

Dominion CARM Training Session

Introduction to Customs Accounting Declaration (CAD)



AGENDA

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



- 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).

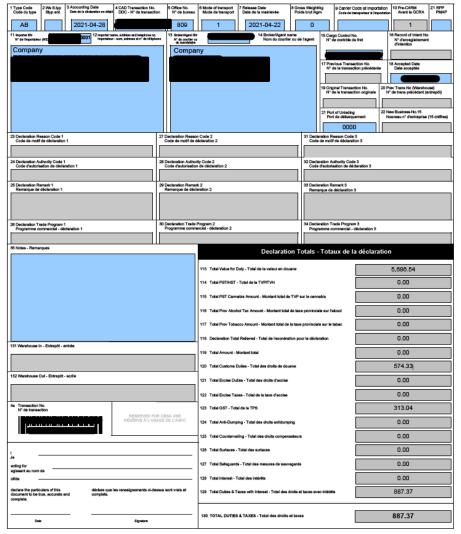


- Access to the importer's profile on CCP will be required to make any changes to the CAD.
- Delegation of authority and transaction visibility are two key elements for a Trade Chain Partner (TCP) to make any changes.
- CCP will calculate the duties and taxes based on the information input.
- Visibility 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.



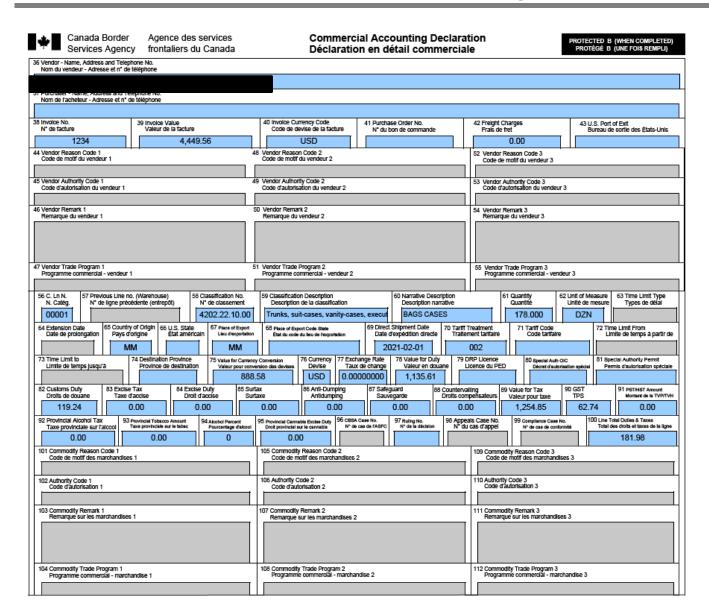
Canada Border Agence des services Services Agency frontaliers du Canada

Commercial Accounting Declaration Déclaration en détail commerciale











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.

Manage my templates

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

<u>View list of requested declaration</u> <u>reports</u>

View and manage the list of declaration report requests.

Create a declaration

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

Statements of adjustment & appeals

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

List of submitted declarations

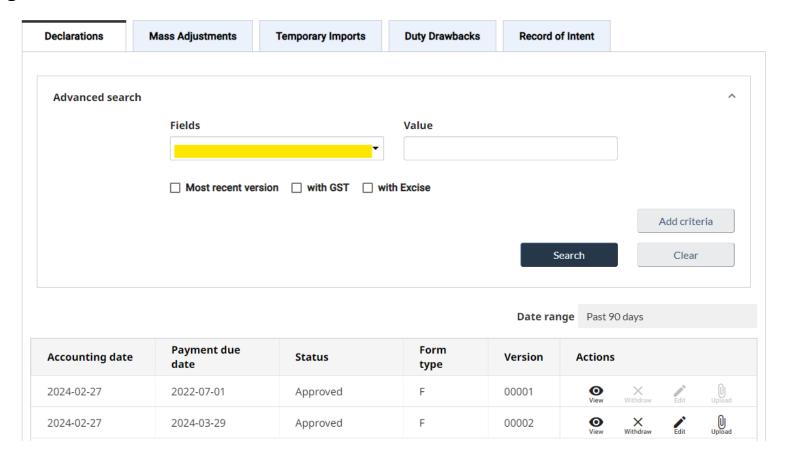
View your submitted Commercial Accounting Declarations (CAD), mass adjustments, records of intent, duty drawbacks and temporary importations.

Request declaration report

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



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**.





