



CARM IS IN EFFECT

Essential Information for Non-Resident Importers (NRIs)

WHAT?

THE CANADA BORDER SERVICES AGENCY (CBSA) ASSESSMENT AND REVENUE MANAGEMENT (CARM) PROGRAM

has transformed how the CBSA manages the import of commercial goods into Canada, including the requirement for importers to create a CARM Client Portal (CCP) business account.



WHO?

BUSINESSES IMPORTING COMMERCIAL GOODS INTO CANADA, INCLUDING NON-RESIDENT IMPORTERS

If your business is located outside of Canada and you assume responsibility for importing goods into the country, acting as the Importer of Record, then the CARM requirements apply to you.



WHEN?

TAKE ACTION NOW!

CARM went into effect October 2024, so it's imperative to take the necessary steps to help ensure your FedEx shipments aren't delayed at the border.



DOWNLOAD OUR EASY-TO-FOLLOW FLOWCHART

NOT SURE IF THE CARM REQUIREMENTS APPLY TO YOU?

This visual guide will walk you through the decision-making process and outline the next steps.



FINANCIAL SECURITY IS NOW MANDATORY

AS OF MAY 20, 2025, a customs broker's RPP financial security no longer covers commercial importers. To help prevent clearance delays, all commercial importers must obtain financial security and enrol in the Release Prior to Payment (RPP) sub-program in the CCP. Please be aware that your business is responsible for completing this requirement; customs brokers cannot do it on your behalf.

1. OBTAIN FINANCIAL SECURITY

Post a surety bond, or submit a cash deposit directly through the CCP using a credit/debit card for amounts under CA\$5,000, and use online banking via your financial institution for amounts over CA\$4999.99. [Learn more.](#)

2. ENROL IN THE RPP SUB-PROGRAM

Once your financial security is posted:

- Log in to the CCP.
- Complete the RPP enrolment.



[READ THE CBSA'S NEWS RELEASE FOR ADDITIONAL RPP DETAILS](#)

WE'RE HERE TO HELP

Email us at CARM@fedex.com for assistance with securing a bond.

A QUICK OVERVIEW : CASUAL VS. COMMERCIAL GOODS

The CBSA's [Customs Notice 25-01](#) clarifies the distinction between casual and commercial imports and outlines NRI obligations when importing goods into Canada.

CATEGORY	CASUAL (NON-COMMERCIAL) GOODS	COMMERCIAL GOODS
CONDITIONS	<ul style="list-style-type: none">• Imported for personal use or consumption.• Customs cleared and accounted for with the CBSA, using the Business Number (BN) of the courier or customs broker.	<ul style="list-style-type: none">• Imported for sale or for any commercial, industrial, occupational, institutional, or other like use.• Customs cleared and accounted for with the CBSA, using the NRI's BN – including goods that would otherwise qualify as casual.
EXAMPLES	<ul style="list-style-type: none">• Gifts, personal items, or online orders not intended for resale.	<ul style="list-style-type: none">• Inventory, equipment, or e-commerce goods sent to customers or retailers.
TAX & REGULATORY IMPACT	<ul style="list-style-type: none">• May qualify for simplified clearance and potential exemptions.• Subject to Goods and Services Tax (GST) and provincial sales taxes (e.g., Harmonized Sales Tax) at time of import.	<ul style="list-style-type: none">• Subject to full commercial import obligations, including tax remittance and documentation.• Subject to GST at time of import.
IMPORTANT NOTES	<ul style="list-style-type: none">• Using your own NRI BN for clearance reclassifies "casual" goods as commercial.	<ul style="list-style-type: none">• Other Government Departments (OGDs) may impose additional requirements. See below.

OTHER GOVERNMENT DEPARTMENTS (OGDs)

Casual goods that are regulated by OGDs (e.g., Health Canada), as well as released and accounted for using an NRI's BN are treated as commercial goods and do not qualify for casual exemptions. This may result in additional documentation, higher duty and/or tax amounts, and ineligible importation. To help determine how your regulated goods may be affected by import requirements, please review the [OGDs section on the Canada Border Services Agency \(CBSA\) website](#).

CANADIAN PROVINCIAL SALES TAX REMITTANCE

NRIs who collect taxes at point of sale from their customers are required to register and remit these amounts directly to the provinces where the point of sale occurred, or to the Canada Revenue Agency (CRA). For more information about provincial sales taxes and registration for each Canadian province, please see the [FedEx Canada Sales Tax](#) webpage.

RECORD MAINTENANCE

Records must be kept in Canada, the US, or Mexico; NRIs who do not have a place of business in Canada can designate an authorized agent. A request for approval of the agent must be sent to the CBSA through the CCP using form [BSF900: Agreement to maintain records elsewhere than the place of business in Canada](#). For more information regarding the maintenance of records, please refer to [Memorandum D17-1-21](#).

STILL HAVE QUESTIONS? WE'VE GOT YOU COVERED.



Our experts are here to assist you with your CARM-related questions.
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