



News Release

Reminder: Extension to submit financial security during CARM transition period ends on May 20

May 14, 2025

Ottawa, Ontario

The Canada Border Services Agency (CBSA) Assessment and Revenue Management (CARM) system was launched on October 21, 2024. A transition period was introduced to give commercial importers additional time to post their financial security electronically while continuing to benefit from the [Release Prior to Payment](#) (RPP) Program. This transition period is ending at 3 am EDT on May 20, 2025.

The CBSA strongly encourages importers to enrol in RPP and make arrangements to post financial security before the end of the transition period. Once enrolled in the RPP Program and security is posted, 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. RPP enrollment also means that importers can avoid longer paper-based process and higher processing times. Importers who are not enrolled in RPP will have to pay all duties and taxes at a CBSA office before goods can be released at the border.

The CBSA has also published a [Customs Notice 25-22](#) reminding importers that the transition period will be ending and providing additional information on how goods can be processed efficiently at the border. Importers are encouraged to consult this Customs Notice and take any action required prior to May 20.

Every year, over 99 per cent of the 29 million released goods are cleared using RPP as it offers a highly facilitative process. The CBSA is aware that the end of the transition period impacts importers who have not yet adapted to the new process. To ease this transition, the CBSA has been consistently communicating this change and preparing operational procedures to ensure border fluidity is maintained.

There are also steps that transporting carriers and freight forwards can take today for a smoother border crossing experience on May 20, such as:

- [applying for a bonded status](#)
- registering for eManifest and Release Notification System notices by emailing the Technical Commercial Client Unit at tccu-ustcc@cbsa-asfc.gc.ca
- establishing an alternate inland [sufferance warehouse](#) destination

The CBSA introduced several measures, which were developed with input and feedback from stakeholders, to make this transition easier. These included:



- Importers with a CARM Client Portal account or a history of importing commercial goods into Canada within the past four years were granted a 180-day period with an additional 30 day extension within which goods could still be released prior to the payment of duties and taxes without requiring the importer to give a security. New importers could also benefit from the remainder of the transition period upon enrolment in the CARM Client Portal following the Release 3 implementation in October 2024;
- A 12-month broker business number [transition period](#) to support the use of broker business numbers, in certain scenarios, to submit accounting on behalf of their importer clients who have not yet registered in the CARM Client Portal;
- The CBSA also installed 117 Kiosks with access to the CARM Client Portal at CBSA commercial sites across the country;
- Reallocated staff to support the implementation of CARM, including more staff to assist the CARM Client Support Helpdesk;
- Published web content, including customs notices and user guides, promoting on social media, updating using news releases and direct messages to importers, hosting hundreds of webinars; and,
- Published a list of [financial security providers](#) that have been accredited by the CBSA.

The [CARM Client Support Helpdesk](#) is available to provide support and the CBSA has added resources and a dedicated 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](#).

Quick facts

- The Canada Border Services Agency (CBSA) is the second largest source of revenue for the Canadian government, collecting duties and taxes on all commercial goods imported into Canada. CBSA became the system for the assessment or levying of duties and taxes on October 21, 2024 after years of planning, consultation, development and testing, and has been operating as intended since that time.
- With the risk posed by aging technology, the CBSA launched CARM. Prior to its launch, importers relied on their customs brokers to advise of amounts owing on their Statements of Account. The CARM Client Portal provides importers with various digital tools to manage their accounts and interact with the CBSA. These

tools include online resources for classifying goods, estimating duties and taxes, submitting declarations, and making payments.

- CARM protects \$40 billion dollars a year in revenue for Canadians and provides a number of other benefits, including:
 - Eliminating cumbersome and time-consuming paper-based processes;
 - Improving how the system works for importers, giving them the ability to enroll in commercial programs, submit accounting documents and receive notifications through their CARM Client Portal account;
 - Providing the CBSA better tools so it can focus compliance and enforcement and maintain a level playing field for all businesses; and,
 - Positioning the CBSA to better assess and collect all funds due and making sure importers who are not paying what they owe voluntarily are held accountable.
- As of May 4, 2025, the CBSA has processed more than 21 million transactions through CARM, representing over \$26.9 billion in duties and taxes assessed and over \$19.7 billion in revenue collected. Over 157,000 unique businesses have registered on the CARM Client Portal.
- Since the launch of the CARM system, a new financial security model exists whereby all commercial importers must post their financial security in CARM either by making a deposit into their importer account or by entering into a financial security agreement with a financial security provider to benefit from RPP. This new model comes into effect on May 20, 2025.
- Participating in Release Prior to Payment offers several benefits:
 - Accelerated Goods Release: minimizing potential costs and delays at the border
 - Deferred Accounting and Payment of duties and taxes: improving cash flow management for importers
 - Enhanced Supply Chain Efficiency: reducing border wait times and expediting customs clearance
- In order to support the continued flow of commercial shipments at the border after the transition period ends, the CBSA will allow goods to move in bond to an inland sufferance warehouse providing the transporting carrier is bonded. If an importer does not have RPP upon arrival of their goods, they may choose to either post the financial security required in order to benefit from RPP or submit a

Commercial Accounting Declaration at a CBSA office and pay the applicable amounts owing. Importers may choose to pay the applicable amounts owing using a credit card, up to a maximum of \$5,000.00, or a debit card or a cheque.

- The security deposit option may be suitable for businesses whom import infrequently, seasonally and/or have low amounts of duties and taxes payable. This deposit can be paid with a credit card.

Associated links

- [Customs Notice 25-22: End of Release Prior to Payment \(RPP\) Transition Period](#)
- [Commercial importers provided 30-day extension to submit financial security before the end of CARM transition period](#)
- [Commercial Carrier and Freight Forwarder Identification and Eligibility - Highway carriers](#)
- [Commercial Carrier and Freight Forwarder Identification and Eligibility - Air, rail carriers and freight forwarders](#)
- [Border wait times: United States to Canada - 28 busiest land crossings](#)

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