



# Memorandum D17-1-21

Ottawa, October 21, 2024

## Maintenance of Records in Canada by Importers

### In Brief

1. This memorandum has been revised to update the Canada Border Services Agency (CBSA) policy concerning the requirements regarding the maintenance of records, in and outside of Canada.
2. The template of the Agreement to Maintain Records Outside of Canada was changed to the Agreement to Maintain Records Elsewhere than the Place of Business in Canada to include all scenarios where the records are not kept at the place of business in Canada.

This memorandum provides information concerning the requirements regarding the maintenance of records by importers at their place of business in Canada, or at any other place designated by the Minister.

### Legislation

Sections 40, 41, 43 and 109 of the [Customs Act](#)

[Imported Goods Records Regulations](#)

### Table of Contents

- [Guidelines and General Information](#)
  - [Additional Information](#)
  - [Appendix](#)
  - [References](#)

---

## Guidelines and General Information

### Importer Records Obligations

1. Record-keeping requirements for imported commercial goods apply to non-resident and resident importers, owners or consignees of the goods, including exporters abroad who ship commercial goods to themselves in Canada.

2. At a minimum, importers are required to keep, for the period of six years following the importation of the commercial goods, all records that relate to the origin, marking, purchase, importation, costs and value of the commercial goods; payment for the commercial goods; the sale or other disposal of the commercial goods in Canada; and any application for an advance ruling made under section 43.1 of the [Customs Act](#) (the Act) in respect of the commercial goods. A record is defined to include an account, an agreement, a book, a chart or table, a diagram, a form, an image, an invoice, a letter, a map, a memorandum, a plan, a return, a statement, a telegram, a voucher, and any other proof containing information, whether in writing or in any other form. In addition to these requirements, the [Imported Goods Records Regulations](#) (the Regulations) also require additional records be kept for various specific entities and in various scenarios.
3. Generally, an importer is required to maintain records at its place of business in Canada. A place of business generally means “any premises, facilities or installations used for carrying on the business of the enterprise whether or not they are used exclusively for that purpose. A place of business may also exist where no premises are available or required for carrying on the business of the enterprise and it simply has a certain amount of space at its disposal. It is immaterial whether the premises, facilities or installations are owned or rented by or are otherwise at the disposal of the enterprise, and place of business may be situated in the business facilities of another enterprise.”
4. However, an importer may submit an application through the CBSA CARM Client Portal requesting authorization to maintain records at a location in Canada other than its place of business. For details on how to apply through the CARM Client Portal, please see paragraph 8. The agreement must identify the corporate address(es) – the address registered for tax purposes, those of the place(s) of business as well as the business address where the records will be maintained and how the location relates to the importer (e.g., accountant's office, customs broker office). If the records are kept at more than one location in Canada, they have to be integral at no less than one of the locations or a portal must be in place to access the records electronically. Note that in order to respect the above requirements, PO boxes and mail forwarding services will not be accepted.

#### **Non-resident Importers**

5. Non-resident importers have the same obligations as any resident importer, owner or consignee of imported goods.
6. Non-resident importers usually do not maintain a place of business in Canada but may forward records to a licensed customs broker who prepares accounting documents on their behalf, pays duties, takes delivery of the goods, and arranges delivery based on their instructions. A licensed customs broker, accountant, or other authorized agent may be designated by a non-resident importer to maintain its records in Canada. For details on how to apply through the CARM Client Portal, please see paragraph 10. Among other things, the application must indicate the corporate address(es), those of the place(s) of business, and the business address where the records will be maintained as well as the agent's name and relationship to the importer.
7. It should be noted that when the CBSA authorizes such requests for an agent to maintain records, the importer continues to be responsible for all of the legislative requirements of subsections 40(1) and 43(1) of [the Act](#) and related regulations.
8. After May 13, 2024, import and export business accounts for both resident and non-resident importers will not be issued unless the Agreement to Maintain Records Elsewhere than the Place of Business in Canada (BSF900) has been approved through the CARM Client Portal. See paragraph 10 below for application details.

