



Centralized Commercial Payments For clients of Customs Brokers

The Canada Border Services Agency (CBSA) is centralizing its commercial payment process to improve the accuracy and reconciliation of client accounts and to increase the efficiency of month-end activities. The Agency is also encouraging brokers and eligible importers to move to electronic payment (online banking or Electronic Data Interchange (EDI)). This will reduce the administrative burden of complex manual adjustments by both the CBSA and its clients.

Centralized commercial payments will impact brokers and importers who make monthly account payments, i.e. those both brokers and importers with Account Security (ASEC) , and those importers under the GST Direct Payment Option.

What does this mean for importers who use the services of a Customs Broker?

1. **Importers who do not have/do not use their own ASEC and importers who are not under the GST Direct Payment Option-** there are no changes. You will continue to pay duties and taxes owing directly to your customs brokers or the CBSA through established payment channels.
2. **Importers under the GST Direct Payment Option with their customs broker** - there is a change. Your GST payments must now be submitted to the CBSA either directly or through your customs broker. You should discuss the most appropriate option with your customs broker(s):
 - a. Direct payment options. **Please note that these procedures are for the payment of GST amounts owing only. Your duty payment must be made through your customs broker(s).** You, the importer, can pay the GST owing on your monthly statement of account (SOA) **DIRECTLY** to the CBSA by:
 - i. online banking (see description on the next page)
 - ii. sending a cheque payable to the Receiver General for Canada. Print your importer business number RM account on the back of the cheque (e.g. 123456789RM0001). Cheques are to be sent via courier to:

Canada Border Services Agency (CBSA)

MAILROOM

Attention: Accounts Receivable Management Unit

333 North River Road, Place Vanier, Tower A

Ground Floor, Room 1018

Ottawa, Ontario K1A 0L8

Telephone: 343-291-5265

- iii. visiting a local CBSA office to remit payment by cheque, debit card or credit card

- b. Payment through your customs broker(s). You, the importer, can continue to pay the GST, along with the duties owing on your monthly SOA **THROUGH** your customs broker(s), by providing your customs broker(s) a cheque for the GST payable to the Receiver General for Canada, for them to remit on your behalf.
3. **Importers who secure their own goods under the Importer Direct Security Option who use the services of a customs broker** - there is a change. Your duties and taxes payments must now be submitted to the CBSA Central Payment Processing Centre in Ottawa directly or through your customs broker(s). You should discuss the most appropriate option with your customs broker(s):
 - a. Direct payment Options. You, the importer, can pay the amounts owing on your monthly SOA **DIRECTLY** to the CBSA by:
 - i. online banking (see description on the next page)
 - ii. sending a cheque payable to the Receiver General for Canada. Print your importer business number RM account on the back of the cheque (e.g. 123456789RM0001). Cheques are to be sent via courier to:

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- b. You, the importer, can continue to pay the duties and taxes owing on your monthly SOA **THROUGH** your customs broker(s), by providing your customs broker(s) a cheque payable to the Receiver General for Canada, for them to remit on your behalf.

Delivery timing (transition period - end date of transition period will be confirmed in advance):

- The payment deadline continues to be 16:30 local time on the day the payment is due.
- For a transition period, the CBSA will consider a payment package that is post marked or courier accepted (date and time), or payment timestamped (electronic payment) before the payment deadline and received by the Centralized Payment Processing Centre before **13:00** Eastern Standard Time on the following business day as received on time.
- Clients should verify cut-off times and delivery commitments with their couriers.

If there are circumstances for your organization in your geographical area which make it difficult to achieve the payment deadlines, please contact: CBSA-ASFC_CARM.GCRA@cbsa-asfc.gc.ca.

***Note 1:** Payment methods are subject to specific restrictions. See D-Memorandum 17-1-5 (<http://www.cbsa-asfc.gc.ca/publications/dm-md/d17/d17-1-5-eng.html>).

***Note 2:** CBSA payment allocation rules apply. See the frequently asked question #33 at <http://www.cbsa-asfc.gc.ca/prog/carm-gcra/faq-eng.html>.

***Note 3:** At the end of the transition period cheque payment will no longer be accepted at the ports of entry (POE).

Determining the balance of an importer's account

Importers can obtain their monthly statement (i.e., duties and taxes owing) information as follows:

Importer with own ASEC

- 1) Directly, through the importer's EDI connection with the CBSA.
- 2) From their service provider or customs broker (if a service provider or customs broker receives the SOA through EDI on the importer's behalf).
- 3) By requesting a copy of their importer monthly SOA from a designated CBSA Accounts Receivable Ledger [\(ARL\)-enabled office](#).

Importer under the GST Direct Option

- 1) From their customs broker(s) (note: if under the GST Direct Program with more than one customs broker, must request the total amount owing from each).
- 2) By requesting that an account balance overview report be sent from the CBSA (request to be sent to: CBSA-ASFC_CARM.GCRA@cbsa-asfc.gc.ca).

Importer in neither situation

- 1) From their customs broker.
- 2) By requesting that an account balance overview report be sent from the CBSA (request to be sent to: CBSA-ASFC_CARM.GCRA@cbsa-asfc.gc.ca).

Reminder: The CBSA does not accept cash, money orders or wire transfers as methods of payment of monthly account balances.

Questions? Contact CBSA-ASFC_CARM.GCRA@cbsa-asfc.gc.ca with the appropriate subject line: Inquiry/Account Balance; Inquiry/Centralization of Payment; Inquiry/Electronic Payment

Online Banking For Importers

JUST LIKE PAYING YOUR PERSONAL BILLS ONLINE!

HOW IT WORKS:

Importers under the GST Direct Program Option (“G”) or who secure their own goods under the Importer Direct Security Option (“I”) can make their monthly payments online (or by phone) through participating financial institutions (“G” clients can pay their GST, “I” clients can pay all duties and taxes owing). Importer online payments are intended for the importer total payable amount, which is available as described in *Determining the balance of an importer’s account*, above.

GETTING STARTED:

Online banking works the same way as paying any other bill online.

1. Use the CBSA payee in your online banking portal. Depending on your financial institution, you will see one of the following: “CBSA Duties Taxes Fees” or “CBSA Duties, Taxes and Fees” or “Canada Border Services Agency” or “Agence des Services Frontaliers du Canada” as a payee.
2. Use your business number RM account (BN15) (e.g., 123456789RM0001) as the account number (not the Canada Revenue Agency RT account number), and enter the amount you are paying.
3. Financial institutions can provide instructions regarding paying by phone.

NOTE: Payment amounts are subject to limits set by each participating financial institution.

PARTICIPATING FINANCIAL INSTITUTIONS:

Scotiabank, TD, Banque Nationale, RBC and BMO (which includes: BMO, Citibank, Bank of America and Tangerine). This list will continue to evolve as additional financial institutions sign up.