



GETTING READY FOR CARM: PREPARE TO BE ONBOARDED

Understanding your Statement of Account

The implementation of the CARM Client Portal involves changes to how importers will do their accounting with CBSA. At Release 2, this will include changes to billing cycles and to the Statement of Account, as well as to how customs brokers are able to view this information on behalf of their clients.

What is a Statement of Account (SOA)?

A Statement of Account (SOA) is a monthly statement, providing a summary of transactions from the 25th of one month to the 24th of the next (for example, currently from January 25 to February 24, subject to change).

At CARM Release 2, importers will have the option to set the Statement of Account at either the legal entity level (BN9) or program level (BN15). Importers and those customs brokers with delegated access will have the ability to view the SOA on the CARM Client Portal (in pdf form), as well as to opt to receive a copy via Electronic Data Interchange (EDI).

At CARM Release 2, your SOA will no longer be transaction-based and will instead include summarized amounts for the following transaction types:

- Payments received
- Disbursements issued
- Interest and penalties
- New debit items
- New credit items
- Revenue break-down for declaration-based transactions, including duties, excise duties, excise tax, SIMA, GST/HST and PST.

What is changing under CARM?

In addition to the shift from a transaction-based to an account-based SOA, CARM Release 2 will introduce new billing cycles and the alignment of payment due dates for amounts owed to CBSA. The new harmonized payment due dates are aimed at simplifying the management of accounts receivable for industry, as well as revenue management for CBSA. An interest-free correction period will also be introduced.

Transaction history will be available on the CARM Client Portal and will provide up-to-date account balance, payable balance and payment due dates, including any corrections posted after the statement of account is generated but prior to payment due date. Corrections made after the SOA date, and prior to payment due date, must be paid by the payment due date (10 weekdays after the 17th of calendar month 2) within that same billing cycle.

See CBSA's [User Guide – Financial Information, Payment Processing and Tariff Tools in the CARM Client Portal](#) for more information.



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Key Points for Consideration

- **On Day 1 of Release 2, all accounts will show the current outstanding debt (or credit) on the account. Accounts that are up to date and paid in full will have a balance of zero dollars.** Contact [CBSA's CARM Client Support Helpdesk](#) for information regarding ARL reconciliation.
- **The importer is responsible for paying any balances owing on their account.** Customs brokers will not be responsible to settle the account balance or payment balance for import declarations submitted on behalf of the importer. A customs broker may make a payment on behalf of the importer, *if they have been authorized to do so*, but will need to access the importer's CARM Client Portal account to determine the payment amount.
- **REMEMBER: Under CARM Release 2, your Statement of Account will no longer be listed on a transactional basis.** At Release 2, the SOA will become account-based and provide summarized amounts for different transaction-types recorded during that billing period. Any transactions made on your behalf by a broker or other service provider will be included in these summarized amounts. The CARM Client Portal will provide more detailed transaction information.
- **Make a plan with your customs broker or service provider.** At Release 2, your customs broker will have the ability to view your transaction information on the CARM Client Portal and make payments to your account *only if this work is assigned to them and they have been delegated access*. Make sure you have made a clear plan with your service provider as to who will perform which tasks on your behalf in CARM and that you have delegated authority accordingly.
- **Review and prepare for the new billing cycle under CARM Release 2.** It is important to note that payments made in CARM will be applied to your account balance, rather than to certain transactions. CBSA will apply payments to the oldest debts first. This includes any payments made on your behalf by your customs broker.
- **Payment due dates will be calculated using week days, NOT business days.** The payment due date will be 10 week days (defined as Monday to Friday, *inclusive of holidays*) after the 17th of the calendar month. This means that a payment due date may occasionally fall on a statutory holiday. Be sure to plan ahead to ensure this does not negatively impact your account with CBSA.

This document was prepared in consultation with the Canada Border Services Agency (CBSA) to provide a practical resource to support CARM implementation