



Daily K84 vs. Daily Notice

		Current Statement (K84)	New Broker Daily Notice*	New Importer Daily Notice
Daily Notice Sections	Header	<ul style="list-style-type: none"> Legal Entity Name Issued by ASEC Statement Date Name of Office 	<ul style="list-style-type: none"> Legal Entity Name Issued by Broker BN9 DN Date Payments Received (amount posted on the broker account) Refund to the Broker 	<ul style="list-style-type: none"> Legal Entity Name Issued by Importer BN15 DN Date Payments Received (amount posted on the importer account from broker or from importer) Refund issued to the importer
	Transactions	<ul style="list-style-type: none"> All B3s associated with an ASEC from the previous day 	<p>Includes the following transactions that make use of broker's Account Security from the previous day</p> <ul style="list-style-type: none"> B3 Assessment LAP Late Accounting Penalty B2-1 AP DAS <p>(These transactions are from the previous day and are due at the end of the month, i.e. the SOA due date)</p>	<ul style="list-style-type: none"> All B3 assessments posted to the client's account Late Accounting Penalty (LAP) B2-1 AP DAS K32 Drawback <p>(These transactions are from the previous day and are due at the end of the month, i.e. the SOA due date)</p>
	Other Transactions	<ul style="list-style-type: none"> Not applicable (i.e. no additional transactions) 	<p>Includes the following transactions that make use of a broker's Account Security</p> <ul style="list-style-type: none"> B2-1 AR Charges incurred directly to the broker (i.e. NSF) will appear within a broker specific-section <p>(These transactions are from the previous day and have individual due dates)</p>	<ul style="list-style-type: none"> B2-1 AR DAS NPA Notice of Penalty Assessment (i.e. NPA) K23 Miscellaneous Invoice NSF Fees <p>(These transactions are from the previous day and have individual due dates)</p>
	Under Review	<ul style="list-style-type: none"> Not applicable (i.e. no additional transactions) 	<p>All appealed transactions under broker ASEC</p> <p>(These transactions are from the previous day and have individual due dates)</p>	<p>All appealed transactions</p> <p>(These transactions are from the previous day and have individual due dates)</p>

*The broker DN is arranged into sections corresponding to each importer (BN15) using the broker Account Security. If the broker incurs charges to their own brokerage account (i.e. NSF), there will also be a brokerage section posted to their broker account. The "Transactions," "Other Transactions", and "Under Review" appear as sub-sections within each brokerage/importer section.



Monthly K84 vs. Statement of Account

		Current Statement (K84)	New Broker Statement of Account*	New Importer Statement of Account
Statement of Account Sections	Header	<ul style="list-style-type: none"> Legal Entity Name Issued by ASEC Statement Date Name of Office 	<ul style="list-style-type: none"> Legal Entity Name Broker BN9 SOA Date Payment Due Date 	<ul style="list-style-type: none"> Legal Entity Name Importer BN15 <p><u>Summary Section:</u></p> <ul style="list-style-type: none"> -SOA Date -Payment Due Date -Previous SOA Balance -Payment since last SOA -Refunds <ul style="list-style-type: none"> -Unpaid Balance Forward -Arrears Interest -Transactions -Other Charges (new) -Total Payables
	Importer Summary Section	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> Transactions field: All B3 transactions (LAP and credit) during the billing cycle and previous unpaid B3s and LAPs. Other Charges field: All other transactions that have a due date on or before the SOA due date that are not paid or secured. Total Payable field: Sum of the transactions field and the other charges field. 	<ul style="list-style-type: none"> Not applicable
	Transactions	<ul style="list-style-type: none"> Daily summary total of all B3 transactions and daily LAPs during the billing cycle 	<ul style="list-style-type: none"> Daily summary total of all B3 transactions and others (LAP, B2-1 AP) during the billing cycle that make use of a broker's Account Security <p>(Transactions sent during billing period due at the SOA due date)</p>	<ul style="list-style-type: none"> Daily summary total of all B3 transactions and others (LAP, B2-1 AP, K32) during the billing cycle that were posted to the importer account <p>(Transactions from billing period due at the SOA due date)</p>
	Other Transactions	<ul style="list-style-type: none"> Not applicable (i.e. no additional transactions) 	<p>Includes the following transactions that make use of a broker's Account Security</p> <ul style="list-style-type: none"> B2-1 AR DAS Charges incurred directly to the broker (i.e. NSF) will appear within a broker-specific section <p>(These transactions have individual due dates and will continue to appear until fully paid and cleared)</p>	<ul style="list-style-type: none"> B2-1 AR DAS NPA K9 Ascertained Forfeiture K23 Miscellaneous Invoice NSF Fee <p>(These transactions have individual due dates and will continue to appear until fully paid and cleared)</p>
	Under Review	<ul style="list-style-type: none"> Not applicable (i.e. no additional transactions) 	<ul style="list-style-type: none"> All appealed transactions <p>(These transactions have individual due dates and will continue to appear until the review is complete)</p>	<ul style="list-style-type: none"> All appealed transactions <p>(These transactions have individual due dates and will continue to appear until the review is complete)</p>

* The broker SOA is arranged into sections corresponding to each importer (BN15) using the broker Account Security. If the broker incurs charges to their own brokerage account (i.e. NSF), there will also be a brokerage section posted to their broker account. The "Importer Summary Section," "Transactions," "Other Transactions", and "Under Review" appear as sub-sections within each brokerage/importer section.



