



Ottawa, August 14, 2009

MEMORANDUM D17-1-7

In Brief

CUSTOMS SELF ASSESSMENT PROGRAM FOR IMPORTERS

Memorandum D17-1-7 has been written to provide information and guidelines regarding the Customs Self Assessment (CSA) Program for Importers. It reflects amendments made to the *Accounting of Imported Goods and Payment of Duties Regulations*, and the *Reporting of Imported Goods Regulations* explaining the requirements for the CSA.



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Ottawa, August 14, 2009

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CUSTOMS SELF ASSESSMENT PROGRAM FOR IMPORTERS

This memorandum explains the policies and procedures relating to the accounting, revenue reporting, payment of duties and adjustment of goods imported into Canada by an importer authorized under the Customs Self Assessment (CSA) program. The memorandum also provides information about how to apply for authorization under the program, and a general overview of the CSA clearance process. A glossary of terms used in this document is included in Appendix A of this memorandum. For detailed information about CSA transportation and reporting requirements, refer to Memorandum D3-1-7, *Customs Self Assessment Program for Carriers*.

The Free and Secure Trade (FAST) initiative, a joint initiative by Canada and the United States, builds on the principles of the CSA. For additional information about FAST, please see the CBSA Web site at www.cbsa.gc.ca.

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GUIDELINES AND GENERAL INFORMATION

INTRODUCTION

1. Customs Self Assessment (CSA) is a Canada Border Services Agency (CBSA) program designed to streamline the import process for authorized low-risk importers, who have the systems capability to self assess the accounting for imported goods to the CBSA, revenue reporting and the payment of duties and taxes.
2. To use FAST into Canada, importers must be authorized under CSA and join Partners in Protection (PIP). For additional information about FAST and PIP, refer to the CBSA Web site at www.cbsa.gc.ca.
3. The legislative references relating to the CSA program are provided in Appendix B of this memorandum. All legislative references to sections, subsections and paragraphs in this memorandum are from the *Customs Act*, unless otherwise stated.
4. The CSA program comprises two components:
 - (a) **Accounting, Revenue Reporting, Payment and Adjustment** – Importers authorized under the CSA program use the CSA accounting and payment processes for all commercial goods they import, regardless of the clearance process used to report the goods to the CBSA.
 - (b) **Clearance (Transportation and Reporting of Goods)** – CSA clearance is an optional reporting process that may be used only in certain circumstances.

For CSA clearance, the goods must be eligible, imported by an authorized importer, transported into Canada by an authorized carrier, and when transported in highway mode, the driver must hold an authorization under the Commercial Driver Registration Program (CDRP) or FAST driver program. Information on these driver programs may be found on the CBSA Web site at www.cbsa.gc.ca.

(c) **FAST Clearance** – Similar to CSA, for FAST clearance, the goods must be CSA eligible, imported by a FAST authorized importer, transported into Canada by a FAST authorized carrier, and when transported in highway mode, the driver is to hold authorization under the CDRP or FAST driver program.
5. The fundamental features of the CSA program include:
 - (a) The risk assessment and authorization of the importer, carrier and highway driver.
 - (b) The reduction of the number of data elements required to effect clearance of CSA-eligible goods.
 - (c) The eligible goods reported under CSA clearance being “authorized for delivery” directly to the importer, owner or consignee before release.
 - (d) The date of release as the date when imported goods are received at the place of business of the importer, owner or consignee.
 - (e) The requirement for accounting to the CBSA (the “accounting trigger”) being identified by the importer through company books and records. Clearance records for goods imported by a CSA importer are not inventoried in the CBSA’s systems for acquittal.
 - (f) The extension of the time frame for accounting to the CBSA from five days. The number of days varies according to the CSA accounting option chosen.
 - (g) The requirement to provide the CBSA with B3, *Canada Customs Coding Form*, trade data. This is unchanged, but some information may be consolidated.
 - (h) The elimination of the K84, *Importer/Broker Accounting Statement*. Instead, the importer summarizes revenue amounts each month on a single Revenue Summary Form (RSF). However, the requirement to provide B3 trade data continues.
 - (i) The RSF allowing for a single monthly report of both amounts due to the CBSA (debits) and amounts due to the importer (credits).
 - (j) The payment of the net revenue amount reported on the RSF at a financial institution.
 - (k) The electronic submission of “X” type adjustments for most corrections to accounting information.

(l) The replacement of individual drawback claims with the Summary of Drawback Activity (SDA) of the CSA importer.

(m) The assignment of a Senior Program Officer (SPO) to the CSA importer.

IMPORTER AUTHORIZATION

6. To participate in the CSA program, the importer must satisfy basic eligibility criteria and complete the application process. Additional information about how to apply for CSA authorization may be obtained by contacting the Customs Self Assessment offices or Border Information Service, CBSA, listed in Appendix C of this memorandum.

7. Authorization of the importer is subject to the following conditions:

(a) The importer applies to the Minister for authorization.

(b) The importer satisfies the following residency requirements:

(i) if the importer is an individual, the importer ordinarily resides in Canada or, if the importer is a partnership, the importer has at least one partner who is an individual who ordinarily resides in Canada;

(ii) if the importer is a corporation or cooperative, the importer has its head office in Canada or operates a branch office in Canada.

(c) The importer has imported commercial goods into Canada at least once before the 90 days before the day on which the application was received.

(d) The importer is of good character.

(e) The importer is solvent.

(f) The importer pledges security.

(g) The importer's books, records and business processes have the internal controls necessary for verification purposes and the importer is able to provide all information necessary for verification purposes.

(h) The importer is able to transmit trade data and trade data adjustments to the CBSA electronically (from the company's own business systems, either directly or through a service provider).

8. To determine that importers meet the authorization requirements, they must satisfy both parts of the application process, which are as follows:

(a) **Part I** is used to determine that the importer resides and operates in Canada, has a history of importing goods into Canada, and is of good character. Part I is completed by the legal entity and provides information that is used to develop an importer profile and assess the risk of the applicant across the operations of the entity.

(b) **Part II** is used to confirm that security has been pledged by the importer, to demonstrate that company systems, audit trails, internal controls, policies and procedures are in place to support CSA requirements; and that information can be transmitted electronically. Part II is completed by the legal entity or company divisions that wish to participate in the CSA program.

Residency in Canada

9. To satisfy the residency requirement, the importer must have its head office within Canada, or operate a branch office in Canada. The Canadian business entity maintains separate books and records in relation to the Canadian business operations, and prepares separate financial statements; files Canadian income tax returns; maintains and controls bank accounts in Canada; accounts for the imported goods and is responsible for paying the applicable duties and taxes.

Carrier Authorization

10. Importers who wish to have CSA goods transported across the border must use an authorized carrier. Since the authorization as a CSA carrier is separate from authorization as a CSA importer, a carrier that is a division of a CSA importer applicant must make a separate application. Further information about the CSA Carrier program is detailed in Memorandum D3-1-7, *Customs Self Assessment Program for Carriers*.

Importer Application, Part I

11. To apply for authorization, the importer must first complete Form E646, *Customs Self Assessment – Importer Part I Application*. The application is available on the CBSA Web site.

12. Part I of the CSA importer application must be signed by an authorized officer of the legal entity.

13. When completed, the original signed application is submitted to the Customs Self Assessment office identified in Appendix C of this memorandum. Communication of importer information, such as the CSA application information, is subject to section 107 of the *Customs Act* (disclosure of information) and the *Privacy Act*.

14. When Part I of the application is received, a SPO is assigned to the importer. The SPO serves as a single point of contact for the CSA program, manages the importer's application, provides ongoing guidance and assistance, and monitors the importer's CSA program compliance. Importers are advised to contact their assigned SPO to discuss the technical and systems aspects of CSA throughout the application process.

15. During Part I of the application process, the importer and the CBSA should confirm that the company is correctly registered under the Business Number (BN) program. To participate in the CSA, it is essential that the legal entity is registered under only one nine-digit BN, and divisions or

branches of the legal entity involved in the import of goods are identified with a unique Import/Export (RM) account identifier. CSA importers are exclusively identified in CBSA automated systems by their 15-digit BN/RM. The CBSA systems will recognize an importer BN/RM as being CSA approved. CSA processes will take effect and the importer will be eligible for CSA release, accounting, adjustment and payment processes. Additional information about the BN can be found in departmental Memorandum D17-1-5, *Importing Commercial Goods*.

Importer Risk Assessment

16. The importer risk assessment includes an examination of the entire legal entity, including CBSA risk, criminality and outstanding payments to the Crown.

17. The time frame for completion of the CSA risk assessment may vary from case to case, according to a number of factors, such as the corporate structure of the entity and the number of regions in which the importer does business with the CBSA. If importers have not received notification of their Part I results within approximately three months, they may contact their SPO to inquire about the status of their risk assessment.

Importer Initial Approval

18. CSA applicants who are determined to be low-risk importers and approved under Part I are informed in writing and invited to continue to Part II of the application process. This notification is **not** final authorization to participate in the CSA, but permits the importer to proceed with Part II. Final approval for participation is not obtained until the importer signs the summary of importer program requirements, provided by the CBSA.

Importer Not Approved

19. Importers who are not approved under Part I of the application are notified of the decision in writing. The fact that a company has not met the requirements of Part I is a significant and confidential matter. In accordance with section 107 of the *Customs Act*, such information will be handled with care and communicated in a strictly guarded manner. The letter of notification will be sent to the attention of the authorized person in the company, who signed Part I of the application.

20. Importers who are not approved under Part I are generally given the reason. However, given that the CSA risk assessment might reveal sensitive matters that could jeopardize CBSA protection and enforcement efforts, including the health and safety of citizens, some details relating to the denial of a company may not be explicitly communicated to the applicant. Provisions of the *Access to Information Act* and *Privacy Act* may provide an avenue for a formal request by the importer to obtain information to which they are entitled.

21. When possible, the reason for denial may be communicated to the applicant, so that the company can evaluate whether corrective action could be taken. In some cases, the SPO will negotiate an action plan with the importer to improve compliance. Where the importer implements the action plan and compliance is improved, the importer may be reconsidered under Part I.

22. An importer who has been denied approval for CSA can make a written submission to the Minister concerning the denial. A committee consisting of senior CBSA representatives on behalf of the Minister will review the carrier's case. The written submission should be sent to the following address:

Director, Commercial Border Policy Division
Border and Compliance Programs Directorate
Admissibility Branch
150 Isabella, 4th Floor
Ottawa ON K1A 0L8
Canada

Importer Application, Part II

23. To apply for the second phase of the CSA approval process, the importer is to complete Form E655, *Customs Self Assessment Program – Importer Part II Application*. The application is available on the CBSA Web site. The form and information about completing the application can also be obtained by contacting the SPO. When completed, the original signed application is submitted to the CSA office at the address listed in Appendix C of this memorandum.

24. The purpose of Part II is to ensure that the importer's business systems will lead to complete and accurate trade data reporting for all imported goods. The importer must describe the company's business systems for the import process, including audit trails and internal controls from and to:

- (a) source documents;
- (b) the receipt, adjustment and payment for goods; and
- (c) the CBSA accounting of B3 trade data, through to adjustments, amounts reported on the RSF, and payment of duties and taxes.

25. With Part II of the application, the importer must demonstrate how the following CSA requirements will be met:

- (a) release date captured in importer systems, which will replace the current border release date;
- (b) the reconciliation of commercial records to trigger the accounting for imported goods;
- (c) the identification and accounting for goods that may fall outside the accounting trigger (e.g. by using a sweep);
- (d) differentiation of foreign and domestic vendors;
- (e) the correction of original accounting information;

(f) submission and maintenance of trade chain partner (TCP) lists; and

(g) electronic transmissions of the X-type adjustment, TCP updates, and the RSF.

26. In Part II, the importer also identifies the CSA accounting option the company has selected and the account security number that is pledged. Where the account security number is assigned to a party other than the importer, a letter of authorization from that party must also be submitted as part of the application package.

27. An authorized officer of the company must sign the application form, as certification that the information provided is true and complete. The signing officer must have authority for the divisions making application, but does not have to be the same officer that signed Part I.

28. The systems requirements to support the CSA do not have to be in place when Part II of the application is submitted, but must in place before final authorization. Details about the CSA specific systems requirements and minimum audit trails are provided in Part II of the application.

29. Evaluation of the Part II application is performed by the SPO who reviews the importer's application against the CSA requirements. While the SPO exercises due diligence in reviewing Part II, acceptance of the application does not signify certification of the importer's business systems, or exempt the importer from being subject to a penalty.

30. The SPO will visit the importer to review information and systems descriptions provided in Part II of the application (e.g. tour of the premises, systems walk-through, report generation, etc.).

31. The SPO will work with the importer to meet the CSA requirements. However, where it is evident that these requirements cannot be met, a decision may be made to deny the application. An importer who has been denied approval for the CSA can make a written submission to the Minister concerning the denial. A committee consisting of senior CBSA representatives on behalf of the Minister will review the carrier's case. The written submission should be sent to the following address:

Director
Commercial Border Policy Division
Border and Compliance Programs Directorate
Admissibility Branch
50 Isabella, 4th Floor
Ottawa ON K1A 0L8
Canada

Multiple Part II Applications

32. While Part I of the application consists of one form for the legal entity, multiple Part II applications are submitted by company divisions that wish to participate separately under the CSA program. Once the legal entity is assessed as

a low-risk importer under Part I, individual divisions may become CSA participants in line with their systems readiness or business needs.

33. By allowing more than one application under Part II, company divisions of the legal entity can join the CSA in a graduated manner. Operationally, this means that some company divisions may have separate CSA clearance, accounting, revenue summary, remittance and adjustments. Accordingly, company divisions that make a separate Part II application to be a CSA-approved importer must be clearly defined by a separate 15-digit Business Number (BN).

34. When more than one division makes a single Part II application (e.g. divisions A, B and C), **one** 15-digit BN must be selected and consistently used to identify that group of divisions. The remaining RM accounts must be cancelled.

35. The one 15-digit BN selected to identify the multiple divisions is used on all clearance, accounting, payment and adjustment documents or transmissions. This also means that concurrent links and audit trails for these divisions must exist in company books and records to produce a single monthly RSF.

Electronic Requirements

36. The authorized CSA importer is required to provide B3 trade data and X-type adjustments electronically from the company's own business systems, either directly or through a service provider. Where the importer's Trade Chain Partners (TCP) list is greater than 25, changes must also be transmitted electronically. Electronic transmission of the RSF is also required.

37. Importers or service providers should contact the Electronic Commerce Unit (ECU), who will provide the client with a copy of the CSA Electronic Commerce Client Requirement Document (ECCRD). The ECU can be reached at **1-888-957-7224**. The ECCRD gives an overview of the EDI environment at the CBSA, provides message maps (in Appendix B of the ECCRD), and the implementation methodology associated with the CSA program. The main purpose of the document is to assist CSA participants with their internal implementation.

38. Testing of an importer's electronic transmissions with the ECU does not begin until the SPO approves the importer's Part II submission. When the importer is Part II-approved, the SPO will forward an EDI survey to the importer to initiate the testing process.

39. The importer must complete testing with the ECU before final CSA authorization.

TCP Loads

40. During Part II of the application process, importers must submit an initial list of their trade chain partners, including United States and Mexico vendors and Canadian consignees that receive direct-delivery of imported goods.

Where the list consists of 25 or fewer records, it may be submitted to the SPO by e-mail or fax. Where the list consists of more than 25 records, it must be submitted electronically, as per the specifications for the TCP load, as provided in Appendix D of this Memorandum, and in the ECCRD.

41. During Part II, the importer may submit a test file of the TCP list to the SPO to ensure that the final product is readable.

42. Three weeks before the CSA start date, a complete TCP file must be submitted to the CSA office for loading to the CBSA system. Also, the importer is required to submit updates after the CSA start date to include both additions to and deletions from the list. Where there are more than 25 trade chain partners, the update must be transmitted electronically. The ability to add and delete records electronically from the TCP file is part of the importer's ECU testing. Failure to provide and maintain the list of vendors and consignees may result in an administrative monetary penalty (AMP).

Final Authorization

43. Final approval for participation is obtained when the ECU testing is successfully completed and all other requirements have been met. The importer will then be requested to sign a letter, provided by the CBSA, that contains the summary of importer program requirements.

Note: CSA authorisation granted to an importer that has successfully completed the CSA importer application process is not transferable and cannot be sold, disposed of or acquired through amalgamation, change of legal personality or sale of business.

Transition

44. When the CSA importer obtains final authorization, there will be transitional issues to be considered. These issues are summarized in Appendix E. The SPO can also provide additional information.

Updating the Application

45. CSA importers are required to inform the CBSA of changes to information provided in their application at least 30 days before the change. Exceptions to the 30-day time frame are:

- (a) changes to the importer's name, residence, solvency or account security;
- (b) changes to the ownership or organizational structure of the importer;
- (c) the sale of all or part of the importer's business; and
- (d) changes to the importer's ability to transmit information to the CBSA electronically, when accounting for goods released under subsection 32(2) of the Act and any adjustments to that information.

Note: In these instances, the CSA importer is required to notify the CBSA immediately after the change.

46. Throughout the authorization process, the CBSA reserves the right to request information in addition to details provided by the importer in Parts I and II of the application.

47. Importers who misrepresent the facts or provide false information on the CSA application may be assessed a penalty of \$25,000, denied acceptance into, or removed from the CSA program.

CSA CLEARANCE

48. The process used for CSA clearance is similar to an in-bond movement, except that the goods may be delivered directly to the importer, owner or consignee.

49. Under CSA clearance, commercial goods are reported to the CBSA at the first point of arrival, where the CBSA may give "authority to deliver". The CSA carrier who reports goods to the CBSA for authorization to deliver is liable for payment of duties and taxes, until the goods are delivered to the place of business of the importer, owner or consignee. Intermediary locations, as designated by the CBSA importer, constitute a consignee. Release will occur at these locations and the release date will be the date the goods were received at the intermediary location. To remove liability, the reporting carrier must ensure that proof of delivery is obtained and kept on hand for CBSA verification.

50. Where commercial goods are reported to the CBSA for authorization to deliver (i.e. reported under CSA clearance) the following conditions apply:

- (a) The goods must be eligible for CSA clearance;
- (b) The importer is authorized under CSA or FAST;
- (c) The carrier is authorized under CSA or FAST;
- (d) Where the goods are transported into Canada in highway mode, the driver is authorized under the CDRP or FAST.

