Agence des services frontaliers du Canada

# **CSA REVENUE SUMMARY**

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	identification					
Business number		C	SA importer name	Revenue Summary (RSF) month		
	R M					
	Period start date (Y M D)	Period end date (Y M D)	VFD of current-month transactions	Filing ID		

	Current m	enth revenue distribution	
Debits		Credits	
Revenue, adjustments, and	interest	Adjustments, drawbacks, and interim payments	
	Amount	Amount	
49010 - Duty on original transactions		49010 - Previous month interim duty	
49010 - Duty on adjustments		49121 - Previous month interim GST	
49121 - GST on original transactions		49443 - Interest on reconciled interim duty	
49121 - GST on adjustments		49017 - Refund of import duty	
49011 - SIMA		49018 - Refund of SIMA	
49475 - Excise tax (LVS only)		49019 - Drawback of import duty	
49443 - Late transaction payment interest (includes reconciled interim payment interest)		49409 - Drawback on import excise tax (except gasoline)	
49555 - Interest on adjustments		49437 - Interest on overdue refund &	
49454 - Interest on excise tax		drawback claims	
importations		49555 - Interest on adjustments	
Other codes:		Other codes:	
Subtotal <b>▶</b>		Subtotal >	
Net total ▶			
	_ Ot	ner assessments	
Interim payment		Customs assessments	

Other assessments						
Interim pay	ment		Custor	ns assessments		
Current totals			AMPS penalties or miscellaneous invoices			
	Amount	Туре	Reference number	Port code	Amount	
49010 - Current interim duty						
49121 - Current interim GST						
Subtotal ▶ Subtotal ▶						

Assessment totals	
Totals	Amount
Net total Current month revenue distribution	
Subtotal Interim payment	
Subtotal Customs assessments	
Total payment ▶	

Bank remittance date (Y M D)	Amount <b>&gt;</b>
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## Instructions

### Identification

Business Number: enter the 15-digit Business Number, including the RM extension.

**CSA** importer name: enter the account name associated with the Business Number.

RSF month: enter the year and month of the RSF you are filing (YYYY/MM). This is the month in which the RSF is to be paid.

Period start date: enter the first day of the period being reported on this RSF (YYYY/MM/DD).

Period end date: enter the last day of the period being reported on this RSF (YYYY/MM/DD).

VFD of current-month transactions: enter the value for duty for all of the current-month transactions included on the RSF.

Filing ID: enter your five-digit account security number or the five-digit account security number of the third party filing the payment.

### Current month revenue distribution

Amount: enter the amount that corresponds to the appropriate line object code(s) (see the following table for additional line object code descriptions). Include the revenue distribution for any post-CSA B2-1(DAS) being paid or credited.

Subtotal - debits: once line object code(s) are entered, add the amounts and enter the total here.

Subtotal - credits: once line object code(s) are entered, add the amounts and enter the total here.

Net total: subtract the subtotal-credits from the subtotal-debits and enter the total here.

#### Other assessments

Interim payment: enter the interim amounts you are paying for duty and GST, if applicable.

Subtotal - interim payment: add the amounts of the column and enter the total here

Customs assessments: enter any Customs-assessed items included on the RSF such as a B2-1 (DAS) or AMPS penalties. Enter the type, reference number, port code and amount for each payment. For any B2-1, list all the details except the port code and amount (as the amounts must appear in "Current month revenue distribution").

Subtotal - Customs assessments: add the amounts of the column and enter the total here.

### Assessment totals

Totals: transfer the net total from the Current month revenue distribution, as well as the subtotals from Interim payment and Customs assessments, to this section

Total payment: add the amounts of the column and enter the total here.

## Sample - Additional Line Object Code Descriptions

Codes may vary depending on the importer. The table of codes is listed in Customs Memorandum D17-1-7.

Debits Excise tax (high value) Excise Duties Interest Late payment of RSF interest	Line object code See D Memorandum 49554 49442	SIMA – K32 Excise tax Excise tax – K32 Sales tax Sales tax – K32 GST/HST - Credit for current mon	49020 49407 49409 49177 49179 49129
		corrections on forms E648	

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## **CSA REVENUE SUMMARY - CONTINUATION**

## Identification

Business number		SA importer name	Revenue Summary (RSF) month	
R M	1			
Period start date (Y M D)	Period end date (Y M D)	VFD of current-month transactions	Filing ID	

Current month revenue distribution				
Debits		Credits	1	
Revenue, adjustments, and	d interest	Adjustments, drawbacks, a	nd interim payments	
Other codes	Amount	Other codes	Amount	
Subtotal (add to first page) ▶		Subtotal (add to first page	)▶	
Subtotal (add to litst page)		Net total (add to first page	·) <b>&gt;</b>	

Other assessments				
Customs assessments				
	AMPS penalties or miscellaneous	invoices		
Type	Reference number	Port code	Amount	
		<u></u>		
		<u></u>		
	<u> </u>	<u> </u>		
Subtotal (add to first page) ▶				