What is ARL?

The Accounts Receivable Ledger (ARL) is the first phase of the CBSA’s Assessment and Revenue Management (CARM) project and provides:

- A fully integrated and centralized commercial client-based accounting system;
- Enhanced electronic daily notices (DNs) and monthly statement of accounts (SOAs) – these documents will replace the existing daily and monthly K84s;
- Off-setting credits against debits to simplify account management; and,
- ePayment and internet banking options for commercial clients.

ARL will be implemented on **January 25, 2016**. ARL will impact brokers and importers who hold Account Security. There is no impact on clients without Account Security

Clients with Account Security will need to understand the difference between the current K84s and the new Daily Notices (DNs) and Statements of Accounts (SOAs). These clients will need to prepare their systems to accept the new DN and SOAs.

Daily Notice (DN)

The client’s Daily Notice (DN), which will replace the daily K84, confirms and details the receipt and posting of certain types of transactions received or created in ARL during the previous day. The table below details the types of transactions that will appear within each section of the DN.

		Broker Daily Notice*	Importer Daily Notice
DN Sections	Header:	<ul style="list-style-type: none"> • BN9 	<ul style="list-style-type: none"> • BN15
	Transactions	<ul style="list-style-type: none"> • B3 Assessment • Late Accounting Penalty (LAP) • B2-1 AP DAS 	<ul style="list-style-type: none"> • B3 Assessment • LAP • B2-1 AP DAS • K32 Drawback
	Other Transactions	<ul style="list-style-type: none"> • B2-1 AR DAS that make use of broker’s Account Security • Contains transactions on the broker account (NSF) in a separate brokerage section 	<ul style="list-style-type: none"> • B2-1 AR DAS • Notice of Penalty Assessment (NPA) • K23 Miscellaneous Invoice • NSF Fee
	Under Review	<ul style="list-style-type: none"> • All appealed transactions 	<ul style="list-style-type: none"> • All appealed transactions

Key Dates

- **July 2015 – on-going:** Testing/Certification registration open
- **September 2015 – on-going:** Testing/certification environment available
- **January 23:** Deadline for implementing system changes
- **January 25, 2016 :** ARL goes live
- **January 26, 2016:** First ARL Daily Notices (DN) generated
- **February 25 2016:** First ARL Statement of Accounts (SOA) generated

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Contact Information

For more information on ARL or CARM, contact the CARM mailbox at **CBSA-ASFC_CARM.GCRA@cbsa-asfc.gc.ca**. For information on system testing and certification please contact the Technical Commercial Client Unit (TCCU) at 1-888-957-7224 or by email at **TCCU-USTCC@cbsa-asfc.gc.ca**. Please allow 5 business days for a response.

Monthly Statement of Account (SOA)

The client’s statement of account (SOA), which will replace the monthly K84, provides commercial clients with a summarized daily total for all transactions posted within the current billing cycle. The table below details the types of transactions that will appear within each section of the SOA.

		Broker Statement of Account*	Importer Statement of Account
SOA Sections	Header	<ul style="list-style-type: none"> • BN9 	<ul style="list-style-type: none"> • BN15
	Transactions	<ul style="list-style-type: none"> • Summary totals for each DN issued during the billing cycle that make use of the Broker’s ASEC 	<ul style="list-style-type: none"> • Summary totals for each DN issued during the billing cycle
	Other Transactions	<ul style="list-style-type: none"> • B2-1 AR DAS that make use of broker’s account security • Contains transactions on the broker account (NSF) in a separate brokerage section 	<ul style="list-style-type: none"> • B2-1 AR DAS • NPA • K9 Ascertained Forfeiture • K23 Miscellaneous Invoice • NSF Fee
	Under Review	<ul style="list-style-type: none"> • All transactions under appeal 	<ul style="list-style-type: none"> • All transactions under appeal

*The broker DN and SOA will report the “Transactions”, “Other Transactions”, and “Under Review” sections for each importer (BN15) that make use of any of the broker’s ASECS. Note: This document contains summary level information. For a more detailed examination of the SOA and DN, please see Scenario 20 in the ARL Reference Manual.



