



Accounts Receivable Ledger (ARL) Bulletin 36 - AMENDED

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| Date of Issue: 2017-06-14 | Bulletin Number: ARL-2017-36-AMENDED | Target Audience: Customs Brokers, Non Resident Importers | Area of Interest: National |
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| Title: | Payment Options for Non-Resident Importers |
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| Issue: | A number of Non-resident importers (NRIs) operating under the Importer Direct Security Option currently make indirect payment to the Canada Borders Services Agency (CBSA) through their customs brokers. Given the recent clarification of the liability of debt for Importer Direct Security Option clients (refer to Bulletin ARL-2017-33), this bulletin clarifies the payment options for all NRIs. |
| Resolution / Action Required: | <p>1) NRIs who are part of the CBSA’s Customs Self-Assessment Program:</p> <p>These NRIs will continue to make their payments as per the terms of CBSA departmental memos <u>D23-3-1 Customs Self-Assessment for Importers</u> and <u>D17-1-8 Release Prior to Payment</u>.</p> <p>2) NRIs who <u>are not</u> on the Importer Direct Security Option with their customs broker:</p> <p>These importers should continue to make their payments to their customs brokers. If paying the CBSA directly, see payment Options below.</p> <p>3) NRIs who <u>are</u> on the Importer Direct Security Option with their customs broker:</p> <p>The purpose of the Importer Direct Security Option is to provide customs brokers a means to reduce the amount of account security they are required to post with the CBSA by ensuring that importers participating in this option remit payment directly to the CBSA. There are three options available to NRIs to remit these payments.</p> |



Options

1. Through Electronic Data Interchange or online banking with a financial institution certified by the CBSA for payment remittance.
2. Sending a cheque, money order or bank draft payable to the Receiver General for Canada (with the importer Business RM Number clearly indicated), in Canadian funds, to the CBSA as follows:

Canada Border Services Agency (CBSA)
MAILROOM
Attention: Accounts Receivable Management Unit
 333 North River Road, Place Vanier, Tower A
 Ground Floor, Room 1018
 Ottawa, Ontario K1A 0L8

Telephone: 343-291-5265 (for courier reference purposes only)

Alternatively, the cheque, money order or bank draft payable to the Receiver General for Canada could be sent to the customs broker to remit to the CBSA on the NRI's behalf.

3. In person at a local CBSA office by debit card or credit card. Credit card payments are accepted for amounts less than \$5,000.

NRIs on the Importer Direct Security Option with their customs brokers who fail to remit payment directly to the CBSA remain liable for their payments and any associated late payment and interest charges.

In accordance with [D17-1-8, Release Prior to Payment Privilege](#), NRIs may not participate in the Goods and Services Tax Direct Payment Option.

For more information on the Importer Direct Security Option, please consult [D17-1-8, Release Prior to Payment Privilege](#).

Contact information:

For questions about the contents of ARL statements, contact the CARM mailbox at cbsa-asfc_carm.gcra@cbsa-asfc.gc.ca. For technical issues related to receiving electronic statements, contact the CBSA's Technical Commercial Client Unit (TCCU) by phone at 1-888-957-7224 or by email at tccu-ustcc@cbsa-asfc.gc.ca.