Memorandum D17-1-5: Accounting for Commercial Goods

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This memorandum outlines the policies and procedures to account for commercial goods.

Plain language summary

Target audience: Importers of commercial goods.

Key content: How to account for commercial goods imported into Canada; submitting a Customs Accounting Declaration (CAD); account statements and billing; penalties for late accounting and how to appeal them; correcting, adjusting or withdrawing a CAD.

Keywords: CARM, Customs Accounting Declaration (CAD), commercial importation, accounting, customs broker, business number, transaction number.

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Updates made to this D-memo

This D-memo has been revised to:

a) Move policies and procedures for the payment of duties and taxes on imported commercial goods to *Memorandum D17-5-1: Payment of Duties and Taxes on Imported Commercial Goods.*
b) Reflect changes resulting from the implementation of Release 3 of the CBSA Assessment and Revenue Management Project (CARM):
   i. Replacing Form B3-3: Canada Customs Coding Form, and Form B2: Canada Customs—Adjustment Request, with the Commercial Accounting Declaration (CAD).
   ii. Harmonizing the high value and low value accounting time limits.
   iii. Changing the billing period and payment due dates.
   iv. Adding a new accounting correction process.
   v. Changing the adjustment process.
   vi. Electronic filing of the final accounting using the new CARM Client Portal (CCP), Application Programming Interface (API) or Electronic Data Interchanged (EDI).
   vii. Applying Late Accounting Penalties (LAPs) automatically when a CAD is not received within the prescribed time limit.

Definitions

Business number (BN)

A 9-digit numerical Canada Revenue Agency (CRA) registration number used to uniquely identify businesses when dealing with the federal, provincial and municipal governments.

Business number import/export account (BN15)

A 15-digit CRA registration number, made up of the BN and a six digit alpha-numerical number, used to uniquely identify businesses' import/export accounts.

CARM Client Portal (CCP)

A self-service online tool that facilitates the accounting and revenue management processes with the CBSA.

Commercial Accounting Declaration (CAD)

The customs document used to account for goods imported into Canada after CARM Release 3. It acts as a single accounting declaration record for the goods, and all adjustments are processed as subsequent versions of the declaration.

Commercial goods

Goods imported to Canada for sale or for any industrial, occupational, commercial, institutional or other like use.

Courier Low Value Shipment (CLVS) Program

A program that streamlines the reporting, release and accounting procedures for goods imported by an approved courier with an estimated value for duty not exceeding $3,300 Canadian dollars, which are not controlled, prohibited or regulated by an Act of Parliament.

Customs broker

An individual, partnership, or corporation that acts as an agent to transact business with the CBSA on behalf of the owner or importer of goods. While for most purposes, any agent may represent a client when transacting business with the CBSA, only a licensed customs broker may account for goods and pay duties under section 32 of the *Customs Act* as the agent for the owner or importer of the goods.

Daily Notice (DN)

An electronic statement that reflects all transactions posted on an importer's or broker's account on a specific date. DNs are delivered daily via Electronic Data Interchange (EDI).

Duties

Under the *Customs Act*, duties include duties and taxes on imported goods under the *Customs Tariff*, the *Excise Tax Act,* the *Special Importation Measures Act*, and any other Act of Parliament. However, for the purposes of some sections and articles of the *Customs Act*, the term "duties" does not include taxes applied under Part IX of the *Excise Tax Act* (i.e., the GST). This means that requests to refund duty do not refund GST.

Under the *Customs Tariff*, duties include duties and taxes levied on imported or exported goods, except for the duties and taxes provided for in sections 53, 55, 60, 63, 68, or 78, or the temporary duties levied under any of sections 69 to 76.

Electronic Data Interchange (EDI)

A service that allows clients to electronically transmit their import or export data and payments to the CBSA.

Goods and services tax (GST)

A federal tax levied on all products and services imported into Canada and/or supplied in Canada, except for those exempted by the *Excise Tax Act* (Schedule VII).

Goods

Any item or part thereof imported into Canada subject to the control of customs, including conveyances, animals and any document in any form.

Form BSF946, Exception Commercial Accounting Declaration

The paper customs accounting declaration that is to be submitted in exceptional circumstances, as per section 2.2(2) of the Accounting for Imported Goods and Payment of Duties Regulations.

