



News Release

CBSA reminds importers to submit financial security before CARM transition measure ends in April

Ottawa (Ontario) – February 28, 2025

The Canada Border Services Agency (CBSA) Assessment and Revenue Management (CARM) system has been operational since October 21, 2024. Since then, a new financial security model exists whereby all commercial importers must post their financial security in CARM to benefit from the [Release Prior to Payment \(RPP\) program](#). They can no longer use the financial security posted by their customs brokers. The RPP is an option that allows importers, who have posted financial security, to benefit from a fully electronic release process for the importation of commercial goods before paying duties and taxes.

The CBSA is reaching out to commercial importers to remind them to provide the financial security requirement to benefit from the RPP program prior to the end of the CARM transition period on April 19, 2025.

An importer who does not meet the financial security requirement of RPP by the end of the 180-day transition period will no longer be able to benefit from having their goods released electronically at the border prior to making payment of the duties and taxes. Presenting a commercial entry for payment at the time of release introduces longer paper-based processing times in comparison to the electronic release option. Once enrolled in the RPP program, importers are not required to visit a commercial office to pay for the duties and taxes owed at time of release of their commercial shipment.

To enroll in the RPP program, importers must follow these steps:

1. Obtain a Business Number (BN): Register with the Canada Revenue Agency (CRA) to acquire a nine-digit BN, which serves as a unique identifier for your business.
2. Register for an Import Program Account (RM): Using your BN, register for a 15-digit import program account (RM) through the [CARM client portal](#).
3. Enroll in the RPP Program: Within the CCP, navigate to the "Program Account Profile" section and select the RPP sub-program.
4. Post Financial Security: This can be done by posting an electronic written security agreement or an electronic cash deposit. The amount is determined based on the importer's highest monthly accounts receivable in the last 12 months, inclusive of GST.

For a list of financial security providers that are registered in the CARM system please refer to the [Financial security providers](#) web page.

Quick facts

- Participating in the RPP program offers several benefits :
 - Accelerated Goods Release: Minimizing potential costs and delays



- Deferred Accounting and Payment for goods: Improving cash flow management
- Enhanced Supply Chain Efficiency: Reduced border wait times and expediting customs clearance
- Over the last few months, the CBSA actively communicated changes impacting procedures for importing commercial goods into Canada.
 - In [April 2024, the CBSA announced](#) a phased approach in the implementation of CARM as the official system of record for the importation of commercial goods into Canada, starting with an internal launch on May 13, 2024, and with an external launched for trade chain partners in the Fall of 2024.
 - In [May 2024, the CBSA announced](#) that CARM would launch externally and become the official system of records for the collection of duties and taxes for goods imported into Canada on October 21, 2024.
 - In [August 2024, the CBSA announced](#) a series of transition measures to ensure continued border fluidity and timely submission of accounting and payment of duties after CARM implementation on October 21, 2024. One of these measures concern the introduction of a [180-day transition period](#) to give importers and their service providers time to adapt to the new financial security model and avoid border disruptions.
- To support CARM users, the Agency has been publishing updates to the [CARM bulletins](#) web page, which allows users to stay informed of important updates, such as planned outages, known issues, and resolution times.
- The [CARM Client Support Helpdesk](#) continues to be available to provide support. To respond to the ongoing high volume of support calls the Helpdesk team has added additional resources and dedicated a work flow for CARM registration enquiries. User guides and the CARM Go-Live Playbook are also available on the [User Guides](#) web page to help clients navigate the CARM Client Portal. Clients requiring support for Electronic Data Interchange or Application Program Interface may contact the [CARM Technical Support Unit](#).
- The CBSA is the second-largest revenue generator for the Government of Canada, collecting \$40 billion a year in duties and taxes on all commercial goods imported to Canada. The aged technology that was being used to do this work was putting this revenue at risk. To address this risk, the CARM project was initiated to update information technology systems and processes.
- The transition measure for late accounting penalties (LAPs) [ended on January 19, 2025](#). Trade chain partners are required to submit the final accounting for their releases to ensure that they maintain RPP privileges. The CBSA will resume daily monitoring of overdue releases/missing final accounting, and may issue late accounting penalties, assess duties and taxes based upon the release information provided, and post monies owing to the business number owner's account. Importers are invited to review our [Customs Notice 25-02](#) on late payment penalties and interest.

Associated Links

- [CBSA-accredited financial security providers](#)
- [CARM: CBSA Assessment and Revenue Management project](#)
- [Access the CARM Client Portal](#)
- [CARM client service and helpdesk](#)
- [Customs Notice 24-27: CARM October Implementation – Transition Measures](#)
- [Bulletins - CARM](#)

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