



Memorandum D17-2-4: Preparation and Presentation of Pre-CARM Adjustments

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This memorandum outlines the policy and procedures for Trade Chain Partners (TCPs) to follow when submitting adjustments for goods accounted for on a Form B3-3, Canada Customs Coding Form, prior to the implementation of Release 3 of the CBSA Assessment and Revenue Management project (CARM) on October 21, 2024.

The contents of this memorandum may not conform to all accessibility requirements.

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Updates made to this D-memo

This memorandum has been revised to reflect changes resulting from the implementation of CARM Release 3, where Form B3-3, Canada Customs Coding Form, and Form B2, Canada Customs - Adjustment Request, were replaced with the Commercial Accounting Declaration (CAD). This includes guidance on how to submit adjustments, mass adjustments, and Pre-CARM Blanket Requests for goods accounted for using Form B3s.

Definitions

CARM Client Portal (CCP)

A self-service online tool for TCPs that facilitates accounting and revenue management processes with the CBSA.

Commercial Accounting Declaration (CAD)

The customs document used after CARM Release 3 to account for goods imported into Canada. It acts as a single accounting declaration record for the goods, and all adjustments are processed as subsequent versions of the declaration.

Courier Low Value Shipment (CLVS) Program

A program that streamlines the reporting, release and accounting procedures for goods imported by an approved courier with an estimated value for duty not exceeding \$3,300 Canadian dollars, which are not controlled, prohibited or regulated by an Act of Parliament.

Electronic Data Interchange (EDI)

A service that allows clients to electronically transmit their import or export data and payments to the CBSA.

Form B2, Canada Customs – Adjustment Request

The customs document that was used to request an adjustment to an accounting declaration for commercial goods accounted for prior to CARM Release 3.

Form B3-3, Canada Customs Coding Form (Form B3)

The customs document that was used to account for goods imported into Canada prior to the implementation of CARM Release 3.

Form BSF945, Exception Commercial Accounting Declaration – Adjustment

The paper customs document used to request an adjustment to an accounting declaration in exceptional circumstance, as per section 2.2(2) of the [Accounting for Imported Goods and Payment of Duties Regulations](#).

Legislative issue

The legislative authority associated with the adjustment request (e.g. 74(1) (c.1) or 32.2(2) of the [Customs Act](#)).

Mass Adjustment

An adjustment to two or more commercial accounting declarations (CADs) for the same legislative issue for up to three reasons, submitted at once using the CCP, or submitted via EDI/API referencing the same mass adjustment case number.

Pre-CARM “As Declared” CAD

A CAD that is created in the CARM system for goods that were accounted for on a Form B3 before the implementation of CARM Release 3. It replicates the accounting

information found on the Form B3, and any subsequent adjustments, and must be created before an adjustment can be submitted in CARM.

Pre-CARM Blanket

An adjustment process that facilitates the processing of 100 or more Form B3 lines within a 12-month period without requiring that an individual Pre-CARM “As Declared” CAD be created and adjusted for each transaction.

Pre-CARM Blanket Request

A request submitted via a mass adjustment case in the CCP by a TCP, consisting of a Pre-CARM Blanket Request Form and a workbook containing the original accounting data submitted on Form B3s and the requested changes.

Reason

The description of the circumstances for which an adjustment is being requested (e.g. change of origin, tariff classification, value for duty).

Reason code

The code provided in CARM when making a change to an accounting declaration that corresponds to the applicable legislative issue and reason for the request (e.g. R2-74-1-E.TC is provided when requesting a refund as a result of a tariff classification change).

Statement of Adjustment (SoAdj)

The statement issued after an adjustment request has been processed, which provides information on previous and adjusted transactional details, the change in total duties and/or taxes assessed (if applicable), the legislative authority supporting the change and appeal rights.

Trade Chain Partner (TCP)

For the purposes of this memorandum, the entity who is submitting the adjustment request, which may include the importer or their authorized representative.

Web Service (API)

An application programming interface that facilitates the accounting and revenue management processes with the CBSA.

