-digit ATN Number as a reference number (ATN_NUM).

8. Changes in this version

Section	Type of change (Addition/Deletion/Update)	Description of changes
5.1	Update	Statement of Account PDF illustration(s)
5.2	Update	Broker Summary Statement PDF illustration(s)
5.3	Update	Daily Notice Account Holder PDF illustration(s)
5.4	Update	Daily Notice Customs Broker PDF illustration(s)

8.1 XSD (Schema) Updates

Schema	Severity	Description of change(s)
ZCARMSOA	Important	ZCARMSOA/DETAILS/PROGRAM_ACCOUNT, attribute maxOccurs = "1" removed. Enables breakdown by RMs in Legal Entity (LE) and Program Type (PT) level SoAs. Allows for an empty ZCARMSOA/DETAILS section when a TCP has a previous period balance, but no activity during the billing period.
ZCARMSOA	Important	ZCARMSOA/DETAILS/PROGRAM_ACCOUNT/ACCOUNT, attribute minOccurs = "1" removed.

		Changes work in tandem with update above: Allows for an empty ZCARMSOA/DETAILS section when a TCP has a previous period balance, but no activity during the billing period.
ZCARMSOA	Minor	ZCARMSOA/DETAILS/PROGRAM_ACCOUNT/DAY_SUMMARY, attribute maxOccurs="31" removed. Eliminates the restriction on number of Day summaries for each RM (Program Account)