Canada Border Services Agency | Agence des services frontaliers du Canada

CARM Client Portal

User Guide

Submit a Commercial Accounting Declaration (CAD) for Type C and for all declaration types

Canada

2025-02-05

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Purpose of this guide

This guide explains how to submit a Commercial Accounting Declaration (CAD). Each declaration will require the invoice, vendor and commodity details.

Importers, when they are self clearing their shipments, will use Type C entries to make their declaration and obtain the release at the port of entry.

There are 9 different types of declaration, they are:

- 10 – Warehouse In
- 13 – Re-Warehouse
- 20 – Ex-Warehouse for Consumption
- 21 – Ex-Warehouse for Export
- 30 – Transfer of Goods
- AB – With Release
- C – To Obtain Release of Goods
- F – Courier Low Value Shipment, and
- V – Voluntary

Audience

This is for:

- importers
- customs brokers who have delegated authority to act on behalf of an importer

Preamble

The Commercial Accounting Declaration replaces the Canada Customs Coding (B3) and Canada Customs Adjustment Request (B2) forms. As an importer, you can submit a commercial accounting declaration using the CARM Client Portal. You may also delegate authority to your customs broker to submit a commercial accounting declaration for you. For more information on how to delegate authority, see the **User Guide: Delegation of Authority in the CARM Client Portal**.

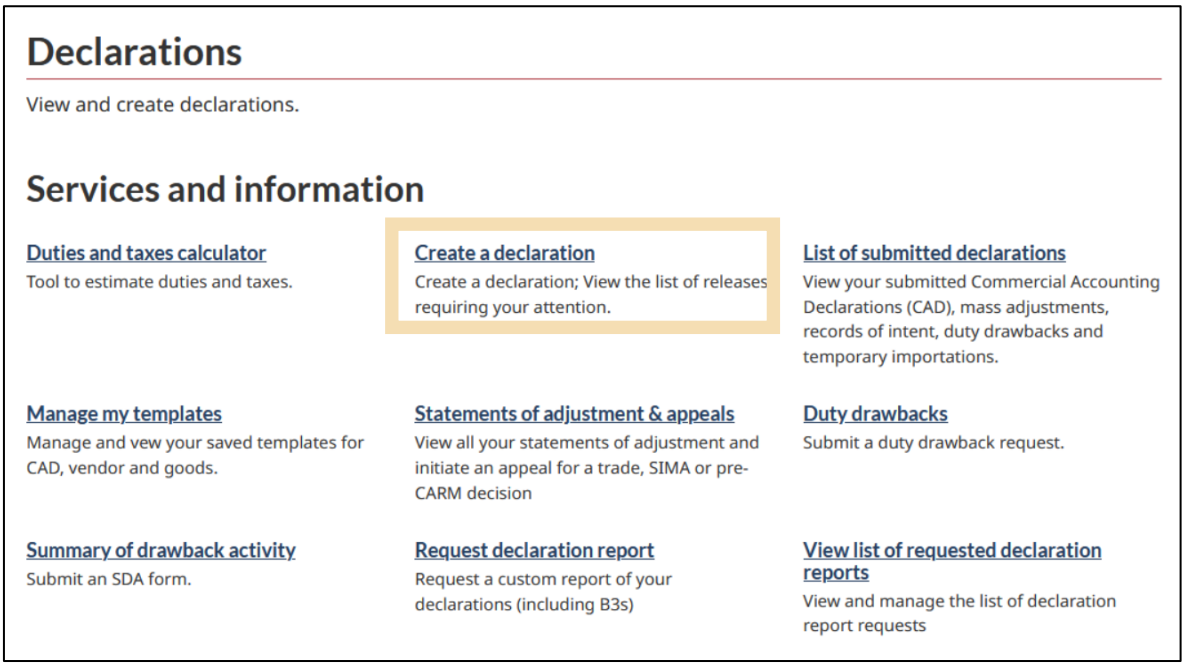
You can find information for the content of each entry field in the Canada Border Services Agency (CBSA) departmental memoranda D17-1-10 Coding of Customs Accounting Documents.

Contact

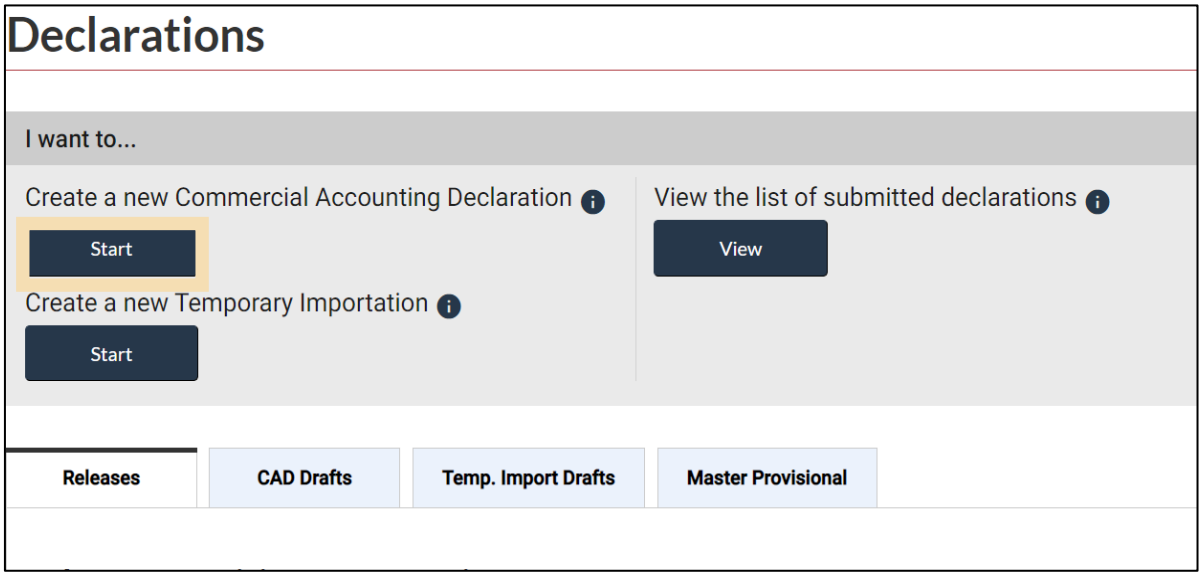
Contact the CARM Client Support Helpdesk if you need additional support.

Submit a Commercial Accounting Declaration

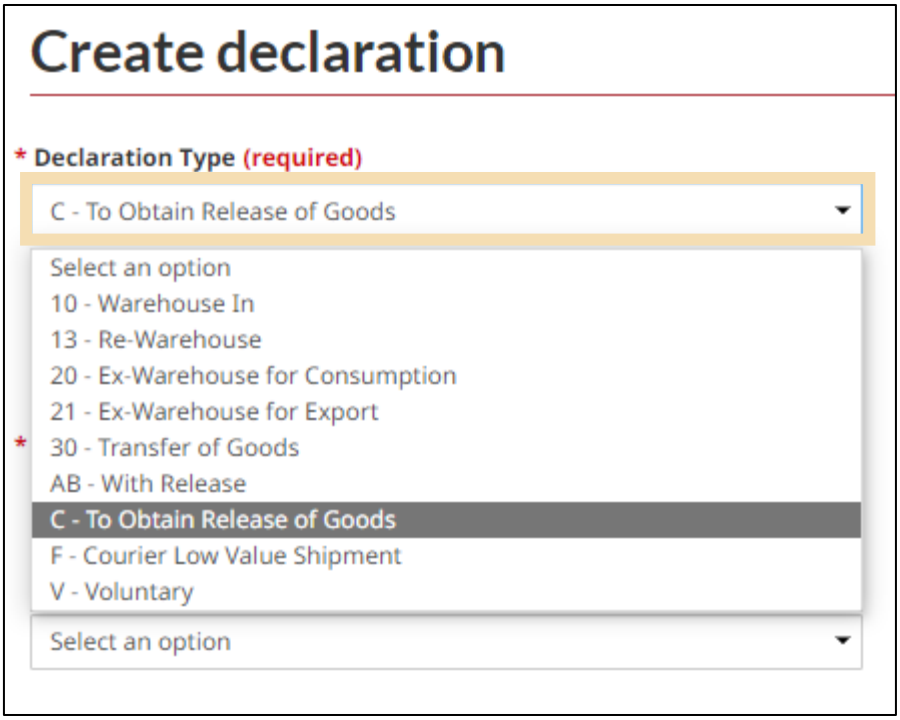
1. From the main menu, click on **Declarations**, then click on **Create a declaration.**