Monthly Statement of Account (SOA) for Importer

Current statements provide a list of B3 transactions and LAPs associated with an ASEC number. They do not include other transaction types, such as refunds or previous payment information.

New statements provide account-level information to simplify account management. The total amount owing appears in this section, as well as the previous month's SOA balance, payments since last month, refunds, and interest in arrears.

Note: On the importer Daily Notice (DN), this section is limited to payments and refunds.

New statements are issued by BN15 number. The BN15 and legal entity name are reported here.

New statements are arranged into sections to make it easier to see what amounts are due and when:

- **Transactions Section:** These transactions are due by the SOA due date and contain only transactions made during the billing period.
- **Other Transactions Section:** These transactions are due by their respective due dates, and will continue to appear until paid. Once paid they will display on the current SOA and then will no longer display on future SOAs.
- **Under Review:** These transactions are due by their respective due dates, and will continue to appear until the review is complete.

Canada Border Services Agency / Agence des services frontaliers du Canada	
GUY & MIKE'S IMPORTS INC.	
BN15: 123456789RM001	

Statement of Account | Relevé de compte

SOA date Date du RDC	2014-01-25
Payment due date Date d'échéance du paiement	2014-01-31
Previous SOA Balance Solde précédent de l'RDC	0.00
Payment since last SOA Paiement depuis dernier RDC	0.00
Refund Remboursement	0.00
A. Unpaid Balance Forward Solde impayé reporté	0.00
B. Arrears Interest Intérêts sur arriérés	0.00
C. Transactions	327,929.52
D. Other charges (new) Autres frais (Nouveaux)	60,546.64
E. Total Payable Montant total à payer	\$388,476.16

Transactions 2013-12-25 to à 2014-01-24						
Date	Customs Duties / Droits de douanes	SIMA / LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPST/TP/TVH	Others / Autres	Total
2013-12-28	50,000.00			7,505.67	200.00	57,705.67
2013-12-30	6,000.00			34,395.07		40,395.07
2013-12-31	160,153.35	110.00	182.63	34,155.31	(770.69)	193,830.60
2014-01-13	189.25	110.00		136.98		436.23
2014-01-15	20,051.34	110.00	(72.26)	20,498.71	209.53	40,797.32
2014-01-16	(5,346.91)			111.54		(5,235.37)
TOTAL	\$231,047.03	\$330.00	\$110.37	\$96,803.28	(\$361.16)	\$327,929.52

Other Transactions / Autres transactions						
Document Date / Date du document	Document Type / Type de document	Document # / No Document	Payment Due Date / Date d'échéance	Total	Status / Statut	
2013-12-28	K9	34589078	2014-01-27	(25,000.00)		
2013-12-28	K9	34589078	2013-12-28	50,000.00	Late/En retard	
2014-01-11	K9	489912870	2014-01-11	34,546.64	Late/En retard	
2013-12-28	NPA/ACP	40012	2014-01-28	1,000.00		

Under Review / Sous révision						
Document Date / Date du document	Document Type / Type de document	Document # / No Document	Payment Due Date / Date d'échéance	Total	Status / Statut	
2011-01-20	B2-1, AR/CR	1222284838822 12345264910011	2011-02-19	25,459.49	Paid/Payé	
2012-12-12	B2-1, AR/CR	1222285962371 12222785390193m	2013-01-11	800,000.00	Secured/Sécurisé	
2010-04-23	B2-1, AR/CR	12222987654321 12222584727299	2010-05-23	10,341.06	Secured/Sécurisé	
2012-01-31	K32	55555023821131 55555023821131	2012-01-31	(250,482.28)		
2014-01-20	K9	489976542	2014-02-19	40,000.00		

Note: This document contains summary level information. For a more detailed examination of the SOA and DN, please see Scenario 20 in the ARL Reference Manual.

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In addition to being available in CADEX and EDIFACT formats, the new statements are available in XML format, which can be opened in Excel.

LINE#	DOC DATE	DOC TYPE	DOC NUMBER	REL DOC NUMBER	PAY DUE7	TOT DUE	STATUS	REVIEW
1	2011-01-20	B2-1, AR/CR	1222284838822	12345264910011	2011-02-19	\$ 25,459.49	P	X
2	2010-04-23	B2-1, AR/CR	12222987654321	12222584727299	2010-05-23	\$ 10,341.06	S	X
3	2013-12-28	NPA/ACP	40012		2014-01-28	\$ 1,000.00		
4	2013-12-28	K9	34589078		2014-01-27	\$ 25,000.00		
5	2013-12-28	K9	34589078		2013-12-28	\$ 50,000.00	L	
6	2014-01-20	K9	489976542		2014-02-19	\$ 40,000.00		X
7	2012-01-31	K32	55555023821131	55555023821131	2012-01-31	\$250,482.28		X



Monthly Statement of Account (SOA) for Broker

Current statements provide only a list of B3 transactions and LAPs associated with an ASEC number. They do not include other transaction types.