High-value shipment (HVS)

A shipment of goods with an estimated value for duty exceeding $3,300 Canadian dollars.

Importer

The person or entity who causes goods to be imported and is responsible for accounting for those goods and paying applicable duties and taxes.

Interim accounting

A method of accounting to obtain the release of goods by importers with Release Prior to Payment (RPP) Privileges. Subsection 32(2) of the *Customs Act* makes it possible to grant the release of goods before the final accounting, based on the submission of prescribed minimum documentation. Release is granted on condition that certain requirements are met, that a Commercial Accounting Declaration will be presented and that duties and taxes will be paid within the prescribed timeframes. Financial security must be posted in order to use this interim accounting process. Duties and taxes must be paid no later than 10 weekdays (defined as Monday to Friday, inclusive of holidays) after the 17th of the calendar month.

Low-value shipment (LVS)

A shipment of goods, except for a postal shipment, with an estimated value for duty not exceeding $3,300 Canadian dollars.

Late accounting penalty (LAP)

A penalty is automatically applied to the business number import/export program account (BN15) that is on release for goods that are not accounted for within the prescribed time limit.

Release

The authorized removal of goods from a CBSA office, a sufferance or bonded warehouse, or a duty-free shop (in the case of exports) for use in Canada.

Release on minimum documentation (RMD)

An interim accounting release option that permits importers and couriers with valid financial security to obtain release of goods based on minimal documentation.

Release Prior to Payment (RPP) Privilege

A privilege that entitles importers or brokers who posted financial security to:

a) obtain release of goods from the CBSA based on minimum documentation (RMD).
b) defer submission of final accounting.
c) defer payment of duties and taxes.

Statement of Account (SOA)

An electronic accounting statement for importers that is issued on a monthly basis. The SOA displays account balances for a billing period and includes a daily summary of accounting transactions due on the payment due date.

Transaction number

A 14-digit number appearing on interim accounting, the CAD, and on other supporting documents used for the accounting and release of goods. The transaction number is used for identification and control purposes. It may be generated by the CBSA or provided by the importer or broker, if the importer or broker has an account security number.

Version management

CARM's ability to track changes to the CAD by saving new versions with a new number (in sequential order). All versions can be reviewed on the CCP.

Web service (API)

An application programming interface that facilitates the accounting and revenue management processes with the CBSA.

Guidelines

1. An importer or their broker must submit a Customs Accounting Declaration (CAD) to assess duties and taxes, and to account for goods imported into Canada to satisfy the legislative obligation under the *Customs Act* and other legislation and regulations administered by the CBSA.

2. The CAD replaces Form B3: Canada Customs Coding Form, and version management of the CAD replaces Form B2: Canada Customs - Adjustment Request. The result is an automated accounting declaration record.

3. This memorandum provides policies and procedures to prepare and submit CADs using the CARM system. For step-by-step instructions on how to register in CARM in order to be able to submit a CAD, see CARM Client Portal onboarding documentation.

Using a customs broker

4. Importers can submit their CAD directly to the CBSA via CCP or they may authorize a licensed customs broker to submit the CAD on their behalf.

5. A customs broker may submit a CAD on behalf of an importer if they have been granted a Delegation of Authority (DOA) by the importer in the CARM Client Portal (CCP). For more information on using a customs broker and the DOA, refer to *Memorandum D1-6-1: Authority to Act as Agent*. For the steps on how to delegate authority to a service provider to access the CCP, see User Guide—Delegation of Authority in the CARM Client Portal.

6. Fees imposed by customs brokers are not regulated by the CBSA. Although Importers may use a customs broker to transact business with the CBSA, importers are ultimately responsible for the accounting documentation, payment of duties and taxes, and subsequent adjustments.

Business number requirements

7. To transact business with the CBSA, a commercial importer requires a business number (BN) with an import/export account identifier (RM), also referred to as a BN15. All release and accounting documents for commercial importations must show a valid and correct BN15.

8. For more information on how to register for a business number or an importer/exporter program account identifier, refer to the CARM Client Portal onboarding documentation.

9. Accounting using a customs broker BN15 cannot be used, except under the following circumstances:

a) **Importation of high-value non-commercial (casual) goods** – A customs broker may use their BN15 to account for non-commercial goods cleared through the commercial stream on behalf of a casual importer.

b) **Convention and trade shows** – A customs broker may use their BN15 to account for the temporary importation of trade show and convention goods on behalf of importers.

c) **Auction house importation** – A customs broker may use their BN15 to represent and account for auction house importations on behalf of importers who are not registered in the CCP or who have not obtained a BN15.