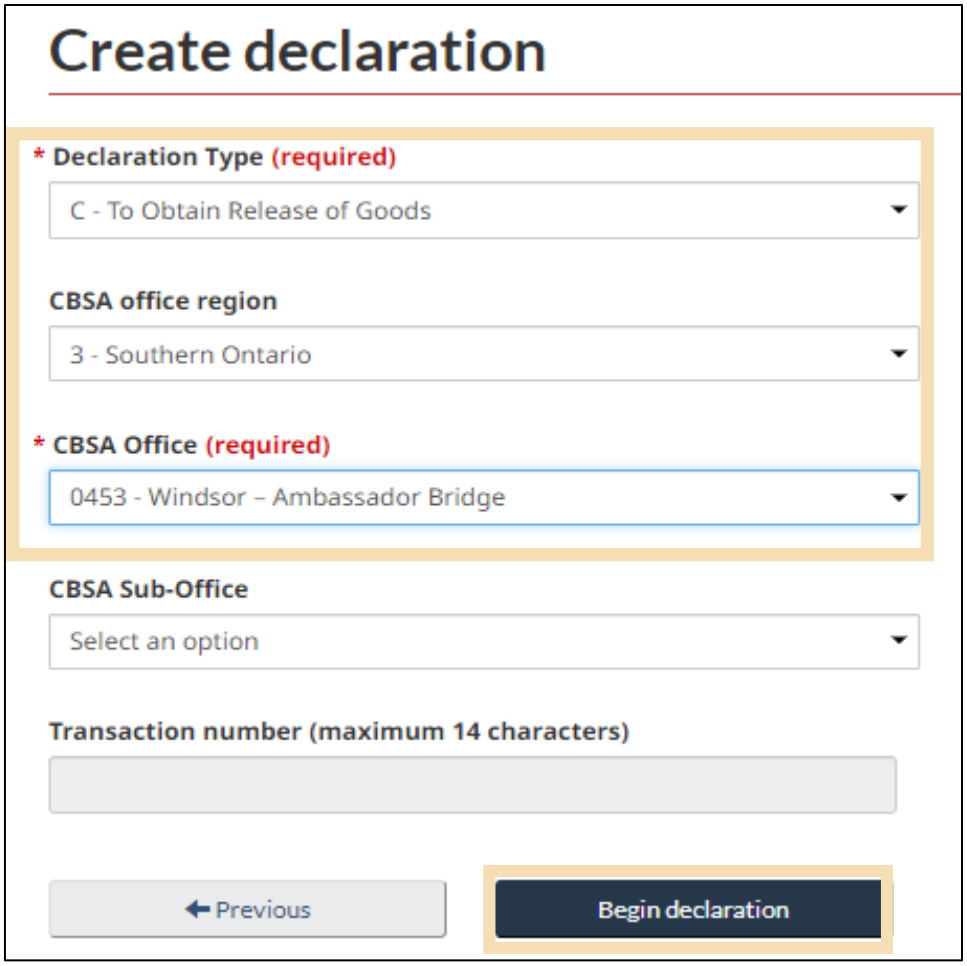
2. Click on **Start** under **Create a new Commercial Accounting Declaration.**



3. Select the appropriate **Declaration type** using the drop-down arrow. For this example we have chosen **C - To Obtain Release of Goods**.



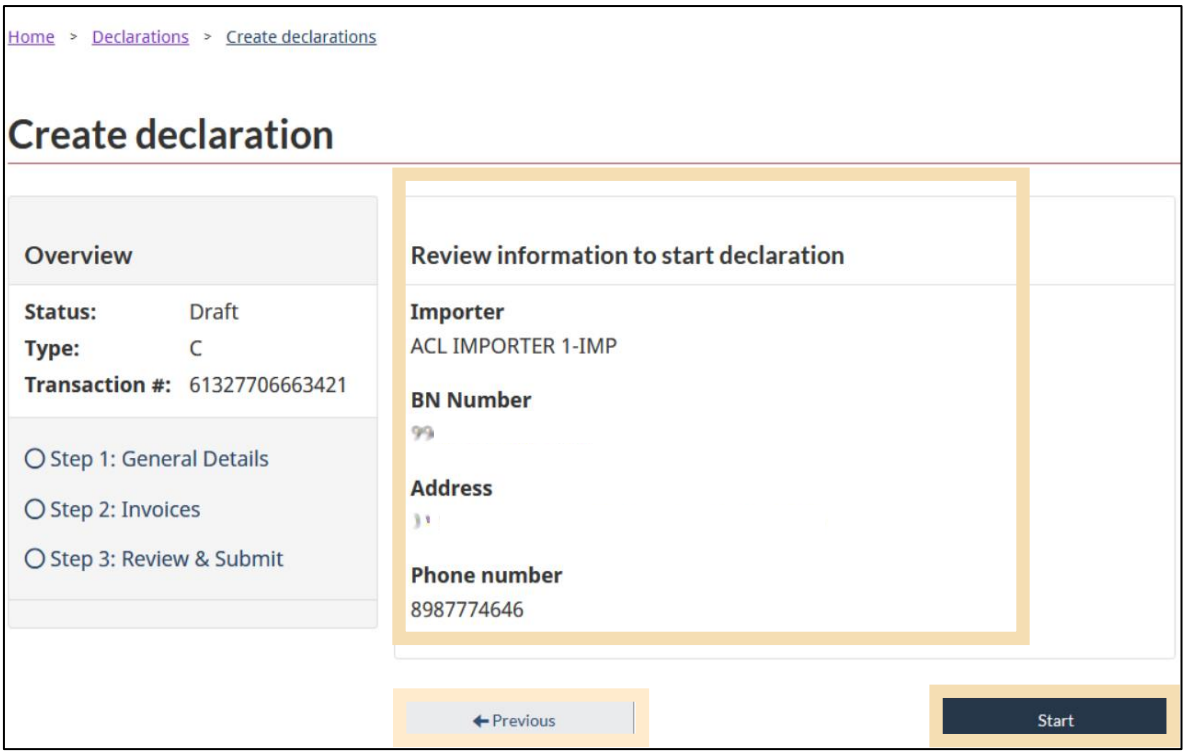
4. Complete the required fields on this page. These will be different depending on the type of declaration that you are submitting. Once done, click **Begin declaration**.