Guidelines

1. This memorandum is to be used as a guide by those preparing and submitting adjustments for goods accounted for using a Form B3 before the implementation of CARM Release 3 (R3).
2. An adjustment may be prepared and submitted by an importer or their authorized representative such as a customs broker or third-party consultant who is delegated in

the CCP For more information on delegated authority refer to [Memorandum D1-6-1, Authority to Act as Agent](#).

3. This memorandum cannot be used for goods accounted for on a CAD following the implementation of CARM R3. For information on how to submit a CAD adjustment, refer to [Memorandum D17-2-1, Adjusting Commercial Accounting Declarations](#).

4. This memorandum does not include information on how to submit a business number change or a CAD withdraw request. Information on how to request a business number change or withdraw a CAD can be found in [Memorandum D17-2-3, Business Number Changes and Commercial Accounting Declaration Withdraw Requests](#).

Creating a Pre-CARM “As Declared” CAD

5. When goods have been accounted for using a Form B3, and adjustments are required following the implementation of CARM R3, a Pre-CARM “As Declared” CAD must be created before an adjustment can be made. The Pre-CARM “As Declared” CAD must reflect the values declared on the B3 and any subsequent adjustments submitted and approved by the CBSA.

6. To create a Pre-CARM “As Declared” CAD, the TCP can obtain the accounting information declared on a Form B3 by submitting:

- a) a request to the [CARM Client Support Help Desk](#);
- b) a request via the CARM Client Portal (CCP) by navigating to the *Create Declaration* page and selecting *Convert B3 to CAD*; or,
- c) a query via the Web Service (API).

7. When the accounting information is returned to the TCP, they are required to verify that it is correct and fill in any missing information to meet the submission requirements of the CAD. This includes amending the information to reflect any adjustments submitted and approved by the CBSA, such as adjustments made by a previous B2 Blanket Adjustment or Drawback.

8. Section 7.1 of the [Customs Act](#) requires TCPs to provide information that is true, accurate and complete. If it is discovered by the CBSA that the TCP has submitted information on a Pre-CARM “As Declared” CAD that is false or inaccurate, the TCP will be subject to penalties and compliance activities.

9. The Pre-CARM “As Declared” CAD will be validated and processed the same as a standard CAD. While the CAD will be posted to the importer’s account, it will not trigger a financial posting against the importer’s business number and the values reflected will not be owed. This step is necessary to establish the data in CARM so that it can be further adjusted.

Adjusting a Pre-CARM “As Declared” CAD

10. Once a Pre-CARM “As Declared” CAD has been created, the TCP can submit an adjustment or a mass adjustment using the CCP, EDI or API. For more information on how to submit an adjustment or mass adjustment, refer to [Memorandum D17-2-1](#).

11. Supporting documentation is required for all single adjustments, or mass adjustments with less than 25 CADs, that result in a refund.

12. If the adjustment is a request for refund, and the accounting information that was returned for the B3 is amended on the Pre-CARM “As Declared” CAD, supporting documentation must be included to explain the change (e.g. Detailed Adjustment Statement from a blanket).

13. If during the review of an adjustment to a Pre-CARM “As Declared” CAD, the CBSA discovers that it does not accurately reflect the data found on the Form B3 and any previous adjustments, the request will be rejected. To correct any errors on the Pre-CARM “As Declared CAD, the TCP must submit a CAD withdraw request explaining that an error was made. If approved, the Pre-CARM “As-Declared” CAD will be cancelled, and the TCP can resubmit with the corrected information.

Pre-CARM CLVS adjustments

14. When an adjustment is required for goods imported through the CLVS Program and accounted for using a consolidated Type F B3, the TCP must create a Pre-CARM “As Declared” Type F CAD for each shipment that requires an adjustment. The TCP must use the unique shipment number as the transaction number on the Pre-CARM “As Declared” Type F CAD, and enter the consolidated Type F B3 transaction number in the ‘Previous Transaction Number’ field. The TCP is to complete the accounting declaration using the correct classification code and values.

15. Once the Pre-CARM “As Declared” Type F CAD has been created, the TCP can submit an adjustment or a mass adjustment using the CCP, EDI or API.

Pre-CARM Blankets

16. The CBSA encourages TCPs to create Pre-CARM “As Declared” CADs and then submit any adjustments using the CARM single and mass adjustments processes outlined in [Memorandum D17-2-1](#).

