



THE IMPORTER'S GUIDE TO CARM

2024

**REFERENCE GUIDE FOR THE CBSA ASSESSMENT
& REVENUE MANAGEMENT (CARM) PROJECT**

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1 UPDATES



The CBSA has advised that CARM Release 2, which was scheduled for October 2023, will be a soft launch of the Project. The Official Release will be **May 2024**

2 WHAT IS CARM?

CARM (or CBSA Assessment and Revenue Management) is a project by the Government of Canada aiming to simplify and streamline the process of importing commercial goods into Canada. It is the most significant change in the Canadian importing process in over 30 years.

Through CARM, the Canada Border Services Agency (CBSA) intends to modernize their accounting and data management systems to:

- Simplify the importing process
- Allow importers to manage their own trade activity
- Improve compliance with trade rules and regulations
- Increase border security

CARM affects everyone in the trade community – from importers and customs brokers to freight forwarders and carriers. The following provides an overview of CARM, how it affects your imported shipments, and how you can register to the [CARM Client Portal](#)

2.1 Registration Assistance

Need help registering to CARM? PF Collins is offering two CARM registration assistance services to help you register your business to the CARM Client Portal:

Affinity Question Assistance

When registering for the CARM Client Portal, your Business Account Manager (BAM) will be asked to answer three affinity/security questions to confirm your account.

If you need help obtaining the responses, please complete our Affinity Request Form [here](#)

CARM Registration

Our CARM Team is here to help you register to the CARM Portal and answer any questions you may have.

To schedule an appointment with us, please complete our CARM Registration Form [here](#)

3 HOW DOES CARM AFFECT IMPORTERS?

CARM presents significant changes for both Canadian and Non-Resident businesses importing commercial goods into Canada. As a result, all importers must:

1. Register to the CARM Client Portal
2. Post their own financial security (surety bond) to participate in the Release Prior to Payment Privilege (RPP) program. (Your shipments will no longer be able to be released under PF Collins' import bond.)
3. Review internal accounting processes to align with changes in billing cycles for the payment of duties, taxes, and fees.

We recommend registering to the CARM Client Portal and securing your own financial security early to make the transition easier and avoid delays with your shipments.

4 THE CARM CLIENT PORTAL (CCP)

The [CARM Client Portal](#) is an online, self-service portal that allows Canadian importers (or Customs Brokers on their behalf) to monitor and manage their import transactions and duty/tax payments to CBSA.

4.1 Release 1

The CARM Client Portal opened for all Canadian importers to register on **May 25, 2021**

After registering, you (or PF Collins on your behalf) will be able to complete the following:

- View transactions posted to your account
- Pay duties, taxes, and fees by credit card or set up pre-authorized debit*
- Delegate portal access to employees and PF Collins
- Request and monitor Advanced Ruling requests
- Classify goods and estimate duties and taxes

(Note: CBSA will not accept classifications and duty/tax estimates done on the portal as binding)

*Please [contact us](#) prior to making any payments through the portal.

Note: In order to import, all businesses must obtain an [Import/Export account](#). Once you obtain your BN account then you may access the portal.

4.2 Release 2

In October 2023, the CARM Release 2 system was made available for selected industry partners who wanted to test their own internal systems, and for software service providers to continue to certify their software with CARM.

CARM Release 2 is intended to expand the features of the CCP by allowing users to:

- Submit, correct and adjust an electronic commercial accounting declaration (**CAD**) that will replace the current customs coding form (B3) and request for adjustment form (B2);
- Post and monitor security to participate in the Release Prior to Payment (**RPP**) program as importers will no longer be able to rely on their customs' brokers bond to participate in the RPP program;
- Register for a Business Number and enroll in various CBSA commercial programs
- Electronically manage appeals and compliance actions.

CARM Release 2 will also introduce harmonized billing cycles. The Statement of Accounts (**SOA**) will be generated on the 25th of each month and generally the payment due date will be 10 weekdays after the 17th of the following month.