51. Under CSA clearance, the CSA carrier typically provides the following CSA data elements at the border, which are electronically verified by the CBSA at the Primary Inspection Line (PIL):

- (a) the 15-digit BN of the CSA importer in bar-code format;
- (b) the carrier code of the CSA reporting carrier in bar-code format; and
- (c) the driver's CDRP card, or FAST card (for highway mode).

Note: Where this information is valid, the carrier may be authorized to deliver the CSA shipment. Note that a transaction number is not required.

52. Detailed information concerning the transportation and reporting of goods using CSA clearance is provided in Memorandum D3-1-7, *Customs Self Assessment Program for Carriers*.

Meaning of “Release”

53. Section 2 of the Act states that the meaning of “release” includes, “to receive the goods at the place of business of the importer, owner or consignee”. This meaning applies to eligible goods that are authorized for delivery to, and have been received at, the place of business of the importer, owner or consignee.

Authorized to Deliver

54. Given that goods reported to the CBSA under CSA clearance are not released until they are received, the CSA carrier who reports the shipment is “authorized to deliver” the goods to the place of business of the importer, owner or consignee. Subsection 19(1.1) of the Act provides the authorization to deliver goods directly to the place of business of the importer, owner or consignee before release.

CSA Clearance Options

55. The service options available to report eligible goods under CSA clearance are:

Clearance Service Option	Service Option No.
CSA Highway Paper	00497
CSA Non-highway Paper	00521
EDI Highway Cargo	00539
EDI LTL Conveyance	00547
CSA EDI Rail	00505
CSA EDI	00513
EDI Highway Release	00612

Mandatory HS

56. **CSA importers are generally exempted** from the requirement of reporting mandatory HS, regardless of the clearance option (CSA clearance or non-CSA) that is used to report imported goods. However, CSA importers are required to provide the HS, where the goods are reported under an electronic other government department (OGD) service option.

CSA Eligible Goods

57. In the interests of contraband interdiction and the health and safety of the Canadian public, not all goods imported by a CSA importer are entitled to CSA clearance. CSA eligible goods are described as:

(a) Commercial goods that have been shipped directly from the United States or Mexico, where those goods do not require, under any Act of Parliament or of the legislature of a province, a permit, licence or other

similar document to be provided to the CBSA before the goods are released.

(b) For greater clarity, CSA-eligible goods are also eligible for FAST clearance.

58. Imported goods are generally not eligible for report under CSA clearance, if they are prohibited, controlled or regulated import into Canada, in accordance with the provisions of an Act of Parliament or of the legislature of a province, as well as the regulations made in accordance with any Act, that prohibits, controls or regulates their importation, i.e. subject to regulation by OGDs.

59. While most requirements of OGDs must generally be met before the release of goods, the importer may enter into an agreement with an OGD that allows the importer to provide OGD requirements after importation. Where the CSA importer has made such an agreement, the related goods may qualify for CSA clearance. Contact your SPO to obtain more information.

Place of Shipment

60. To be eligible for CSA clearance, goods must be shipped directly to Canada from within the United States or Mexico as noted on the carrier’s through bill of lading. For purposes of determining the eligibility of goods for CSA clearance, the “United States” means the 50 states of the United States, the District of Columbia and Puerto Rico.

61. Shipping of the goods to Canada must begin in the United States, or if the goods have entered the United States from a third country, they must first enter the economy of the United States before shipment to Canada. Goods that are shipped to Canada through the United States from a third country without first entering the United States’ economy are generally not eligible for CSA clearance (i.e. in-transit shipments). However, goods that are shipped from Mexico through the United States are eligible for CSA clearance.

62. The same rules applied to the in-transit movement of goods from the United States also apply to goods shipped from Mexico to Canada, i.e. the goods must enter the economy of Mexico before being shipped to Canada.

63. When goods are shipped to Canada from a United States foreign trade zone (FTZ), they may still be eligible for CSA clearance. Goods that enter the FTZ strictly for storage before export to Canada are not eligible for CSA clearance. On the other hand, goods that first undergo a further operation or process within the FTZ before shipment to Canada may be eligible for CSA clearance. Examples of a further operation are when the goods are repacked, assembled, distributed, sorted, graded, cleaned, mixed with foreign or domestic merchandise, or otherwise manipulated, or manufactured. Where goods shipped to Canada from a FTZ are considered eligible for CSA clearance, this information is input into the Accelerated Commercial Release Operational Support System (ACROSS) for the information of border services officers. Importers should notify their SPO of goods

that enter FTZs in the United States to ensure the importer's profile in CBSA systems is updated with this information.

Penalties

64. To avoid an AMP, it is critical for importers to establish routine communication with their shippers and vendors to identify which products are eligible for CSA clearance. These instructions could be a standard part of foreign purchase agreements and contracts. In turn, it is recommended that shippers and vendors relay this information to the carrier and driver to confirm which shipments qualify for CSA clearance.

Trade Chain Partner Lists

65. Importers who are authorized to participate in the CSA program are required to provide and electronically maintain lists of the following Trade Chain Partners (TCPs):

- (a) locations in Canada that receive direct delivery of importer approved shipments for which the CSA participant is the importer of record; and
- (b) for goods imported from the United States and Mexico, all vendors and shipping locations.

66. The requirement to provide the TCP lists supports ongoing risk assessment. TCP lists submitted by the CSA importer are captured in ACROSS for officers to evaluate the legitimacy of shipments reported under the CSA program; therefore, importers must ensure that the TCP lists remain current. Both additions and deletions must be provided to CBSA.

67. From time to time, border services officers at the border may request the shipment's delivery paperwork and compare the actual vendor and consignee with the importer's TCP list. Failure to maintain the consignee or vendor list will result in the assessment of an AMP.

Border Verification

68. The CBSA continues to reserve the right to examine shipments and conveyances that enter Canada. Occasionally, the CBSA may refer a CSA shipment for verification activities such as:

- (a) contraband examination;
- (b) cab check; and/or
- (c) documentation review.

Documentation Review

69. Where goods are reported for authorization to deliver, the report is made at the first point of entry into Canada and requires only the presentation of the driver's CDRP or FAST driver card, and specific bar codes to identify the CSA/FAST-approved carrier, CSA/FAST-approved importer. Although the carrier is required to have normal commercial documents on hand (e.g. bill of lading, pro-bill, etc.), no documentation

is presented to the CBSA at the time of report, unless requested by a border services officer.

Interim Accounting

70. Under CSA clearance, interim accounting is not required. The accounting for goods imported by the CSA importer occurs after the goods are received at the place of business of the importer, owner or consignee. Therefore, the CSA importer is not required to provide a Form C11, *Canada Customs Invoice*, or commercial invoice referred to in Memorandum D1-4-1, *CBSA Invoice Requirements*, for clearance or final accounting, except when requested by a border services officer.

Carrier Liability

71. Where goods are reported under CSA clearance for authority to deliver, the carrier is liable for duties and taxes until the goods are delivered to the place of business of the importer, owner or consignee, or otherwise discharged under the provisions of subsection 20(2.1) of the Act.

ACCOUNTING

72. Under the CSA, the requirement of sections 32 and 33 of the Act to account for and pay duties on imported goods is unchanged. For clarity, accounting refers to the submission of the B3. Where an authorized CSA importer imports commercial goods, the following accounting processes change:

- (a) goods authorized for delivery, as described in paragraph 32(2)(b) of the Act, are released before final accounting without the requirement for interim accounting;
- (b) the CSA importer is responsible for initiating the accounting of all imported goods from the company's own business systems (the importer's accounting trigger);
- (c) the time frame within which accounting for goods is due is extended beyond the normal five-day period; and
- (d) some B3 accounting information may be consolidated.

73. All commercial goods imported into Canada by the CSA importer are subject to CSA post-importation processes, such as extended accounting time frames, summary reporting of revenue amounts, payment to a financial institution and automated adjustment, regardless of the clearance option used to report the goods to the CBSA.

74. A fundamental feature of the CSA program is that release records reported under the 15-digit BN/RM of the CSA importer and captured in ACROSS do not require a matching acquittal in the Customs Commercial System (CCS). The acquittal of a clearance transaction with an accounting transaction does not occur because:

- (a) every release transaction, regardless of the service option used to clear the goods, is automatically acquitted in ACROSS, based on the CSA-approved BN/RM;

- (b) transaction number is not required when using CSA clearance;
- (c) importers identify from their business systems, after goods are received, that accounting is required; and
- (d) importers are responsible for adhering to accounting due dates, according to their selected CSA accounting option.

Accounting Trigger

75. The term “accounting trigger” refers to the method used by a CSA importer to identify that accounting to the CBSA and payment of applicable duties and taxes are required. For example, non-CSA importers are generally told by the CBSA that goods have been released. This is the “trigger” that initiates the process for accounting and payment. However the CBSA does not inform the CSA importer. Therefore, accounting must be triggered from the importer’s own business systems when imported goods are entered into company books and records.

76. The recommended method for CSA importers to trigger accounting is the reconciliation process used in business to authorize payment. Generally, payment is not authorized until the corresponding purchase order, receiving report and vendor’s commercial invoice are compared to verify which goods were received, the vendor’s identity, the price payable and the quantity received. A match of the details from these three files, with appropriate adjustments and allowances, results in the transaction being ready for payment.

77. Transmission of B3 accounting data by the CSA importer is expected to occur when the three-way match of the goods, the quantity received and the invoice value have been reconciled. The accounting time frames are extended for goods imported by a CSA importer to allow for this internal reconciliation process. Where a three-way match does not occur before accounting is due, a similar process, such as a two-way match of the purchase order and the receiving record, may be used; and adjustment filed, if required, when the invoice is received.

Systems Sweep

78. The business reconciliation process models a typical method from which accounting to the CBSA can be triggered. However, two considerations affect the reliability of this trigger:

- (a) Some importations could fall outside the reconciliation process, such as:
 - (i) unsolicited shipments sent to the company without its prior knowledge;
 - (ii) no-charge goods for which payment is not expected;
 - (iii) delayed payment due to disputes with the vendor;

- (iv) goods on consignment;
- (v) goods shipped directly to a third party in Canada;
- (vi) adjustments to the price paid or payable, or the result of overages, shortages or damages;
- (vii) Canadian goods returned;
- (viii) temporary importations;
- (ix) low-value shipments;
- (x) courier shipments;
- (xi) goods placed in a bonded warehouse, etc.

(b) The reconciliation process that results in the three-way match is not completed until after the accounting due date.

79. CSA importers need to examine their systems and processes to ensure that all importations are accounted for to the CBSA in the required time period. A systems sweep should be developed for importers to identify unmatched orders, receipts, invoices and importations that could fall outside the reconciliation process. In performing the sweep, importers should also ensure that all the goods that have been imported have been accounted for to the CBSA and potential adjustments have been identified.

CSA Release Date

80. Under the CSA program, accounting and payment periods are determined by the release date. The meaning of release under section 2 of the Act allows for the date of release to be identified by CSA importers through their own business systems when imported goods are received at the place of business of the importer, owner or consignee.

81. The date of release/receipt **is used to establish the accounting and payment periods for all** goods imported by the CSA importer. Goods not eligible for CSA clearance must be reported to the CBSA for a ‘release’ decision, at which time liability for duties on the goods is transferred from the carrier to the importer. Goods eligible for CSA clearance are reported to the CBSA for a decision to ‘authorize delivery’ to the place of business of the importer, owner or consignee; and when the goods are received, liability for duties on the goods is transferred from the carrier to the importer.

82. A key requirement for CSA importers is to ensure that their business systems can record and track the date on which imported goods are received. In addition, the date of release/receipt identified by importers from their business systems must not be later than the date that the imported goods are physically received at the place of business of the importer, owner or consignee.

Alternative Release Date

83. In some situations, such as goods shipped directly from the vendor to a Canadian consignee (direct shipment), the CSA importer may not know the date of physical receipt at the consignee's place of business. To resolve such a situation, the importer may select an alternative date to identify the date of release. For example, if goods shipped directly by a specific vendor to a consignee in Canada are typically released by the CBSA four days after shipment, then the release date could be calculated as the shipping date plus four. In this example, if the vendor ships goods on April 25 the alternative release date calculated by the importer will be April 25 + 4 = **April 29**.

Note: The release date cannot be later than the transmission date of the B3.

84. The calculation and rationale of receipt date and/or alternative release date must be submitted by the importer with Part II of the CSA application and be approved by the SPO. Given that the number of days between shipping and typical CBSA release could vary for different vendor-consignee contracts, the importer may have to provide and rationalize more than one receipt date or alternative release date for the CSA.

85. The release/receipt date applied to goods imported by the CSA importer is to mirror the date of a CBSA release decision.

86. The date of release/receipt, or alternative date of release, identified by the CSA importer is the date used to determine the time frames for accounting to the CBSA and is transmitted by importers to the CBSA as the release date on their B3. Where importers choose to consolidate their accounting, the time frames for accounting to the CBSA will be based on the earliest release/receipt date in the consolidation.

Accounting and Payment

87. "Accounting" is different from "payment". Accounting is the provision of B3 trade data. The accounting options (Option 1 or Option 2) under the CSA define the accounting time frames. Regardless of the accounting option selected by the importer, the payment to the Receiver General for Canada is payable by the last business day of the month for all goods released/received between the 19th of one month and the 18th of the following month. While the "accounting time frame" can vary between CSA importers, the "payment period" is identical for all CSA importers (see below).

CSA Accounting Options – High Value Shipments (HVS)

88. In the CSA environment, all commercial goods with a value for duty of CAN\$1,600 or more, are accounted for to the CBSA within one of two accounting time frames, regardless of the CSA clearance or release option that was used to report the goods. A table comparing the similarities and differences of the two CSA accounting options and the

accounting requirements of a non-CSA importer is provided in Appendix F of this memorandum. The CSA accounting options are:

(a) **Option 1** – Accounting for goods released/received in a calendar month (month one) is due by the 18th of the following month (month two).

(b) **Option 2** – Accounting for goods released/received between the 19th of one month and the 18th of the second month is due by the last business day of the second month.

Note: Goods cannot be accounted for before the date of release/receipt.

89. CSA importers must select one of the two accounting options before their CSA start date and must not change the selected option during their participation in the CSA program.

CSA Accounting Options – Low Value Shipments (LVS)

90. Imported commercial goods that have a value for duty of less than CAN\$1,600 must be accounted for by the 24th day of the month following the month in which the goods were released/received. Alternatively, CSA importers may choose to use the same accounting option selected for their high value shipments (i.e. Option 1 or Option 2).

Note: Goods cannot be accounted for before the date of release/receipt.

91. In keeping with the *Courier Imports Remission Order*, commercial goods imported by a CSA importer with a value for duty not exceeding CAN\$20 do not have to be accounted for to the CBSA. However, the importer must maintain documentation to support the applicability of the remission. Note the remission is not granted:

(a) for alcoholic beverages, cigars, cigarettes and manufactured tobacco, regardless of value;

(b) in conjunction with tariff item No. 9816.00.00 of the *Customs Tariff*, which provides an exemption from duties and taxes on gifts valued at CAN\$60 or less;

(c) for books, newspapers, magazines, periodicals and other similar publications shipped from suppliers abroad, who are required to register with the CBSA, but are not so registered; and

(d) for commercial transactions in which goods are ordered by a Canadian consumer from a Canadian intermediary who, in turn, causes the goods to be shipped directly through the mail from the foreign supplier to the Canadian purchaser.

Payment Period

92. Duties owing on high value commercial goods released/received from the 19th of one month (month one) to the 18th of the following month (month two) must be paid no later than the last business day of month two.

Note that the payment period is the same regardless of the accounting option selected.

93. For commercial goods that have a value for duty of less than CAN\$1,600 released/received in a particular month, duties must be paid by the last business day of the following month, regardless of the accounting option selected.

Interim Payment

94. Where a CSA importer chooses accounting Option 1, an interim payment of duties may sometimes be required to avoid incurring late payment interest. This is due to the difference in the accounting and payment time frames. Under Option 1, the accounting for commercial goods released/received during a month is not due until the 18th of the following month. However, payment of duties for goods received between the 1st and 18th of a month is due on the last business day of the same month.

95. The actual amount of duties and taxes owing on imported goods is not known until they are accounted for to the CBSA. In situations where payment of duties and taxes is due before accounting is completed, an interim payment may be made to avoid late-payment interest. For example, a CSA importer who uses accounting Option 1 may not know (or have calculated) the actual amount of duties and taxes owing for some goods released/received between the 1st and 18th of a month by the last business day of that month, so he or she may choose to make an interim payment for those goods.

Late Accounting

96. In accordance with section 109.1 of the Act, where the importer fails to transmit accepted accounting data within the prescribed time limits, a late accounting AMP will apply. CSA importers are required to account for imported goods within the time limits of the CSA accounting option they select, or late accounting penalties will be assessed.

How to Identify if CSA Accounting is Late

97. When an error-free accounting transmission is received by the CBSA systems, an "entry acceptance date" message is returned to the importer or broker who has transmitted the information. Where the entry acceptance date occurs after the accounting due date (based on the accounting option selected), the accounting is late.

98. Under the CSA, the importer is not notified by the CBSA of late accounting through the Outstanding Transaction Status Client Report or K84. Instead, the importer is notified of instances of late accounting by the issuance of a Notice of Penalty Assessment (NPA), from the Administrative Monetary Penalty System (AMPS).

When is Accounting Late?

99. Late accounting for goods imported by the CSA importer is determined by the accounting option they have selected.

CSA Late Accounting Penalties

100. Three late accounting AMPS may apply to the CSA importer.

101. AMPS for late accounting are assessed to the CSA importer when their compliance level falls below 99.5 percent over a calendar year (January 1 to December 31). In order to calculate the compliance rate in the calendar year, a zero-rated penalty is issued for each late transaction. This penalty is systems-generated each time a transaction is late.

102. Where the accounting compliance rate of the CSA importer falls below 99.5 percent in a calendar year, an AMP of \$50 is assessed for each late transaction below the 99.5 percent. This assessment is monitored and manually assessed by the importer's SPO.