10. Please note that additional uses of a customs broker BN15 are permitted until October 21, 2025 as part of the CARM implementation transition measures. For more information on the use of a broker BN15 during this time, refer to Customs Notice 24-27: CARM October Implementation – Transition Measures.

Transaction number

11. A CAD requires a transaction number, which is a unique 14-digit number, to identify each shipment. This transaction number is used to identify shipments at various times throughout the customs process.

12. An importer or their customs broker can provide their own transaction number or have the portal generate one for them when submitting the CAD using the CCP. If generating their own transaction number, it must start with either the importer's or broker's account security number (ASEC).

13. A transaction number generated by the CBSA will start with five zeros (no ASEC).

Submitting a CAD

14. A CAD may be submitted by an importer or their delegated customs broker electronically to the CBSA via one of the following:

    a) CARM Client Portal (CCP)
    b) Electronic Data Interchange (EDI)
    c) Application Programming Interface (API)

15. The CCP is a self-service online tool that importers and customs brokers can access through the CBSA's webpage in order to submit a CAD. To log in into the CCP or to find more information about the onboarding process, please visit the CARM Client Portal.

16. Access to the CCP is also available at some ports and allows importers or their delegated customs brokers to submit a CAD. A list of offices that provide CCP access can be found in Appendix A: Locations with CARM Client Portal (CCP) access.

17. To be able to submit a CAD using EDI or API, an importer or customs broker must fill out the CBSA's online client support contact form.

18. Importers or customs brokers who need help accessing the CCP or experience technical issues submitting a CAD using EDI or through API, should contact the CARM Client Support Helpdesk.

19. When submitting a CAD via the CCP, the maximum lines the system will accept is 1000. When submitting a CAD via API or EDI, the system can accept larger files, but there is a maximum file size of 50 MB (approximately 10,000 lines).

Type C CAD

20. Importers without Release Prior to Payment (RPP) privileges, or importers with RPP, but wishing to submit accounting at the time of release, are required to submit a Type C CAD.

21. This can be prepared in advance, offsite, or at a CBSA office (where available) using the CCP. A Type C CAD cannot be submitted via EDI or API.

22. Importers or brokers submitting a Type C CAD can use a CBSA generated transaction number that starts with five zeros, or provide their own transaction number starting with a valid account security number. When submitting a CAD using the CCP, the TCP can leave the transaction field blank, and the transaction number will be automatically generated.

23. After submitting a Type C CAD, the importer or customs broker must print two copies of the CAD and assemble the release and accounting package, including the cargo document (if applicable) and any required permits, certificates, etc. They are to submit the release and accounting package to the CBSA office for processing once the goods arrive and are available for examination.

24. Upon receipt of the package, the CBSA reviews the documentation and if the decision is to release the goods, the status of the CAD is updated to "complete" and the importer or customs broker is directed to make payment.

25. If the importer has RPP privileges, they can make payment to the cashier or they can defer the payment to the Statement of Account (SOA) payment due date.

Type AB CAD

26. Importers with RPP privileges, who have their goods released on minimum documentation (RMD), are required to submit a Type AB CAD via the CCP, EDI or API.

27. When a Type AB CAD is submitted, the transaction number submitted must match the transaction number used for release.

28. Under CARM, the CBSA no longer makes a distinction between "high value" and "low value" shipments in the commercial stream for the purpose of establishing accounting time limits for submitting this information.

29. The Type AB CAD must be accepted by the CARM system within 5 business days from the date that the CBSA releases the goods. The calculation of the accounting period for shipments is based on regular business days and does not include Saturdays, Sundays, federal statutory holidays, or provincial civic holidays.

30. The day of release is considered day zero. If the goods are released on a Saturday, Sunday, or holiday, the accounting period is calculated as if the release occurred on the first business day after the goods have been released (considered day zero).

31. When a Type AB CAD is submitted electronically it must be received and validated prior to 11:59:59 PM EST on the fifth day.