17. When an adjustment is required for 100 or more Form B3 transaction lines within a 12-month period and no Pre-CARM “As Declared” CAD has been created for any of those Form B3 transactions, the CBSA will allow the submission of a Pre-CARM Blanket Request.

18. All lines within the Pre-CARM Blanket Request must be for the same legislative issue and up to 3 reasons. All reason codes must fall under the same issue and apply to all goods within the blanket. The exception to this is a request to change a tariff classification as this may also require a change in tariff treatment or country of origin, thereby requiring an adjustment under 2 legislative issues.

19. Adjustment requests related to issues under the Special Import Measures Act (SIMA) cannot be combined with other legislative issues on a Pre-CARM Blanket Request. For more information on how to request a redetermination of SIMA, see [Memorandum D14-1-3, Re-determinations and Appeals Under the Special Import Measures Act](#).

20. A Pre-CARM Blanket Request cannot be submitted for:

- a) Classifications subject to Tariff Rate Quotas;
- b) Cases where licenses are applicable;
- c) Overages (which are reported on a Type V CAD);
- d) Requests for further re-determination (sections 60 or 61 of the [Customs Act](#));
- e) Appeals (sections 67 and 68 of the Customs Act); or
- f) Requests relating to accounting documents where the time limit for appeal, refund or diversion has expired.

21. Before submitting a Pre-CARM Blanket Request, the TCP must ensure that no Pre-CARM "As Declared" CAD has been submitted in CARM for any transaction numbers contained in the blanket. All transactions must be within their legislative time limits for submitting an adjustment. Failure to do so, will result in the rejection of the request by the CBSA.

Submitting a Pre-CARM Blanket Request

22. Pre-CARM Blanket Requests can only be submitted using the CCP. Requests cannot be submitted using EDI or API, by mail or via email to the CBSA.

23. To submit a request, the TCP must first generate a mass adjustment case number in the CCP. To do so, the TCP navigates to the 'Declarations' tab, selects 'List of submitted declarations', followed by 'Generate a mass adjustment case number for EDI or API submission'.

24. Once generated, the unique case number will appear in the 'Mass Adjustments' tab where the TCP must then select "submit" on the corresponding case number. Once submitted, the TCP will have the option to upload documents to the case.

25. To submit a Pre-CARM Blanket Request, the TCP must upload the following documents to the case:

- a) a Pre-CARM Blanket Request Form and,

- b) an electronic workbook with a worksheet containing all the accounting data originally submitted on the B3 lines and the requested changes (see [Appendix A](#) for a worksheet example)

26. A Pre-CARM Blanket Request Form and worksheet template can be requested by sending an email to [CBSA-ASFC Assessment and Licensing Unit@cbsa-asfc.gc.ca](mailto:CBSA-ASFC_Assessment_and_Licensing_Unit@cbsa-asfc.gc.ca).

27. When submitting documents, the CCP can accommodate up to 45 MB per file to a maximum of 150 MB per submission. Only 10 files can be submitted at a time. If the TCP needs to submit more than this, they can make multiple submissions.

28. The Pre-CARM Blanket Request Form and workbook must be uploaded within 5 business days of the mass adjustment case number creation. Failure to do so will result in closure of the mass adjustment case by the CBSA.

29. Supporting documentation is not required when submitting a Pre-CARM Blanket Request, however, the TCP may choose to do so to better explain the reason(s) for the requested adjustments. This includes, but is not limited to the following;

- a) Rulings or other Agency direction;
- b) Descriptive literature, when not as a result of a ruling;
- c) Certificate(s) of Origin;
- d) Proof of diversion to a qualified end-use or end-user; or
- e) Financial records

30. If the “as accounted for” information on any of the lines within the workbook does not reflect what was accounted for on the Form B3s due to previous adjustments, such as a blanket or drawback, and the request results in a refund, supporting documentation for the previous adjustment(s) must be included (e.g. Detailed Adjustment Statement from a blanket).

31. The completed form must be clearly labelled as a Pre-CARM Blanket Request Form and include the importer’s name and the mass adjustment case number (e.g. Pre-CARM Blanket Request Form, ABC Company, 000005123456789).