103. In cases where the importer has consolidated more than one shipment in a single accounting transmission, the maximum AMP is \$500. Penalties identified through verification are not systems-generated and will be manually assessed by the SPO.

Records

104. The CSA importer is required to keep all records related to the commercial goods released/received for a period of six years following importation of the goods, including information about:

- (a) the description of the goods and quantities received;
- (b) accounting to the CBSA for the goods;
- (c) records relating to the RSF and payment of duties;
- (d) the payment for the goods to the vendor, including credits and adjustments;
- (e) the sale or disposal of the goods in Canada;
- (f) refund, drawback or re-determination; and
- (g) a list of vendors and consignees.

CSA B3 Information

105. B3 information continues to be submitted to the CBSA by the authorized CSA importer. However, there are some changes to the accounting process under the CSA program, for example:

- (a) accounting transactions in CCS are not matched to acquit release records in ACROSS;
- (b) B3 information may be consolidated by certain fields;
- (c) supporting documentation submitted at the time of accounting is reduced; and,
- (d) the K84 billing process is eliminated.

Transaction Number

106. There is no link between ACROSS release records and the CCS entry sub-system for the CSA importer's goods. Release and clearance decisions concerning commercial goods reported under the 15-digit BN of an approved CSA importer are automatically acquitted in ACROSS. The system does not require a matching accounting transaction through CCS.

107. Where a transaction number is required, it cannot be duplicated for seven years and three months.

108. Since the systems acquittal of clearance records with accounting transmissions is not required, the CSA importer must maintain appropriate audit trails between imported goods released/received and accounted for. Failure of the CSA importer to maintain the required audit trails may result in the assessment of an AMP.

B3 Coding Changes

109. Coding of the B3 fields is unchanged for CSA, except for:

(a) Field 4, Office Number – under the CSA, there is no requirement to submit individual headers by the CBSA office of release. The CSA importer designates a control port number during the registration process. The number must be a valid CBSA port number.

(b) Field 45, Cargo Control Number (CCN) – CSA importers are not required to transmit the CCN in Field 45. The CSA importer may transmit 2CSA1 in this field instead of the 1 CCN.

110. CSA importers continue to use all existing B3 entry types to report trade data to the CBSA. There is no unique B3 entry type for CSA importers, other than the X-type, used for adjustments (see Section 5 and Appendix G of this memorandum).

111. When transmitting a multiple-line B3, the CSA importer does not have to provide a cross-reference between the invoice and the B3 line with the electronic CADEX or CUSDEC (UN/EDIFACT) accounting transmission. To comply with the CADEX message map, input page one, line one.

Statistics Canada Data Elements

112. Where the importer uses CSA clearance, a cargo control document is not required for the report of goods. Therefore, information such as the elements listed below may not be readily available to the CSA importer for the accounting of the goods. Collection of this data, however, remains a requirement to sustain Canada's obligation under a Memorandum of Understanding with the U.S. Census Bureau. Therefore, in the design of their business processes for CSA, importers need to establish a method to provide the following B3 data elements:

- (a) Mode of Transport (Field 7),
- (b) Port of Unlading (Field 8),
- (c) United States Port of Exit (Field 15),
- (d) Freight (Field 19),
- (e) Weight in Kilograms (Field 23),
- (f) Carrier Code at Importation (Field 46).

113. CSA importers can continue to transmit actual data in these fields. However, they may derive this information in a similar fashion as freight charges (Field 19):

- (a) The CSA importer should consider historical trends when determining this information.
- (b) Significant business changes should also trigger a review of this information.
- (c) CSA importers should allocate this information reasonably over their population. For example, if half of a CSA importer's imports crossed by air, and the other half by highway, the CSA importer could allocate the mode of transport based on this percentage.
- (d) The SPO should be asked to assist with this data allocation.

Consolidated B3

114. Under the CSA program, there is an opportunity to consolidate trade data transmissions to a certain degree. Most B3 header, sub-header, and line information will be required as described in departmental Memorandum D17-1-10, *Coding of Customs Accounting Documents*, but where fields such as the vendor name and classification number are the same, the importer can also choose to consolidate according to the following conditions:

- (a) All shipments of identical goods received during the accounting period can be consolidated.
- (b) Consolidation of shipments where SIMA applies is not permitted.
- (c) Header information must be the same or a new transaction is required.
- (d) Sub-header information must be the same or a new sub-header is required.
- (e) Line information must be the same or a new line is required.
- (f) **Direct Shipment Date** (Field 16) – the CSA importer can consolidate B3 sub-headers using one date of direct shipment, by converting invoice values to Canadian dollars, and completing currency code CAN (Canadian dollar) in Field 17. The invoice calculations using the correct rate of exchange for the specific date of direct shipment are to be available to the CBSA on request. The earliest date of direct shipment is to be shown in Field 16.

(g) **Release Date** (Field 20) – The release date field can be consolidated within the following guidelines:

- (i) Shipments from a single accounting period can be consolidated;
- (ii) Where shipments are consolidated, the earliest date of release must be completed;
- (iii) In the case of commodities subject to seasonal rates of duty, separate release dates must be used, unless the higher rate of applicable duty is used for the entire consolidated B3. (This applies to some agricultural products.)

115. Although the option to consolidate B3 data is available to CSA importers, they are not obligated to do this, and may continue to transmit on a shipment-by-shipment basis. In fact, this would be the better alternative for imports such as a “within access” commitment tariff item. Otherwise, in some situations, the importer could find that the “first come-first serve” tariff rate quota (TRQ) is exceeded by the time a consolidated B3 is presented

Changing the CSA Business Number

116. Where an incorrect BN is used to clear commercial goods and final accounting has not yet been accepted, the importer/broker is to request the BN change by submitting Form A48, *R.M.D. Correction*, to the office of release. In addition, the acquittal status of the transaction must be updated in ACROSS as follows:

- (a) If the incorrect BN was non-CSA and the BN should be CSA, the CSA importer or agent must also request, on the A48, that once the BN is changed, another release decision is made in ACROSS. Otherwise, the CSA release transaction will be incorrectly reported as overdue.
- (b) If the incorrect BN was CSA and the BN should be non-CSA, ACROSS will have automatically acquitted the incorrect transaction. As a result, the acquittal information must be removed before the change to the non-CSA BN can take place. Where the incorrect BN has also been used for final accounting, refer to Memorandum D17-2-3, *Importer Name/Account Number or Business Number Changes*.

Documentation Upon Request

117. A feature of the CSA program is to minimize requirements related to supporting documentation for reporting, accounting and adjustment of imported goods, except when requested by a border services officer. As discussed in Section 2 of this memorandum, the carrier may report goods for authorization to deliver by simply providing the required bar-code information. Further, given that the CSA importer is not required to provide interim accounting, the reporting and accounting for goods authorized for delivery

could, essentially, be paperless. Bar codes are presented to effect authorization for delivery and CADEX or CUSDEC transmission is provided to account for the goods.

118. The CSA importer is not required to provide invoice information described in Memorandum D1-4-1, *CBSA Invoice Requirements*, but must do so on the request of a border services officer. An AMP may be assessed when the importer fails to provide information requested by a border services officer. While the requirement to submit supporting documentation for report, accounting or adjustment is reduced, the CSA importer must have audit trails between source documents, the accounting for goods, adjustments to original accounting information and revenue amounts.

Role of the Agent

119. As explained in section 10 of the Act, a broker or agent may transact business with the CBSA on behalf of an importer or owner, provided that the broker/agent has been authorized to do so. Additional information concerning the authority to act as an agent is provided in Memorandum D1-6-1, *Authority to Act as Agent*.

120. In the CSA environment, although it is the responsibility of the CSA importer to identify the requirement for accounting of imported goods (to trigger accounting), the importer may appoint a broker/agent to complete and transmit the related accounting (B3) information to the CBSA. Further, where such services are offered, a broker/agent may be appointed on behalf of the CSA importer to prepare and transmit the RSF, TCP information and automated X-type adjustments. The CSA importer may also use a broker/agent to prepare and submit documents required at the time of report, for example, when a non-CSA service option is used (e.g. PARS, RMD, etc.).

Account Security

121. Shipments imported into Canada by a CSA importer are subject to the security provisions described in section 35 of the Act for release before payment privileges. Where more than one account security number is used for release and accounting, the CSA importer must ensure that all corresponding revenue amounts are reported on a single monthly RSF (E648). Procedures for the importer or broker to post security are described in Memorandum D17-1-5, *Importing Commercial Goods*.

122. Where goods are released before payment under the provision of paragraph 32(2)(b) of the Act and authorized for delivery, the CSA importer becomes liable for payment of duties when the goods are received at the place of business of the CSA importer, owner or consignee.

123. The CSA importer pledges security on Part II of the application. Where the account security of a broker is pledged, written authorization from the broker must accompany Part II of the importer’s application. The pledged account security number may be changed only in consultation with the importer’s SPO.

REVENUE REPORTING

Revenue Summary Form (RSF)

124. Authorized CSA importers are responsible for the self-assessment and reporting of most CBSA-related revenues. The K84 is eliminated in the CSA environment. (The K84 process is used by non-CSA importers for payment of duties, taxes, late accounting penalties and late transaction payment interest.) While the CSA importer continues to transmit B3 trade data, the related revenue amounts are not generated on a K84. Instead, the CSA importer self-assesses and summarizes revenue amounts. The summarized amounts are reported by financial line object code on a single monthly report called an RSF. Line object codes may be found in Appendix K.

125. Although the RSF is transmitted electronically as outlined in the ECCRD, a sample of the RSF is available on the CBSA Web site.

126. The RSF is used to report CBSA revenue concerning the importation of commercial goods by the CSA importer, including amounts related to the accounting for goods, adjustments, refunds, drawback, interest, penalties and other CBSA assessments. Importers should ensure all transactions have been accepted by the CBSA before including corresponding revenue amounts on the RSF. The RSF is used to report both:

- (a) Amounts payable by the importer such as:
 - (i) duties and taxes on original B3 transactions;
 - (ii) additional duties and taxes owing as the result of an adjustment (X type and B2);
 - (iii) SIMA;
 - (iv) interest;
 - (v) late-transaction payment interest; and
 - (vi) penalties.
- (b) Amounts due to the importer such as:
 - (i) refunds;
 - (ii) drawback; and
 - (iii) interest.

127. Both the importer name and 15-digit BN are completed on the RSF to identify the specific CSA importer for which revenue amounts are being reported. Where a company division or a group of divisions have submitted separate Part II applications to participate in the CSA program, separate RSFs are prepared using the 15-digit BN.

128. Only one monthly RSF is prepared for the CSA importer. Therefore, where more than one account security number has been used for release and accounting purposes, the importer must ensure that the related revenue amounts are included on the single monthly RSF.

129. The CSA importer must submit an RSF to the CBSA each calendar month and make payment of the respective amount reported on the RSF **at a financial institution**. Both the RSF transmitted to the CBSA and remittance at the financial institution, are required on or before the last business day of the month. The RSF month is the month in which the respective payment is made. For example, amounts reported on the "June RSF" must be paid by the last business day of June. Total amounts paid at the importer's financial institution during a month must agree with the total payment amount reported on that month's RSF.

130. The period start date and period end date should reflect activity captured on that month's RSF. The period start and end dates reported on the RSF may change from month to month to accommodate the business cycles of the CSA importer. The period end date reported on the current month RSF should reflect the last day that B3 records, for which the respective revenue amounts are reported on that RSF, are transmitted to the CBSA and received in accepted status.

131. However, the period start date of one RSF cannot be earlier than the period end date of the previous RSF. Therefore, the CSA importer may choose to default to the start and end dates of the payment period in these fields (see "Payment Period").

132. If the first RSF on CSA is nil and is being transmitted by the CSA importer, the period start and end dates of that first NIL RSF must both be earlier than the CSA participation start date. See also "Reporting a NIL/Credit RSF" below. Note the period start date of the first RSF with data (i.e. not nil) must not be earlier than the CSA participation start date.

133. The value for duty (VFD) of current-month transactions includes both original and adjusted B3 trade data for which related revenue amounts are included on that RSF. The VFD in the RSF includes both B3 and X type revenue. This amount in the header of the RSF is to be rounded to the nearest dollar, without cents or decimals.

134. A field on the RSF described as "Filing ID" is used when a third party prepares the RSF on behalf of the CSA importer and is completed with the five-digit account security number of that third party.

Submitting the RSF

135. A single monthly RSF is prepared for each CSA importer and must be provided to the CBSA, in electronic format, on or before the last business day of the month.

136. Where a complete and error-free RSF is not received by the last business day of the month, an AMP will be assessed against the importer for failure to provide the RSF to the CBSA within the prescribed time. Note that the AMP assessed for failure to provide an RSF within the specified time frame is unique to the CSA and is separate from late accounting and late payment.

Amounts Reported on the RSF

137. The CSA importer is generally responsible for self-assessing and calculating amounts for report on the RSF. Amounts owing to the CBSA are reported on the RSF as debits and amounts due to the importer are reported as credits. The credit amounts offset the debit amounts and the remaining balance is payable at a financial institution.

RSF	
Debits	Credits
\$10	
\$100	\$60
\$40	
Total payable	\$90

138. Subsection 74(8) of the Act allows CSA importers to apply, within four years from the date of accounting, the amount of a refund to which they are entitled, to the payment of an amount for which they are liable under the Act. This provision provides for the self-assessment of refund amounts on the RSF and, as a result, the CBSA does not issue refund cheques to CSA importers.

139. Unlike the K84, individual transaction numbers transmitted to the CBSA during the RSF period are not reported on the RSF. Instead, revenue amounts are totaled and reported on the RSF by line object code. For example, all duty payable for the accounting of goods during the RSF period is added and reported as a single amount. Similarly, other revenue amounts, both debits and credits, are added by line object code.

140. While transaction numbers are not listed on the RSF, the CSA importer must have the internal controls and audit trails in place for audit purposes to retain the details of the transaction number, dates, VFD and corresponding revenue amounts electronically. Audit trails must also include source documents in relation to the receipt and payment for the goods, CBSA accounting, adjustments, revenue reporting and payment of duties and taxes.

141. In accordance with provisions of the *Customs Act*, the *Excise Tax Act* and the *Customs Tariff*, amounts paid as goods and services tax (GST) at the time of accounting are generally not refunded. These amounts are recovered through an importer's GST input tax credit. Accordingly, GST amounts are not included as a credit on the RSF.

142. An exception to reporting GST as a credit on the RSF is where a clerical error related to the amount of GST reported on a B3 is corrected within the **same** RSF month. In this situation, the importer transmits an X-type adjustment within the same period to adjust the GST. When the adjustment is accepted, the amount of GST may be reported as a credit on the RSF against line object code 49129 (GST – credit for current month corrections only). The amount of GST

reported on the original B3 is also reported on the debit side of the same RSF against line object code 49121.

Other Assessments – Customs Assessments

143. In addition to amounts self-assessed by the CSA importer, the RSF is used to report revenue amounts assessed by the CBSA, such as the following:

- (a) Administrative Monetary Penalties, AMPS;
- (b) K23, *Invoice*;
- (c) B2-1, *Canada Customs – Detailed Adjustment Statement (DAS)*;
- (d) K25, *Application for Search, Reproduction and Certification of Documents*;
- (e) K100B, *Notice of Ascertained Forfeiture*;
- (f) K9, *Notice of Ascertained Forfeiture* (where immediate payment has not been demanded at the CBSA office).

144. The customs assessment section on the RSF is used to report the amount assessed, assessment type, corresponding reference number and port code of the CBSA office that issued the assessment.

145. While most CBSA assessment amounts are reported in the customs assessments section on the RSF, an exception is the report of amounts assessed on a CBSA-initiated B2-1. In this case, the revenue is reported in the following manner:

- (a) Revenue amounts noted on the B2-1 are included in the revenue distribution section of the RSF as either a debit or credit, under the appropriate line object code. Therefore, the dollar amount of the B2-1 is not reported in the customs assessments section of the RSF.
- (b) The customs assessments section of the RSF is used only to report the assessment type (B2-1) and reference number (B2-1 transaction number). The port code is left blank. For example, where the CSA importer receives a B2-1 stating that additional duty (\$100), GST (\$750) and interest (\$50) is owing, it is reported on the RSF.

Other Assessments – Interim Payments

146. Where the CSA importer chooses to make an interim payment of duties and taxes to avoid late-payment interest, the interim payment is reported on the RSF. The interim payment, an **estimate** of duties and taxes owing, is reported one month. The **actual** amount, once calculated, is reported the following month.

147. To avoid possible double payment, the interim payment is reported as a debit in the first month in the Interim Payments section of the RSF, and is reported as a credit in the “credits” section of the RSF in the second month. The credit amount of the second month cancels out the debit amount from the first month (the credit amount in

the second month must exactly match the debit amount from the first month). Actual amounts payable are then reported as part of the regular duty and taxes owing in the “debits” section of the second month.

148. GST is not refunded by the CBSA. The report of a GST interim payment as a “credit” on the second month RSF is permitted only because the amount does not represent a refund, but is an offset against the actual amount paid on the same RSF. This situation applies only to the interim payment.

149. The examples below are provided to show reporting of interim and actual amounts on the RSF.

Example 1 – The interim and actual amounts are equal. Interim duty and GST are reported as a debit on the May RSF and the same amount is reported as a credit on the RSF for the second month (i.e. June). The actual amount of duty and GST calculated is reported in June in the respective fields for duty and taxes payable.

Example 2 – The interim amount is overestimated. Interim duty and GST are reported as a debit on the May RSF and the same amount is reported as a credit on the RSF for the second month (i.e. June). The actual amount of duty and GST calculated is reported in June in the respective fields for duty and taxes. In addition, interest on the amount of the duty overestimated (i.e. \$50) is reported as a credit on the June RSF. Note: credit interest is not calculated on the GST overestimated.

Example 3 – The interim amount is underestimated. Interim duty and GST are reported as a debit on the May RSF and the same amount is reported as a credit on the RSF for the second month (i.e. June). The actual amount of duty and GST calculated is reported in June in the respective fields for duty and taxes. In addition, interest payable on the amounts of the duty and GST underestimated is reported as a debit on the June RSF. In this example, interest is payable on \$300 (\$100 duty and \$200 GST) which represents the amount underestimated in the interim payment.

