



April 24, 2024

Phasing in CARM for Customs Self-Assessment Importers

Summary:

Following the [announcement](#) by the CBSA on April 19, 2024, Customs Self-Assessment (CSA) members will continue with current accounting practices for imported goods, transmit the Revenue Summary Form (RSF), and make payments based on procedures reflected in Customs Memorandum [D23-3-1](#), until the external release of CBSA Assessment and Revenue Management (CARM) digital initiative.

Until further notice, CSA members will continue with normal self-assessment activities, including transmitting B3s, adjustments (x-types) and RSF to the CBSA as per the current procedures. Existing CBSA systems will be available without interruption. This includes the R1 Accounts Receivable Ledger (ARL) system. Access to new payment methods in CARM will not be available until the external release of CARM.

Details:

Conversion:

The conversion to CARM will occur as indicated in the [news release](#). CSA members will follow current processes to account for goods and make payments to the CBSA. This includes all current self-assessment processes associated to B3s, RSF, etc. CBSA systems will remain available during the previously described cut-over window of April 26 to May 13, 2024, and until further notice.

Accounting Option:

CSA members will maintain their current CSA accounting option until the external release of CARM

RSF Submission:

CSA Importers are required to submit one RSF per month. Senior Trusted Trader Officers (STTO) will continue to monitor for timely submission of the RSF. However, penalties will not be

applied for late submission of the April RSF. CSA Importers experiencing difficulties generating and transmitting the RSF, may contact their STTO.

RSF Submission Timelines by Current CSA Accounting Option:

Option 1:

- Goods released in April must be accounted for by May 18, 2024. The RSF is due on May 31, 2024. Payment of the RSF is due on May 31, 2024.
- Goods released in May must be accounted for by June 18, 2024. The RSF is due on June 28, 2024. Payment for June RSF is due on June 28, 2024, unless deferred to a later date.
 - If a member began banking entries to be submitted in CARM and could not submit these entries for inclusion on the April, 2024 RSF, the May, 2024 RSF will include payment for goods released/received during the period of April 1 to May 18, 2024. Late Accounting Penalties will be waived for transactions released/received during the period April 1 to April 18, 2024.

Option 2:

- Goods released between March 19 and April 18, 2024, must be accounted for by April 30, 2024. The RSF is due on April 30, 2024. Payment is due on April 30, 2024.
 - If a member began banking entries to be submitted in CARM and could not submit these entries for inclusion on the April, 2024 RSF, the May, 2024 RSF will include payment for goods released/received during the period of April 1 to May 18, 2024. Late Accounting Penalties will be waived for transactions with a release/receipt date in for the period April 1 to April 18, 2024.
- Goods released between April 19 and May 18, 2024, must be accounted for by May 31, 2024. The RSF is due on May 31, 2024. Payment is due on May 31, 2024.

Transactions (Trade Data):

CSA Importers who had been banking entries in April, 2024, in anticipation of the CARM R2 go-live date of May 13, 2024, must account for these entries on B3 documents following their current CSA accounting options (as per above).

Payments:

Until the external release of CARM, the following will apply:

- Payment methods introduced by CARM, such as payment via the CCP, will not be available to CSA members.
- Members will pay using existing methods.
- Payment due dates (PDD) are not being changed to CARM standards.
- The PDD remains the last business day of the month unless deferred.

CSA Penalties:

- No C246 monetary penalty will be issued in 2024 for late accounting of releases between April 1 to April 18, 2024.
- The C244 warning will continue to be issued to support CSA member's monitoring efforts; however, it will be excluded from compliance reviews for any late entries that were released/received during April 1 to April 18, 2024 period.
- No C250 penalty will be issued for late submission of the April RSF.

Interest:

Members should not include for payment on the RSF any interest on late accounted releases between April 1 to April 18, 2024.

CSA Revalidations:

CSA member revalidations will remain paused until June 1, 2024. Starting in June, CSA members who are due for revalidation should expect to hear from their STTO. Members whose readiness is impacted by the transition should contact their STTO. The CBSA will continue to support CSA members during the transition.

Contact:

For any questions or concerns please contact the mailbox CBSA_CIA_Unit-Unite_MOAG.ASFC@cbsa-asfc.gc.ca