



TRILLIUM CUSTOMS BROKERS INC.

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CARM Release 3 (R3) is now live and CBSA's official system!

Registration for ALL importers is mandatory, please ensure that your clients have all registered and delegated Trillium Customs Broker Inc. authority via the CARM portal.

With R3 being live there are been some key changes to final accounting submissions & billing.

MONTH END GST & DUTY OWING TO CBSA

- Shipments released from October 4, 2024 on, the final accounting will be submitted after October 25th in accordance with CBSA's *Customs notice 24-29*. Duty/GST for these shipments will be payable November month end
- CARM Portal will send out an email on the 25th of each month advising each importer how much Duty/GST is due for that month end
- Trillium will no longer be providing monthly Duty/GST statements after December 2024 and on. Any importers who still wish for Trillium to send them their month end duty/GST statements will need to notify Trillium by November 29, 2024. **There is a \$50 monthly fee for these statements starting Jan. 2025**
- Payments for month end remittance must be **paid directly to CBSA** via your financial institution or the CARM portal.

RPP BONDS – RELEASE PRIOR TO PAYMENT BONDS

CBSA's financial security rules are changing and importers will receive notifications on their CARM portal about their “**Financial security check**”. Importers will be required to post their own financial security with the CBSA & will no longer be able to use the Custom Brokers bond to:

- Obtain the electronic release of goods from the CBSA before paying duties/taxes
- Defer payment of duties and taxes to month end remittances

Importers have two options: an annual surety bond or a cash deposit.

1. **Annual Surety Bond:** Calculated on 50% of your highest monthly payable to the CBSA, by you or your broker within the prescribed 12-month period.
2. **Cash Deposit:** This refers to 100% of your highest monthly payable to the CBSA by you or your broker within the prescribed 12-month period.

Importers without financial security and not enrolled in RPP cannot process electronic clearances or defer payments. Payment of duties and taxes to CBSA are required PRIOR to release which can lead to additional costs.

Attaining a Release Prior to Payment (RPP) bond

See [RPP form](#) and send completed form to info@trilliumcustomsbrokers.com

CHANGES TO TCB INVOICING

Canadian Corporations

- Trillium CB will no longer invoice for Duty, GST and surety bond fee since IOR will have their own financial security with CBSA
- If IOR still wants Trillium CB to send them a monthly SOA there is a monthly \$50.00 + HST fee

Non Resident Importers (NRI)

- Trillium CB will no longer invoice for Duty, GST and surety bond fee since IOR will have their own financial security with CBSA
- If IOR still wants Trillium CB to send them a monthly SOA there is a monthly \$50.00 + HST fee
- For NRIs to remit monthly duty/GST to CBSA, a Canadian bank account is required
- If NRIs do NOT have a Canadian bank account, Trillium CB can pay their monthly duty/GST owing
 - Funds need to be deposit to Trillium CB account PRIOR to due date
 - Payment fee for layout of funds will be charged to NRI

If you have any questions or need further clarification, please don't hesitate to reach out to us, we're here to assist you through this transaction.

Thank you for your continued business!



Sincerely,

Trillium Customs Brokers Inc.