Interest

150. In most situations, interest payable to or owed by the CSA importer under provisions of the *Customs Act*, *Customs Tariff*, *Special Import Measures Act* and regulations made under those acts, is self-assessed, calculated by the CSA importer and reported on the RSF. Situations where interest may apply include interest on the reconciled interim payment, late transaction payment interest, interest on adjustments, and interest for late payment of the RSF. Generally, interest is payable beginning the first day after the person becomes liable to pay the amount and ends on the day the amount is paid in full. For information about the application and calculation of interest, refer to the following memoranda:

(a) Memorandum D11-6-5, *Interest and Penalty Provisions: Determinations/Re-determinations, Appraisals/Re-appraisals, and Duty Relief*;

(b) Memorandum D14-1-3, *Procedures for Making a Request for a Re-determination or an Appeal of Goods Under the Special Import Measures Act*;

(c) Memorandum D14-1-5, *Procedures for Release from Customs of Goods Subject to Provisional Duty under the Special Import Measures Act and for Control of Bonds Used to Secure Payment of Provisional Duty*;

(d) Memorandum D14-1-6, *Liability and Payment of Provisional Duty, Anti-dumping Duty and Countervailing Duty Under the Special Import Measures Act*;

(e) Memorandum D17-1-5, *Importing Commercial Goods*;

(f) Memorandum D17-1-19, *Interest Rate for Customs Purposes Regulations*.

151. Interest is calculated on a compounded daily basis. There are two interest rates applied in accordance with the *Customs Act* and the *Customs Tariff*, depending on the nature of the situation:

(a) Prescribed rate: The average annual rate of interest on 90-day Treasury bills in the first month of the preceding quarter.

(b) Specified rate: The sum of the prescribed rate plus six percent per year.

(c) The rates can be found on the CSBA Web site.

152. To calculate interest, the date of payment or duty paid date is the date of remittance to a financial institution, not the date on which the related RSF is transmitted to the CBSA.

153. Interest resulting from the underpayment of an interim payment, late transaction payment and late payment of the RSF is calculated at the specified rate. Interest on adjustments and interest resulting from the overpayment of an interim payment is calculated at the prescribed rate.

Interest on Adjustments

154. Interest payable to or owed by the CSA importer that results from an adjustment is reported on the RSF as a credit or debit. This includes interest related to self-adjustments, re-determinations, further re-determinations, and duties relief provisions.

155. Where the adjustment to an original accounting declaration of the CSA importer is submitted using the X-type automated entry, the decision date is the date of the respective entry-acceptance message. Where the adjustment is submitted on Form B2, the decision date is the date of the respective DAS.

156. Section 80 of the Act stipulates that interest granted as the result of a refund applies only on the 91st day after the day an application for the refund is received by the CBSA. However, for a CSA importer, this should rarely occur because the importer does not have to wait for a cheque to be issued from the CBSA. Instead, the importer reports the

refund amount on the RSF in the same month that the X-type entry is accepted in CCS.

Late Payment Interest Amounts

157. In accordance with subsection 33.4(1) of the Act, late-payment interest is payable when duties and taxes are not paid by the due date. Late-payment interest will not be automatically calculated by the CBSA. Where a payment of duties and taxes is late, the respective interest amount is to be self-assessed and reported on the importer's RSF.

158. The amount of late-payment interest assessed by the CSA importer is calculated using the specified rate, on the amount of the outstanding balance, for the period beginning on the date after payment was due to the date payment is made. The date of payment is identified by the date on which the importer's designated financial institution received the related CSA remittance.

159. The due date for payment of duties by the CSA importer is determined by the date the imported goods are released/received at the place of business of the importer, owner or consignee. Payment of duties and taxes for high value shipments released/ received by a CSA importer between the 19th of one month and the 18th of the next month is due on the last business day of that second month.

Waiver of Interest

160. In the following circumstances, the interest amount related to goods imported by the CSA importer may be waived and does not have to be reported on the RSF.

- (a) On late payment of a B3, interest is waived when interest on the duties, taxes and penalties is less than \$5.
- (b) For adjustments, interest is waived when interest on the duties, taxes and penalties is less than \$5.
- (c) Late-transaction payment interest may be waived where the CBSA authorizes the waiver or cancellation of the late accounting penalty.

All calculations that relate to the interest amount must be made to determine if the waiver applies. The importer is to retain records to support the calculation.

Exceptions to RSF Reporting

161. Generally, the CSA importer reports all CBSA-related revenue amounts on his monthly RSF. The exception to reporting CBSA assessments on the RSF is where payment must be made without delay rather than at month end. In these cases, payment is made at the local CBSA office:

- (a) payment of a collection notice;
- (b) service charges such as an inspection fee collected on behalf of OGDs;

(c) a cash deposit requested with Form E29B, *Temporary Admission Permit*; and

(d) a monetary amount calculated as a term of release for seized commercial goods.

Reporting a NIL/Credit RSF

162. The requirement to submit or transmit a monthly RSF is mandatory even in circumstances where the net amount is zero or there is a credit amount due to the importer. A NIL report for the section called "Debits" is accomplished by reporting "0" for VFD current month transactions, Duty-49010 (original transactions) and GST-49121 (original transactions). The other RSF sections remain optional if the "Debits" section is NIL. A credit amount may be carried over to the RSF of the following month, or the importer may request the CBSA to issue a cheque.

Changes to the RSF

163. Only one RSF for each CSA importer (as identified on Part II of the CSA application) is to be on file with the CBSA for any given month. Once sent, an RSF cannot be deleted. It can only be changed. Where a change is required to RSF information previously submitted to the CBSA, a replacement RSF, complete with all applicable data elements, must be presented or transmitted.

164. Where changes are made to revenue amounts reported on the original RSF, importers must adjust their payments appropriately and notify their SPOs. A fundamental rule in the change process is that the amount payable reported on the RSF must match the total amount of payments remitted for the same RSF period.

Payments at Financial Institution Before Due Date

165. The CSA importer is allowed only one RSF on file with the CBSA for each calendar month. The RSF amount must be paid at a financial institution on or before the last business day of the same month. Where CSA importers might incur additional interest charges on amounts owing before the RSF is submitted and paid, they may make supplementary payments at their financial institution before month end. Where more than one payment is made toward an RSF, the sum of the payments is expected to equal the final RSF total, and must be received at the financial institution by the last business day of the month.

RSF Total Payment = Total Remittance(s) to Financial Institution

166. In some instances, clerical or calculation errors might result in an amount payable reported on the monthly RSF that is different from the actual amount paid at a financial institution.

Remittance at a Financial Institution

167. Under the CSA program, revenue amounts owing to or by the CSA importer are reported to the CBSA once a month on the RSF and the total amount payable reported on the RSF is remitted at a financial institution. The date of remittance at the financial institution is the duty-paid date for the goods. The financial institutions where the RSF amount may be paid are described in section 3.5 of the Act, which provides authorization for payment at:

- (a) a bank;
- (b) a credit union;
- (c) a corporation authorized by an Act of Parliament or of the legislature of a province to carry on the business of offering its services as a trust to the public; or
- (d) a corporation authorized by an Act of Parliament or of the legislature of a province to accept deposits from the public and that carries on the business of lending money on the security of real property or immovables or of investing in mortgages or hypothecary claims on immovables.

168. Payment of the total amount payable reported on the RSF shall be made at a financial institution operating in Canada, either through electronic transmission or by using form BSAF645, *CSA Remittance Voucher*. The vouchers are printed by the CBSA with the importer's BN and address. These vouchers can be obtained through the SPO of the CSA importer. Note: The original vouchers provided by the CPO must be used because the ink or toner must be magnetized.

Specifications for Electronic Transmission of the Remittance are Negotiated Between Importers and Their Financial Institutions

169. To summarize the CSA revenue reporting and remittance process:

- (a) The RSF is transmitted to the CBSA once a month to report revenue amounts, and is due on or before the last business day of the month. The date on which the RSF is submitted to the CBSA is not the duty-paid date.
- (b) Remittance of the RSF total payment amount is made at or transmitted from a prescribed financial institution and is due on or before the last business day of the month. The date of remittance at the financial institution is the duty-paid date.

170. When the total RSF amount has not been paid by the last business day of the month, an AMP will be issued. The penalty amount will be \$100 for first instance, \$500 for second instance, and \$1,000 for third and subsequent instances. Failure to remit payment directly to a financial institution will result in a penalty assessment of \$250 for the first instance and \$500 for subsequent instances.

171. In some situations, importers may make more than one CSA remittance at their designated financial institutions during a single RSF period. Multiple remittances are not to be made for day-to-day payment of duties and taxes. The intent of permitting more than one remittance is to offer the importer a way of paying amounts that are subject to interest and have a due date before the RSF payment is made at a financial institution. Examples of such situations are payment of an AMPS penalty or a DAS issued by the CBSA. While multiple remittances may be made at the importer's financial institution, only one RSF can be on record with the CBSA for the month.

172. The total amount of the remittances made at a financial institution must equal the "Total Payment" amount reported on the RSF. When more than one remittance is made during the month, the amounts of the multiple remittances paid during the RSF period must add up to the total payment amount that is reported on the RSF.

173. A CSA importer may choose to submit the RSF and payment before the last business day of the month, depending on the company's business cycle. In addition, the importer may choose to prepare and submit the RSF before making the payment. For example, the importer may submit the RSF on June 25 but make the payment on June 30. Where the importer discovers that the amount reported on the June 25 RSF is incorrect before making the June 30 payment, he or she must provide a corrected RSF to the CBSA by June 30 to replace the June 25 RSF.

CSA Accounting and Payment Periods

174. The following is provided to outline accounting and payment periods for a CSA importer.

(a) **RSF Period** – The RSF period is used to reflect activity captured on that month's RSF. Identified on the RSF by the Period Start Date and Period End Date.

(b) **Accounting Period** – The accounting period selected by the CSA importer establishes when the accounting for imported goods is due. Where accounting is late, a late-accounting penalty applies.

Option 1 – goods released/received in one month shall be accounted for by the 18th day of the following month.

Option 2 – goods released/received from the 19th day of a month to the 18th day of the following month (month two) shall be accounted for by the last business day of month two.

LVS – goods released/received in one month shall be accounted for by the 24th day of the following month.

(c) **Payment Period** – The payment period establishes when payment of duties on imported goods is due. Where payment is late, late-payment interest applies.

Duties on goods released/received from the 19th day of a month to the 18th day of the following month (month two) shall be paid by the last business day of month two.

LVS – Duties on goods received in one month shall be paid by the last business day of the following month.

(d) **RSF Due Date** – Where the RSF is submitted late, a late-RSF penalty applies.

A complete and error-free RSF shall be submitted to the CBSA on or before the last business day of the month.

(e) **Remittance at a Financial Institution** – Where the payment of the RSF amount is not made at a financial institution, a penalty applies for failure to remit directly at a financial institution.

ADJUSTMENTS

Automated “X” Type Adjustment

175. In the CSA environment, self-adjustments to original accounting information and refund claims are submitted to the CBSA electronically. The format of the automated self-adjustment is similar to a B3 and is identified by type X. Illustrations of the X-type adjustment are provided in Appendix G of this memorandum.

176. Transmission of the X-type adjustment to the CBSA is through CADEX or the UN/EDIFACT version 99B and is supported through CCS. Requirements of the electronic transmission of the X-type entry are detailed in the CSA ECCRD.

177. In the X-type transmission, negative values are used to remove original accounting information; positive values are used to replace the information. Changes may be made on a net basis, i.e. only adjusting the incorrect portion. Alternatively, changes can be made using an approach more similar to the B2 (paper) adjustment by removing the entire line that was in error, and replacing it with the correct data. Provided that the correct data is submitted, either method is equally valid. The term “negative value” and the negative sign are used only to illustrate the concept of the X-type adjustment. When these values are actually transmitted to the CBSA, the appropriate coding specified in the ECCRD is used.

178. The X-type entry is used to self-adjust both corrections submitted under Section 32.2 of the Act and applications for refund submitted under subsection 74(1) of the Act. However, adjustments under Section 32.2 must not be combined with adjustments under Section 74(1) on the same X-type, i.e. refunds cannot be combined with amounts payable to the CBSA. For more information on adjustments, see

Memorandum D11-6-6, *Self-Adjustments to Declarations of Origin, Tariff Classification, Value for Duty, and Diversion of Goods*. The X-type adjustment may also be used to self-assess and account for SIMA duties voluntarily.

179. Exceptions to the electronic submission process (X-type entry) are:

- (a) requests for downward adjustments of SIMA (see Memorandum D14-1-3);
- (b) adjustments relating to Tariff Rate Quotas (TRQs);
- (c) a “true dispute” that is a re-determination request under Section 60 of the *Customs Act*, or an appeal submitted to the Canadian International Trade Tribunal or the federal court (see Memorandum D11-6-7);
- (d) drawbacks. These are also excluded from electronic adjustments. However, the revenue is reported on the monthly RSF, as declared on the Summary of Drawback Activity (see Self-assessment of Drawbacks below).

180. The use of the automated X-type entry to transmit an adjustment of accounting information does not change legislative provisions that relate to the requirement to correct accounting information, or the authorities for and time limits of self-adjustments, re-determinations, further re-determinations, and refunds. Like non-CSA importers, CSA importers are expected to submit corrections, regardless of the value for duty. However, there are some changes in the CSA adjustment process, such as:

- (a) Manner of Filing:
 - (i) Electronic X-type entry to transmit self-adjustments, refund claims, and voluntary SIMA payments;
 - (ii) Paper B2, *Canada Customs – Adjustment Request* for SIMA, TRQs and disputes.
- (b) Revenue Reporting and Payment – Amounts owing or due are reported on the RSF:
 - (i) Amounts due to the importer, including interest, are reported as a credit (no cheque is issued by the CBSA);
 - (ii) Amounts due to the CBSA, including interest, are reported as a debit and the amount is included on the monthly RSF;
 - (iii) Payment is made at a financial institution as part of the RSF total.
- (c) Notice of Decision:
 - (i) Entry acceptance message for X-type transmissions;
 - (ii) DAS for B2 submissions.

Revenue Impact Reported on RSF

181. The CSA importer reports all revenue impacts that result from the filing of an adjustment on the RSF regardless of the manner of or reason for filing – X-type entry or paper B2. Additional duties, taxes and interest owing to the CBSA are reported as a debit on the RSF and payment is remitted at a financial institution. Duties payable to the importer are reported as a credit on the RSF and CBSA will normally not issue cheques for amounts owing to the CSA importer. Given that GST is excluded from refunds made under CBSA legislation, GST amounts are not recorded as a credit. Importers who are eligible for a refund of GST should contact the Canada Revenue Agency tax services office nearest them for information about benefits available under the input tax credit system.

182. The amounts of additional duties and taxes owing or duties refunded are not to be reported on the RSF until the importer receives the notice of re-determination in keeping with the following guidelines:

(a) Automated X-type Entry (Self-adjustment, refunds, voluntary SIMA payment) – The revenue impact is not reported on the RSF until the importer receives the systems-generated, entry-acceptance message. The date of the notice of re-determination is the date that the entry-acceptance message is transmitted.

(b) Hard-copy B2 (Formal disputes, TRQs, downward SIMA amount) – The revenue impact is not reported on the RSF until the importer receives the Form B2-1, *Canada Customs – Detailed Adjustment Statement* (DAS). The date of the notice of re-determination is the date of the DAS.

183. In accordance with the *Customs Accounting Document Error Remission Order*, remission is granted when the amount of a bona fide error on any one CBSA accounting document results in an underpayment of an amount not more than \$7.50. When an adjustment of a single accounting document results in an amount owing of \$7.50 or less, the CSA importer may take consideration of this remission and need not report the amount as a debit on the RSF. As with other revenue amounts, substantiation of the amount is to be retained by the importer. Information about the *Customs Accounting Document Error Remission Order* is provided in Memorandum D17-1-9, *Remission of Underpayment Due to Customs Entry Error*.

184. In accordance with subsection 3.3(1) of the Act and section 125 of the *Customs Tariff*, where the importer submits an adjustment and interest on the duties and taxes, and penalties are less than \$5, the interest is waived. In this case, the CSA importer is not required to report the interest waived on the RSF. However, all calculations that relate to the interest amount must be made to determine if the waiver applies. The importer is to retain records to support the calculation.

Notice of Decision

185. During traditional B2 adjustment processing, an automated DAS is generated as notice to the importer of the CBSA's decision and to inform the importer of the right to appeal. However, where an X-type automated adjustment is processed, a DAS is not generated. Instead, the entry-acceptance message generated by CCS provides the notice of decision required by subsection 59(2) of the Act or subsection 60.1 of SIMA. Appendix H of this memorandum explains the meanings of the related entry-acceptance messages.

186. Where the CSA importer transmits an X-type adjustment, the date of the entry-acceptance message shall be used:

(a) as the date of deemed filing for the purposes of meeting the time limits specified under section 32.2 of the Act or section 58 of SIMA;

(b) to calculate the legislative time frames for requesting a further re-determination under section 60 of the Act or section 58 of SIMA.

Completion of the “X” Type Entry

187. While the X-type automated adjustment is similar to a B3 transmission, there are some significant differences, as described in the CSA ECCRD, including the transmission of negative amounts and the completion of certain fields. The following codes are unique to the X-type entry transmission to accommodate the automated adjustment process:

(a) **Field 4 (Office Number)** If the X-type adjustment is being transmitted to maintain audi-trail integrity and the adjustment revenue is not taken to account on the RSF (e.g. retro-active downward price adjustment for which there is no authorization for refund). Where this type of adjustment is transmitted, complete the field with code “0997”. Otherwise, complete this field with the control port office number.

(b) **Field 6 (Payment Code)** is used to identify the adjustment type using one of the following codes:

(i) **Code A – Tariff Classification** To correct tariff classification, including goods diverted to a non-qualifying use or user. This code may be used when the correction results in an amount owing or a refund of duties

(ii) **Code B – Valuation** To correct value for duty. This code may be used when the correction results in an amount owing or a refund of duties.

(iii) **Code C – Tariff Treatment, except NAFTA and CCFTA** To correct origin where an incorrect tariff treatment was claimed at the time of original accounting. This code may be used when the correction results in an amount owing or a refund of duties.