32. The submission of the Type AB CAD is considered a draft and the CAD version on file at 12:00:00 am EST/EDT on the day after the payment due date is considered the final version of accounting. Any changes made to the Type AB CAD between the day it is submitted and payment due date will be considered a correction. For more information on submitting a correction, see the Corrections section below.

33. For examples of how the accounting time limits are calculated, see Appendix B: CAD accounting, statement and billing dates examples.

Type F CAD

34. For procedures related to accounting for CLVS goods on a Type F CAD, consult *Memorandum D17-4-0: Courier Low Value Shipment Program* and *Memorandum D17-1-10: Coding of Customs Accounting Documents*.

Type TT CAD

35. For procedures related to goods accounted for by a CSA importer on a Type TT CAD, consult *Memorandum D23-3-1: Customs Self Assessment Program for Importers*.

Type V CAD

36. A Type V CAD is be used to voluntarily account for, and assess duties and taxes on, goods that have entered the Canadian economy without official customs release.

37. A Type V CAD can only be submitted using the CCP.

38. When a Type V CAD is submitted, the CARM system will post duties and taxes owed and assign a payment due date, along with applicable interest based on the date of CAD acceptance. Payment is due immediately for importers without RPP.

Warehouse CAD Types

39. For accounting procedures involving the movement of goods destined to a warehouse or removed, refer to *Memorandum: D17-1-10: Coding of Customs Accounting Documents*.

a) Customs Bonded Warehouse Receipt – Confirming Entry (Type 10)
b) Customs Bonded Warehouse Receipt – Obtain Release (Type 10)
c) Customs Bonded Warehouse Removal for Consumption (Type 20)
d) Customs Bonded Warehouse Acquittal (Type 21, Type 22)
e) Customs Bonded Warehouse Transfer (Type 13, Type 30)

Submitting a paper CAD

40. As per section 2.2 of the *Accounting for Imported Goods and Payment of Duties Regulations*, a TCP must submit a CAD by electronic means, in accordance with the Electronic Commerce Client Requirements Document, unless the Minister determines that:

a) the infrastructure is inadequate or incompatible with the electronic means set out in the Electronic Commerce Client Requirements Document (e.g. CARM outage of a significant duration);
b) a natural disaster, a national crisis or any other exceptional circumstance prevents or impedes the use of the electronic means or makes using them unreliable; or
c) it is impracticable for a person, due to circumstances outside of their control, to account for goods by the electronic means.

41. Where a TCP is unable to submit a CAD electronically due these circumstances, a paper CAD may be submitted to the port of release using Form BSF946, Exception Commercial Accounting Declaration.

42. For instructions on how to complete Form BSF946, refer to Memorandum D17-1-10: Coding of Customs Accounting Documents.

Accounting for commercial goods in the postal stream

43. High value commercial goods, or goods that are prohibited, regulated or controlled, and delivered via the postal stream must be accounted for using a Type C CAD or a Type AB CAD. The Mode of Transport selected is “Postal”. For procedures related to accounting for commercial goods in the postal stream, consult *Memorandum* D5-1-1, International Mail Processing.

Master Provisional Entries

44. In certain situations, the importer/owner or customs broker cannot establish a final value for duty of goods at the time of importation. In such cases, goods may be released under the interim accounting provisions of subsection 32(2) of the *Customs Act* by obtaining authorization from CBSA Trade Operations, in accordance with sections 14 and 15 of the *Accounting for Imported Goods and Payment of Duties Regulations*. This is referred to as the Master Provisional Entry Process.

45. For procedures related to Master Provisional Entries and authorization process, refer to *Memorandum D17-1-13: Interim Accounting (Provisional Documentation)*.

Accounting for Continuous Transmission Commodities (CTCs)

46. Continuous Transmission Commodity (CTC) CAD submissions account for and assesses duties and taxes on CTCs (i.e. oil, gas or electricity) imported without official customs release through one of two modes of transport: pipeline or electrical grid.

47. CAD Type AB must specify which of the two modes of transportation is applicable (i.e. pipeline or electrical grid).

48. Tariff Classification Code(s) quoted must also qualify as a CTC.

49. CTCs imported between the 1st of Month One (1) and the last day of Month One (1) must be accounted for (i.e. a CAD must be submitted and pass validation) by the 24th of Month Two (2).

