



Dominion CARM Training Session

Introduction to
Customs Accounting Declaration (CAD)



AGENDA

- What is a CAD?
- Finding a CAD
- Request a CAD Report
- Record Maintenance



What is a CAD? (Customs Accounting Declaration)

- Serves as the digital document to account for imported goods into Canada, replacing the current B3/B2 forms
- Digital versioning of the CAD eliminates the use of paper B2 form submissions
- Will not impact the interim accounting release process other than requiring the commercial importer to have security for participation in release prior to payment program
- The CAD will be required within 5 business days of release for High-Value Shipment (HVS)/Low-Value Shipment (LVS) goods imported through the commercial stream
- The CAD will be submitted and corrected via the CARM Client Portal (CCP), Webservice, or Electronic Data Interchange (EDI) by the importer or customs broker, and may be further adjusted (after the payment due date) by a delegated third-party service provider (e.g., trade consultants).



What is a CAD? (Customs Accounting Declaration)

- Access to the importer's profile on CCP will be required to make any changes to the CAD.
- Delegation of authority and transaction visibility are two key elements for a Trade Chain Partner (TCP) to make any changes.
- CCP will calculate the duties and taxes based on the information input.
- Visibility to the calculations is not available in the CCP.
- There will be a file size limit of 50MB, which represents approximately 10,000 lines on the commercial accounting declaration.



What is a CAD? (Customs Accounting Declaration)

Canada Border Services Agency / Agence des services frontaliers du Canada

Commercial Accounting Declaration / Déclaration en détail commerciale

PROTECTED B (WHEN COMPLETED) / PROTÉGÉ B (UNE FOIS REMPLI)