32. The completed workbook must be clearly labelled as a Pre-CARM Blanket Workbook and include the importer’s name and the mass adjustment case number (e.g. Pre-CARM Blanket Workbook, ABC Company, 000005123456789).

33. The worksheet within the workbook must be prepared in chronological order according to the accounting date.

34. Where a Pre-CARM Blanket Request is required for transactions with accounting dates covering more than one calendar year, these may be included in the same request, however each year must be presented on separate worksheets within the workbook.

35. GST amounts of cannot be offset in the worksheet. When adjustments result in both GST owing and GST payable, the adjustments must be separated into different worksheets within the workbook for amounts of GST owing to the importer and amounts of GST payable to the CBSA.

36. As per [Memorandum D17-1-9, Remission of Underpayment Due to Customs Entry Error](#), importers may benefit from the [Customs Accounting Document Error Remission Order](#) on all amounts owed to the CBSA of \$7.50 Canadian Dollars or less. This amount must be calculated on a per transaction basis. In order to benefit from this remission on a Pre-CARM Blanket Request, TCPs must subtract any amounts of duties and taxes owed that are \$7.50 CAD or less per transaction from the total payable to CBSA on the worksheet. The remission will not be applied, where a TCP fails to do so.

37. As per the [Low-Value Amounts Regulations](#), the CBSA will not refund amounts less than \$2.00 per transaction. Transactions resulting in refund under \$2.00 must not be included in the Pre-CARM Blanket Request.

38. The date that the Pre-CARM Blanket Request is submitted via the CCP will be considered the filing date and an importer's legislative time limits will be protected. Applications that are incomplete or contain ineligible transactions will be rejected and time limits will not be protected.

39. The date that the Pre-CARM Blanket Request is submitted to the CBSA will also be considered the filing date for the purposes of meeting the 90-day legislative timeframe under section 32.2 of the Customs Act. Should the workbook not be accepted, the 90-day timeframe will resume from the date of the rejection. For more information regarding "reason to believe" and the obligation to self-adjust, refer to [Memorandum D11-6-6, Reason to Believe and Corrections to Declarations of Origin, Tariff Classification, and Value for Duty](#).

40. Payments for amounts owing on Pre-CARM Blankets under section 32.2 of the [Customs Act](#), cannot be made with the submission of the request. Payments can only be made once the CBSA has processed the request and posted the adjustment on the importer's account.

Processing a Pre-CARM Blanket Request

41. Upon receipt of a Pre-CARM Blanket Request, the CBSA will review to ensure the request is valid and complete.

42. TCPs must have supporting documentation readily available for all transactions that are being adjusted within the blanket and be able to provide supporting documentation upon request by the CBSA. Supporting documentation will be requested from the TCP through the CCP. TCPs should check their notices frequently following submission of a Pre-CARM Blanket Request, to monitor for requests from the CBSA.

43. Failure to provide requested documentation within the CBSA's required timeframes may result in rejection of the request and time limits will no longer be protected.

44. Following a review of the request and any requested supporting documents, the CBSA will render a decision on the entire Pre-CARM Blanket Request and issue a Statement of Adjustment (SoAdj).

45. To facilitate the posting of the Pre-CARM Blanket, the CBSA will:

- a) create a Pre-CARM F "As Declared" Type F CAD consolidating the "as accounted for" information for all B3 lines within the workbook; and,
- b) process an adjustment against this CAD, based on the "as claimed" information in the workbook.

46. Following processing of the adjustment on the Pre-CARM "As Declared" Type F CAD, any duties and taxes that are to be refunded to the TCP or that are owed to the CBSA will be posted to the TCP's account.

47. Interest owed to the TCP, or owed by the TCP to the CBSA will be shown on the SoAdj, however the corresponding credit or debit will be posted to the TCP's account as a Form K23, Miscellaneous Invoice, referencing the corresponding Pre-CARM "As Declared" Type F CAD Transaction Number.