(iv) **Code D – Tariff Treatment, NAFTA and CCFTA only** To correct origin where an incorrect tariff treatment was claimed at the time of original accounting, and the change is to or from a NAFTA (North American Free Trade Agreement) or CCFTA (Canada-Chile Free Trade Agreement) tariff treatment. This code may be used when the correction results in an amount owing or a refund of duties.

(v) **Code E – Other Adjustments** To correct an original accounting declaration where: - goods have suffered damage, deterioration or destruction; - goods were deficient in quantity; - goods were of inferior quality; - duties were overpaid or paid in error (e.g. clerical error, etc.); - an overage was discovered; - additional anti-dumping duties or provisional duties are payable (SIMA). **Note:** The “X” type is not to be used when the importer is claiming a downward adjustment for SIMA.

Note: Where the same goods are adjusted for more than one reason, a single code may be used in Field 6 of the X-type adjustment according to the following order: 1st - D, 2nd – B, 3rd – A, 4th – C, 5th – E

(c) **Field 16 (Direct Shipment Date)** For consolidated adjustments, Field 16 is used to identify the release/receipt date of the last (i.e. most recent) B3 in the period that is being adjusted. If the adjustment is against only one B3, enter the release/receipt date of the transaction being adjusted. **Note:** The Date of Direct Shipment field is used to indicate the end date of the adjustment period; it is not the date the goods were shipped to Canada. Complete Field 16 using the following format: YYYYMMDD.

(d) **Field 20 (Release Date)** For consolidated adjustments, Field 20 is used to identify the release/receipt date of the first (i.e., oldest) B3 in the period that is being adjusted. If the adjustment is against only one B3, enter the release/receipt date of that transaction. Complete Field 20 using the following format: YYYYMMDD.

(e) Completion of the following fields is optional and may be left blank when an automated adjustment is transmitted: mode of transport; port of unloading; carrier code at importation; vendor state code; vendor zip code; United States port of exit code; freight and weight.

188. The original transaction and line number used to account for the goods originally is not generally required as part of the X-type transmission. However, the CSA importer is required to maintain the appropriate records and audit trails that relate to the accounting and subsequent adjustment of goods, revenue reporting and payment. Where the importer transmits an adjustment that relates to a preferential tariff

treatment under NAFTA or CCFTA, the original transaction and line number is required in Field 24 (previous transaction), and Field 25 (line). For consolidated adjustments that relate to a preferential tariff treatment under NAFTA or CCFTA, the original transaction number and line of the earliest transaction being adjusted are required.

189. Where a CSA importer submits a voluntary X-type entry to correct original accounting information that was determined to be in error during a CBSA program verification, the original B3 transaction number shall be transmitted in Field 24 (previous transaction).

Supporting Documentation

190. Given that the X-type entry is submitted electronically, it is not necessary to provide supporting documentation at the time of the automated adjustment. However, the importer, in accordance with section 40 of the *Customs Act*, is required to maintain the appropriate records on file and make them available to a border services officer when requested. For details on supporting documents, please see Memorandum D11-6-4, *Legislative Authorities and Supporting Documentation Requirements for Form B2 Canada Customs – Adjustment Request*.

191. CSA participants are required to maintain audit trails from the adjustment transaction to the source document that triggered the need for the change, and from the adjustment transaction to the RSF that included the adjusted revenue.

192. Where the CSA importer fails to make information relating to imported goods available to a border services officer when it is requested, an AMP will be assessed. In addition, there is a specific SIMA-related penalty that will be assessed when the CSA importer fails to provide the detailed product description for a particular import when requested. A contravention will be assessed where the importer fails to respond to a written request.

Consolidated Adjustments

193. The automated X-type adjustment may be submitted to adjust a single transaction or, alternatively, to adjust several transactions as a consolidated adjustment. Consolidated adjustments are those adjustments that cover more than one shipment.

194. Where a consolidated X-type adjustment transmission is used, the adjustment does not have to be directly associated with specific CBSA accounting transactions; however, the goods related to the adjustment must have been accounted to the CBSA and duty paid within the same calendar year (i.e., from January 1 to December 31). The X-type adjustment is not necessarily adjusting individual B3 information, but may be used to adjust blocks of trade data, within legislated time frames. For example, where a correction to the tariff classification of goods imported within the year is required, each individual B3 does not have to be corrected. Instead,

one X-type may be transmitted to deduct the total value of goods from the incorrect classification number and that value of goods added to the correct classification.

195. While the consolidated adjustment may be used to adjust accounting information over a period of up to one year, the CSA importer is still required to file a self-adjustment, request for re-determination, further re-determination or refund within the legislated time limits. For example, in accordance with section 32.2 of the Act, the CSA importer is required to correct a declaration of origin, tariff classification, and value for duty within 90 days of the date the importer has reason to believe that the original declaration is incorrect.

196. The following provides an illustration of the automated adjustment process for a consolidated adjustment transmission:

(a) During the 2001 calendar year, the importer transmits the following accounting information to the CBSA:

B3 Number	Tariff Classification	Value for Duty
1	1234.56.78.90	\$1,000
2	1234.56.78.90	\$5,000
3	1234.56.78.90	\$3,000

(b) In November, the importer realizes that goods of a VFD of \$1,500, accounted to the CBSA in June and August, were incorrectly classified under number 1234.56.78.90 and are correctly classified under number 3456.78.90.12. Using the CSA X-type adjustment transmission, the importer does not have to change each of the three accounting transmissions but can send one adjustment to identify the value of incorrect classification deducted and the value of correct classification added for the period.

(c) The November RSF will reflect the revenue change resulting from the adjusted trade data, both added and deducted, including the effect on duties, taxes and interest. GST cannot be credited on the RSF, with the exception of clerical corrections submitted before payment or in the circumstances referred to in paragraph 141 (interim payments).

197. A consolidated X-type B3 should normally cover exactly the same issue (e.g. re-determination of tariff classification, re-determination of origin or re-appraisal of value for duty), or exactly the same commodity.

198. Several commodities may be adjusted on a single X-type if the issue is the same. For example, an importer can change the tariff classification of shoes, purses and boots all on one X-type.

199. Several issues may be adjusted on a single X-type. However, in this case, each individual commodity must be submitted under a separate X-type. For example, one X-type can be used to change the tariff classification, tariff treatment

and value for duty of shoes alone on one X-type. (Separate X-types would be required for similar adjustments to boots and purses.)

GST Credits

200. Only adjustments that are transmitted in the same or current RSF month due to clerical errors can be used to recover GST. The GST cannot be credited by the CBSA outside the current month. Instead, any credit of GST is claimed directly from GST using the input tax credit.

201. CSA importers can combine more than one adjustment, each of which can be more than one line, on a single X-type entry (i.e. a "multiple-line"). However, adjustments under section 32.2 must not be combined with adjustments under section 74(1) of the Act on the same X-type, i.e. refunds cannot be combined with amounts payable to the CBSA. Consider the following example:

(a) An importer needs to make the following corrections: \$100 GST (original amount) \$80 GST (correct amount) net -\$20 \$300 (original) \$350 (correct) net +\$50 \$200 (original) \$270 (correct) net +\$70

(b) Since the importer must segregate refunds and amounts payable to the CBSA, they must send two separate X-types as follows: First X-type (GST reduction) as follows: Line 1 -\$100 GST (original) Line 2 +\$80 GST (correct) net -\$20 GST trailer total transmitted within current month: -\$20 GST trailer total transmitted outside current month: \$0 (since GST cannot be credited outside current month) Second X-type (GST payable) as follows: Line 1 -\$300 (original) Line 2 +\$350 (correct) net +\$50 Line 3 -\$200 (as entered) Line 4 +\$270 (as claimed) net +70 GST Trailer total transmitted both within and outside current month: \$120

Self-Assessment of Drawbacks

202. Information on drawbacks can be found in Memorandum D7-4-3, *NAFTA Requirements for Drawback and Duty Deferral*. There are some differences with drawback activity under the CSA program.

203. Drawback activity is not processed as an automated X-type entry. For CSA importers, the drawback program remains essentially unchanged, except that individual drawback claims (K32 or K32-1) are not submitted to the CBSA. In lieu of submitting individual claims, the CSA importer submits a new form called a *Summary of Drawback Activity* (SDA), Form CBSA130.

204. The SDA summarizes details such as the claim number, authority and amount claimed for the RSF period. The SDA also identifies claims affected by the limitations imposed by Article 303 of the NAFTA and, where this is identified, "satisfactory evidence" must be submitted with the SDA. A sample of the SDA and instructions to complete the form are provided in Appendix I of this memorandum, and on our Web site at www.cbsa.gc.ca.

205. The total drawback claimed, as listed on the SDA, is included on the RSF of the CSA importer. The amount claimed on the RSF must match the amount calculated on the SDA for that RSF period. Filing time limits are linked to the RSF period in which the relevant drawback is claimed.

206. Although individual drawback claims are not submitted to the CBSA, CSA importers must continue to prepare their claims. The claims, as well as supporting documentation, certificates and schedules are to be retained by the importer and must be made available to a border services officer upon request, for CBSA verification.

207. Where a drawback repayment is necessary, the details will be included on the SDA and the amount of repayment is deducted from other drawback amounts claimed on that SDA. If the repayment exceeds the amount claimed, a negative will result. This negative amount is listed as a debit on the RSF, using the applicable drawback coding (e.g. 49019, etc.). Interest must be applied at the specified rate from the date of the credit of original SDA to the date of the repayment RSF. The CSA importer must retain appropriate records for verification.

208. When goods no longer qualify for relief under the Duties Relief Program and repayment of duties is required, the repayment must be included on the RSF. This will be listed as a debit on the RSF using the “duty on adjustments” coding (49010). Appropriate records are to be retained by the CSA importer for verification. Interest is applicable at the specified rate.

Self-Adjustment of SIMA

209. The X-type automated adjustment process may be used by the CSA importer to submit a voluntary amendment to pay additional anti-dumping, countervailing duties or provisional duties, in accordance with sections 3, 4, 5, 6, 7, or 8 of SIMA or surtax, in accordance with an Order in Council. In addition, the X-type entry may be used to correct clerical errors that have no revenue impact. As with other X-type automated adjustments, the entry-acceptance message generated by CCS will provide the notice of decision.

210. Code E, “Other Adjustments”, is completed in Field 6 (Payment Code) of the X-type transmission.

211. Requests for downward adjustment of anti-dumping or countervailing duties continue to be submitted to the CSBA on a hard-copy B2. For additional information, please refer to Memorandum D14-1-3.

212. The applicable monies owing as a result of a voluntary amendment are reported on the RSF as a debit against line object code 49011. Refunds of SIMA duties that are the result of a re-determination submitted on a hard-copy B2 are reported on the RSF as a credit against line object code 49018.

Self-Adjustment of NAFTA and CCFTA

213. The automated X-type adjustment is used to transmit a correction related to a NAFTA or CCFTA preferential tariff treatment. In these cases, adjustments must relate the original accounting transaction and line number of the importations involved. The original accounting transaction number is completed in Field 24 (previous transaction number) and the original line number is completed in Field 25 (previous transaction line) of both line one and line two. For consolidated adjustments that relate to a preferential tariff treatment under NAFTA or CCFTA, the original transaction number and line number of the earliest transaction being adjusted is used to complete Fields 24 and 25.

214. The RSF revenue reporting and remittance process for origin is the same as other automated self-adjustments. Supporting documentation such as a certificate of origin is required, but does not need to be submitted with the X-type adjustment unless requested by a border services officer.

Tariff Rate Quotas

215. To ensure that imports of a TRQ “within access commitment tariff item” are classified correctly, adjustments relating to TRQ products require individual review by a border services officer. These adjustments must continue to be submitted to the CBSA on a hard-copy B2, *Canada Customs – Adjustment Request* form with supporting documentation.

General Process Requirements

216. A summary of general process requirements is included in Appendix J of this memorandum.

APPENDIX A

GLOSSARY

Accounting Trigger	A process initiated from within the CSA importer's business systems that provide notification there are imported goods for which customs accounting is required. The accounting trigger replaces the notification process that occurs when goods are released by the CBSA.
Act	<i>Customs Act</i>
ACROSS	Accelerated Commercial Release Operations Support System
Authorized Officer	A person holding legal signing authority for the company that is applying for authorization under CSA.
Authorized to Deliver	The status of a CSA shipment that allows the carrier to deliver the goods directly to the place of business of the importer, owner or consignee; where the importer and carrier are authorized, as in highway mode, the driver is registered under the CDRP or FAST program. The carrier is liable for duties until the importer, owner or consignee receives them.
Business Number (BN)	A 15-character alphanumeric identifier assigned by the Canada Revenue Agency to identify a business. The BN consists of 15 characters: a nine-digit registration number, and for import/export accounts, an RM identifier, followed by four digits to identify the account number.
CAN	Canadian dollars
CADEX	Customs Automated Data Exchange
Carrier Code	A unique four-digit identifier issued by the CBSA used to identify a specific carrier.
CCFTA	Canada-Chile Free Trade Agreement
CCS	Customs Commercial System
CIFTA	Canada-Israel Free Trade Agreement
CDRP	See "Commercial Driver Registration Program"
Clearance	A function performed by the CBSA that provides authorization to move inward or outward from customs control. Under CSA, the clearance process occurs at the first point of arrival and provides the carrier with authorization to deliver the shipment, not to be confused with release of the goods that occurs when the goods are delivered.
Commercial Driver Registration Program	A voluntary CBSA program to register commercial truck drivers that enable the driver to participate in the CSA program. Drivers that meet the qualifications of the program become registered drivers and receive a photo identification card.
Control Port	A valid CBSA port number selected by the CSA importer for CSA processing. Use of the control port, in lieu of individual release office numbers, allows consolidation by Field 4 of the B3 (Office number).
CSA Eligible Goods	Eligible goods means goods that have been shipped directly from the United States or Mexico, where those goods do not require, under any Act of Parliament or of the legislature of a province, a permit, licence or other similar document to be presented to the CBSA at the time of report.
CSA Clearance	Goods that are eligible to enter Canada under a CSA service option, which are imported by an authorized importer and transported into Canada using an authorized carrier. In the case of commercial highway conveyances, the driver is to be registered under the CDRP.
DAS	Detailed Adjustment Statement, Form B2-1
Date of Decision	For automated self-adjustments, the decision date is the date on which CCS accepts the transmission of an error-free adjustment entry type "X". For adjustment submitted to the CBSA on a hard-copy B2, the decision date continues to be the "decision date" of the DAS.
Date of Payment/ Duty Paid Date	The date that a designated financial institution receives the CSA remittance voucher (BSF645) with the accompanying payment. The date of payment is not the date of the related Revenue Summary form.

Date of Release	The date the goods are received at the place of business of the CSA importer, owner or consignee, regardless of when the goods are actually received into inventory; or the date goods were released by the CBSA.
ECCRD – Electronic Commerce Client Requirements Document	The CSA ECCRD gives an overview of the Electronic Data Interchange (EDI) environment at the CBSA and the implementation methodology associated with the CSA program. The ECCRD contains EDI message maps, supporting data-element glossaries, and code tables. Information in the ECCRD is generally for the purpose of systems programming.
Financial Institution	(a) a bank; (b) a credit union; (c) a corporation authorized by an Act of Parliament or of the legislature of a province to carry on the business of offering its services as a trustee to the public; or (d) a corporation authorized by an Act of Parliament or of the legislature of a province to accept deposits from the public and that carries on the business of lending money on the security of real property or of investing in mortgages or hypothecs on real property.
FTZ – Foreign Trade Zone	Facilities within the United States that are secured by U.S. Customs and Border Protection, into which goods may enter free of duties for export to a third country, or until moved into domestic consumption of the United States.
GST	Goods and Services Tax
HS – Harmonized System	The Harmonized Commodity Description and coding system of tariff classification for imported goods.
HVS – High Value Shipment	Commercial goods valued at CAN\$1,600 or more.
Interim Payment	An amount paid at the end of a month for the estimated duty and taxes owing on goods that were received/released but were not accounted for before the submission of the RSF. This situation may occur when an importer selects CSA accounting Option 1
LVS – Low Value Shipment	Commercial goods valued at less than CAN\$1,600.
NAFTA	North American Free Trade Agreement
OGD	Other government department
Release	The date of release is the date the goods are physically received on site, at the place of business of the importer, owner or consignee, regardless of when the goods are actually received into inventory.
Revenue Summary Form	A monthly revenue summary prepared by the importer electronically that includes a breakout (by line object code) by tax and duty type; a summary of self-assessed adjustments; self-assessed interest amounts, either debit or credit; CBSA-assessed payment such as AMPS (e.g. late accounting) penalties, or DASS; the interim payment reconciliation (when required), and the total revenue remittance amount. The RSF is prepared in lieu of the K84.
RM	The import/export account identifier used to distinguish an importing or exporting branch or division of a business. The account identifier consists of six digits; the RM program identifier to indicate that it is an import/export account, and a four-digit reference number that is unique to each branch or division (e.g. RM0002). See also Business Number (BN).
RSF	See “Revenue Summary Form”
SDA	See “Summary of Drawback Activity”
Senior Program Officer	The SPO is a border services officer assigned to each CSA applicant to guide clients through the application and approval process, monitor and manage compliance, and act as an ongoing contact for CSA clients.
Service Option (SO)	A numeric identification used in ACROSS to identify a specific clearance program.

Shipment	Goods that are carried into Canada under a single transport document such as a bill of lading or waybill.
SIMA	<i>Special Import Measures Act</i> , which governs the assessment of anti-dumping and countervailing duties on imported goods.
Summary of Drawback Activity (SDA)	A form (CBSA130) used by a CSA importer to report summary drawback information in place of individual drawback claims.
Sweep	A process within the importer's business systems that will identify unmatched orders/receipts/invoices to ensure that all goods are accounted for and duty paid in accordance with the <i>Customs Act</i> .
TCP	See Trade Chain Partner
Trade Chain Partner (TCP)	An enterprise that is directly involved in the importation or cross-border movement of goods imported or transported by a CSA importer. TCP names are captured in ACROSS as part of an ongoing risk process and to verify legitimacy of a shipment. TCPs of the importer includes United States and Mexico vendors and consignees in Canada that receive direct shipments.
RQ – Tariff Rate Quota	A specified quantity that determines the applicable tariff rates of certain goods imported into Canada. Goods classified under a “within access commitment item” are subject to reduced duty rates.
United States Goods	Goods that are imported from the United States, not having been trans-shipped through the United States from a third country, and not having exited from a United States foreign trade zone without having undergone a further operation or process while within the FTZ. United States goods may include goods originating in the United States, or goods that have legally entered the commerce of the United States.

