

**Voluntary Report** – Voluntary - Public Distribution

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**Report Number:** CA2023-0014

**Report Name:** CARM Customs Program to Expand in Fall 2023

**Country:** Canada

**Post:** Ottawa

**Report Category:** Policy and Program Announcements, FAIRS Subject Report

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**Report Highlights:**

Canada Border Services Agency (CBSA) will implement the second release of its Assessment and Revenue Management (CARM) project in October 2023. The project is aimed at importers of record, including U.S. non-resident importers (NRIs), who are strongly encouraged to become familiar with this new electronic customs platform and the CARM client portal.

In October 2023, the Canada Border Services Agency (CBSA) [Assessment and Revenue Management \(CARM\)](#) project will expand the functionality of its [Client Portal](#) with the second release of instruments, which include:

- electronic commercial accounting declarations with ability for corrections and adjustments
- new requirements related to the Release Prior to Payment (RPP) program
- harmonized billing cycles
- new offsetting options
- electronic management of appeals and compliance actions

CARM is a multi-year CBSA initiative meant to facilitate the collection of duties and taxes for goods imported into Canada, and which, according to the Agency, will “simplify the overall importing process, provide a modern interface for importing into Canada, give importers self-service access to their information, reduce the cost of importing into Canada, and improve consistency of compliance with trade rules”.

CARM will be mandatory for all importers of record, including [U.S. non-resident importers \(NRIs\)](#), who are strongly recommended to review all information related to CARM, talk to their customs brokers, and monitor the CBSA CARM [website](#) for new information and announcements.

FAS/Canada first reported on CARM in January 2022 via GAIN report [CA2022-0002](#), and will continue to monitor related developments and provide updates, as needed.

**Attachments:**

No Attachments.