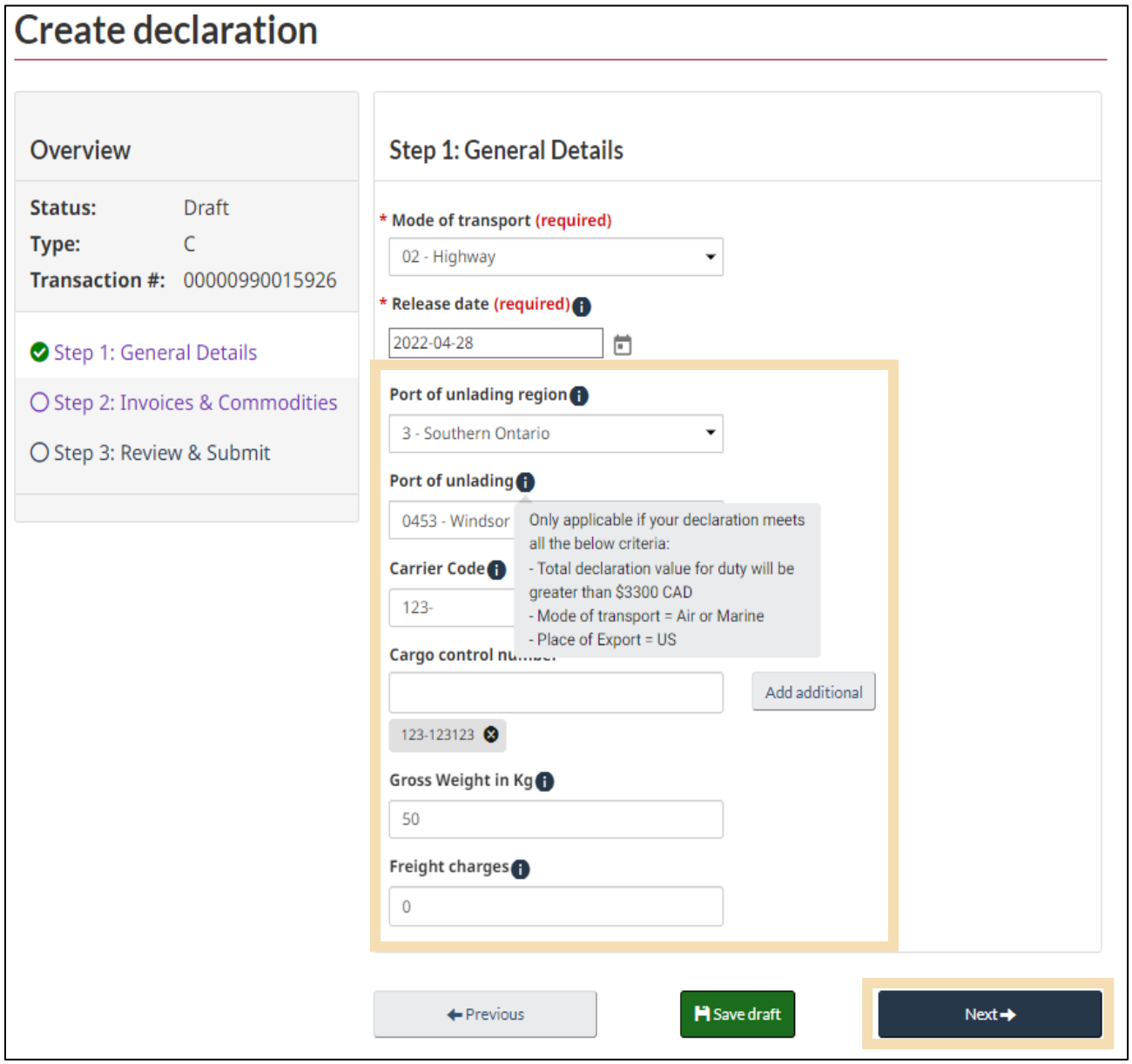
Note :

If you are submitting a C type or V type declaration and you do not have your own transaction number, the system will generate one for you.

5. Verify you are in the correct account. If so, click **Start**. To change to a different account, click on **Previous.**



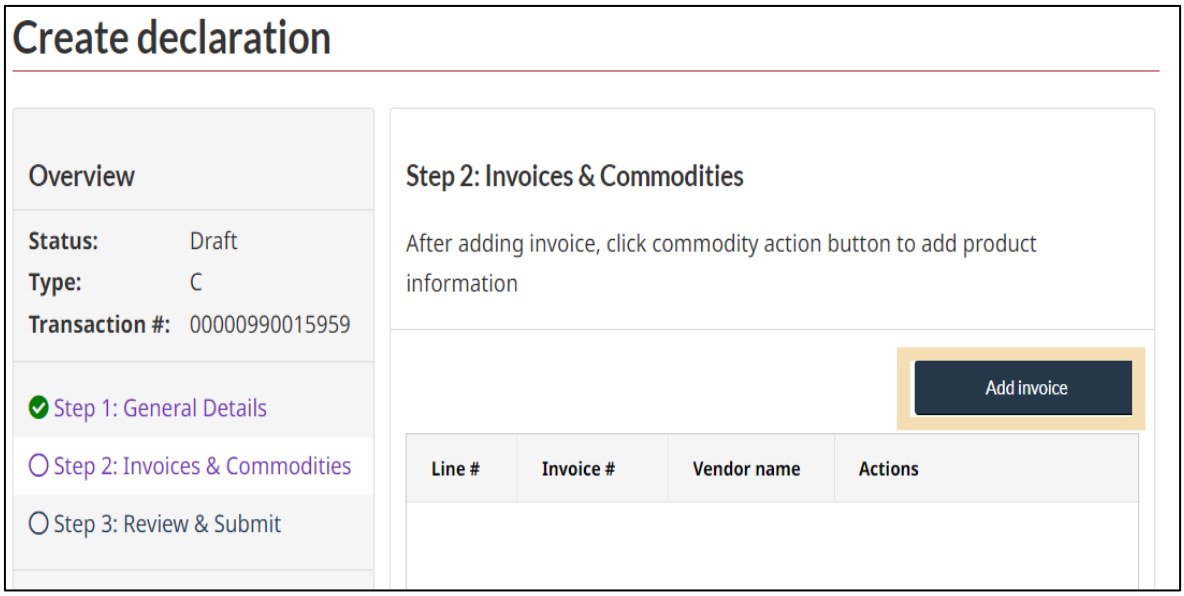
6. You will be taken to the **Step 1: General details** page. Complete the required fields on this page. If you click on the information icon ⓘ beside a field, it will tell you what is required. Click **Next** when done.



Note:

If you want to save a draft version of this declaration, click on **Save draft**. The draft will be saved for 30 days.

7. Click **Add invoice**.

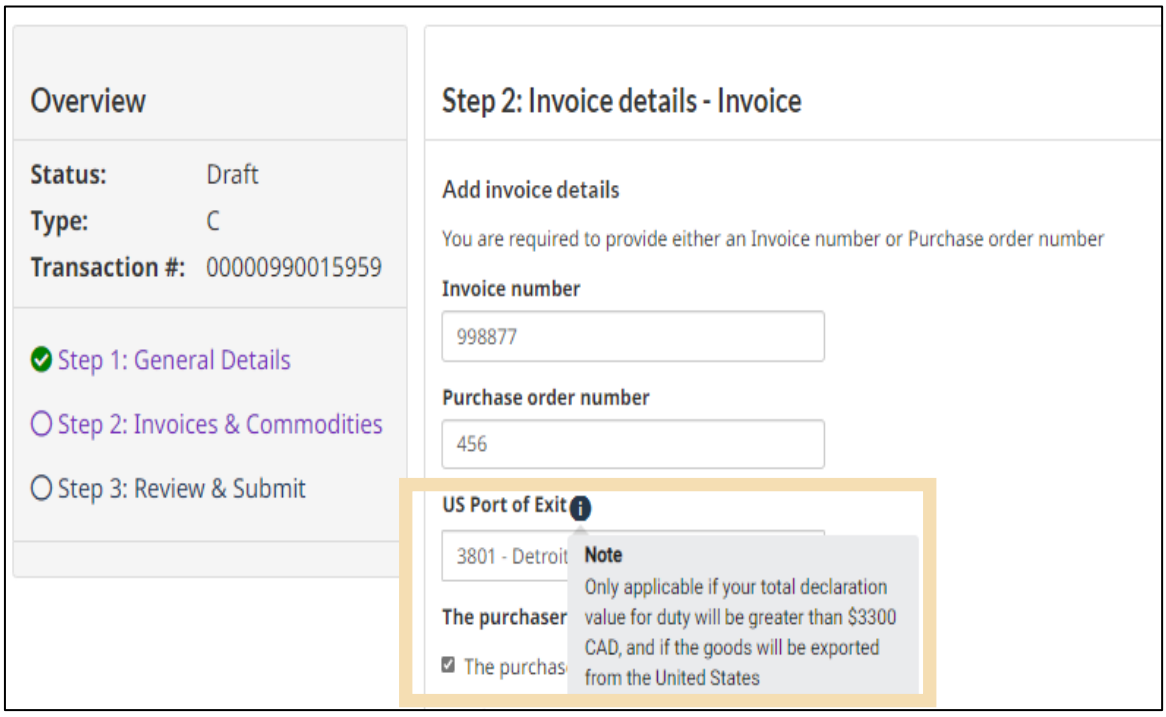


Note:

