



CUSTOMS SELF ASSESSMENT PROGRAM IMPORTER PART II APPLICATION

The Customs Self Assessment (CSA) program is a progressive trade option that offers approved importers the benefits of:

- a streamlined accounting and payment process for all of their imported goods; and
- a streamlined clearance option for CSA eligible goods when an approved carrier and registered driver are involved.

Do you qualify for the CSA program?

You may qualify for the CSA program if you:

- are a resident in Canada or the United States;
- have imported commercial goods into Canada at least once prior to the 90 days before the day on which the application was received;
- are without contraband or major commercial infractions;
- are prepared to invest in your business systems; and
- are willing to provide senior management representation that your business processes and systems will support CSA program requirements.

How do you apply to the CSA program?

Approval to use the CSA program requires you to successfully complete a two-part application process:

- **Part I** involves a risk assessment of your company against established criteria;
- **Part II** requires you to document the business processes and audit trails that will support CSA program requirements.
- You will be asked to sign a Summary of Program Requirements which outlines specific requirements, once the application is approved.

You will be required to provide documentation that your company can generate accurate trade data and that the appropriate audit trails, internal controls, and linkages are in place to support the CSA accounting and payment process.

Instructions

An authorized officer of your company must sign this application form. If you do not complete all sections, the application may be returned to you.

This part of the application includes:

Section A	Applicant identification
Section B	Books and Records
Section C	Certification

A Part II application is required for each division that will be using the CSA accounting, payment, adjustment, and clearance process. However, if you intend to have one division provide CSA accounting, payment, adjustment, and clearance for other divisions, please complete one Part II application, identifying all divisions by the RM account identifier. One RM account identifier will be pledged for the CSA process and the remaining RM account identifier(s) will require cancellation.

If you need more space to answer a question, attach a separate sheet of paper cross-referenced to the corresponding question.

More Information

If you need more information about the CSA program, or would like help completing the application, contact the CBSA office nearest your head office. Please refer to the attached list of regional CBSA offices. You can also visit our Website at: <http://www.cbsa-asfc.gc.ca/do-rb/menu-eng.html>. **The CBSA reserves the right to request additional information for the purposes of this application process.**

**Applicant**

Business name (legal)	Business number (BN) <input type="checkbox"/> N/A	Carrier code	Language preference <input type="checkbox"/> English <input type="checkbox"/> French
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Complete below ONLY if changes have been made since Part I

Business address (Street no., P.O. box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fax number
Mailing address (if different from above) (Street no., P.O. Box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fax number
Web site <input type="checkbox"/> N/A					
Contact name (last name)	First name	Title	Email address		
Contact mailing address (if different from above) (Street no., P.O. Box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fax number

Please provide the following information for each Part II application that you are submitting

Business name (legal)	Trading name	Business number (BN)	RM account		
Business address (Street no., P.O. box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fax number
Mailing address (if different from above) (Street no., P.O. Box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fax number
Contact name (last name)	First name	Title	Email address		
Contact mailing address (if different from above) (Street no., P.O. Box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fax number
Computer record keeping system in use (i.e., purchasing inventory, accounting)					
Location of records (if different from above) (Street no., P.O. Box no. and/or RR no.)					
City	Province or state	Country	Postal or zip code	Telephone number	Fiscal year-end (Y-M-D)



Please provide Business Numbers, including RM level, for all divisions that will be using above BN/RM for CSA accounting, payment, adjustment and clearance. These RM account identifiers will require cancellation.	
Please identify the account security number (s) (and the holder's name) pledged for customs accounting (attach a copy of the letter from the authorizing customs broker where applicable).	
The date the goods are physically received onsite, at the importer's or consignee's premises, will be considered the receipt date, regardless of when the goods are actually received into inventory. This date must be the release date transmitted to customs. If the release date is other than the receipt date please indicate the method you will use to calculate it.	
Please identify the Customs Self Assessment accounting option you will use.	
Option 1 <input type="checkbox"/>	Option 2 <input type="checkbox"/>
Please identify your monthly cut off date (Y-M-D).	Please identify your estimated start date (Y-M-D).
Please identify the business system trigger(s) for customs accounting.	

Section B - Books and Records

As part of the CSA application process, the CBSA must ensure that your business systems (e.g., purchasing, receiving, and accounts payable) will provide accurate trade data for imported goods. You must keep your books and records in accordance with generally accepted accounting principles. You must also maintain appropriate internal controls and audit trails to and from the receipt, adjustment, and payment for the goods, and customs accounting (B3), adjustments (X Type), revenue reporting (RSF) and payment (duty and taxes). To satisfy these requirements, please provide the following information:

Business Systems Flow

This section requires the CSA applicant to provide a description of the business system in both a narrative and flow chart illustrating how the company will account for imported goods to CBSA.