## Agreement to Maintain Records Elsewhere than the Place of Business in Canada

9. Importers may submit a request to the CBSA for an authorization to maintain records at a location other than their place of business in Canada or outside of Canada, specifically in the United States of America or in Mexico, or to designate an agent to keep records on their behalf.
10. An Agreement to Maintain Records Elsewhere than the Place of Business in Canada has to be completed and submitted through the CBSA Assessment and Revenue Management (CARM) Portal, which can be accessed through the following hyperlink: [CARM Client Portal - CARM \(canada.ca\)](#). All relevant supporting documentation must also be uploaded through the Portal.
  - a) **New importers** will have to complete the Agreement to Maintain Records Elsewhere than the Place of Business in Canada (BSF900) when registering for their Import and export business account.
  - b) **Legacy importers** will have to update their program account in CARM and add a Books and Records address to their profile.
11. The Agreement to Maintain Records Elsewhere than the Place of Business in Canada (BSF900) is accessible via the request application in CARM Client Portal or via the CBSA website at the following hyperlink: [BSF900](#).
12. Note that in order to respect the place of business requirements, Post Office boxes and mail forwarding services will not be accepted as a business address.
13. The CBSA regards the authorization to keep records at a place other than the place of business (whether inside or outside of Canada) as the granting of a privilege. Non-compliance will be addressed by the cancelation of the agreement and administrative penalties may be applied.
14. Once a request has been reviewed and the information contained therein deemed to be adequate, the CBSA will issue an approval letter. The approval letter must be kept by the company in their records as proof of the agreement with the CBSA to maintain the books and records outside of the place of business in Canada.

## Imaged and Microfilmed (Electronic) Records

15. Where records are maintained in an electronic format, the imaging or microfilming program must adhere to the National Standards of Canada, CAN/CGSB-72.34-2017, Electronic Records as Documentary Evidence. This Standard is available from the [Canadian General Standards Board website](#).

## Electronic Data Processed Records

16. Electronic records are recognized as records of account, provided the medium can be related back to the supporting source documents or hard copy documents and is supported by a system capable of producing an accessible and readable copy on demand.
17. All records of account (including source documents) available in paper format must be kept, except where an acceptable electronic format identified in paragraph 15 is in place.

18. The CBSA eManifest and CARM Client Portal users are required to retain separate records in respect of imported goods in accordance with the information provided in this memorandum. The eManifest and CARM Client Portals are not to be used for record-keeping.
19. Records kept in the United States of America or in Mexico and accessed electronically are not considered to be records in Canada. However, where records are maintained electronically at a server located outside of Canada, more specifically in the United States of America or in Mexico, a copy of the records may be accepted, provided these are made available to the CBSA in Canada or at a location designated by the Minister in an electronically readable and useable format.

### **Availability for Inspection and Delivery**

20. The records referred to in sections 2 and 3 of [the Regulations](#) shall be kept in such a manner as to enable a CBSA officer to perform detailed audits and verifications to obtain, or verify the information upon which a determination of the amount of the duties paid or payable was made.
21. In accordance with subsection 43(1) of [the Act](#), the Minister may, for any purpose related to the administration or enforcement of the Act, require from any person the production of any record, book, letter, account, invoice, proof of payment, ledgers, journal entries, statement (financial or otherwise), or other document at a place, and within the time specified therein.
22. In addition to granting access to the records, the importer must provide access to key personnel who can deliver explanations on the information provided.

### **Non-compliance**

23. Where it is determined that an importer has failed to comply with any of the requirements for the maintenance of records, the importer will be requested to fulfill these requirements within a reasonable period of time. If an importer fails to comply with the requirements of record maintenance under subsection 40(1) of [the Act](#), the CBSA may:
  - (a) assess Administrative Monetary Penalty System (AMPS) penalties in accordance with subsection 109.1(1) of [the Act](#);
  - (b) cancel the Agreement to Maintain Books and Records Outside of the Place of Business in Canada; or
  - (c) detain under the authority of section 41 of [the Act](#), any goods imported by the importer until the importer has complied with the requirements.

Where a person who is required by subsection 40(1) of [the Act](#) to keep records, other than a person referred to in section 3.1 of [the Regulations](#), has not kept records or has been requested to provide records in accordance with subsection 43(1) of [the Act](#) and fails to do so, preferential tariff treatment may be denied or withdrawn for the commercial goods that are the subject of those records.

### **Additional Information**

24. For more information, e-mail the CBSA at [cm-go@cbsa-asfc.gc.ca](mailto:cm-go@cbsa-asfc.gc.ca).

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<u><i>Customs Act</i></u> <u><i>Imported Goods Records Regulations</i></u>
<b>Other Reference</b>	CAN/CGSB-72.34-2017, Electronic Records as Documentary Evidence
<b>Superseded Memorandum D</b>	

### Final Approval

(check one option, obtain required signatures and date)

- OK to E-PRINT**
- OK to E-PRINT once written corrections are made**
- Once written corrections are made, RESUBMIT new proofs**

\_\_\_\_\_  
**Manager's approval/signature**

\_\_\_\_\_  
**Print Manager's name**

Date: \_\_\_\_\_

\_\_\_\_\_  
**Director's approval/signature**

\_\_\_\_\_  
**Print Director's name**

Date: \_\_\_\_\_