48. Where amounts are owed to the CBSA, the payment due date for both the adjustment (Pre-CARM "As Declared" Type F CAD) and interest (Form K23) will be based on the posting date of these items and will follow the standard billing period. For more information on payments and the billing period, refer to [Memorandum D17-5-1, Payment of duties and taxes on imported commercial goods](#).

49. When calculating interest, the median date will be considered as the date that the interest begins. The median date equals the date between the first and last transaction within the respective year. When the number of days in a period is an even number, the date immediately after the median date will be used.

50. The approved adjustments within the Pre-CARM Blanket will not be reflected at the individual transaction level in CARM. Should a TCP need to submit a subsequent adjustment against one of these transactions, they will need to create an individual Pre-CARM "As Declared" CAD for the transaction and they will be responsible for capturing any changes from the Pre-CARM Blanket.

51. Subsequent adjustments by the TCP are not permitted against the Pre-CARM "As Declared" Type F CAD that is generated for the Pre-CARM Blanket.

52. If a TCP wishes to appeal the Pre-CARM Blanket, they can do so through the standard Appeals process, as per [Memorandum D11-6-7, Requests under section 60 of](#)

[the Customs Act for a Re-determination, Further re-determination or a Review by the President of the Canada Border Services Agency](#). As interest is included in the SoAdj, the TCP does not need to appeal the Form K23 posting separately.

Submitting a paper pre-CARM adjustment

53. As per section 2.2 of the [Accounting for Imported Goods and Payment of Duties Regulations](#), a TCP must submit a CAD by electronic means, in accordance with the *Electronic Commerce Client Requirements Document*, unless the Minister determines that:

- a) the infrastructure is inadequate or incompatible with the electronic means set out in the *Electronic Commerce Client Requirements Document* (e.g. CARM outage of a significant duration);
- b) a natural disaster, a national crisis or any other exceptional circumstance prevents or impedes the use of the electronic means or makes using them unreliable; or
- c) it is impracticable for a person, due to circumstances outside of their control, to account for goods by the electronic means.

54. Where a TCP is unable to submit subsequent version of a CAD electronically due these circumstances, a paper adjustment may be submitted using Form BSF945, Exception Commercial Accounting Declaration – Adjustment.

Note: Form BSF945 will be uploaded to the CBSA website and linked at a later date

55. A Form BSF945 will only be accepted in situations where a transaction's legislative's time limits are within 2 business days of expiry. If the transaction is not within this period, the TCP is to refrain from submitting until the outage has been resolved.

56. To submit a Form BSF945, the TCP is to complete the form as per [Appendix B](#) and submit by mail to the applicable address below.

For goods released in the Atlantic, Northern Ontario and Quebec Regions, the request must be submitted to:

CBSA
Trade Operations Division
C/O CAD Adjustment Unit
400 Youville Square, 5th floor
Montréal, Quebec H2Y 2C2

For goods released in the Greater Toronto Area (GTA), Southern Ontario, Prairie and Pacific rRegions, the request must be submitted to:

CBSA
Trade Operations Division
C/O CAD Adjustment Unit
55 Bay Street North, 6th floor
Hamilton, Ontario L8R 3P7

57. If the request involves an adjustment to a Form B3, where a Pre-CARM “As Declared” CAD has not yet been created in the CARM system, the TCP must also include a copy of the Form B3, along with statements from any previous adjustments that impacted the line being adjusted.

58. Adjustments requesting a refund must include supporting documentation with the form. Failure to include will result in the request being rejected and legislative time limits will not be protected.

59. Pre-CARM Blanket Requests will not be accepted by mail. If adjustments are required to multiple Form B3s, individual adjustment requests using Form BSF945 must be submitted.

60. The date sent by registered mail or by courier will be deemed to be the date of filing for the purposes of the prescribed periods under section 74(8) of the [Customs Act](#).

Adjustments following a compliance verification

61. Adjustments submitted as a result of any CBSA verification or review must reference the case number found on the Directed Compliance Letter, Compliance Validation Letter or Trade Compliance Verification Final Report.

62. For instructions on how to submit an adjustment following a verification, TCPs should refer to their letter or final report.

Appendix A: Pre-CARM Blanket Request worksheet template

All Pre-CARM Blanket Requests must include an electronic workbook containing the accounting data originally submitted on the B3 lines and the requested changes.

