

January 13, 2025

Mr. Ted Gallivan  
Executive Vice-President  
Canada Border Services Agency (CBSA)  
[Ted.Gallivan@cbsa-asfc.gc.ca](mailto:Ted.Gallivan@cbsa-asfc.gc.ca)

**Subject: CBSA Assessment and Revenue Management (CARM) Program – Extension of Grace Period**

Dear Mr. Gallivan,

On behalf of CIFFA Corp, we are writing to formally request an extension of the 90-day grace period for late accounting penalties, as our members continue to face several unresolved issues arising from the transition to the Canada Border Services Agency's (CBSA) CARM initiative.

As you are aware, the transition to CARM has introduced various complexities that have made it difficult for the trade community to fully comply with the required timelines and procedures for submitting accurate accounting information. Despite our best efforts to adapt, we have encountered the following challenges:

- **Software provider issues:** Many CBSA-certified software providers are still working through technical issues and applying patches for CARM-specific fixes. This has affected our members' ability to properly complete and transmit certain types of Customs Accounting Documents (CADs), such as SIMA, among others.
- **Outstanding Delegation of Authority:** Our members continue to experience delays in obtaining updated Delegation of Authority reports. This has made it challenging to follow up with clients who have not completed the delegation requirements. Furthermore, the lack of a download feature in the portal for Business Relationship information has forced us to rely on the CARM Client Support Helpdesk for assistance.
- **General Status of Helpdesk:** CBSA is currently facing challenges in managing the volume of CASH tickets, which has led to further delays in addressing the issues faced by trade participants and importers.
- **Arbitrary assignment of RM IMPORT or EXPORT designation:** The incorrect assignment of these designations has resulted in numerous CAD rejects. Since the portal does not allow us to edit these fields, these issues cannot be resolved without additional intervention.

As a result of these ongoing issues, our members have been unable to meet the required deadlines for accounting and customs-related submissions, despite our commitment to full



## Forging Alliances

compliance. We have made consistent efforts to resolve these challenges, but the transition process has proven to be more complicated and time-consuming than initially anticipated.

Considering these circumstances, we respectfully request an extension of the 90-day grace period for late accounting penalties. This extension would provide additional time necessary to resolve the outstanding issues with CARM and achieve full compliance, without incurring unnecessary penalties.

Thank you for your attention to this matter. We look forward to your understanding and hope for a favorable response. Should you require any additional information or documentation to support our request, please do not hesitate to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce Rodgers". The signature is fluid and cursive.

Bruce Rodgers  
Executive Director, CIFFA Corp

A handwritten signature in black ink, appearing to read "Julia Kuzeljevich". The signature is fluid and cursive.

Julia Kuzeljevich  
Director, Policy and Regulatory Affairs, CIFFA