APPENDIX B**REFERENCES TO THE LEGISLATIVE PROVISIONS IN THE *CUSTOMS ACT******Customs Act***

INTERPRETATION

DEFINITIONS

2.(1) In this Act,

“release” « dédouanement »

“release” means

(a) in respect of goods, to authorize the removal of the goods from a customs office, sufferance warehouse, bonded warehouse or duty free shop for use in Canada, and

(b) in respect of goods to which paragraph 32(2)(b) applies, to receive the goods at the place of business of the importer, owner or consignee;”

PART I GENERAL**PAYMENT OF LARGE AMOUNTS**

Where excess amount to be paid

3.5 Except in the circumstances that the Minister may specify, every person who makes a payment of any amount under this Act shall, if the amount exceeds the amount specified by the Minister, make the payment to the account of the Receiver General in the prescribed manner and within the prescribed time at

(a) a bank;

(b) a credit union;

(c) a corporation authorized by an Act of Parliament or of the legislature of a province to carry on the business of offering its services as a trustee to the public; or

(d) a corporation authorized by an Act of Parliament or of the legislature of a province to accept deposits from the public and that carries on the business of lending money on the security of real property or immovables or of investing in mortgages or hypothecary claims on immovables.

PERFORMANCE OF OBLIGATIONS**Performance of obligations**

4. Where more than one person is responsible for the performance of any obligation under this Act, performance of the obligation by any one of them shall be deemed to be performance by all of them.

Undertakings

4.1 In the case of goods to which paragraph 32(2)(b) applies, the Minister may accept from an importer or transporter an undertaking to assume obligations in relation to compliance with this Act and the regulations.

PROVISION OF INFORMATION**Obligation to provide accurate information**

7.1 Any information provided to an officer in the administration or enforcement of this Act, the *Customs Tariff* or the *Special Import Measures Act* or under any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods, shall be true, accurate and complete.

PART II IMPORTATION

DUTIES

Goods charged with duties from importation

17.(1) Imported goods are charged with duties thereon from the time of importation thereof until such time as the duties are paid or the charge is otherwise removed.

Rates of duties

(2) Subject to this Act, the rates of duties on imported goods shall be the rates applicable to the goods at the time they are accounted for under subsection 32(1), (2) or (5) or, where goods have been released in the circumstances set out in paragraph 32(2)(b), at the time of release.

RELEASE

Release

31. Subject to section 19, no goods shall be removed from a customs office, sufferance warehouse, bonded warehouse or duty free shop by any person other than an officer in the performance of his or her duties under this or any other Act of Parliament unless the goods have been released by an officer or by any prescribed means.

ACCOUNTING AND PAYMENT OF DUTIES

Accounting and payment of duties

32.(1) Subject to subsections (2) and (4) and any regulations made under subsection (6), and to section 33, no goods shall be released until

- (a) they have been accounted for by the importer or owner thereof in the prescribed manner and, where they are to be accounted for in writing, in the prescribed form containing the prescribed information; and
- (b) all duties thereon have been paid.

Release prior to accounting

(2) In prescribed circumstances and under prescribed conditions, goods may be released prior to the accounting required under subsection (1) if

- (a) the importer or owner of the goods makes an interim accounting in the prescribed manner and form and containing the prescribed information, or in the form and containing the information that is satisfactory to the Minister; or
- (b) the goods have been authorized by an officer or by any prescribed means for delivery to, and have been received at, the place of business of the importer, owner or consignee of the goods.

Accounting after release

(3) If goods are released under subsection (2), they shall be accounted for within the prescribed time and in the manner described in paragraph (1)(a) by, in the case of goods to which paragraph (2)(a) applies, the person who made the interim accounting under that paragraph in respect of the goods and, in the case of goods to which paragraph (2)(b) applies, by the importer or owner of the goods.

Release of goods

(4) In such circumstances, and under such conditions, as may be prescribed, goods imported by courier or as mail may be released prior to the accounting required under subsection (1) and prior to the payment of duties thereon.

Accounting and payment of duties

(5) Where goods are released under subsection (4),

- (a) the person who is authorized under paragraph (6)(a) or subsection (7) to account for the goods shall, within the prescribed time, account for the goods in the manner described in paragraph (1)(a) and that person or the importer or owner of the goods shall, within the prescribed time, pay duties on the goods, or

(b) where there is no person authorized under paragraph (6)(a) or subsection (7) to account for the goods, the importer or owner of the goods shall, within the prescribed time, account for the goods in the manner described in paragraph (1)(a) and shall, within the prescribed time, pay duties on the goods.

Deemed accounting

(5.1) Except in prescribed circumstances, where the importer or owner of mail that has been released as mail under subsection (4) takes delivery of the mail, the mail shall be deemed to have been accounted for under subsection (5) at the time of its release.

Regulations

(6) The Governor in Council may make regulations

(a) specifying persons or classes of persons who are authorized to account for goods under this section in lieu of the importer or owner thereof and prescribing the circumstances in which and the conditions under which such persons or classes of persons are so authorized; and

(b) prescribing the circumstances in which goods may be released without any requirement of accounting.

Authorization to account

(7) The Minister or an officer designated by the Minister for the purposes of this subsection may authorize any person not resident in Canada to account for goods under this section, in such circumstances and under such conditions as may be prescribed, in lieu of the importer or owner thereof.

Statistics

32.1(1) Subject to this section, every person who accounts for goods under subsection 32(1), (3) or (5) shall, at the time of accounting, furnish an officer at a customs office with the statistical code for the goods determined by reference to the Coding System established pursuant to section 22.1 of the *Statistics Act*.

Prescribed form

(2) The statistical code referred to in subsection (1) shall be furnished in the prescribed manner and in the prescribed form containing the prescribed information.

Regulations

(3) The Governor in Council may make regulations exempting persons or goods, or classes thereof, from the requirements of subsection (1) subject to such conditions, if any, as are specified in the regulations.

Correction to declaration of origin

32.2(1) An importer or owner of goods for which preferential tariff treatment under a free trade agreement has been claimed or any person authorized to account for those goods under paragraph 32(6)(a) or subsection 32(7) shall, within ninety days after the importer, owner or person has reason to believe that a declaration of origin for those goods made under this Act is incorrect,

(a) make a correction to the declaration of origin in the prescribed manner and in the prescribed form containing the prescribed information; and

(b) pay any amount owing as duties as a result of the correction to the declaration of origin and any interest owing or that may become owing on that amount.

(1.1) (Repealed, 1997, c. 14, s. 36)

Corrections to other declarations

(2) Subject to regulations made under subsection (7), an importer or owner of goods or a person who is within a prescribed class of persons in relation to goods or is authorized under paragraph 32(6)(a) or subsection 32(7) to account for goods shall, within ninety days after the importer, owner or person has reason to believe that the declaration of origin (other than a declaration of origin referred to in subsection (1)), declaration of tariff classification or declaration of value for duty made under this Act for any of those goods is incorrect,

- (a) make a correction to the declaration in the prescribed form and manner, with the prescribed information; and
- (b) pay any amount owing as duties as a result of the correction to the declaration and any interest owing or that may become owing on that amount.

Correction treated as re-determination

(3) A correction made under this section is to be treated for the purposes of this Act as if it were a re-determination under paragraph 59(1)(a).

Four-year limit on correction obligation

(4) The obligation under this section to make a correction in respect of imported goods ends four years after the goods are accounted for under subsection 32(1), (3) or (5).

Correction not to result in refund

(5) This section does not apply to require or allow a correction that would result in a claim for a refund of duties.

Diversions

(6) The obligation under this section to make a correction to a declaration of tariff classification includes an obligation to correct a declaration of tariff classification that is rendered incorrect by a failure, after the goods are accounted for under subsection 32(1), (3) or (5) or, in the case of prescribed goods, after the goods are released without accounting, to comply with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the *Customs Tariff* or under any regulations made under that Act in respect of a tariff item in that List.

Regulations

(7) The Governor in Council may make regulations prescribing the circumstances in which certain goods are exempt from the operation of subsection (6) and the classes of goods in respect of which, the length of time for which and the conditions under which the exemptions apply.

Duties

(8) If a declaration of tariff classification is rendered incorrect by a failure referred to in subsection (6), for the purposes of paragraph (2)(b), duties do not include duties or taxes levied under the *Excise Act, 2001*, the *Excise Tax Act* or the *Special Import Measures Act*.

RECORDS

Importers' records

40. (1) Every person who imports goods or causes goods to be imported for sale or for any industrial, occupational, commercial, institutional or other like use or any other use that may be prescribed shall keep at the person's place of business in Canada or at any other place that may be designated by the Minister any records in respect of those goods in any manner and for any period of time that may be prescribed and shall, where an officer so requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records.

Minister's request

(2) If, in the opinion of the Minister, a person has not kept records in accordance with subsection (1), the Minister may request that person to comply with that subsection in respect of the records.

Requirement to keep records

(3) The following persons shall keep at their place of business or at any other place that may be designated by the Minister the prescribed records with respect to the prescribed goods, in the manner and for the period that may be prescribed, and shall, where an officer requests, make them available to the officer, within the time specified by the officer, and answer truthfully any questions asked by the officer in respect of the records:

- (a) a person who is granted a licence under section 24;
- (b) a person who receives goods authorized for delivery to the person's place of business in the circumstances set out in paragraph 32(2)(b);

- (c) a person who is authorized under paragraph 32(6)(a) or subsection 32(7) to account for goods;
- (d) a person who is granted a certificate under section 90 of the *Customs Tariff*; and
- (e) a person who is granted a licence under section 91 of that Act.

Minister's request

(4) Where, in the opinion of the Minister, a person has not kept records in respect of goods in accordance with subsection (3), the Minister may request that person to comply with that subsection in respect of the goods.

PART III CALCULATION OF DUTY

DEDUCTIVE VALUE

Deductive value as value for duty

51. (1) Subject to subsections (5) and 47(3), where the value for duty of goods is not appraised under sections 48 to 50, the value for duty of the goods is the deductive value of the goods if it can be determined.

Determination of deductive value

(2) The deductive value of goods being appraised is

(a) where the goods being appraised, identical goods or similar goods are sold in Canada in the condition in which they were imported at the same or substantially the same time as the time of importation of the goods being appraised, the price per unit, determined in accordance with subsection (3) and adjusted in accordance with subsection (4), at which the greatest number of units of the goods being appraised, identical goods or similar goods are so sold;

(b) where the goods being appraised, identical goods or similar goods are not sold in Canada in the circumstances described in paragraph (a) but are sold in Canada in the condition in which they were imported before the expiration of ninety days after the time of importation of the goods being appraised, the price per unit, determined in accordance with subsection (3) and adjusted in accordance with subsection (4), at which the greatest number of units of the goods being appraised, identical goods or similar goods are so sold at the earliest date after the time of importation of the goods being appraised; or

(c) where the goods being appraised, identical goods or similar goods are not sold in Canada in the circumstances described in paragraph (a) or (b) but the goods being appraised, after being assembled, packaged or further processed in Canada, are sold in Canada before the expiration of one hundred and eighty days after the time of importation thereof and the importer of the goods being appraised requests that this paragraph be applied in the determination of the value for duty of those goods, the price per unit, determined in accordance with subsection (3) and adjusted in accordance with subsection (4), at which the greatest number of units of the goods being appraised are so sold.

Price per unit

(3) For the purposes of subsection (2), the price per unit, in respect of goods being appraised, identical goods or similar goods, shall be determined by ascertaining the unit price, in respect of sales of the goods at the first trade level after importation thereof to persons who

(a) are not related to the persons from whom they buy the goods at the time the goods are sold to them, and

(b) have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods any of the goods or services referred to in subparagraph 48(5)(a)(iii),

(c) at which the greatest number of units of the goods is sold where, in the opinion of the Minister or any person authorized by him, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

Adjustment of price per unit

(4) For the purposes of subsection (2), the price per unit, in respect of goods being appraised, identical goods or similar goods, shall be adjusted by deducting there from an amount equal to the aggregate of

(a) an amount, determined in the manner prescribed, equal to

- (i) the amount of commission generally earned on a unit basis, or
- (ii) the amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis in connection with sales in Canada of goods of the same class or kind as those goods,
- (b) the costs, charges and expenses in respect of the transportation and insurance of the goods within Canada and the costs, charges and expenses associated therewith that are generally incurred in connection with sales in Canada of the goods being appraised, identical goods or similar goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a),
- (c) the costs, charges and expenses referred to in subparagraph 48(5)(b)(i), incurred in respect of the goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a),
- (d) any duties and taxes referred to in clause 48(5)(b)(ii)(B) in respect of the goods, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a), and
- (e) where paragraph (2)(c) applies, the amount of the value added to the goods that is attributable to the assembly, packaging or further processing in Canada of the goods.

Rejection of deductive value

(5) Where there is not sufficient information to determine an amount referred to in paragraph (4)(e) in respect of any goods being appraised, the value for duty of the goods shall not be appraised under paragraph (2)(c).

Definition of “time of importation”

- (6) In this section, “time of importation” means
 - (a) in respect of goods other than those to which paragraph 32(2)(b) applies, the date on which an officer authorizes the release of the goods under this Act or the date on which their release is authorized by any prescribed means; and
 - (b) in respect of goods to which paragraph 32(2)(b) applies, the date on which the goods are received at the place of business of the importer, owner or consignee.

PART IV ABATEMENTS AND REFUNDS

74.(1) Refund — Subject to this section, section 75 and any regulations made under section 81, a person who paid duties on any imported goods may, in accordance with subsection (3), apply for a refund of all or part of those duties, and the Minister may grant to that person a refund of all or part of those duties, if

- (a) they have suffered damage, deterioration or destruction at any time from the time of shipment to Canada to the time of release;
- (b) the quantity released is less than the quantity in respect of which duties were paid;
- (c) they are of a quality inferior to that in respect of which duties were paid;
 - (c.1) the goods were exported from a NAFTA country or from Chile but no claim for preferential tariff treatment under NAFTA or no claim for preferential tariff treatment under CCFTA, as the case may be, was made in respect of those goods at the time they were accounted for under subsection 32(1), (3) or (5);
 - (c.11) the goods were imported from Israel or another CIFTA beneficiary but no claim for preferential tariff treatment under CIFTA was made in respect of those goods at the time they are accounted for under subsection 32(1), (3) or (5);
 - (c.2) (Repealed, 1997, c. 14, s. 43)
- (d) the calculation of duties owing was based on a clerical, typographical or similar error;
- (e) the duties were paid or overpaid as a result of an error in the determination under subsection 58(2) of origin (other than in the circumstances described in paragraph (c.1) or (c.11)), tariff classification or value for duty in respect of the goods and the determination has not been the subject of a decision under any of sections 59 to 61;

(f) the goods, or other goods into which they have been incorporated, are sold or otherwise disposed of to a person, or are used, in compliance with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, or under any regulations made under that Act in respect of a tariff item in that List, before any other use is made of the goods in Canada; or

(g) the duties were overpaid or paid in error for any reason that may be prescribed.

Refund treated as re-determination

(1.1) The granting of a refund under paragraph (1)(c.1), (c.11), (e) or (f) or, if the refund is based on tariff classification, value for duty or origin, under paragraph (1)(g) is to be treated for the purposes of this Act, other than section 66, as if it were a re-determination made under paragraph 59(1)(a).

Duties

(1.2) The duties that may be refunded under paragraph (1)(f) do not include duties or taxes levied under the *Excise Tax Act*, the *Excise Act* or the *Special Import Measures Act*.

Claims for refund

(2) No refund shall be granted under any of paragraphs (1)(a) to (c) and (d) in respect of a claim unless written notice of the claim and the reason for it is given to an officer within the prescribed time.

Idem

(3) No refund shall be granted under subsection (1) in respect of a claim unless

(a) the person making the claim affords an officer reasonable opportunity to examine the goods in respect of which the claim is made or otherwise verify the reason for the claim; and

(b) an application for the refund, including such evidence in support of the application as may be prescribed, is made to an officer in the prescribed manner and in the prescribed form containing the prescribed information within

(i) in the case of an application for a refund under paragraph (1)(a), (b), (c), (c.11), (d), (e), (f) or (g), four years after the goods were accounted for under subsection 32(1), (3) or (5), and

(ii) in the case of an application for a refund under paragraph (1)(c.1), one year after the goods were accounted for under subsection 32(1), (3) or (5) or such longer period as may be prescribed.

Effect of denial of refund

(4) A denial of an application for a refund of duties paid on goods is to be treated for the purposes of this Act as if it were a re-determination under paragraph 59(1)(a) if

(a) the application is for a refund under paragraph (1)(c.1) or (c.11) and the application is denied because at the time the goods were accounted for under subsection 32(1), (3) or (5), they were not eligible for preferential tariff treatment under a free trade agreement; or

(b) the application is for a refund under paragraph (1)(e), (f) or (g) and the application is denied because the origin, tariff classification or value for duty of the goods as claimed in the application is incorrect.

(4.1) (Repealed, 1997, c. 14, s. 43)

Effect of denial of refund

(5) For greater certainty, a denial of an application for a refund under paragraph (1)(c.1), (c.11), (e), (f) or (g) on the basis that complete or accurate documentation has not been provided, or on any ground other than the ground specified in subsection (4), is not to be treated for the purposes of this Act as if it were a re-determination under this Act of origin, tariff classification or value for duty.

Refund without application

(6) The Minister, within four years after goods are accounted for under subsection 32(1), (3) or (5), may refund all or part of duties paid on imported goods without application by the person who paid them if it is determined that the duties were overpaid or paid in error in any of the circumstances set out in

(a) paragraphs (1)(a) to (c) or (d); or

(b) paragraph (1)(g), only to the extent that the refund is not based on tariff classification, value for duty or origin of the goods.

Duties that may not be refunded

(7) The duties that may be refunded under subsection (6) do not include duties or taxes levied under the *Excise Act*, the *Excise Tax Act* or the *Special Import Measures Act* or a surtax or temporary duty imposed under Division 4 of Part II of the *Customs Tariff*.