In preparation of CARM Release 2, all importers should register and become familiar with the CCP to minimize border delays and benefit from the RPP transition period. One of the biggest changes introduced by CARM is that importers will need to post their own financial security in order to be eligible for RPP and will no longer be able to rely on their customs broker's bond. However, all importers who register on the CCP before May 2024, will be assigned RPP qualifying status for a 180 day transition period. During this time, commercial importers will be able to obtain RPP of duties and taxes even if they have not yet posted their own financial security.

4.3 Official Release

As of **CARM official release of May 2024**, it will be mandatory for all importers to be registered to the CARM Client Portal to manage customs releases and submit payments

New features for invoicing and payments will be added and you will now be able to:

- Obtain a Business Number and program account (BN15 RM account and/or Program ID)

- Submit and adjust a Commercial & Accounting Declaration (CAD).
(Note: Customs release requests are not possible in the portal)
- Post financial security to participate in the Release Prior to Payment (RPP) program

5 HOW TO REGISTER TO THE CCP

5.1 Identify Key Users in Your Organization

Before registering to the CARM Client Portal, we recommend identifying the key members of your organization that will be using the portal. This will include not only individuals involved in customs activities, but also accounting staff and executives.

Features available in Release 1 will relate to post-customs release activities, such as viewing your Statement of Account and making payments. Therefore, your accounting staff will need access for these functions. Supply chain and logistics personnel will have a lesser need to access the portal.

These operational considerations will be important when you delegate user roles within the CARM Client Portal. We provide more information on delegating **User Roles** below.

5.2 Obtain GCKeys for Designated Users

Once you have identified the key users within your organization, they will require login credentials. To login to the [CARM Client Portal](#), each user must obtain their own GCKey or login through a Sign-In Partner:

- A [GCKey](#) is a unique, electronic credential issued by the Government of Canada that allows you to securely access online government services, called Enabled Services.
- [Sign-In Partners](#) are private sector financial institutions that allow you to login to Government of Canada online services using your existing online credentials (e.g., bank card numbers or usernames/passwords, etc.)

The screenshot shows the top navigation bar with the Government of Canada logo and text in both English and French. Below this is a dark blue navigation bar with 'Definitions' and 'Frequently Asked Questions (FAQ)'. A breadcrumb trail reads 'Home → Sign In / Sign Up'. The main heading is 'Welcome to GCKey'. The 'Sign In' section contains two input fields: 'Username: (required)' and 'Password: (required)', each with a clear button. A link for 'Forgot your password?' is located below the password field. At the bottom of the form are two buttons: 'Sign In' and 'Clear All'.

Recommendations for Using GCKeys and Sign-In Partners

- You can only sign up for a GCKey through an Enabled Service, such as the [CARM Client Portal](#).
- GCKeys are issued to individuals and are personal credentials. You may already have a GCKey through other Government of Canada departments, such as CRA, Service Canada, CERS, etc. However, we **highly recommend** that you obtain a separate GCKey for the CARM Client Portal [through the portal itself](#).
- Sign-In Partners are select Canadian Financial Institutions. Login with these partners is done using an individual's personal banking information. We do not recommend using this method as the same login is used to access an individual's personal accounts with other government services (e.g. CRA).

5.3 Designate a Business Account Manager (BAM)

To register your company in the CARM Client Portal, you will need to delegate a Business Account Manager (BAM) to complete the registration process and provide access to other users. Important considerations when determining your BAM include:

- The person registering your company will automatically be granted BAM level of authority. Therefore, they will possess the highest level of management access over your account.
- The BAM manages all user access and has full control over your company's profile, business and program accounts with the CBSA.
- The BAM will need the required legal information to link their user account to your business account in the portal, such as GST Registration or Articles of Incorporation.
- After registration, we recommend immediately assigning a second BAM to the account as a backup. Assigning a minimum of two BAMs ensures you do not lose access to your CARM Portal account should an employee leave.