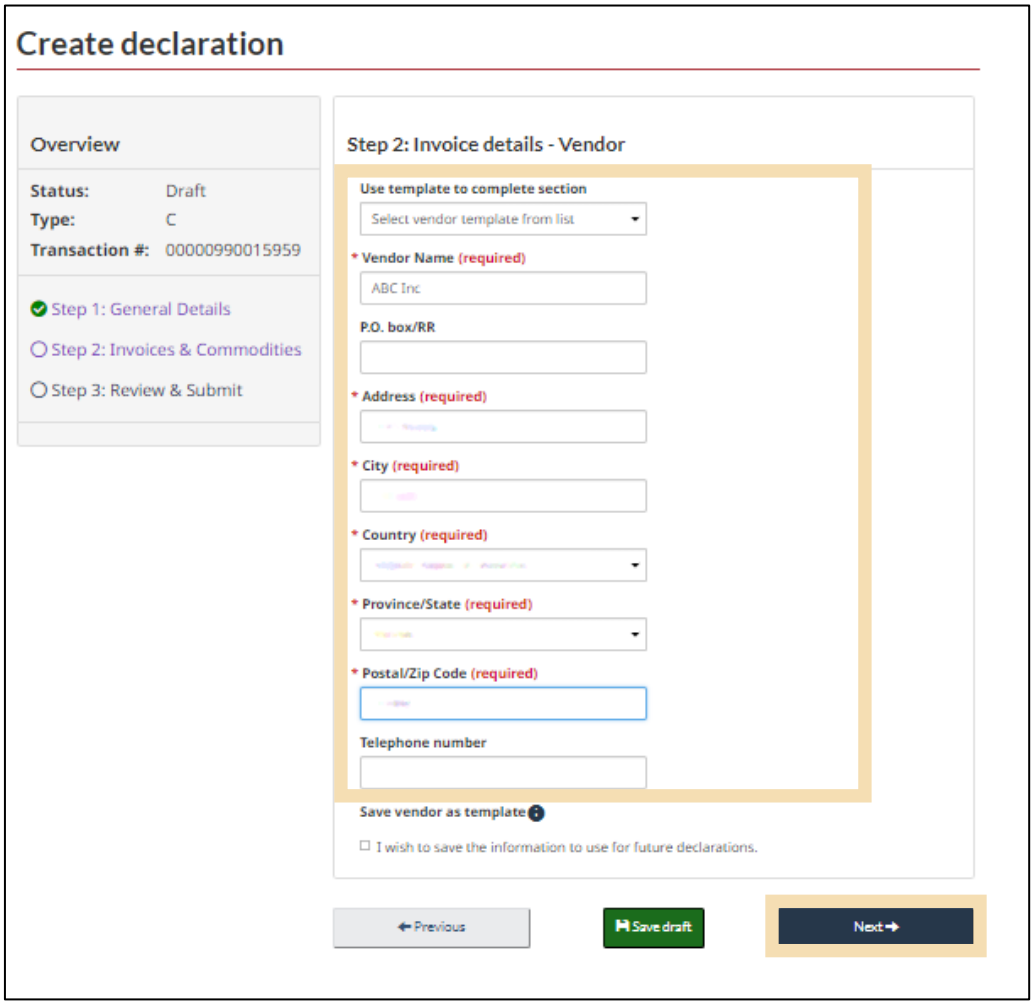
You can find the invoice requirements in the Canada Border Services (CBSA) departmental memoranda D1-4-1 CBSA Invoice Requirements. Enter each line on the invoice as a unique commodity line on your declaration, even if the classification number is the same. You are discouraged from grouping or consolidating invoice lines on a commodity line on the declaration. Entering one commodity line for each invoice line will make it easier to make changes later.

If the goods on an invoice line have the same classification number, but other fields on the declaration are different, then you must create separate commodity lines. For example, you would separate one invoice line into multiple commodity lines when some goods are subject to SIMA duties based on their characteristics, and some are not.

8. Complete the required fields on this page. If you click on the information icon beside a field, it will tell you what is required. Click **Next** when done.



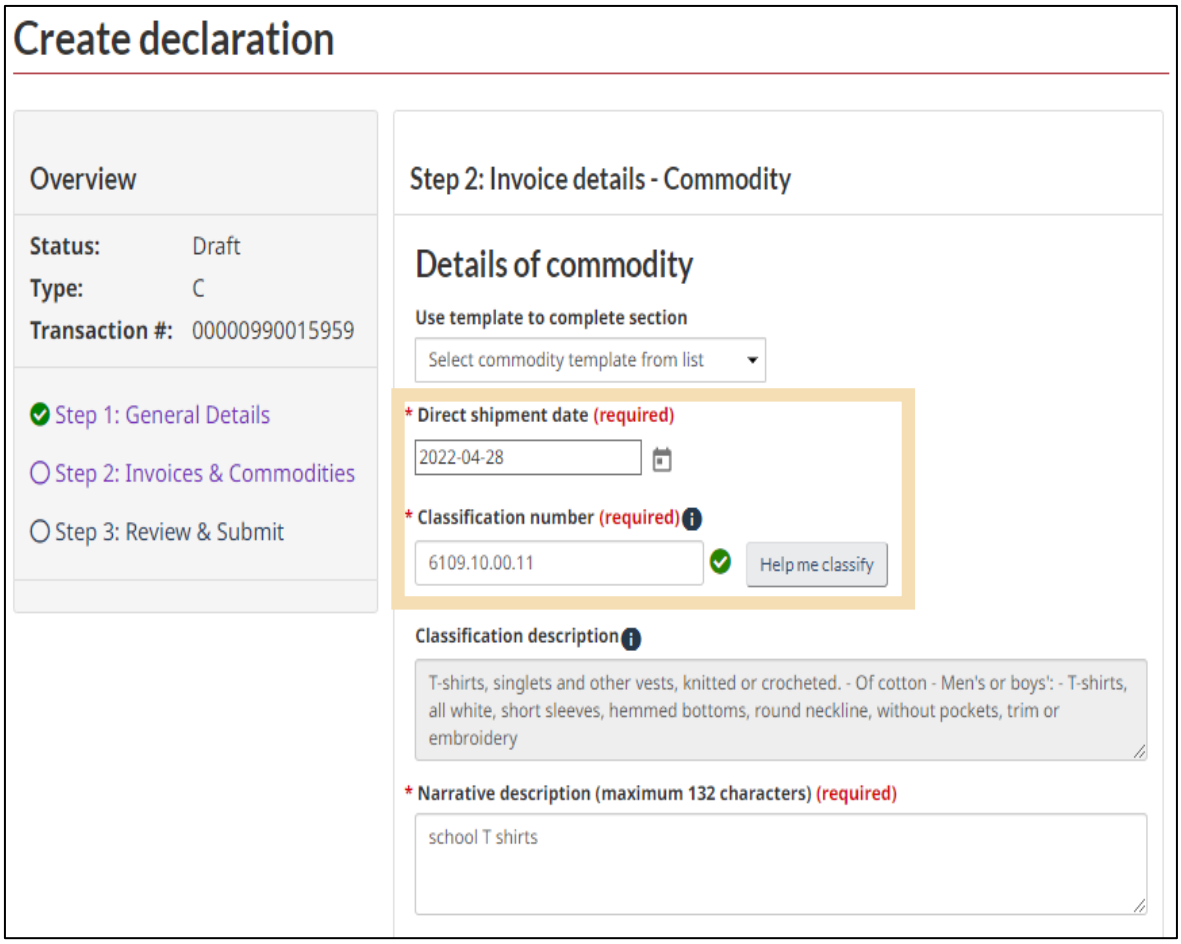
9. You will be taken to the **Step 2: Invoice details - vendor** page. Fill in all the required fields then click **Next** to continue.