50. Goods under Chapter 27 of the *Customs Tariff* (e.g. 2709.00.00 – petroleum oils) may be imported through other modes of transportation, such as marine via tankers. In these instances, the goods do not qualify as CTCs and therefore require a cargo manifest, release, and corresponding CAD.

Account statements and billing

51. The CCP allows importers and customs brokers to view and print CADs immediately following submission, as well as view balances and transaction history.

52. In addition, CARM generates a Daily Notice (DN) to reflect all transactions posted on a specific date, as well a monthly Statement of Account (SOA) for a summarized view of transactions for the billing period.

53. The billing period for the SOA includes all goods released on a Type AB CAD between the 18th of month 1 to the 17th of month 2. It will also include any Type C CADs for goods released during this period where the importer had RPP privileges and opted to defer payment.

54. Payment of the SOA is due 10 weekdays (defined as Monday to Friday and includes holidays) after the 17th of the calendar month.

55. Goods accounted after the issuance of the SOA and released within the billing period (18th of month 1 to the 17th of month 2) are due on the payment due date of that billing period. Importers should check their account balances after the issuance of the SOA to ensure they remit payment for the correct amount.

56. For more information on account statements and payments, see *Memorandum D17-5-1: Payment of Duties and Taxes on Imported Commercial Goods*.

Late accounting

57. A $100 late accounting penalty will be automatically applied and a Notice of Penalty Assessment will be issued to the BN15 submitted at the time of release, when the associated accounting declaration is not submitted within the prescribed time limit.

58. Importers can view releases that do not have an accounting declaration submitted using the CCP. Late accounting penalties will appear on the SOA for that billing period.

59. The CBSA monitors releases to ensure that accounting is submitted in the prescribed time limits.

Late accounting penalty reviews

60. Where circumstances beyond an importer or customs broker's control cause a late accounting penalty (LAP) to be applied, the importer or customs broker can request a review under section 129 the *Customs Act*. For example:

    a) CBSA errors such as CBSA systems' programming or keying errors
    b) CBSA delays such as manual or automated processing delays
    c) Natural or human-made disasters such as floods, ice storms or fire
    d) Death or incapacitation of a key employee responsible for reporting to the CBSA such as serious illness or emotional stress caused by a death in their immediate family
    e) Unanticipated civil disturbances or disruptions in services such as demonstrations, terrorism when alternative means of compliance are not readily available
    f) Extraordinary circumstances not covered above such as a client's automated system being down for extended periods of time

61. Review requests can be made through the CCP. For more information on how to submit a review request, refer to *Memorandum D22-1-1: Implementing the Administrative Monetary Penalty System (AMPS)*.

62. A request for review is unlikely to be approved in a case where the penalty resulted from neglect or lack of awareness on the part of the importer or customs broker.

63. A request for review is also unlikely to be approved when the importer or customs broker had sufficient time to apply for a review, but chose not, or neglected to do so. Requests will be denied if not received by CBSA within 90 days of the penalty being assessed unless an extension of time is granted under s. 129.1 of the *Customs Act*. For information about extensions, see the Appeals and reviews section of the CBSA website.

64. If the SOA has been issued, the importer or customs broker should pay the penalty amount on the due date. If the request for review is approved, the penalty will be reversed and a refund will be issued as a credit to offset debt on the client account. If no debt exists to credit against, a disbursement may be made. More information on client account offsetting and disbursements can be found in *Memorandum D17-5-1: Payment of Duties and Taxes on Imported Commercial Goods*. If the importer or customs broker chooses not to pay the penalty amount and the cancellation is denied, interest will be charged on the amount of the penalty from the date of issuance.

65. The CBSA will not be able to proactively waive a penalty in the event of a CARM outage and it will appear on the importer's account. When this happens the importer or customs broker should request a review via the CCP and reference the outage notice.

Corrections

66. A correction is a voluntary change to declaration information that occurs between the initial acceptance of the CAD and 11:59:59 pm EST/EDT on the payment due date. Corrections may result in a change to the duties and taxes owing on the goods imported into Canada.

67. The correction period is only available to importers enrolled in the Release Prior to Payment (RPP) Program and to the delegated customs broker that submitted the initial CAD on behalf of the importer, where a customs broker was used.

68. A correction may be submitted for fields at the declaration, invoice and commodity levels. All changes require the submission of a Reason Code and supporting remarks. For a list if reason codes refer to Appendix A of *Memorandum D17-2-1: Adjusting Commercial Accounting Declarations*.

