Section 17 / CARM Readiness Checklist

For Canadian importers operating under the post-January 2026 regime

As of January 1, 2026, the importer of record named on each customs accounting is jointly and severally liable for duties, taxes, and post-accounting reassessments. CBSA can re-determine entries up to four years back. CARM gives CBSA structured data to drive those reassessments at scale. This one-page checklist covers the operational basics every Canadian importer should confirm.

1. Know who is named as importer of record

- ☐ Pull a recent CAD (or B3 for older entries) and locate the importer-of-record field
- ☐ Confirm whether your business's BN appears as the importer of record
- ☐ If a different entity (e.g., a broker) is named, confirm in writing who you intend to be the importer of record going forward

2. Confirm your verification-priority exposure

- ☐ Check the CBSA January 2026 verification priority list against your top HS codes
- ☐ Flag any imports of: frozen desserts (HS 2105.00.10), supply-managed goods, animal feed (heading 23.09), or goods touched by China / US surtax orders or the steel derivatives surtax
- ☐ Note any CUSMA, CETA, or CUKTCA preference claims on your filings — origin verifications are an active priority

3. Reconcile broker invoices against your CARM Statement of Account

- ☐ Download your most recent CARM Statement of Account from the CARM Client Portal
- ☐ Match the SOA line-by-line against your broker invoices for the same period
- ☐ Note any line items where the broker total does not reconcile to the SOA detail
- ☐ Identify whether your accountant is calculating GST/ITC claims from broker invoice totals (estimate) or from CARM SOA detail (actual)

4. Document the basis for tariff classification on high-volume SKUs

- ☐ Identify your top 10 SKUs by import volume or value
- ☐ For each, confirm a documented rationale for the HS classification used
- ☐ Identify any SKUs where classification involves judgement (composite products, novel ingredients, ambiguous categories)
- ☐ Confirm a designated person — internal or external — who can defend the classification if CBSA asks

5. Establish a correction-and-record-keeping routine

- ☐ Set a monthly cadence for reviewing your CARM SOA against actual filings
- ☐ Establish a documented process for voluntary B2 corrections when errors are found
- ☐ Retain customs accounting records and supporting documentation for six years per CBSA requirements

- [ ] Identify who at your business is responsible for responding within 30 days if a CBSA letter arrives

---

About ClearBorder. *We're a Canadian tool that automates the reconciliation in step 3 against your CARM Statement of Account and broker invoices. For importers without internal capacity, we offer flat-fee reconciliation packs starting at $499 per month of data. Details: clearborder.ca/reconciliation*

Sources: CBSA Trade Compliance Verification page (current); CBSA Customs Notice 25-32 (December 2025); CBSA Memorandum D17-2-5 (January 2026); Customs Act, sections 17, 59-61; CBSA Trade Compliance Verification Priorities (January 2026); SOR/2025-267 (Steel Derivative Goods Surtax Order).

© ClearBorder. May be freely shared and forwarded.

Full analysis: clearborder.ca/learn/section-17-2030-reckoning