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



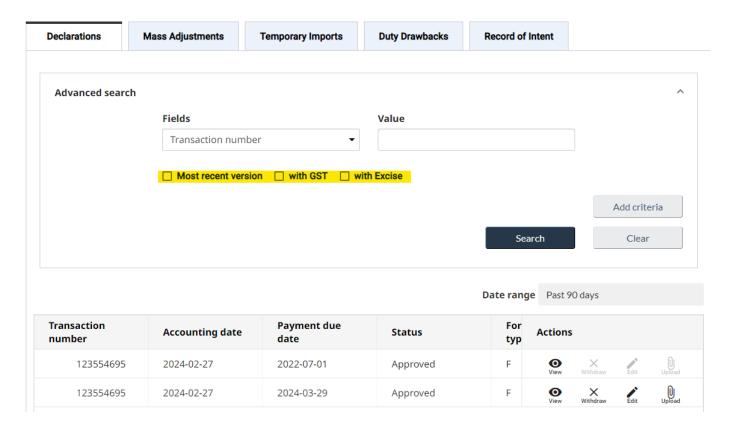
Enter the relevant information for your search in the **Key Phrase** field.

Declarations	Mass Adjustments	Temporary Imports	Duty Drawbacks	Record of I	ntent			
Advanced search	n							^
	Fields		Value					
	Transaction number ▼							
		ion	ith Excise					
							Add crite	eria
				Sea	rch		Clear	
				Sear	rch		Clear	
						days	Clear	
Transaction	Accounting date	Payment due	Status	Date range For	Past 90	days	Clear	
	Accounting date	Payment due date	Status	Date range	Past 90 Actions	days		
Transaction number 123554695	Accounting date 2024-02-27	_	Status Approved	Date range For	Past 90) days	Clear	Upload



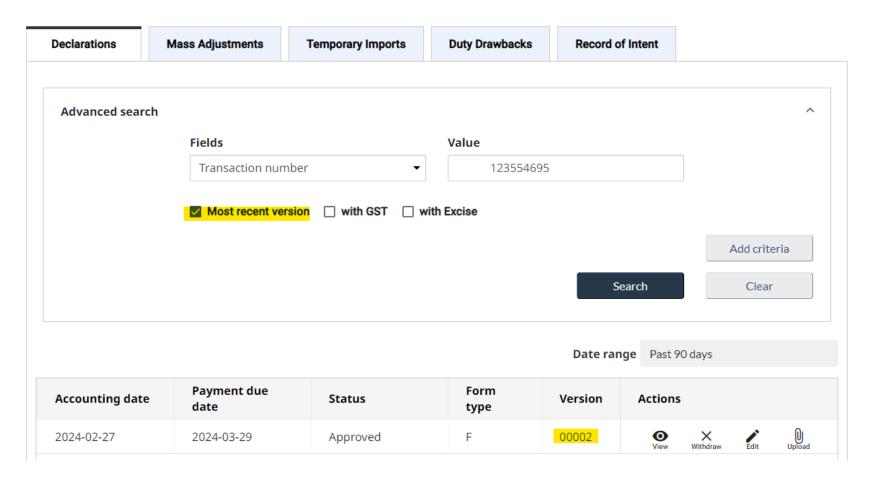
Add any additional criteria in the **Add criteria** field that will narrow the focus of your search and click on **Search**. Available fields are,

- Most recent version
- With GST
- With Excise



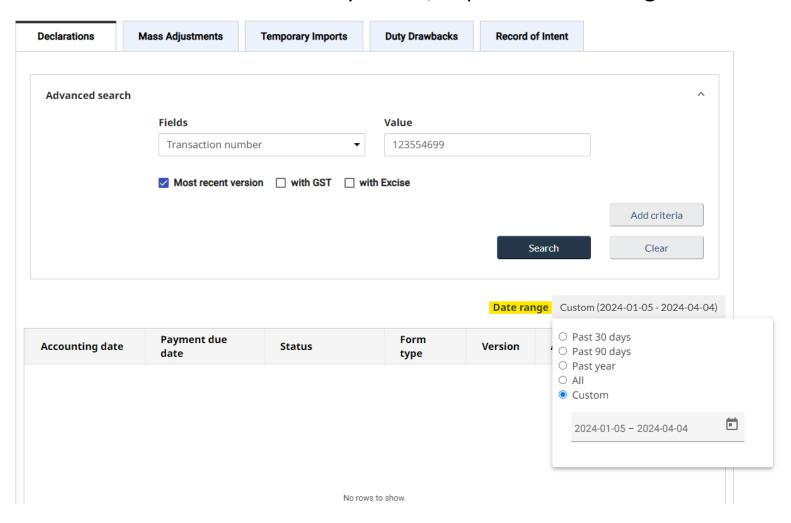


Search results will appear as follows,





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





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



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

Submit an SDA form.

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

<u>Statements of adjustment & appeals</u> <u>Summary of drawback activity</u>

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

<u>View list of requested declaration</u> <u>reports</u>

View and manage the list of declaration report requests.

List of submitted declarations

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

Request declaration report

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



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 (1) View the list of requested declarations reports (1) View my Transaction History 1. Choose a report * Report Type (required) Historical Report for any B3 declarations submitted prior to the transition to the CAD form Pre-CARM report 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: o 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 o 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



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 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)