69. Any correction that results in less money owed to the CBSA requires the submission of supporting documentation. Supporting documentation will not be required at the time of submission of the correction for all other corrections, however it may be requested by the CBSA.

70. Corrections may be submitted via CCP, EDI, or API; however any requested supporting documents can only be attached via the CCP. When submitting supporting documentation, the CCP can accommodate up to 45 MB per file, to a maximum of 150 MB per submission.

Only 10 files can be submitted at a time. If the TCP needs to submit more than this, they can make multiple submissions

71. If accepted, the submitting party will receive a message with the outcome of the corrections process, including the results of the duties and taxes calculation. The correction will also be reflected on the importer's DN and SOA.

72. If the correction is submitted on or after the SOA is issued, the corrected amounts will not be reflected on that SOA, however the corrected amounts will be payable for the current billing cycle.

Adjustments

73. The Adjustment Period starts when there is the final version of the CAD on file at 00:00:00 EST/EDT on the day after the payment due date according to CARM system time.

74. For more information on adjustments, refer to *Memorandum D17-2-1: Adjusting Commercial Accounting Declarations*.

CAD withdraw requests

75. Requests to withdraw a CAD can be made in instances where information on the CAD is incorrect but cannot be amended using the correction or adjustment processes in CARM.

76. For more information on how and when a withdraw request can be submitted, refer to Memorandum D17-2-3: Business Number Changes and Commercial Accounting Declaration Withdraw Requests.

Record-keeping requirements

77. The CAD is the official invoice and represents an obligation for the duties and taxes owing on the goods. All corrections, adjustments, audits, and appeals are based on the data submitted on this document.

78. Record-keeping requirements for imported commercial goods apply to resident and non-resident importers, including exporters abroad who ship commercial goods to themselves in Canada. Any non-resident importer who registers for a BN15 must receive authorization from the CBSA to have their books and records maintained outside of Canada or at an address in Canada that relates to them (e.g. customs broker's office). Information and guidelines on the maintenance of books and records can be found in *Memorandum D17-1-21: Maintenance of Records in Canada by Importers*.

Appendix A: Locations with CARM Client Portal (CCP) access

Atlantic Region

1403, Route 95
Woodstock Road
Belleville NB E7M 4Z9

Centreville
1449 Route 110
Royalton NB E7K 2E3

St. Stephen
73 Milltown Blvd., P.O. Box 160
St. Stephen NB E3L 2X1

Québec Region

Montréal International Airport (PET) – Commercial
2200 Reverchon Avenue, Suite 296
Dorval QC H9P 2S7

Stanstead
2, Route 55
Stanstead QC J0B 3E2

Lacolle Route 15 – Commercial
Route 15
St-Bernard de Lacolle QC J0J 1J0

Stanhope – Commercial
1000, Route 147
Stanhope QC J1A 2S2

St-Armand – Commercial
10, Route 133
St-Armand de Philipsburg QC J0J 1T0

Mirabel International Airport – Commercial
Building « D »
11955 Cargo A-6, Room 100
Mirabel QC J7N 1G3

Montréal Long Room
400 Place Youville, 1st floor
Montréal QC H2Y 2C2

Montréal Côte-de-Liesse (C.D.L.)
2200 Reverchon Avenue, Suite 296
Dorval QC H9P 2S7

Northern Ontario Region

Bridge Plaza Building
Highway 16
Prescott ON K0E 1T0

Bridge Plaza Building
125 Huron Street
Sault Ste. Marie ON P6A 1R3

Pigeon River
Highway 61, R.R.7
Thunder Bay ON P7C 5V5

Hill Island
1000 Island Bridge
Lansdowne ON K0E 1L0

Fort Frances
101 Church Street
Fort Frances ON P9A 3X8

Greater Toronto Area Region

Lester B. Pearson International Airport
Cargo Building "B", P.O. Box 40, AMF
Toronto ON L5P 1A2

Niagara/Fort Erie Region

Peace Bridge
10 Queen Street
Fort Erie ON L2A 6M4

Queenston Bridge
14154 Niagara Parkway at Highway 405
Niagara on the Lake ON L0S 1J0