Application of refund

(8) A person of a prescribed class may apply, within four years after goods are accounted for under subsection 32(1), (3) or (5), in prescribed circumstances and under prescribed conditions, the amount of any refund to which they are entitled under this section to the payment of any amount for which they are liable or may become liable under this Act.

PENALTIES AND INTEREST

Designated provisions

109.1 (1) Every person who fails to comply with any provision of an Act or a regulation designated by the regulations made under subsection (3) is liable to a penalty of not more than twenty-five thousand dollars, as the Minister may direct.

Failure to comply

(2) Every person who fails to comply with any term or condition of a licence issued under this Act or the *Customs Tariff* or any obligation undertaken under section 4.1 is liable to a penalty of not more than twenty-five thousand dollars, as the Minister may direct.

Designation by regulation

(3) The Governor in Council may make regulations

(a) designating any provisions of this Act, the *Customs Tariff* or the *Special Import Measures Act* or of any regulation made under any of those Acts; and

(b) establishing short-form descriptions of the provisions designated under paragraph (a) and providing for the use of those descriptions.

Special Import Measures Act

INTERPRETATION

DEFINITIONS

2.(1) In this Act,

“release” « dédouanement »

“release” means

(a) in respect of goods, to authorize the removal of the goods from a customs office, sufferance warehouse, bonded warehouse or duty free shop for use in Canada, and

(b) in respect of goods to which paragraph 32(2)(b) of the *Customs Act* applies, to receive the goods at the place of business of the importer, owner or consignee;

CSA Amendments to regulations under the *Customs Act*

(a) *Regulations Amending the Accounting for Imported Goods and Payment of Duties Regulations*

(b) *Regulations Amending the Imported Goods Records Regulations*

(c) *Regulations Amending the Presentation of Persons (2003) Regulations*

(d) *Regulations Amending the Refund of Duties Regulations*

(e) *Regulations Amending the Reporting of Imported Goods Regulations*

(f) Regulations Amending the Returning Persons Exemption Regulations

(g) Regulations Amending the Transportation of Goods Regulations

These regulations may be viewed on the Department of Justice Canada Web site at <http://laws.justice.gc.ca>.

APPENDIX C**CUSTOMS SELF ASSESSMENT OFFICES****Importers**

Mailing Address:
 Customs Self Assessment
 Canada Border Services Agency
 P.O. Box 7000, Station A
 Mississauga ON L5A 3A4

Carriers

CSA/FAST Carrier Compliance
 Canada Border Services Agency
 55 Bay Street North, 6th Floor
 Hamilton ON L8R 3P7

Courier or in Person

Customs Self Assessment
 Canada Border Services Agency
 1980 Matheson Boulevard East
 Mississauga ON L4W 5R7

Border Information Service (BIS)

Calls within Canada (toll-free service)	1-800-461-9999 (English)
TTY within Canada	1-866-335-3237
Calls outside Canada	204-983-3500
(Long-distance charges apply)	506-636-5064

APPENDIX D

LOAD SPECIFICATIONS FOR VENDORS AND CONSIGNEES

As part of the Customs Self Assessment (CSA) application and approval process, importers must submit an inventory of their trade chain partners to the Canada Border Services Agency (CBSA), as follows:

- A list of all United States vendors and domestic direct ship consignees must be submitted to the CBSA with the Part II, Books and Records, of the application process. If significant volumes are to be submitted, it is recommended that a test file be forwarded to check for file layout accuracy, before submitting the entire file.
- A complete file must be submitted to CBSA and approved at least six weeks before the CSA start date.

The following outlines the medium on which the list of vendors and consignees must be submitted:

Number of Vendors and Consignees	Medium to be Used
25 or less	include in writing on Part II application
between 26 and 1,000	diskette or CD-ROM
between 1,001 and 6,000	CD-ROM
more than 6,000	magnetic tape

The following instructions are for importers, who have a list of more than 25 vendors and direct-shipped consignees, to submit to the CBSA.

Media Specifications

It is important that the media submitted conform to the media specifications outlined below. Submissions that do not conform to the specifications cannot be uploaded to CBSA systems and will be returned to the applicant. This may lead to delays in the application and approval process.

If a diskette is being submitted, please indicate in writing on the diskette the name of your company, and the name/source of the file.

If a CD-Rom is being submitted, please indicate in writing on the CD-ROM the name of your company, and the name/source of the file.

Also, the CD-ROM **must:**

- be compact disk recordable, CD-R (i.e. write once);
- have a disk density of either 640 MB or 700 MB; and,
- be properly closed.

If a magnetic tape is being submitted, please indicate the following in writing on the magnetic tape or an attachment:

- the name of your company;
- identified as vendor consignee TCP file;
- the name of the file;
- whether the tape is round or square;
- if applicable, whether the tape is 18 or 36 tracks; and,
- the tape number of the magnetic tape.

Also, the magnetic tape **must:**

- be standard label (SL);
- be round (3420) or square (3480/3490); and,
- have a tape density of 6520 bpi, or 18 or 36 tracks.

Note: One file with multi-volume tapes with only one header and one trailer can be copied, up to a maximum of eight volumes.

Flat File Specifications

It is important that the information provided on diskette, CD-Rom, or magnetic tape, conform to the flat file specifications outlined below. Only flat files in fixed length records with a .txt extension can be accepted by the CBSA and uploaded into CBSA systems. Submissions that do not conform to the specifications and cannot be uploaded to CBSA systems will be returned to the applicant. This will lead to delays in the application and approval process.

CBSA will not manipulate submissions to conform to the flat-file specifications. Should corrections or updates to submissions be required, the CBSA cannot accept them by e-mail.

SPECIFICATIONS

Flat files consist of the following:

- a header record;
- data records; and,
- a trailer record.

All fields must be **left aligned**.

HEADER RECORD

The file must begin with a header record, which must be 450 bytes (i.e. 450 characters, including spaces). All the fields listed below are mandatory at the specified length. Complete the header record with a hard return (i.e. press 'enter').

Field	Data Element	Length	Specifications
1	Record Identifier	2 numeric	Must be '00'
2	Business Number	9 numeric	The 9-digit business number of the CSA importer.
3	Filler	439 spaces	439 blank spaces

Example: The header record should begin like this: 00123456789 and be followed by 439 blank spaces. **Do not fill with zeros.**

DATA RECORDS

Vendor and Direct-Shipped Consignee

Each line (i.e. each vendor or consignee record) must contain 450 bytes (i.e. 450 characters, including spaces). All the fields listed below are mandatory at the set length specified. Any unused characters must be spaces. (Do not input "0"s) At the end of each line, include a hard return (i.e. press 'enter').

Field	Data Element	Length	Specifications	Example
1	Record Identifier	2 numeric	Must be '02' for consignee records Must be '03' for vendor records	02 03
2	Business Number	15 alphanumeric	BN must be a recognized division of a CSA applicant. Must be nine digits, the identifier RM followed by four digits	123456789RM0001
3	TCP Type Code	2 numeric	Must be one of the following: 01 – Dunn and Bradstreet 02 – internal 03 – business number (CDN registered companies) 04 – internal revenue service United States 05 – SCAC # 06 – other	03
4	TCP Identifier	15 alphanumeric	Must be 15 characters (including spaces) Will accept number or letters. This must be unique and not duplicated.	12345 67890abcd

Field	Data Element	Length	Specifications	Example
5	Address Line 1	30 characters	Must have at least two characters; At least one character must be numeric. Will accept punctuation and symbols. Must fill with spaces to equal 30 characters.	128 th St.
6	Address Line 2	30 characters	Will accept punctuation and symbols. Must fill with spaces to equal 30 characters.	Unit 88
7	City	30 characters	Must have at least two characters. Will accept punctuation and symbols. (e.g. St. John's) Must fill with spaces to equal 30 characters.	New York
8	Province/State Code	2 alpha	For consignee records: A valid province is mandatory. For Vendor Records: If country code is "United States", a valid state code is mandatory; If country code is not "United States" a two-character province/state code can be entered, otherwise it must be filled with two blank spaces.	AB NY
9	Country Code	2 alpha	For consignee records: Must = "CA" For Vendor Records: Cannot = "CA"	CA United States
10	Postal/Zip Code or other country postal code	10 alphanumeric	For consignee records: Must be valid postal code (no space in the middle) For Vendor Records: If country code is "United States" then a valid ZIP code is required. A five-digit ZIP code must be followed by five spaces and a nine-digit ZIP code cannot have the hyphen and must be followed by one space. If country code is not "United States", another country postal code can be entered, otherwise it must be filled with 10 spaces.	N9D7H4 12345 123456789 A1A1A1B
11	Business Name	175 alphanumeric	Must be at least two alphanumeric; Will accept punctuation and symbols. Must fill with spaces to equal 175 characters.	ABC Importing
12	Filler	137 spaces	Must fill with 137 spaces.	137 spaces

The total record must be comprised of 450 characters- including spaces.

TRAILER RECORD

The file must end with a trailer record, which must be 450 bytes (i.e. 450 characters, including spaces). **All the fields listed below are mandatory** at the specified length. Any unused characters must be spaces. **Do not** include a hard return at the end of the trailer record (i.e. **do not press 'enter'**).

Field	Data Element	Length	Specifications
1	Record Identifier	2 numeric	Must be "99"
2	Number of Records	9 numeric	The number of records in the file, including the header and trailer records. This number must have preceding zeros (e.g. 000000076)
3	Filler	439 blank spaces	439 spaces

Example: If you had 74 vendors and consignees in the file and, remembered to add the header and trailer records, the trailer would be 99000000076 followed by 439 spaces. **Do not fill with zeros.**

REASONS FOR REJECTION OF FLAT FILE SUBMISSIONS

Submissions will be **rejected** if:

- The header record does not exist, is duplicated, or is found elsewhere in the file;
- The header record does not begin with '00';
- The nine-digit BN is not valid with the CBSA, or is not a valid CSA importer;
- The header or trailer record does not have exactly 450 characters, including spaces;
- No vendor or consignee records exist (i.e. no data records were provided);
- The vendor/consignee records are not maximized to exactly 450 characters;
- The TCP identifier (Field 4) is duplicated;
- The postal code includes a space or is not a valid postal code;
- The data in each field are not left aligned;
- The trailer record does not begin with '99';
- The total record count does not equal the count in the trailer record, including the header and trailer records;
- The record count field is not nine digits (e.g. '000000076'); and/or
- There is a hard return after the trailer.

APPENDIX E

TRANSITION

1. The transition of an importer from traditional CBSA processes to the CSA environment is critical, and requires careful coordination between the SPO, the importer, the service providers and the CBSA. In particular, the implications of the importer's CSA "start date" need to be clearly understood and applied. On the importer's CSA start date, transactions submitted to the CBSA with the 15-digit BN of the CSA-approved importer are processed using CSA procedures and the processing of records in ACROSS and CCS will change. These changes include:

(a) Release records are de-linked from accounting records for importers to trigger accounting from their internal business systems.

(b) The five-day time frame for the accounting of commercial goods is discontinued and the CSA importer is to account within the time frames of CSA accounting option selected. An overdue release report is not generated for releases after the start date.

(c) Accounting transmissions continue to be captured in CCS, but are not required to use the same transaction number as that used to effect release. Some accounting information may be consolidated.

(d) The K84, *Daily Notice* and K84, *Monthly Account Statement*, are not generated by the CBSA for goods accounted to the CBSA on or after the CSA start date. Revenue amounts related to goods accounted to the CBSA on or after the CSA start date are self-assessed by the importer and reported on the RSF, even if the goods were released before the start date.

(e) Payment is not made to a CBSA office for goods accounted to the CBSA on or after the CSA start date, but is remitted at a financial institution specified by the CSA importer. Given that a K84 is generated for goods accounted to the CBSA before the CSA start date, payment of the final K84 is made at a CBSA office. (This should occur only during the first month of transition to the CSA.)

(f) Adjustments submitted before the CSA start date will be paid or refunded by cheque. After the CSA start date, requests for self-adjustments and refund applications are submitted to the CBSA electronically by X-type adjustment. A DAS is not issued for X-type adjustments. The X-type entry-acceptance message represents a notice of decision. In situations where the importer is required to submit a B2, an ACOR DAS is issued to provide a notice of decision. Where an amount is owing to the CBSA, it is reported as a debit on the RSF. Where an amount is due to the importer, the amount is reported as a credit on the RSF and a cheque is not issued by the CBSA.

(g) Any B2-1s in process at the time of CSA conversion must continue to be paid at a CBSA office or be refunded by cheque, even after the CSA start date. They cannot be paid or offset on the RSF. The comments section of the B2-1 will indicate whether or not it should be paid or offset on the RSF. If the reference to recording the B2-1 on the RSF does not appear in the comments section, the B2-1 cannot be paid or offset on the RSF.

(h) After CSA conversion, any new B2-1 amount must be recorded under the debits or credits section of the RSF, under the appropriate line object codes. Similar to (g) above, if the comments section of the B2-1 states that the amount must be reflected on the RSF, the amount shown must be paid or offset on the RSF unless the B2-1 is non-revenue or subject to the *Customs Accounting Document Error Remission Order*.

2. It is important to note that while most elements of the CSA importer's business with the CBSA will transfer to CSA processing on the start date, there could be some business activities that may require completion under pre-CSA processing. The following table is provided as a guideline to determine if a CBSA process is completed using a CSA or pre-CSA procedure. To determine the process environment that will apply, there are two key steps:

(a) Identify the CBSA process, for example cargo reporting; release, accounting and payment, or adjustment.

(b) Identify at what point during the specific process the importer's CSA start date occurred.

Customs Element	Status on CSA Start Date	Transition process
Cargo Reporting	Cargo not acquitted on or after the importer's start date.	Overdue cargo report is generated but tracers not issued. To avoid liability, carriers should obtain proof of delivery from the CSA importer during and after transition period.
Release	Release decision or request date is on or after CSA start date.	CSA process applies; i.e. date of release is the date the shipment is physically received at the importer/owner/consignee's place of business. ACROSS will not search for acquittal of release decision from CCS. Extended accounting time frames apply.
	Release decision is made before the CSA start date and release is not accounted for by the start date	Overdue release report will be generated but manually acquitted by the CBSA. Importer is to use CSA processes; i.e. account for, report revenue on RSF and pay at financial institution. Note that these goods may have been physically received by the importer/owner/consignee before the start date and could fall outside the importer's business accounting trigger. Importer/service provider is to ensure that these non-acquitted shipments transfer to the RSF remittance procedures.
Accounting	The B3 is in entry-acceptance status 250 before the CSA start date.	Pre-CSA process will occur and B3 will appear on a K84. Payment made at a CBSA office.
	The B3 has not reached entry acceptance status 250 on or after the CSA start date.	CSA processing is to be used, i.e. The B3 will not appear on a K84. Related revenue amounts are reported on RSF and payment made at financial institution.
Adjustment	Hard-copy B2 is submitted to the CBSA and inventoried before the CSA start date.	Pre-CSA processing is to be used; i.e. DAS will be issued, and payment made to the CBSA (amount owing by importer) or cheque issued (amount due to importer).
	Hard-copy B2 submitted to the CBSA is inventoried on or after the CSA start date.	The B2 will be keyed into CCS but as an ACOR. DAS will be issued but related revenue amounts are to be reported by the importer on the RSF. Amounts owing to the CBSA are reported as a debit on the RSF and paid at a financial institution; amounts due to the importer are credited on the RSF.
	Automated adjustment (X-type B3) transmitted on or after the CSA start date	CSA processing will apply, i.e. no DAS issued, revenue amounts reported on RSF. Amounts owing to the CBSA are reported as a debit on the RSF paid at a financial institution; amounts due to the importer are credited on the RS

APPENDIX F

CSA ACCOUNTING OPTIONS

Accounting and Payment – High Value Shipments (≥CAN\$1,600)

	Non-CSA Importers	CSA Option 1	CSA Option 2
Release Period	N/A	In the context of providing B3 trade data, 1st to 31st day of Month One.	In the context of providing B3 trade data, 19th day of Month One to 18th of Month Two.
Trade Data Reporting (B3)	B3 due within five business days of release (individually)	B3s for receipts/releases from 1st to 31st day of Month One due by 18th of Month Two.	B3s for receipts/releases from 19th day of Month One to 18th day of Month Two are due by last business day (LBD) of Month Two.
Trade Data Reporting Trigger	B3 provided based on the CBSA release date	Three-way match between purchase order, receipt and invoice, or equivalent, in books and records. At least two monthly “sweeps” are recommended to account for goods not yet matched: a) by the 18th day of the month (for trade data reporting); and b) before the cut-off date (to ensure records within the payment time frame are included on the RSF). Same for LVS. Other processes are accepted where books and records cannot trigger; however, audit trails must be in place.	Three-way match between purchase order, receipt and invoice, or equivalent, in books and records. At least one “sweep” is recommended before the last business day of the month to ensure both trade data and payment are included on the RSF. Same for LVS. Other processes are accepted where books and records cannot trigger; however, audit trails must be in place.
Time to submit B3	Within five business days after release	Min: 18 days or 12 business days Max: 49 days	Min: 10 days or eight business days Max: 43 days
Payment Period and Monthly Payment	B3s accepted between 25th of Month One and 24th of Month Two are paid LBD of Month Two.	Receipts/releases from 19th of Month One to the 18th day of Month Two must be paid by LBD of Month Two.	Receipts/releases from 19th day of Month One to 18th day of Month Two must be paid by LBD of Month Two.
Billing Statement	Bill (K84) is issued by the CBSA on 25th of Month Two for B3s accepted between 25th day of Month One and 24th day of Month Two.	Importer prepares billing statement (Revenue Summary Form - RSF) detailing duty and tax breakouts for all the B3 and adjustment data accepted between the company’s “period start” and “period end” dates. Submitted by LBD of the month in which the payment period ends.	Importer prepares RSF detailing duty and tax breakouts for all the B3 and adjustment data accepted between the company’s “period start” and “period end” dates. Submitted by LBD of the month in which the payment period ends.
Interim Payment	N/A	Optional - Duty and tax estimates on goods that were received/ released but were not accounted for before the submission of the RSF.	Optional - Duty and tax estimates on goods that were received/ released but were not accounted for before the submission of the RSF.