Note:

If you frequently import from a particular vendor, you may check the **I wish to save the information to use for future declarations** check box. This check box is at the bottom of the page under **Save vendor as template**. You will need to give the template a name. You will then be able to select this vendor from the **Use template to complete this section** menu at the top of the page.

10. Fill in all the required fields. Consult the relevant CBSA D Memoranda for information on each field.



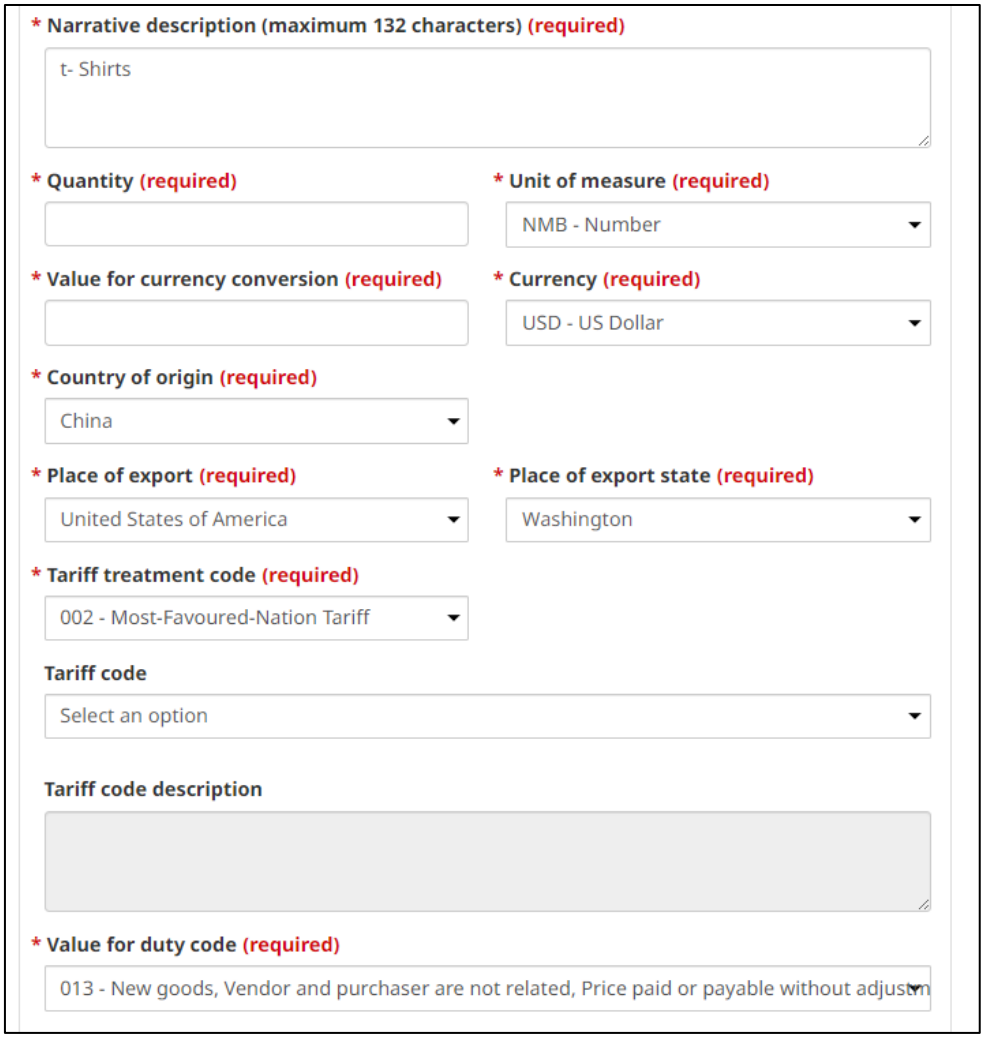
Note:

If you frequently import a particular commodity, you may check the **I wish to save this information to use for future declarations** check box. This check box is under **Save commodity as template** at the bottom of the page. You will need to give the template a name. The next time you import this commodity, you can select it from the **Use template to complete this section** menu at the top of the page.

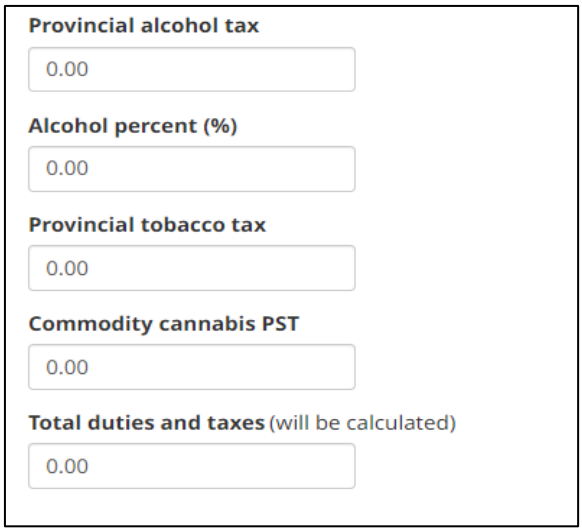
Note:

If you do not know the classification number, you can click on the **Help me classify** tool for help. Refer to the CARM Client Portal User Guide Financial Information and Payments for more information on the this tool.

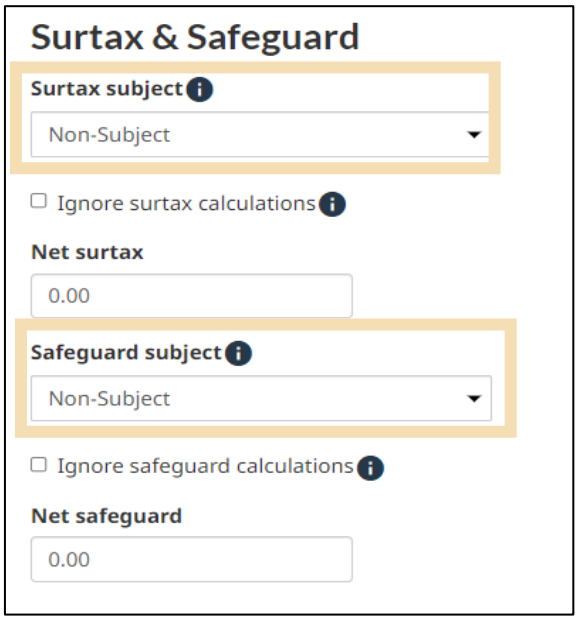
11. Fill in the required fields. Filling out all fields marked with a red asterisk and selecting an option from every field with a drop down is required.