Windsor/St. Clair Region

Blue Water Bridge
Bridge Street, P O Box 640
Sarnia ON N7T 7J7

London
2724 Roxburgh Road, Unit 2,
London, ON N6N 1K9

Ambassador Bridge
4285 Industrial Drive, P.O. Box 1655
Windsor, ON N9C 3R9

Windsor Tunnel
310 Hanna Street
Windsor ON N8X 4W6

Prairie Region

Calgary
Bay 32
3033-34th Avenue NE
Calgary AB T1Y 6X2

Carway
Highway 2
Via P O Box 699
Cardston AB T0K 0K0

Coutts
Highway 4
P.O. Box 220
Coutts AB T0K 0N0

Edmonton International Airport
Arrivals Level
P.O. Box 9866
Edmonton AB T5J 2T2

Edmonton International Airport
Commercial Operations
4th Ave. & Service Road
P.O. Box 9866
Edmonton AB T5J 2T3

Emerson
Highway 75
Emerson MB R0A 0L0

North Portal – Commercial
Highway 39
North Portal SK S0C 1W0

Pacific Region

Aldergrove
Highway 13, #10, R.R. 5
Aldergrove BC V4W 2L8

Burnaby Warehouse
United Terminals, Room 210
7867 Express Street
Burnaby BC V5A 1S7

Boundary Bay
4 – 56th Street
Delta BC V4L 1Z2

Huntingdon – Commercial
2 Sumas Way
Huntingdon BC V2S 7L9

Kingsgate
Highway 95
Kingsgate BC V0B 1V0

Osoyoos
202 – 97th Street
Osoyoos BC V0H 1V1

Vancouver International Airport
113-5000 Miller Road
Richmond BC V7B 1K6

Pacific Highway – Commercial office
28 – 176th Street
Surrey BC V4P 1M7

Client Services
503 – 333 Dunsmuir Street
Vancouver BC V6B 5R4

Metro Vancouver Long Room
333 Dunsmuir Street
Vancouver BC V6B 5R4

Appendix B: CAD accounting, statement and billing examples

The following example demonstrates the prescribed accounting time limits for the presentation of an Type AB CAD when goods are released on minimum documentation on a week day, weekend, and a federal statutory holiday. It includes an example on when a late accounting penalty (LAP) will be applied if the CAD is not submitted on time, the SOA generation date, and the payment due for goods for these example goods.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Apples released	2
3	4 Federal Holiday Bananas released	5	6	7 Grapes released	8	9
10	11 CAD due and received for apples	12 CAD due for bananas and received	13	14 CAD for grapes due but not received	15 $100 LAP applied for grapes	16
17 Oranges released	18 Correction made to apples	19	20 CAD submitted for Grapes	21	22	23

24	25 SOA generated and includes apples (corrected CAD), bananas, and grapes CAD due and submitted for oranges but does not appear on SOA.	26	27 Correction made to bananas	28	29 Payment due date. Payment required for apples, bananas, grapes and oranges. Payment amount will not be what is shown on the SOA as correction to bananas and CAD submitted for oranges after this.	30

References

Consult these resources for further information.

Applicable legislation

Accounting for Imported Goods and Payment of Duties Regulations

Customs Act

Related D memoranda

- *Memorandum D1-6-1: Authority to Act as Agent*
- *Memorandum D5-1-1, International Mail Processing*
- *Memorandum D17-1-10: Coding of Customs Accounting Documents*
- *Memorandum D17-1-21: Maintenance of Records in Canada by Importers*
- *Memorandum D17-2-1: Adjusting Commercial Accounting Declarations*
- *Memorandum D17-2-3: Business Number Changes and Commercial Accounting Declaration Withdraw Requests*
- *Memorandum D17-4-0: Courier Low Value Shipment Program*
- *Memorandum D17-5-1: Payment of Duties and Taxes on Imported Commercial Goods*
- *Memorandum D22-1-1: Implementing the Administrative Monetary Penalty System (AMPS)*
- *Memorandum D23-3-1: Customs Self Assessment Program for Importers*

Superseded D memoranda

D17-1-5 Registration, Accounting and Payment for Commercial Goods dated March 13, 2013

Issuing office

Regulatory Trade Programs Division
Trade and Anti-Dumping Programs Directorate
Commercial and Trade Branch

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Contact border information services

Related links

- CARM client support contact form
- CARM Client Portal
- CBSA appeals