1 Type Code Code du type AB	2 Wt S-tp Styp ent.	3 Accounting Date Date de la déclaration en détail 2021-04-28	4 CAD Transaction No. DOC - N° de transaction	5 Office No. N° de bureau 809	6 Mode of transport Mode de transport 1	7 Release Date Date de la mainlevée 2021-04-22	8 Gross Weight/kg Poids brut/lb 0	9 Carrier Code at Importation Code de transporteur à l'importation	10 Pre-CARM Avant le GCRA 1	21 RPP PMAP																																							
11 Importer Bk N° de l'importateur Bk Company		12 Importer name, address and telephone no. Importeur - nom, adresse et n° de téléphone		13 Importer/Agent Bk N° de l'importateur ou de l'agent Company		14 Importer/Agent name Nom de l'importateur ou de l'agent		15 Cargo Control No. N° de contrôle du fret		16 Record of Interest No. N° d'enregistrement d'intérêt																																							
17 Previous Transaction No. N° de la transaction précédente		18 Accepted Date Date acceptée		19 Original Transaction No. N° de la transaction originale		20 Prev Trans No (Warehouse) N° de trans précédent (entrepôt)		21 Port of Unloading Port de débarquement 0000		22 New Business No.15 Nouveau n° d'entreprise (15 chiffres)																																							
23 Declaration Reason Code 1 Code de motif de déclaration 1			27 Declaration Reason Code 2 Code de motif de déclaration 2			31 Declaration Reason Code 3 Code de motif de déclaration 3																																											
24 Declaration Authority Code 1 Code d'autorisation de déclaration 1			28 Declaration Authority Code 2 Code d'autorisation de déclaration 2			32 Declaration Authority Code 3 Code d'autorisation de déclaration 3																																											
25 Declaration Remark 1 Remarque de déclaration 1			29 Declaration Remark 2 Remarque de déclaration 2			33 Declaration Remark 3 Remarque de déclaration 3																																											
26 Declaration Trade Program 1 Programme commercial - déclaration 1			30 Declaration Trade Program 2 Programme commercial - déclaration 2			34 Declaration Trade Program 3 Programme commercial - déclaration 3																																											
35 Notes - Remarques			<table border="1"> <thead> <tr> <th colspan="2">Declaration Totals - Totaux de la déclaration</th> </tr> </thead> <tbody> <tr> <td>113 Total Value for Duty - Total de la valeur en douane</td> <td>5,686.54</td> </tr> <tr> <td>114 Total PST/HST - Total de la TVP/TVH</td> <td>0.00</td> </tr> <tr> <td>115 Total PST Carnable Amount - Montant total de TVP sur le cannabis</td> <td>0.00</td> </tr> <tr> <td>116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool</td> <td>0.00</td> </tr> <tr> <td>117 Total Prov Tobacco Tax Amount - Montant total de la taxe provinciale sur le tabac</td> <td>0.00</td> </tr> <tr> <td>118 Declaration Total Refunded - Total de l'acompte pour la déclaration</td> <td>0.00</td> </tr> <tr> <td>119 Total Amount - Montant total</td> <td>0.00</td> </tr> <tr> <td>120 Total Customs Duties - Total des droits de douane</td> <td>574.33</td> </tr> <tr> <td>121 Total Excise Duties - Total des droits d'accise</td> <td>0.00</td> </tr> <tr> <td>122 Total Excise Taxes - Total de la taxe d'accise</td> <td>0.00</td> </tr> <tr> <td>123 Total GST - Total de la TPS</td> <td>313.04</td> </tr> <tr> <td>124 Total Anti-Dumping - Total des droits antidumping</td> <td>0.00</td> </tr> <tr> <td>125 Total Countervailing - Total des droits compensateurs</td> <td>0.00</td> </tr> <tr> <td>126 Total Surfaces - Total des surfaces</td> <td>0.00</td> </tr> <tr> <td>127 Total Safeguards - Total des mesures de sauvegarde</td> <td>0.00</td> </tr> <tr> <td>128 Total Interest - Total des intérêts</td> <td>0.00</td> </tr> <tr> <td>129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts</td> <td>887.37</td> </tr> <tr> <td>130 TOTAL DUTIES & TAXES - Total des droits et taxes</td> <td>887.37</td> </tr> </tbody> </table>									Declaration Totals - Totaux de la déclaration		113 Total Value for Duty - Total de la valeur en douane	5,686.54	114 Total PST/HST - Total de la TVP/TVH	0.00	115 Total PST Carnable Amount - Montant total de TVP sur le cannabis	0.00	116 Total Prov Alcohol Tax Amount - Montant total de taxe provinciale sur l'alcool	0.00	117 Total Prov Tobacco Tax Amount - Montant total de la taxe provinciale sur le tabac	0.00	118 Declaration Total Refunded - Total de l'acompte pour la déclaration	0.00	119 Total Amount - Montant total	0.00	120 Total Customs Duties - Total des droits de douane	574.33	121 Total Excise Duties - Total des droits d'accise	0.00	122 Total Excise Taxes - Total de la taxe d'accise	0.00	123 Total GST - Total de la TPS	313.04	124 Total Anti-Dumping - Total des droits antidumping	0.00	125 Total Countervailing - Total des droits compensateurs	0.00	126 Total Surfaces - Total des surfaces	0.00	127 Total Safeguards - Total des mesures de sauvegarde	0.00	128 Total Interest - Total des intérêts	0.00	129 Total Duties & Taxes with Interest - Total des droits et taxes avec intérêts	887.37	130 TOTAL DUTIES & TAXES - Total des droits et taxes	887.37
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131 Warehouse In - Entrepôt - entrée																																																	
132 Warehouse Out - Entrepôt - sortie																																																	
4a Transaction No. N° de transaction			RESERVED FOR CBSA USE / RÉSERVÉ À L'USAGE DE L'ASFC																																														
I, _____ acting for against au nom de office																																																	
declare the particulars of this document to be true, accurate and complete.			déclare que les renseignements ci-dessus sont vrais et complets.																																														
Date			Signature																																														



What is a CAD? (Customs Accounting Declaration)