An example of how to prepare a worksheet within the workbook is below. Note this example contains all mandatory fields that must be provided when submitting a Pre-CARM Blanket Request. If any other fields on the B3 lines within the blanket were completed at the time of accounting, or are being adjusted, these must also be included in the worksheet, showing both the “as accounted for and “as claimed” information. For example, any amounts in the SIMA Assessment or Excise Tax fields, and/or any numbers in the Special Authority field.

A worksheet template can be requested by sending an email to CBSA-ASFC Assessment and Licensing Unit@cbsa-asfc.gc.ca.

Company Name / Nom de l'entreprise:		ABC Jewellery Inc. / Bijouterie ABC Inc.																								
Reason for Adjustment / Raison pour le rajustement:		Incorrect tariff classification at the time of importation / Classement tarifaire incorrect au moment de l'importation																								
Business Number / Numéro d'entreprise:		1234567890RM001																								
Mass Adjustment Case Number / Numéro de cas de rajustement de masse:		000005123456789																								
As Accounted For / Tel que déclaré																										
B3	Transaction Number / Numéro de transaction	B3	Date of accounting / Date de la déclaration en détail	Office / Bureau	Sub Hdr No. / N° sous-en-tête	Country of Origin / Pays d'origine	Country of Export / Pays d'exportation	Tariff Treatment / Traitement tarifaire	Direct Shipment Date / Date d'expédition directe	Currency Code / Code de devises	Vendor / Vendeur	Line No. / N° de la ligne	Description	Classification Number / N° de classification	Quantity / Quantité	Unit of Measure / Unité de mesure	Value for Duty Code / Code de valeur en douane	Custom Duty Rate / Taux de droit	Rate of GST / Taux de TPS	Value for Currency Conversion / Valeur pour change	Value for Duty / Valeur en douane	Customs Duties / Droits de douanes	Value for Tax / Valeur taxable	GST / TPS		
82602000042384	2015-01-20	495	1	JP	JP	2	2015-01-09	CAD	XYZ Inc.	2	Jewellery	7113111000	150	KGM	13	5	5	100,000.00	100,000.00	5,000.00	105,000.00	5,250.00				
82602000042408	2015-01-21	495	1	JP	JP	2	2015-01-09	CAD	XYZ Inc.	1	Jewellery	7113111000	100	KGM	13	5	5	75,000.00	75,000.00	3,500.00	78,500.00	3,925.00				
82602000042442	2015-01-22	495	1	JP	JP	2	2015-01-09	CAD	XYZ Inc.	3	Jewellery	7113111000	200	KGM	13	5	5	200,000.00	200,000.00	10,000.00	210,000.00	10,500.00				
Total : 3 Entries																			375,000.00	375,000.00	18,500.00	393,500.00	19,675.00			
X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS					
As Claimed / Tel que demandé																	GST Due to Receiver General Or Client / TPS redevable au Receveur général ou au client					Duty Due to Receiver General Or Client / Droits redevables au Receveur général ou au client				
Sub Header No. / N° de sous-en-tête	Country of Origin / Pays d'origine	Country of Export / Pays d'exportation	Tariff Treatment / Traitement tarifaire	Direct Shipment Date / Date d'expédition directe	Currency Code / Code de devises	Line No / Split line indicator / N° de ligne / Indicateur de ligne divisée	Description	Classification	Quantity / Quantité	Unit of Measure / Unité de mesure	Value for Duty Code / Code de valeur en douane	SIMA Code / Code LMSI	Rate of Duty / Taux de droit	Rate of GST / Taux de TPS	Value for Currency Conversion / Valeur pour change	Value for Duty / Valeur en douane	Duty / Droits	Value for Tax / Valeur taxable	GST / TPS							
1	JP	JP	2	2015-01-09	CAD	2	Jewellery	7113119000	150	KGM	13	8.5	5	100,000.00	100,000.00	8,500.00	108,500.00	5,425.00	175.00	3,500.00						
1	JP	JP	2	2015-01-09	CAD	1	Jewellery	7113199000	100	KGM	13	8.5	5	75,000.00	75,000.00	6,375.00	81,375.00	4,068.75	143.75	2,875.00						
1	JP	JP	2	2015-01-09	CAD	3/3	Jewellery	7113111000	100	KGM	13	5	5	100,000.00	100,000.00	5,000.00	105,000.00	5,250.00	-5,250.00	-5,000.00						
NS1	CN	JP	2	2015-01-09	CAD	3/NL4	Jewellery	7113209000	100	KGM	13	8.5	5	100,000.00	100,000.00	8,500.00	108,500.00	5,425.00	5,425.00	8,500.00						
																375,000.00	375,000.00	28,375.00	403,375.00	20,168.75	493.75	9,875.00				