- The descriptions should include the identification of the internal controls, documenting the flow of information through your systems and explaining how the company will meet the CSA requirements for each of the following import scenarios. Please enclose a package of sample documents (e.g., supporting documents and screen prints).
 1. a purchase where you enter the goods into your receiving system;
 2. a purchase where you direct ship the goods to a third party;
 3. an importation where you make no payment for the goods;
 4. an adjustment to the price paid or payable (e.g., royalties, commissions, or assists);
 5. other adjustments such as, overages, shortages and damaged goods;
- Other items where the receipt recording and payment for the goods maybe different from the above identified flow of information;
 6. an importation of goods on consignment;
 7. an importation where you previously exported the goods and then re-imported them (e.g., Canadian goods returned in the same condition, repairs, alterations, warranties, Canadian goods further processed, Canadian goods abroad and testing);
 8. an importation where you do not enter the goods into the receiving area as soon as they arrive at your premises. (e.g., a trailer arrives but is not unloaded for a number of days);
 9. a temporary importation;
 10. a low-value shipment;
 11. a courier low-value shipment;
 12. in-transit shipments; and,
 13. other scenarios, that may be unique in your company (e.g., credit card purchases, unsolicited goods, goods placed in bonded warehouse, etc.).



CSA Requirements

In order to satisfy CSA requirements, please provide the following information:

1. **New Release Date** - a rationale and supporting documentation to justify how the company's receipt date(s), replacing the current border release date, will be established;
2. **Trigger to CBSA** - an explanation of how the reconciliation of your commercial records for imported goods will trigger an accounting to CBSA;
3. **Monthly Sweep** - a description of the process you will use to identify and account for open invoices and receipts not captured by the trigger;
4. **Foreign versus Domestic Vendors** - an explanation of the mechanism you will use to differentiate between imported goods and domestic shipments;
5. **Adjustments** - an explanation of how you will make sure that any trade data previously accounted for will be corrected when additional or subsequent information is received;
6. **Trade Chain Partners (TCP)** - an explanation of how you will make sure that CBSA is notified when you update your United States or Mexico vendor or direct shipped domestic consignee list;
7. **Electronic requirements** - an explanation of how you will transmit the following electronically:
 - a) "X" type adjustments
 - b) Trade Chain Partners (TCP) updates
 - c) CSA Revenue Summary Form (RSF)
(For technical data specifications please refer to the CSA Participant's Requirement Document)

Minimum Audit Trails

The CSA importer is required to maintain minimum audit trails within their business systems to support CSA. The existing B3 trade data elements and legislated requirements for customs programs are not changed under CSA.

The CSA importer must be able to generate the following details upon request:

1. **B3 transactions** - The CSA client must be able to provide the link to and from the source documents that triggered the original B3 trade data. B3s must be electronic (EDI). The audit trail must be maintained linking each of the following data elements declared on the B3 to the source documents:
 - Release date;
 - Date of direct shipment;
 - Value for currency conversion;
 - Quantity; and,
 - Classification number.
2. **"X" type entry** - The CSA client must be able to provide the link to and from the source document that triggered the accounting to CBSA and to the source document that initiated the adjustment. "X" type entries must be electronic (EDI).
Note: when claiming a NAFTA and/or CCFTA adjustment, the CSA client must also be able to identify the original B3 transaction number and line number on the EDI "X" type entry.
3. **Revenue Summary Form (RSF)** - the CSA client must maintain an audit trail linking the values in each of the fields on the RSF, to the summary information produced by the business system including a link to the source document that supports the summary information. (e.g. B3 numbers and values, "X" type entry numbers and values, and interest report and values).
4. **Bank payments** - the CSA client must maintain the proof of payments made to the CBSA, through the financial institution in respect of the monthly RSF submission.



Section C - Certification of Part II

It is a contravention of section 8 of the Customs Act to knowingly omit information or give false information in this application. You must inform the CBSA of any changes to the information you have provided in this application.

As an authorized officer of the applicant company, I certify that the information given on this form and in any attached document is, to the best of my knowledge, true and complete.

Authorized person's name	Signature	Title or office	Date
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There are a total of _____ pages in this application.

The completion of this application does not constitute authority to act as a CSA importer. You will officially become a CSA importer only after you have successfully completed the two steps of the application process as outlined on page 1.
 It is recommended that you do not make any CSA specific changes to your business systems until you have received confirmation of your part II submission from the CBSA.

Please forward the completed application to:
 Canada Border Services Agency
 Manager, CSA Application
 P.O. Box 7000, Station "A"
 Mississauga ON L5A 3A4
 Canada

CBSA Office

CSA Application
 Regional Director
 Canada Border Services Agency
 503-333 Dunsmuir Street
 Vancouver BC V6B 5R4
 Telephone: (604) 666-6753

CSA Application
 Regional Director
 Canada Border Services Agency
 1 Front Street, West
 P O Box 10, Station A
 Toronto ON M5W 1A3
 Telephone: (416) 954-0770

CSA Application
 Regional Director
 Canada Border Services Agency
 269 Main Street
 Winnipeg MB R3C 1B3
 Telephone: (204) 984-6986

CSA Application
 Regional Director
 Canada Border Services Agency
 4th floor, 400 Place d'Youville
 Montreal QC H2Y 2C2
 Telephone: (514) 496-8085

CSA Application
 Regional Director
 Canada Border Services Agency
 11th Floor, 333 Laurier Avenue, West
 Ottawa ON K1A0L9
 Telephone: (613) 991-0537

CSA Application
 Regional Director
 Canada Border Services Agency
 9th floor, Ralston Building P.O. Box 3080 Station Parklane Centre
 Halifax NS B3J 3G6
 Telephone: (902) 426-7982