Canada Border Services Agency / Agence des services frontaliers du Canada		Commercial Accounting Declaration Déclaration en détail commerciale			PROTECTED B (WHEN COMPLETED) PROTÉGÉ B (UNE FOIS REMPLI)	
36 Vendor - Name, Address and Telephone No. Nom du vendeur - Adresse et n° de téléphone						
37 Purchaser - Name, Address and Telephone No. Nom du acheteur - Adresse et n° de téléphone						
38 Invoice No. N° de facture	39 Invoice Value Valeur de la facture	40 Invoice Currency Code Code de devise de la facture	41 Purchase Order No. N° du bon de commande	42 Freight Charges Frais de fret	43 U.S. Port of Exit Bureau de sortie des États-Unis	
1234	4,449.56	USD		0.00		
44 Vendor Reason Code 1 Code de motif du vendeur 1		48 Vendor Reason Code 2 Code de motif du vendeur 2		52 Vendor Reason Code 3 Code de motif du vendeur 3		
45 Vendor Authority Code 1 Code d'autorisation du vendeur 1		49 Vendor Authority Code 2 Code d'autorisation du vendeur 2		53 Vendor Authority Code 3 Code d'autorisation du vendeur 3		
46 Vendor Remark 1 Remarque du vendeur 1		50 Vendor Remark 2 Remarque du vendeur 2		54 Vendor Remark 3 Remarque du vendeur 3		
47 Vendor Trade Program 1 Programme commercial - vendeur 1		51 Vendor Trade Program 2 Programme commercial - vendeur 2		55 Vendor Trade Program 3 Programme commercial - vendeur 3		
56 C. Ln N. N. Catég.	57 Previous Line no. (Warehouse) N° de ligne précédente (entrepôt)	58 Classification No. N° de classement	59 Classification Description Description de la classification	60 Narrative Description Description narrative	61 Quantity Quantité	62 Unit of Measure Unité de mesure
00001		4202.22.10.00	Trunks, suit-cases, vanity-cases, execu	BAGS CASES	178.000	DZN
64 Extension Date Date de prolongation	65 Country of Origin Pays d'origine	66 U.S. State État américain	67 Place of Export Lieu d'exportation	68 Place of Export Code State État du code du lieu d'exportation	69 Direct Shipment Date Date d'expédition directe	70 Tariff Treatment Traitement tarifaire
	MM		MM		2021-02-01	002
73 Time Limit to Limite de temps jusqu'à	74 Destination Province Province de destination	75 Value for Currency Conversion Valeur pour conversion des devises	76 Currency Devise	77 Exchange Rate Taux de change	78 Value for Duty Valeur en douane	79 DRP Licence Licence du PED
		888.58	USD	0.00000000	1,135.61	
80 Special Auth. Cnc Décret d'autorisation spécial	81 Special Authority Permit Permits d'autorisation spéciale		82 Customs Duty Droits de douane	83 Excise Tax Taxe d'accise	84 Excise Duty Droit d'accise	85 Surtax Surtaxe
			119.24	0.00	0.00	0.00
86 Anti-Dumping Antidumping	87 Safeguard Sauvegarde	88 Countervailing Droits compensateurs	89 Value for Tax Valeur pour taxe	90 GST TPS	91 PST/STBT Amount Montant de la TVP/STBT	
0.00	0.00	0.00	1,254.85	62.74	0.00	
92 Provincial Alcohol Tax Taxe provinciale sur l'alcool	93 Provincial Tobacco Amount Taxe provinciale sur le tabac	94 Alcohol Percent Pourcentage d'alcool	95 Provincial Cannabis Excise Duty Droit provincial sur le cannabis	96 CBSA Case No. N° de cas de l'ASFC	97 Ruling No. N° de la décision	98 Appeals Case No. N° du cas d'appel
0.00	0.00	0	0.00			
99 Compliance Case No. N° de cas de conformité	100 Line Total Duties & Taxes Total des droits et taxes de la ligne		109 Commodity Reason Code 3 Code de motif des marchandises 3			
	181.98					
101 Commodity Reason Code 1 Code de motif des marchandises 1		105 Commodity Reason Code 2 Code de motif des marchandises 2		110 Authority Code 3 Code d'autorisation 3		
102 Authority Code 1 Code d'autorisation 1		106 Authority Code 2 Code d'autorisation 2		111 Commodity Remark 3 Remarque sur les marchandises 3		
103 Commodity Remark 1 Remarque sur les marchandises 1		107 Commodity Remark 2 Remarque sur les marchandises 2		112 Commodity Trade Program 3 Programme commercial - marchandise 3		
104 Commodity Trade Program 1 Programme commercial - marchandise 1		108 Commodity Trade Program 2 Programme commercial - marchandise 2				



How to find a CAD

In the CCP, navigate to **List of Submitted Declarations** page;
Home page > Declarations > List of submitted declarations

Services and information

[Duties and taxes calculator](#)

Tool to estimate duties and taxes.

[Create a declaration](#)

Create a declaration; View the list of releases requiring your attention.

[List of submitted declarations](#)

View your submitted Commercial Accounting Declarations (CAD), mass adjustments, records of intent, duty drawbacks and temporary importations.

[Manage my templates](#)

Manage and view your saved templates for CAD, vendor and goods.