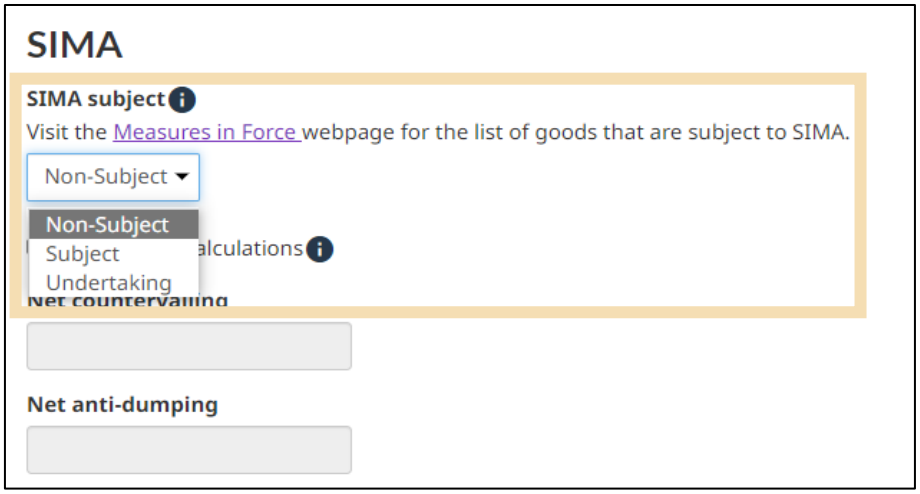
12. You need to input more information for some commodities like alcohol or tobacco.



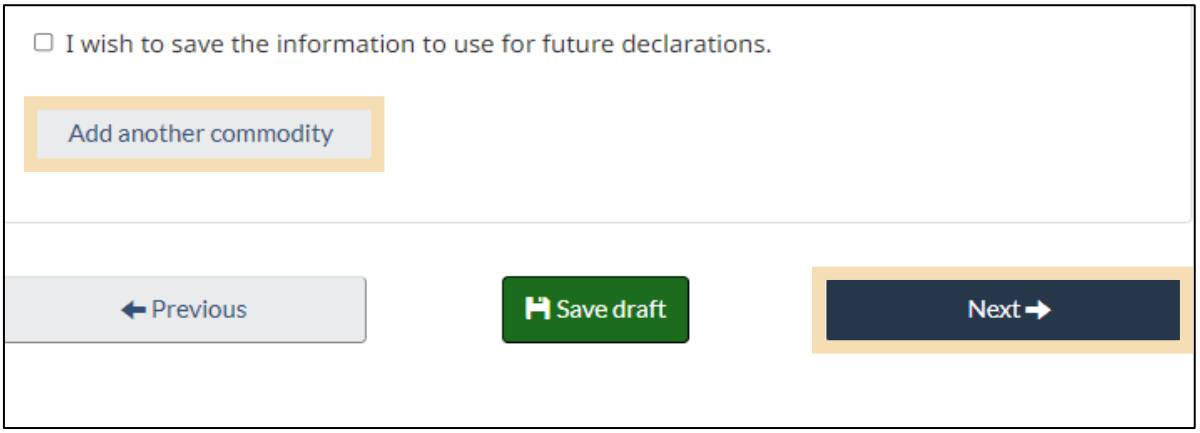
13. If the goods are subject to surtax or safeguard measures, click on the drop down menu under **Surtax subject**. Then click on the drop down menu under **Safeguard subject** to select the safeguard code.



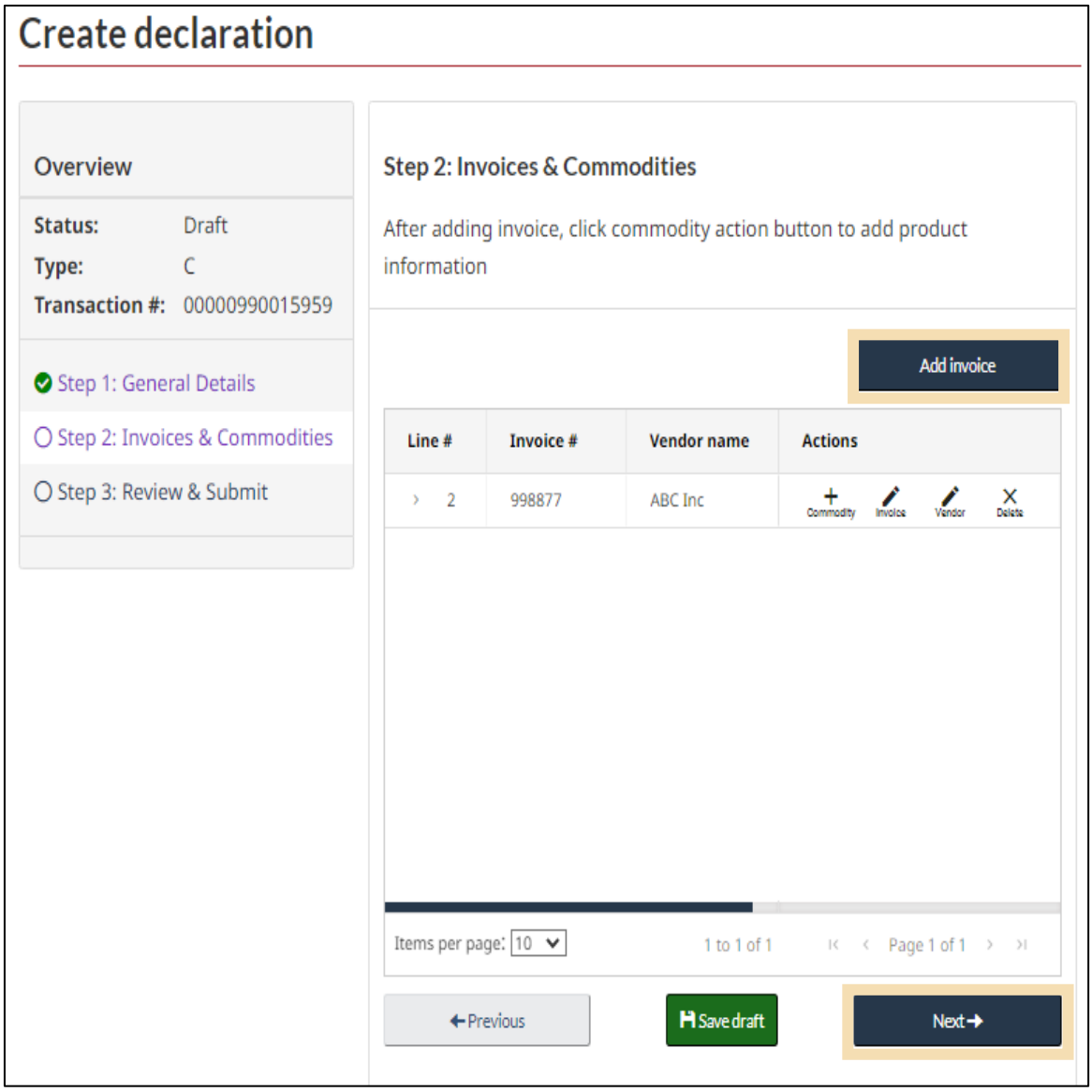
14. If the goods are covered by the Special Import Measures Act (SIMA), click on **SIMA subject** drop down menu to select your option. Complete the fields in this section.



15. If you are done, click **Next** to continue. If you have another commodity on the same invoice, click **Add another commodity**. Then repeat steps 10 to 13.



