



Canada Border
Services Agency

Agence des services
frontaliers du Canada



NON-RESIDENT IMPORTERS:

STEPS FOR IMPORTING INTO CANADA

WHAT IS CARM?

CARM (Canada Border Services Agency [CBSA] Assessment and Revenue Management) is the official system of record for all commercial imports into Canada. CARM applies to all commercial importers, customs brokers, carriers, and freight forwarders. If you import commercial goods into Canada, you must register in CARM. **Prepare in advance**, follow the steps on the next page to be ready to import to Canada.

HELPFUL RESOURCES



To learn more,
refer to the **User
guides - CARM**

CARM: Assess
and pay duties and
taxes on imported
commercial goods



Contact the **CARM
client service
and helpdesk**

STEP-BY-STEP PROCESS TO REGISTER IN CARM

1 Before you can register your business in CARM, you will need a **Canadian Business Number**. If you do not currently have a business number, start by visiting the Canada Revenue Agency (CRA) website to learn [How to register - Canada.ca](#) your business.

2 Once you have a business number from CRA, you are ready to **register your business in the CARM Client Portal (CCP)**. Detailed steps, with different scenarios, are available in the [First Time Set Up User Guide](#).

3 Every importer, including non-resident importers (NRIs), must keep **records** related to the origin, marking, purchase, importation, costs, and value of the commercial goods they imported into Canada for six years after their importation. If your business is maintaining its importation records in a location outside of Canada, you must first obtain permission from the CBSA by completing a **BSF900: Agreement to maintain records elsewhere than the place of business in Canada** form. Alternatively, you can designate a licensed customs broker, accountant, or other authorized agent in Canada to maintain the records on your behalf. For more information, refer to [Memorandum D17-1-21: Maintenance of Records in Canada by Importers](#).

4 Once your business is registered in the portal, you can **delegate authority** to your employees, customs brokers or other third parties such as trade consultants. Consult [User Guide: Delegation of Authority](#) to learn how. There are different roles you can assign when delegating authority to other portal users. By selecting Business Account Managers (BAM), you are giving the user the ability to manage the business account on your behalf, whereas selecting Program Account Managers (PAM), you are granting the user the ability to manage specific programs within your account.

5 To avoid delays and making in-person payments of duties and taxes at the border, **enrol in the Release Prior to Payment (RPP) sub-program**. By enrolling in RPP and posting your Financial Security, your goods can be released electronically before paying the duties and taxes owed. This promotes smooth and reliable operations, moves shipments faster and consolidates amounts owed into a monthly statement. For more information, please refer to [Memorandum D17-1-8: Release Prior to Payment Privilege](#).