[Statements of adjustment & appeals](#)

View all your statements of adjustment and initiate an appeal for a trade, SIMA or pre-CARM decision.

[Request declaration report](#)

Request a custom report of your declarations (including B3s).

[View list of requested declaration reports](#)

View and manage the list of declaration report requests.



How to find a CAD

Scroll down the **List of submitted declarations** page to find the **Declarations** tab. To find the declaration that you wish to change, click on the drop-down arrow to the right of **Advanced search**.

Declarations | Mass Adjustments | Temporary Imports | Duty Drawbacks | Record of Intent

Advanced search ^

Fields

Most recent version with GST with Excise

Date range

Accounting date	Payment due date	Status	Form type	Version	Actions
2024-02-27	2022-07-01	Approved	F	00001	<input type="button" value="View"/> <input type="button" value="Withdraw"/> <input type="button" value="Edit"/> <input type="button" value="Upload"/>
2024-02-27	2024-03-29	Approved	F	00002	<input type="button" value="View"/> <input type="button" value="Withdraw"/> <input type="button" value="Edit"/> <input type="button" value="Upload"/>



How to find a CAD

Select the dropdown arrow below **Fields** to search by the most common fields on a declaration. Available fields are as follows,

- Accounting due date
- CBSA office
- CBSA sub-office
- Commodity class number
- Country of origin code
- Declaration type
- Declaration sub-type
- Filer (3rd party)
- Line VCC
- Payment due date
- Place of export code
- Release Date
- SIMA subject
- Special Authority OIC
- Special Authority permit
- Status
- Tariff code
- Time limit from
- Time limit to
- Transaction number
- Vendor name
- Vendor number



How to find a CAD

Enter the relevant information for your search in the **Key Phrase** field.

- Declarations
- Mass Adjustments
- Temporary Imports
- Duty Drawbacks
- Record of Intent

Advanced search ^

Fields: Transaction number ▼ Value:

Most recent version with GST with Excise

Date range: Past 90 days

Transaction number	Accounting date	Payment due date	Status	For typ	Actions
123554695	2024-02-27	2022-07-01	Approved	F	
123554695	2024-02-27	2024-03-29	Approved	F	



How to find a CAD

Add any additional criteria in the **Add criteria** field that will narrow the focus of your search and click on **Search**. Available fields are,

- Most recent version
- With GST
- With Excise

Declarations | Mass Adjustments | Temporary Imports | Duty Drawbacks | Record of Intent

Advanced search ^

Fields: Transaction number

Most recent version with GST with Excise

Date range: Past 90 days

Transaction number	Accounting date	Payment due date	Status	For typ	Actions
123554695	2024-02-27	2022-07-01	Approved	F	
123554695	2024-02-27	2024-03-29	Approved	F	



How to find a CAD

Search results will appear as follows,

Declarations | Mass Adjustments | Temporary Imports | Duty Drawbacks | Record of Intent

Advanced search ^

Fields: Transaction number | Value: 123554695

Most recent version | with GST | with Excise

Add criteria | Search | Clear

Date range: Past 90 days

Accounting date	Payment due date	Status	Form type	Version	Actions
2024-02-27	2024-03-29	Approved	F	00002	



How to find a CAD

If the search does not indicate any results, expand the **Date range** of the search.

Declarations | Mass Adjustments | Temporary Imports | Duty Drawbacks | Record of Intent

Advanced search

Fields: Transaction number | Value: 123554699

Most recent version | with GST | with Excise

Add criteria | Search | Clear

Date range: Custom (2024-01-05 - 2024-04-04)

- Past 30 days
- Past 90 days
- Past year
- All
- Custom

2024-01-05 - 2024-04-04





Accounting date	Payment due date	Status	Form type	Version
No rows to show.				



How to find a CAD

The Actions that are permitted will appear as follows;

Date range Custom (2024-01-05 - 2024-04-04)

Accounting date	Payment due date	Status	Form type	Version	Actions
2024-02-27	2024-03-29	Approved	F	00002	 View  Withdraw  Edit  Upload

The following are the permitted actions;

View – View CAD in the portal

Withdraw - **Withdraw or Transfer Commercial Accounting Declaration**

Edit – navigation to **Adjust Commercial Accounting Declaration**

Upload – adding documents to support the declaration or adjustment



Request a CAD report

In the CCP, navigate to the **Declarations** page and select **Request declaration report**;
Home page > Declarations > Request declaration report

Declarations

Services and information

[Duties and taxes calculator](#)

Tool to estimate duties and taxes.