Appendix B: Instructions for Completing Form BSF945

If a TCP is unable to submit an adjustment request electronically in exceptional circumstance, as per section 2.2(2) of the [Accounting for Imported Goods and Payment of Duties Regulations](#), and their legislative time limits are within 2 business days of expiry, a Form BSF945 can be completed as per the following instructions:

Field Number:	Field Name:	Instructions:
1	Type Code	Insert the type of B3 (e.g. AB or C type).
3	Accounting Date	Provide the accounting date from the B3.
7	Release Date	Provide the date the goods were released.
10	Pre-CARM	Check this box to indicate the request is for goods accounted on a B3, prior to CARM.
11	Importer BN15	Provide the importer's 15 digit business number.
12	Importer Name, Address and Telephone No.	Provide the importer's full name, mailing address and telephone number.
36	Vendor Name Address and Telephone No.	Provide the name, address and telephone number of the vendor of the goods as it appears on the supporting invoice(s). This field is only required if a Pre-CARM "As Declared" CAD has not already been created in CARM.
38	Invoice No.	Print the invoice number pertaining to the goods that are accounted for on the B3. This field is only required if a Pre-CARM "As Declared" CAD has not already been created in CARM.
39	Invoice Value	Print the value from the invoice pertaining to the goods that are accounted for on the E14. This field is only required if a Pre-CARM "As Declared" CAD has not already been created in CARM.
56-100	Commodity Line Details	Complete only the fields where a change is being requested. Print the corrected information that is being requested. For example, to request a change in value, print the corrected value in field 78, Value for Duty.
101	Commodity Reason Code	Provide the appropriate reason code as per Appendix A of Memorandum D17-2-1 . If more than one reason code is applicable, complete fields 105 and 109.

103	Commodity Remark	Provide a brief description of the reason for the adjustment request.
105-111	Additional Commodity Reason Codes and Remarks	Provide additional reason codes and remarks if more than one adjustment reason is being requested.
113-129	Declaration Totals	Complete the adjusted declaration totals in all applicable fields. These amounts represent the adjusted duties and taxes (i.e. new CAD version) and not the amounts owed or to be refunded as a result of the request.
N/A	Signature and Date	Sign and date the request form.
35	Notes	Any additional information that is relevant to the adjustment request, that cannot be entered in any of the designated fields, can be provided in this field. This includes the reason for the use of the form, and the date of a CARM outage, if applicable.

References

Consult these resources for further information.

Applicable legislation

[Customs Act](#)

[Low-Value Amounts Regulations](#)

[Refund of Duties Regulations](#)

Related D memoranda

- [Memorandum D1-6-1, Authority to Act as Agent](#)
- [Memorandum D11-6-6, Reason to Believe and Corrections to Declarations of Origin, Tariff Classification, and Value for Duty](#)
- [Memorandum D11-6-7, Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency](#)
- [Memorandum D14-1-3, Re-determinations and Appeals Under the Special Import Measures Act](#)

- [Memorandum D17-1-9, Remission of Underpayment Due to Customs Entry Error](#)
- [Memorandum D17-2-1, Adjusting Commercial Accounting Declarations](#)
- [Memorandum D17-2-3, Business Number Changes and Commercial Accounting Declaration Withdraw Requests](#)
- [Memorandum D17-5-1, Payment of duties and taxes on imported commercial goods](#)

Superseded D memorandum

D17-2-4, Preparation and Presentation of Blanket B2 Adjustment Requests, dated January 26, 2017

Issuing office

Regulatory Trade Programs Division
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