16. Click **Add invoice** if you need to add more invoices. Repeat steps 8 to 14. Click **Next** to continue.

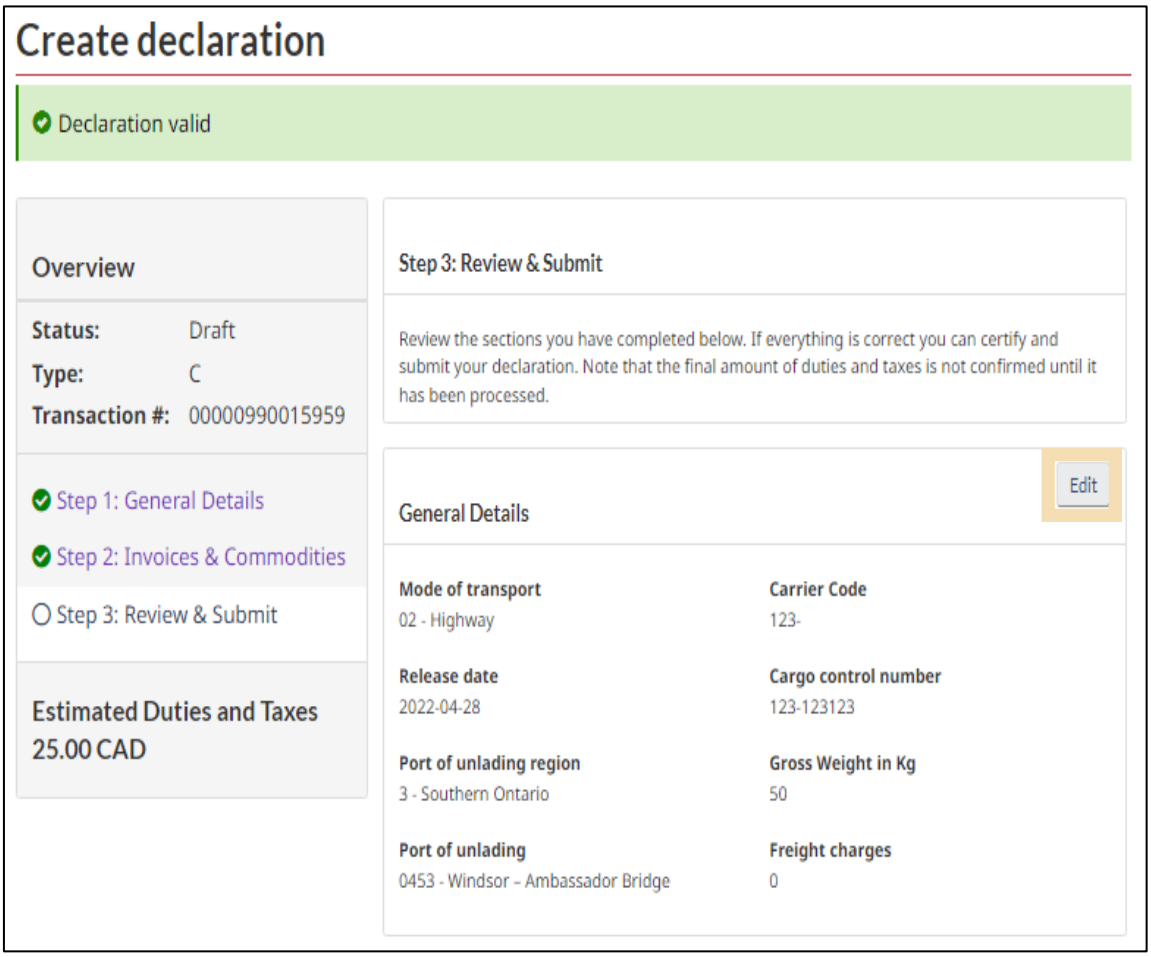


Note:

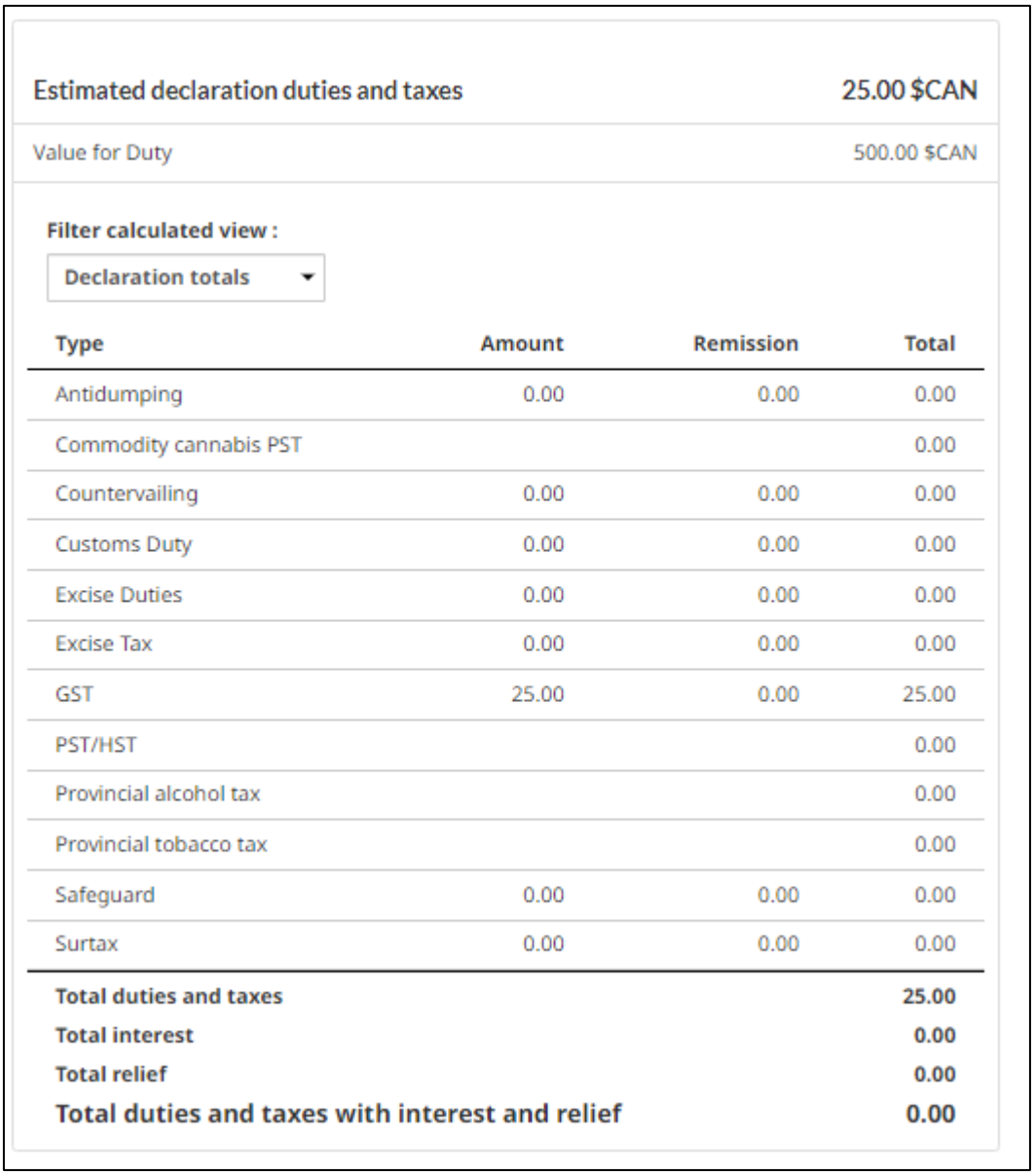
The CARM Client Portal will perform a limited validation of the required fields after you click **Next**. It will inform you of any errors at the top of the screen. You will need to correct these before proceeding.

A **Declaration valid** message will appear at the top of the screen if the required fields are accepted. Even if it says **Declaration valid**, the declaration may still be reviewed by the CBSA.

