

DHL EXPRESS

2024 CANADA REGULATORY CHANGES

OVERVIEW

Last Update: January 8th, 2024

CANADA CUSTOMS REGULATORY CHANGES OVERVIEW

- The **Canada Border Services Agency (CBSA) Assessment and Revenue Management (also known as “CARM”)** is a multi-year initiative that is transforming the way the CBSA manages commercial goods being imported into Canada, including collection of duties and taxes.
- The CARM project aims to simplify and modernize CBSA accounting and data-management systems and is being gradually implemented. **The go-live is May 13, 2024.**
- The purpose of this change is to help organizations involved in commercial trade more easily interact with the CBSA – by replacing existing revenue and cash-management systems, streamlining processes and introducing direct interactive electronic options. This is key to modernizing boarder services.



WHAT DOES THIS MEAN FOR YOU?

In general, there is no impact to Shippers (from Rest of World to Canada), **unless the shipper is a Commercial Importer also acting as the Importer of Record (IOR) in Canada.**

Commercial Importers (which shall mean commercial importers in Canada or residing outside of Canada/non-resident importer “NRI”) are required to:

1. **Register for a Canadian Business Number (BN) and Import-Export (RM) Program Account Number** with the Canada Revenue Agency (CRA) if they do not already have one.
2. Register and create an account in the **CARM Client Portal (CCP).**
3. Designate a **Business Account Manager (BAM)** in the CARM Client Portal (CCP).
4. Enroll in **Release Prior to Payment (RPP) before May 13, 2024** by posting their own bond (cash or surety bond).
5. **Delegate authority** to their respective broker, such as DHL Express Canada, enabling the broker to manage the commercial importation activities through CCP.



IMPORTANT

- Only the Canadian Importers’ delegated Customs Broker will be able to perform customs entry filing and duty and tax assessment services on their behalf.
- The Delegation of Authority by the Canadian IOR is an additional requirement from the Canadian Authorities and does NOT replace the current requirement for a Power of Attorney (POA) or General Agency Agreement (GAA) to authorize a customs broker to act on behalf of an importer.
- When an importer does NOT have a CARM registration and a POA on file, there may be clearance delays.

HOW CAN YOU AVOID DELAYS?

- ✓ To avoid delays, **Shippers (from Rest of World to Canada), who are also acting as the Importer of Record (IOR) in Canada,** must comply with the requirements outlined above.
- ✓ Shippers (from Rest of World to Canada), who are NOT acting as the IOR in Canada, shall inform the receiver (i.e., the IOR in Canada) regarding the Canada Regulatory Changes.

For additional information, please refer to `:

- CBSA website: www.cbsa-asfc.gc.ca/prog/carm-gcra/menu-eng.html
- DHL Express microsite: <https://goglobal.dhl.ca/carm/>

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