[Create a declaration](#)

Create a declaration; View the list of releases requiring your attention.

[List of submitted declarations](#)

View your submitted Commercial Accounting Declarations (CAD), mass adjustments, records of intent, duty drawbacks and temporary importations.

[Statements of adjustment & appeals](#)

View all your statements of adjustment and initiate an appeal for a trade, SIMA or pre-CARM decision.

[Summary of drawback activity](#)

Submit an SDA form.

[Request declaration report](#)

Request a custom report of your declarations (including B3s).

[View list of requested declaration reports](#)

View and manage the list of declaration report requests.



Request a CAD report

In the CCP, navigate to the **Declarations** page and select **Request declaration report**;
Home page > Declarations > Request declaration report

From this page on the CCP, there are the following options

- **View my transaction History**
- **View** reports that have already been requested
- **Choose a report**

Reporting

Access data related to the activities of the program under which you are currently working. Customize the report you want to download using the available search parameters and field filters.

I want to...

View a report of my financial transactions ⓘ	View the list of requested declarations reports ⓘ
View my Transaction History	View

1. Choose a report

* **Report Type (required)** **Report type description**

<input type="text" value="Pre-CARM report"/>	Historical Report for any B3 declarations submitted prior to the transition to the CAD form
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How to proceed

To request a historical report for your Pre-CARM declarations (B3), you must send an email to CBSA-ASFC_FIRM-SREG@cbsa-asfc.gc.ca.

Please note that you must provide the following information within that email:

- The 15 digit business number(s) (BN15) you are requesting a historical report for
- A date range on imports you would like the report to reflect
- If the request is sent by your service provider, ensure that they have an approved business relationship for the BN15s listed above on the CARM Client Portal (CCP).

Once you have completed the above, you can request your historical report via email to CBSA-ASFC_FIRM-SREG@cbsa-asfc.gc.ca.

You can monitor the progress of your request by navigating to the list of requested declarations reports. A shortcut is available at the top of this screen.



Request a CAD report

There are two types of reports that a TCP can request;

- **Financial data**
- **Trade data**

TCPs can download the Financial data reports directly from the portal.

There are four trade data reports

Available Through the Portal

- 1. Assessment Report – Most Recent CAD Version*
- 2. Corrections and Adjustments Report – All CAD Versions*

Request Must be Sent to the CBSA

- 3. Historical Assessment Report – TCP B3s Report*
- 4. Historical Adjustments Report – TCP B3s & B2s Report*



Request a CAD report

Request Must be Sent to the CBSA

3. Historical Assessment Report – TCP B3s Report

4. Historical Adjustments Report – TCP B3s & B2s Report

- TCP can only make the request by contacting the CCSSU, such as by email or phone.
 - They cannot request these reports via the CCP.
- In their communication to the CCSSU, the TCP must include at least the accounting dates and declaration type(s) for which they would like a report, and can include additional report criteria, as desired.
- Once submitted, a case will be generated for the CBSA Officer to create the report.
- The TCP can view the case status (and at the end the report requested) via this same case on the CCP.



Maintenance of Records

- The CARM portal was not designed to and does not provide for the maintenance of records.
- The only documents that a portal user will be able to access, and download are the files posted on the portal by CBSA such as rulings, assessments and decisions.
- Importers will be required to maintain their own records in accordance with section 2(1) of the *Imported Goods Records Regulations* and *CBSA memo D11-8-6*.
- Records should be stored for six years in a record repository that can be made available to CBSA upon request.



Maintenance of Records

- CARM portal function – **Rulings**
- Records to be maintained
 - Copies of all documents submitted to support the ruling request
 - Ruling decision
 - Correspondence



Maintenance of Records

- CARM portal function – **Appeals**
- Records to be maintained
 - Original B3 or CAD
 - CBSA decision that is subject of the appeal
 - Commercial invoices
 - Shipping documents (Bill of Lading)
 - Certificates of origin
 - Permits or End use certificates
 - The first and subsequent version of the CAD
 - The CBSA decision
 - Approval or rejection
 - CBSA credit as it appears in the Financial transactions section of the portal.



Thank You For Viewing

Introduction to
Customs Accounting Declaration (CAD)