	Non-CSA Importers	CSA Option 1	CSA Option 2
Interim Payment Reconciliation	N/A	Interim payment is credited the following month. Actuals reported on RSF. This results in an offset. If actuals are greater than interim payment, difference is paid; if actuals are less than interim payment difference is credited.	Interim payment is credited the following month. Actuals reported on RSF. This results in an offset. If actuals are greater than interim payment, difference is paid; if actuals are less than interim payment difference is credited.
Interim Payment Interest	N/A	Difference noted above is subject to interest calculations (debit or credit). Interest is self-assessed by the importer and recorded on RSF.	Difference noted above is subject to interest calculations (debit or credit). Interest is self-assessed by the importer and recorded on RSF.
Late Accounting (B3) Penalty	Transactions for goods having a value for duty of \$1,600 or more must be accepted by the CBSA within five business days after their release, or a penalty of \$25 for each late transaction is assessed.	If importers account for any goods from Month One after the 18th of Month Two, they will incur a late-accounting penalty. Where compliance falls below 99.5 percent on a calendar year basis, the penalty is \$50 per transaction below the compliance level. During the calendar year, nil-rated warning notices will be automatically issued to establish the compliance rate. The penalty for late accounting that falls below the compliance level will be assessed by the CBSA, manually billed to the importer, and paid on the next RSF.	Any transaction from the 19th of Month One to the 18th of Month Two not accounted for by the LBD of Month Two will incur a late-accounting penalty. Where compliance falls below 99.5 percent on a calendar year basis the penalty is \$50 per transaction below the compliance level. During the calendar year, nil-rated warning notices will be automatically issued to establish the compliance rate. The penalty for late accounting that falls below the compliance level will be assessed by the CBSA, manually billed to the importer, and paid on the next RSF.
Late Transaction (B3) Payment Interest	Late-payment interest applies to B3 transaction amounts that are late and not paid by the K84 monthly payment due date, i.e. the last business day of the month.	Any goods received/released between the 19th day of Month One to the 18th day of Month Two not duty-paid by the LBD of Month Two will incur late transaction payment interest. This will be self-assessed by the importer and added to the next applicable RSF.	Any goods received/released between the 19th day of Month One to the 18th day of Month Two not duty-paid by the LBD of Month Two will incur late transaction payment interest. This will be self-assessed by the importer and added to the next applicable RSF.
Remittance at a Financial Institution	N/A – (Payment for K84 issued the 25th day of Month Two is made directly to the CBSA cashier by LBD of Month Two.) Same for LVS.	Payment for RSF is required to be made directly at financial institution by LBD of the Month in which the related RSF is due. Same for LVS.	Payment for RSF is required to be made directly at financial institution by LBD of the Month in which the related RSF is due. Same for LVS.
Late-payment Interest	Late payment of the K84 is assigned late-payment interest by the Customs Commercial System (CCS). It will automatically appear on the K84 for the following month. Same for LVS.	If remittance for the RSF is made late by the importer, the importer will self-assess late payment interest. Same for LVS.	If remittance for the RSF is made late by the importer, the importer will self-assess late payment interest. Same for LVS.

Accounting and Payment – Low Value Shipments (<CAN\$1,600)

	Non-CSA Importer	CSA Option 1	CSA Option 2
Release Period	1st to 31st of Month One	Same as non-CSA.	Same as non-CSA.
Trade Data Reporting (B3)	B3s for releases from 1st to 31st of Month One due by 24th day of Month Two.	Same as non-CSA, or same as HVS Option 1.	Same as non-CSA, or same as HVS Option 2.
Shortest time to submit B3	24 days or 17 business days.	Same as non-CSA, or same as HVS Option 1.	Same as non-CSA, or same as HVS Option 2.
Payment Period and Monthly Payment	B3s accepted between 25th day of Month One and 24th of Month Two are paid LBD of Month Two.	Receipts/releases from 1st to 31st day of Month One shall be paid by LBD of Month Two.	Receipts/releases from 1st to 31st day of Month One shall be paid by LBD of Month Two.
Billing Statement	Bill (K84) is issued by the CBSA on 25th day of Month Two for B3s accepted between 25th day of Month One and 24th day of Month Two.	Importer prepares billing statement (Revenue Summary Form - RSF) detailing duty and tax breakouts for all the B3 and adjustment data transmitted between the company's "period start" and "period end" dates. Submitted by LBD of the month in which the payment period ends. (Combined with RSF for HVS.)	Importer prepares billing statement (Revenue Summary Form - RSF) detailing duty and tax breakouts for all the B3 and adjustment data transmitted between the company's "period start" and "period end" dates. Submitted by LBD of the month in which the payment period ends. (Combined with RSF for HVS.)
Late-accounting (B3) Penalty	Any transaction under \$1,600 VFD from Month One not accounted for by the 24th day of Month Two is manually issued a late accounting penalty by the CBSA office on the 25th day of Month Two.	If importers account for any goods from Month One after the 24th day of Month Two, they will incur a late accounting penalty. This will be assessed by the CBSA during verification and billed to the importer.	If importers account for any goods received/released between the 1st and 18th of Month One after the 24th day of Month Two, they will incur a late accounting penalty. If importers account for any goods received/ released between the 19 th and last calendar day of Month One after the LBD of Month Two, they will incur a late accounting penalty. This will be assessed by the CBSA during verification and billed to the importer.
Late-accounting (B3) Payment Interest	Late-accounting interest is manually calculated and issued by the CBSA office.	If importers pay for goods from Month One after the LBD of Month Two, they will incur late accounting interest. This will be self-assessed and added to the next applicable RSF by the importer.	If importers pay for goods from Month One after the LBD of Month Two, they will incur late accounting interest. This will be self-assessed and added to the next applicable RSF by the importer.

APPENDIX G

AUTOMATED ADJUSTMENT X-TYPE ENTRY

Corrections to original accounting declarations using the X-type entry are to be transmitted using existing CADEX records. Detailed information about the X-type B3, electronic formats are located in Appendix C of the CSA Electronic Commerce Client Requirement Document (ECCRD).

Where a correction is made to an original accounting declaration, the importer is required to maintain an audit trail among the adjustment, source documents and the commercial books and records related to the importation.

X-type Adjustment Methods

The X-type entry can be used to correct original accounting information using either one of two methods:

- (a) Net Change Method: deducting on Line 1 (the negative line), only the information that was incorrectly declared on the original accounting document, and adding on subsequent lines (the positive line), the corresponding corrected information.
- (b) Replace Entire Line Method: similar to a B2 adjustment, deducting on Line 1 (the negative line), the complete line of information that was declared on the original accounting document, “as accounted for”, and adding on subsequent lines (the positive line), the corrected line information “as claimed”.

Note: While the negative sign is used in the following examples to illustrate negative values, the negative sign is not used for X-type transmission. In fact, the following representations are presented for illustration only, since the X-type will never appear in the paper format as shown in these examples. Negative values, along with all the other numbered fields, are actually transmitted, using specific CADEX record types that are provided in the CSA importer ECCRD.

Amounts, including interest, owed to or by the CSA importer as the result of an adjustment, are reported on the importer's RSF. Duties, GST and interest due to the CBSA are reported as a debit against the respective line object code. Duties and interest due to the importer are reported on the RSF as a credit against the respective line object code.

APPENDIX H**ENTRY-ACCEPTANCE MESSAGE**

Entry-acceptance message received for automated self-adjustments to declarations of Origin, Tariff Classification, Value for Duty, and Diversion of goods:

“Your adjustment request has been granted and has been treated as a re-determination under subsection 59(1)(a) of the *Customs Act*. The CBSA reserves the right to further review (*sic*) and re-determine at a later date under subsection 59(1)(b) of the *Customs Act*. If the CBSA does make further re-determination you may be required to re-pay an amount of any refund granted. A request for further re-determination respecting this decision may be made within 90 days of the date of this notice, on form B2, pursuant to subsection 60(1) of the *Customs Act*.”

Entry-acceptance message received for automated self-adjustments to make a voluntary payment of SIMA duties:

“Your adjustment request has been granted and has been treated as a re-determination under section 57 of the *Special Import Measures Act* (SIMA). The CBSA reserves the right to further review (*sic*) and re-determine at a later date under section 59 of SIMA. A request for further re-determination respecting this decision may be made within 90 days of the date of this notice, on form B2, pursuant to section 58 of SIMA.”

APPENDIX I

SUMMARY OF DRAWBACK ACTIVITY

An electronically fillable version of the *Summary of Drawback Activity* form is available at www.cbsa.gc.ca.

How to complete the CBSA130, *Summary of Drawback Activity*

CSA importer name and Business Number (to the RM level) – This information has to match your entry on Form (E648-E) *Revenue Summary*. The *Summary of Drawback Activity* and the *Revenue Summary* are directly related. All drawbacks you list on your monthly *Summary of Drawback Activity* have to appear on your *Revenue Summary* for that month.

RSF month – Enter the date (i.e., last business day of the month) you paid the amount.

Authority – Enter the legislative authority under which you are claiming the drawback.

NAFTA – Enter “Yes”, if your drawback is affected by the limitations imposed by Article 303 of NAFTA (i.e., satisfactory evidence).

Claim number – Enter the CSA importer’s internal claim reference number. An importer will use this number to identify a claim and its supporting documents. An importer will not repeat a claim number during any four-year period.

Plant – Enter the code or location of the plant where the goods are used in production.

K32A vendor and K32B exporter name – Enter the K32A vendor name, city and province as they appear on any relevant K32A certificate(s), and the K32B exporter name, city and province, as they appear on any relevant K32B certificate(s).

Claim period – Enter the period covered by the claim (e.g. export period, production period or sales period).

Amount filed – Enter the dollar amount of the drawback you are claiming, for each individual claim.

Total claimed – Enter the total amount filed, by totalling all drawback amounts claimed on one month’s *Summary of Drawback Activity*. This amount has to agree with the corresponding information on your Form E648-E.

You do not have to match the B3 trade data being claimed on the drawback to the revenue summary accounting period. However, you must have accounted for and paid duty on the goods before claiming a drawback on those goods.

As a CSA importer, you can record any drawback claims (i.e. offsets) on the *Summary of Drawback Activity* for the month, for which you:

- have met the program requirements outlined in the relevant D-Memoranda;
- have established linkages (audit trails) from the drawback to your production, transportation and delivery systems, to support the facts; and
- have not previously offset or claimed those funds on another drawback claim or other adjustment.

If a filing time limit falls within the revenue summary period during which you claim a relevant drawback, we consider that time limit as having been met.

We have provided the *Summary of Drawback Activity* as a guide to help CSA importers in the display and presentation of the drawback summary information they need to support the *Revenue Summary*. On agreement between the CBSA and a CSA importer, other formats for display and presentation will be accepted.

If a CSA importer files a *Summary of Drawback Activity* on which a drawback is identified as having been claimed, we will consider that the importer has received the drawback.

APPENDIX J

GENERAL PROCESS REQUIREMENTS

The points below are provided as a general overview of the CSA process requirements of the CSA importer:

For border processing:

- Identify which goods are eligible for CSA clearance, which goods are not, and communicate this to the vendor, shipper or carrier so that they are reported to the CBSA under the correct service option.
- The importer's 15-digit Business Number in bar-coded format is required by the CBSA when goods are reported under a CSA service option.
- Ensure the TCP lists of United States vendors and Canadian direct delivery consignees are submitted or transmitted to the CBSA by the importer or service provider, and updated as required.

For accounting, adjustment, revenue reporting and payment:

- Importers require a process to identify the date of release for goods delivered to their own place of business or the place of business of the owner or consignee.
- A fundamental requirement of CSA importers is that they have a process in place to ensure that imported goods are accounted to the CBSA (i.e. a business systems trigger for CBSA accounting). The extended accounting time frames of the CSA accounting options are offered to provide the importer with the opportunity to identify imported goods and submit accounting by the due date.
- Accounting to the CBSA in the CSA environment remains similar to non-CSA processing, and B3 trade information is transmitted to the CBSA by importers or their agents through EDI (CADEX/CUSDEC). Supporting documentation is not required unless requested by an officer.
- Under CSA, the K84 billing process generated by the CBSA is eliminated. In place of the K84, the importer is required to report, once a month, a summary of all amounts payable to CBSA on a *Revenue Summary Form* (RSF). Amounts due to the importer, for example, interest, duty refunds and drawback are also reported on the RSF. The importer is required to have a process in place to provide the CBSA with the correct summary of revenue amounts by the last business day of each month. For example, given that the CBSA does not track the individual duty and tax amounts of B3 transmissions of the CSA importer, the importer is required to have an audit trail in place to substantiate the amounts reported on the RSF.
- The importer is required to pay the final RSF amount to a financial institution by the last business day of each month. Where multiple payments are made during the month (to avoid late payment interest on assessments such as a penalty or re-determination), the importer is to ensure that the total of the payments equals the RSF total.
- Self-adjustment of original accounting information by the CSA importer is generally not submitted to the CBSA on a hard-copy B2, but is transmitted electronically using the X-type entry. Although this transmission is like that of a B3, the importer requires a process, either in-house or through an agent, to transmit the automated adjustment. Some self-adjustments and all disputes continue to be submitted on the B2.
- Given that there is no CBSA link in the X-type process between the accounting transaction number and the self-adjustment of that specific transaction, the CSA importer requires an audit trail between the accounting for and adjustment of goods. Where the self-adjustment of origin requires a reference to the original accounting transaction and line number, these numbers are transmitted on the X-type entry, and must also be substantiated with an audit trail.
- All revenue amounts related to automated and B2 self-adjustments or re-determinations are reported on the RSF, including additional amounts owing and amounts refunded. As with B3 amounts reported on the RSF, the importer requires an audit trail to substantiate the adjustment amounts reported and paid or credited.
- CSA importers who claim drawback require a process to confirm drawback amounts on the RSF with an audit trail between the amount claimed, the SDA CBSA130, individual claims, and supporting documents.
- The CSA importer requires a process to notify the CBSA of changes to information provided on or with the application to the program.

APPENDIX K

LINE OBJECT CODES FOR RSF

Code	English description	Description française
49010	Import Duties	Droits d'importation
49011	Special Assessment	Cotisation speciale
49017	Refund of Import Duties	Remboursement des droits d'importation
49018	Refund of Anti-dumping Duty (HQ)	Remboursement du droit antidumping (AC)
49019	Drawback of Import Duties	Drawbacks des droits d'importation
49020	Drawback of Anti-dumping Duty	Drawbacks du droit sur l'antidumping
49021	Drawback of Countervailing Duty	Drawbacks du droit compensatoire
49121	Goods and Services Tax/Harmonized Sales Tax – Revenue	Taxe sur les produits et services/Taxe de vente harmonisee — Revenu
49129	GST/HST – Credit for Current Month Corrections on Forms E648	TPS/TVH – Credit pour les corrections au mois courant sur les formulaires E648
49177	Refund of Sales Tax on Importation	Remboursement de la taxe de vente sur les importations
49179	Drawbacks on Importation	Drawbacks sur les importations
49407	All Refunds on Importation Excise Tax	Tous les remboursements sur la taxe d'accise a l'importation
49409	All Drawbacks on Importation Excise Tax Except Gasoline	Tous les drawbacks sur la taxe d'accise à l'importation, à l'exception de l'essence
49412	Cigars	Cigares
49413	Cigarettes	Cigarettes
49414	Tobacco	Tabac
49416	Jewellery	Bijoux
49418	Lighters	Briquets
49420	Automobiles	Automobiles
49425	Automotive Air Conditioners	Conditionneurs d'air d'automoteur
49437	Excise Tax – Interest Payable on Refund and Drawback Claims (Importations)	Taxe d'accise — Interets a payer se rapportant aux remboursements et drawbacks (Importations)
49438	Wines – Less Than 7%	Vins – Moins de 7 %
49439	Penalty Amount Refunded	Remboursement sur les amendes
49441	Penalty for Late Accounting	Amendes pour comptes en souffrance
49442	Interest on Late Payment of Revenue Summary Form	Interet pour les paiements en retard des sommaires des recettes
49443	Interest on Late Payment of Individual Transactions	Interet pour les paiements en retard des transactions individuelles
49450	Wines - More Than 7%	Vins – Plus de 7 %
49452	Excise Tax Penalty - Importation	Amendes sur taxe d'accise – Importation
49453	Excise Tax - Importations Misc	Divers
49454	Excise Tax Interest - Importation	Interet sur taxe d'accise – Importation
49460	Excise Tax on Gasoline	Taxe d'accise sur l'essence
49475	Excise Tax - Casual Importations	Taxe d'accise – Importations occasionnelles
49555	Interest on Various Adjustments; Diversions, Quantity, Price, Retroactive, etc.	Adjust. divers d'interet; quantite; prix etc
49745	Special Services Fees	Droits de services speciaux
49764	Port Seizures	Saisies dans les ports

Code	English description	Description française
49766	Customs Penalties	Amendes douanieres
49768	Miscellaneous	Divers
49874	Int. Pd on Late Pym of Pen AMPS	Int pay sur pai de l'amende RS
49875	Amps – Customs	Rsap la douane
49876	Rfd Amps Pen & Int	Rem au rsap amdes et int
49878	Int Rfd of Amps	Int pay sur remsnts rsap
49530	Beer – Not More Than 1.2%	Biere - pas plus de 1.2 %
49531	Beer – Not More Than 2.5%	Biere - pas plus de 2.5 %
49532	Beer – More Than 2.5%	Biere plus que 2.5 %
49540	Matured Spirits	Alcool a point
49541	Unmatured Spirits	Alcool non a point
49542	Spirit Coolers	Boissons rafraich alcoolisees
49613	MB – Prov. Alcohol Levies	Impot prov. boiss. alcoolisees - MB
49673	MB – Prov. Sales Tax	Taxe de vente provinciale - MB

REFERENCES

<p>ISSUING OFFICE –</p> <p>CSA and Warehouse Programs Unit Commercial Border Policy Division Admissibility Branch</p>	<p>HEADQUARTERS FILE –</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Act</i>, section 32(2)(b)</p>	<p>OTHER REFERENCES –</p> <p>D1-6-1, D3-1-7, D11-6-5, D11-6-6, D11-6-7, D14-1-3, D14-1-5, D14-1-6, D17-1-0, D17-1-5, D17-1-19, D7-2-3, Electronic Commerce Client Requirement Document (ECCRD)</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D17-1-7, December 18, 2007</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