5.4 Verify Your Company Name and Address

To register to the CARM Client Portal, your company name and address must exactly match your Business Number profile. Therefore, prior to registration to the portal, you should verify that your company name and address matches your Business Number profile. You can do this by contacting CRA Business Accounts at 1-800-959-5525 or through the CRA My Business Account [web portal](#).

5.5 Designate PF Collins as Your Customs Broker

Once you register to the CARM Portal, you will need to give us access to manage your import activity on your behalf as your [Customs Broker](#) within the portal. If you require assistance in determining what import activities we conduct for you, please contact us at 1-(800)-763-2255 or carm@pfcollins.com

5.6 Review Your Business Processes

CARM will change the way you manage your imports. As a result, it will require planning and changes to your business processes. For example, some questions to consider:

- Who will manage the CARM Client Portal?
- Is your bank setup to receive and transmit payments to CBSA?
- Who will be reviewing your Daily Notices and Statements of Account?
- What changes to your accounting practices are needed to meet CBSA payment deadlines?

Furthermore, ensure your accounting and executive teams are aware of their responsibilities and financial security regulations/obligations.

5.7 Obtain a Security Bond

Prior to Official Release, you will need to obtain a financial security. CBSA requires a customs bond to cover duties, taxes, and fees owing on goods imported into Canada. Duty and taxes must be paid prior to release if financial security is not provided through a bond.

You can purchase a customs bonds from a surety company. Or, alternatively, we can also arrange one for you. If you need assistance in applying for a security bond, please contact us at 1-(800)-763-2255 or carm@pfcollins.com.

6 CARM USER ROLES

Your BAM will have to delegate authority to additional users. The following table describes each user role within the portal and their level of access. When referring to the CARM user roles, there are two (2) different levels of access:

1. **Business Account access** refers to the BN9 level or corporate/enterprise level of your business number/account (e.g., your 9-digit business number 123456789).

2. **Program Account access** refers to the BN15 level or a specific program identifier level. For example, your importer account/program is identified by the letters RM. (e.g. your 15-digit importer account 123456789RM0001).

User Role	Account Level Access	Responsibility
Employees		
Business Account Manager (BAM)	BN9, BN15	<ul style="list-style-type: none"> - Automatically the first person to register your account. - Full management access - Should be the employee most actively involved in managing your imports - We recommend assigning a minimum of two (2) BAMs
Program Account Manager (PAM)	BN15	<ul style="list-style-type: none"> - Full access to all portal functions for a program account - Manages program accounts alongside the BAM. - Grant access to users - Performs all operational activities related to the program account they manage
Editor	BN15	<ul style="list-style-type: none"> - Create, edit, and view all transaction information for a program account
Reader	BN15	<ul style="list-style-type: none"> - View all transaction information for a program - Not able to create or edit information
Third Party Service Providers (e.g. PF Collins)		
Third Party Business Account Manager (pBAM)	BN9, BN15	<ul style="list-style-type: none"> - Full access to your business and all program level accounts. - Automatically assigned to the BAM of a service provider when approved by you. - Perform operational activities and manage their own employee access to your accounts. - Do not have access to your sensitive information or employee/business relationships. <p>*PF Collins will need this level of access to act on your behalf as your Customs Broker.</p>
Third Party Program Account Manager (pPAM)	BN15	<ul style="list-style-type: none"> - Full access to the program account they manage - Automatically assigned to the BAM of a service provider when approved by for a program management relationship - Perform operational activities and manage their own employee access to your accounts - Do not have access to your sensitive information or employee/business relationships
Third Party Editor	BN15	<ul style="list-style-type: none"> - Create, edit, and view all transaction information for a program account
Third Party Reader	BN15	<ul style="list-style-type: none"> - View all transaction information for a program. - Not able to create or edit information
Unassociated User	-	<ul style="list-style-type: none"> - Registered users that have not linked a business or been accepted as employee of a business - Do not have a user role

WE'RE HERE TO HELP!

For additional information or questions, please contact us:



+1 (800) 763-2255



INFO@PFCOLLINS.COM



WWW.PFCOLLINS.COM