The Account Summary Section lists the legal entity name, the Broker BN9, the SOA Date, and the payment due date.

New broker statements are arranged into sections corresponding to each importer (BN15) using any of the broker's ASECs. If the broker incurs charges to their own brokerage account (i.e. NSF), there will also be a brokerage section.

Each brokerage/importer section has subsections to make it easier to see what amounts are due and when:

- **Importer Summary Section:** Lists the total amount owing for each importer account that is associated with any of the broker's ASECs.
- **Transactions Section:** These transactions are due by the SOA due date (i.e. end of the month) and contain only transactions made during the billing period.
- **Other Transactions Section:** These transactions are due by their respective due dates, and will continue to appear until paid. Once paid they will display on the current SOA and then will no longer display on future SOAs.
- **Under Review:** These transactions are due by their respective due dates, and will continue to appear until the review is complete.

Note: The sample pictured here is the first page of a sample SOA and does not feature the "Under Review" sub-section. Additionally, the "Transactions," "Other Transactions" and "Under Review" sub-sections will only appear if transactions of that type exist.

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In addition to being available in CADEX and EDIFCAT formats, the new statements are available in XML format, which can be opened in Excel.

LINES#	DOC DATE	DOC TYPE	DOC NUMBER	REL DOC NUMBER	PAY DUE7	TOT DUE	STATUS	REVIEW
1	2011-01-20	B2-1, AR/CR	12222284838822	12345264910011	2011-02-19	5 25,459.49	P	X
2	2010-04-23	B2-1, AR/CR	12222584727299	12222584727299	2010-05-23	5 10,341.06	S	X
3	2013-12-28	NPA/ACP	40012		2014-01-28	5 1,000.00		
4	2013-12-28	K9	34589078		2014-01-27	5 25,000.00		

Canada Revenue Agency / Agence des services fiscaux du Canada

Statement of Account | Relevé de compte

SOA date | Date du RDC: 2014-01-25

Payment due date | Date d'échéance du paiement: 2014-01-31

BP 1000374 -----KING BROKERS CORPORATION (ARL CORRESPONDENCE UNIT TEST ROUND 2 CLIENT)

BNNE 65432 1003

CLIENT BASED ON CCS INFORMATION BN# 120876818RM0001

A.	Transactions	\$0.00
B.	Other charges (new) / Autres frais (Nouveaux)	\$10,000.00
C.	Total Payable / Montant total à payer	\$10,000.00

Other Transactions / Autres transactions

Document Date / Date du document	Document Type / Type de document	Document # / No Document	Payment Due Date / Date d'échéance	Total	Status / Statut
2013-11-14	B2-1, AR/CR	10054790000843 10054763330128	2013-12-14	10,000.00	Late

BP 1000372 -----THE BIG IMPORTER COMPANY OF CANADA (ARL CORRESPONDENCE UNIT TEST ROUND 2 CLIENT) THEBIG IMPORTER COMPANY OF CANADA (ARL CORRESPONDENCE UNIT TEST LAST BN# 123456000RM0001

A.	Transactions	\$0.00
B.	Other charges (new) / Autres frais (Nouveaux)	\$21,000.00
C.	Total Payable / Montant total à payer	\$21,000.00

Transactions 2013-11-07 to/à 2014-01-12

Date	Customs Duties / Droits de douanes	SIMA / LMSI	Excise Tax / Taxe d'accise	GST/PST/HST / TPS/TVP/TVH	Others / Autres	Total
2013-11-25					25.00	25.00
2013-11-28					25.00	25.00
2013-12-14				(30,000.00)		(30,000.00)
2013-12-17				(10,000.00)		(10,000.00)
2013-12-19				(9,999.00)		(9,999.00)
TOTAL				(\$9,999.00)	\$50.00	(\$9,949.00)

Other Transactions / Autres transactions

Document Date / Date du document	Document Type / Type de document	Document # / No Document	Payment Due Date / Date d'échéance	Total	Status / Statut
2013-11-14	B2-1, AR/CR	10054750010843 10054763330128	2013-12-14	10,000.00	Late
2013-11-14	B2-1, AR/CR	10054780010843 10054763330128	2013-12-14	10,000.00	Late
2013-12-03	B2-1, AR/CR	B2-1 AP	2014-01-03	1,000.00	Late

BP 1000374 -----KING BROKERS CORPORATION (ARL CORRESPONDENCE UNIT TEST ROUND 2 CLIENT) BN# 654321003RM0001

A.	Transactions	(\$49,949.00)
B.	Other charges (new) / Autres frais (Nouveaux)	\$0.00
C.	Total Payable / Montant total à payer	(\$49,949.00)

Note: This document contains summary level information. For a more detailed examination of the SOA and DN, please see Scenario 20 in the ARL Reference Manual.