17. Review the information in the **Review & submit** section. You can click **Edit** if you need to make changes.



18. Scroll down to view the **Estimated declaration duties and taxes**.



Estimated declaration duties and taxes 25.00 $CAN

Value for Duty 500.00 $CAN

Filter calculated view :

Declaration totals

Type	Amount	Remission	Total
Antidumping	0.00	0.00	0.00
Commodity cannabis PST			0.00
Countervailing	0.00	0.00	0.00
Customs Duty	0.00	0.00	0.00
Excise Duties	0.00	0.00	0.00
Excise Tax	0.00	0.00	0.00
GST	25.00	0.00	25.00
PST/HST			0.00
Provincial alcohol tax			0.00
Provincial tobacco tax			0.00
Safeguard	0.00	0.00	0.00
Surtax	0.00	0.00	0.00

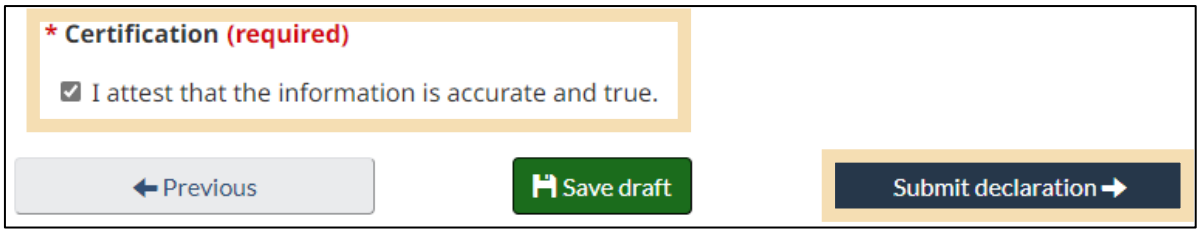
Total duties and taxes **25.00**

Total interest **0.00**

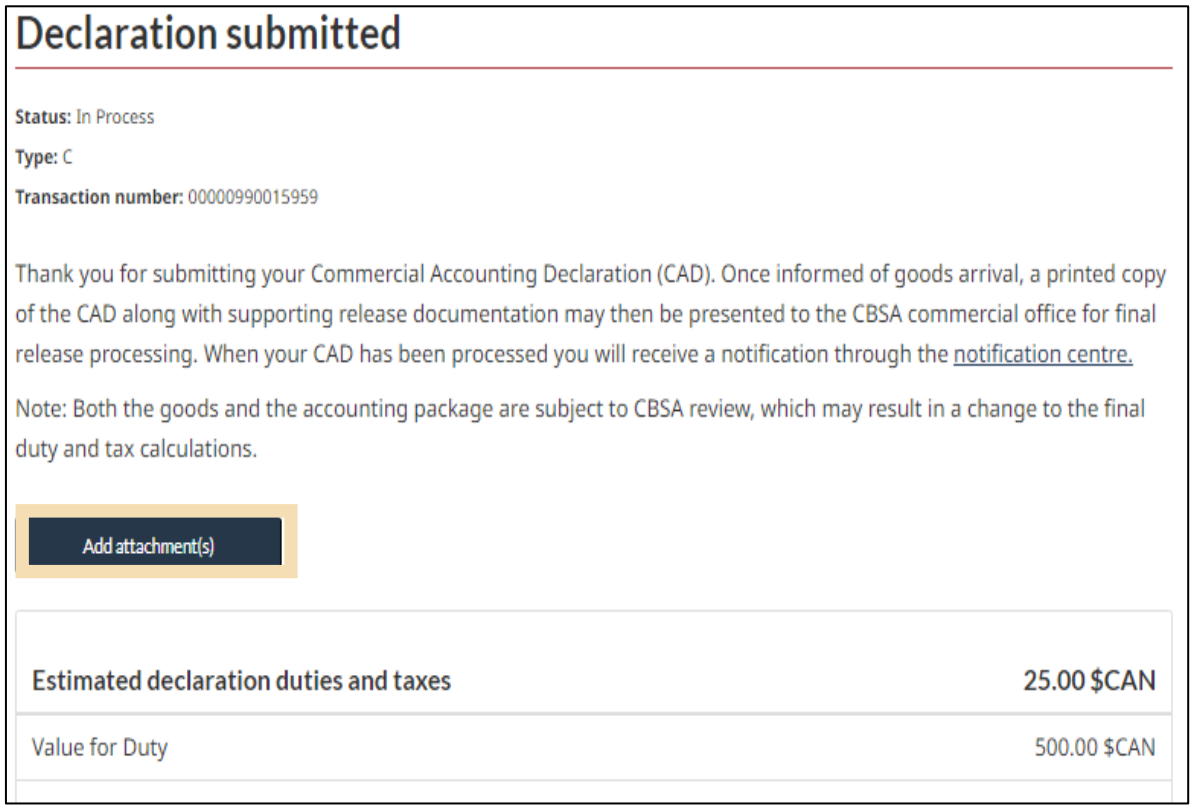
Total relief **0.00**

Total duties and taxes with interest and relief **0.00**

19. Scroll down to the **Certification** section. Check the box next to **I attest that the information is accurate and true**. Then click **Submit declaration**.



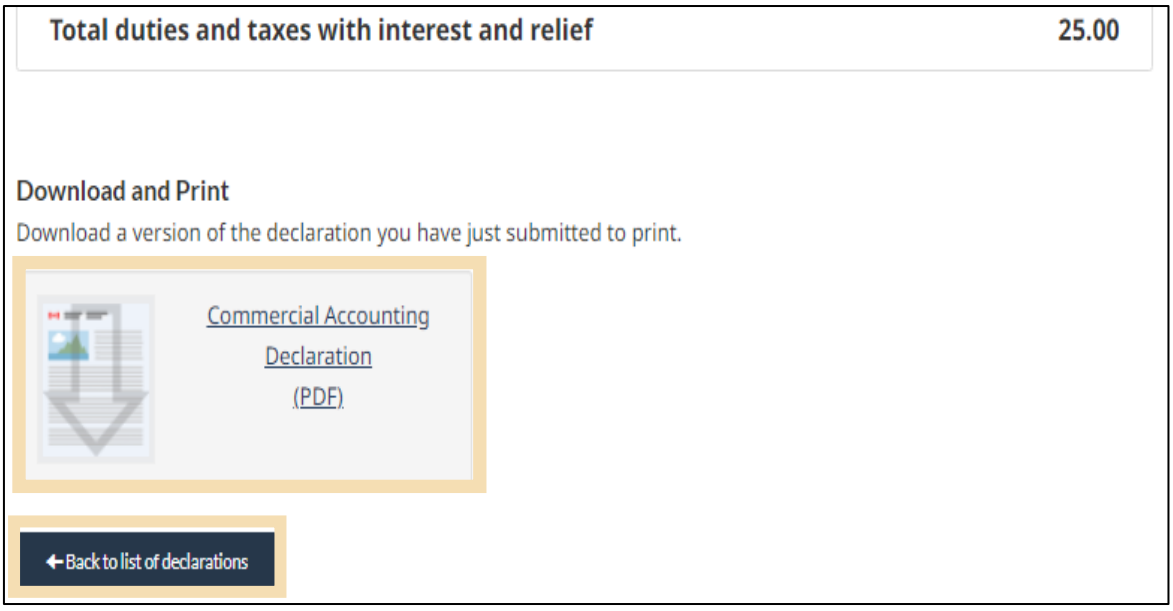
20. After submitting the declaration, the **Declaration submitted** screen will appear. Click on **Add attachment(s)** if you need to add documents.



Note:

You will be advised through the notification centre when your declaration has been processed. See the CARM Client Portal user guide **View notifications**.

21. To download and save or print the PDF copy of the declaration, click the **Commercial accounting declaration (PDF)** link at the bottom of the page. Click **Back to list of declarations** to be on the page that lists your declarations, including the one you just made.



Note:

If you are presenting the C-type commercial accounting declaration (CAD) at a port of entry to obtain release of goods, print two copies and present them with all other required documentation at a commercial office.

If you want to withdraw or cancel a CAD, please refer to the **user guide Withdraw / Cancel a Commercial Accounting Declaration (CAD)**.