



# CARM Client Portal

## User Guide

### Managing rulings in the CARM Client Portal

Revision date: December 13, 2022

## Purpose of this guide

This guide will explain the rulings process in the CARM Client Portal in detail, and includes step by step instructions for portal users to submit ruling requests, as well as an overview of possible responses to these requests from the Canada Border Services Agency (CBSA).

**Note:**

Prior to reading this guide, it is suggested that you first review the [User guide – Onboarding to the CARM Client Portal](#). This guide offers step by step processes for creating both individual and business accounts in the CARM Client Portal, as well as steps for linking these accounts. These actions are necessary pre-requisites that must take place before users can request rulings via the portal.

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# 1. Overview of rulings in the CARM Client Portal

## 1.1 Process overview

You will be able to request, view, and manage your ruling requests from the CBSA through the CARM Client Portal.

## 1.2 Applicable rulings

The rulings process applies to three types of rulings:

**Note:**

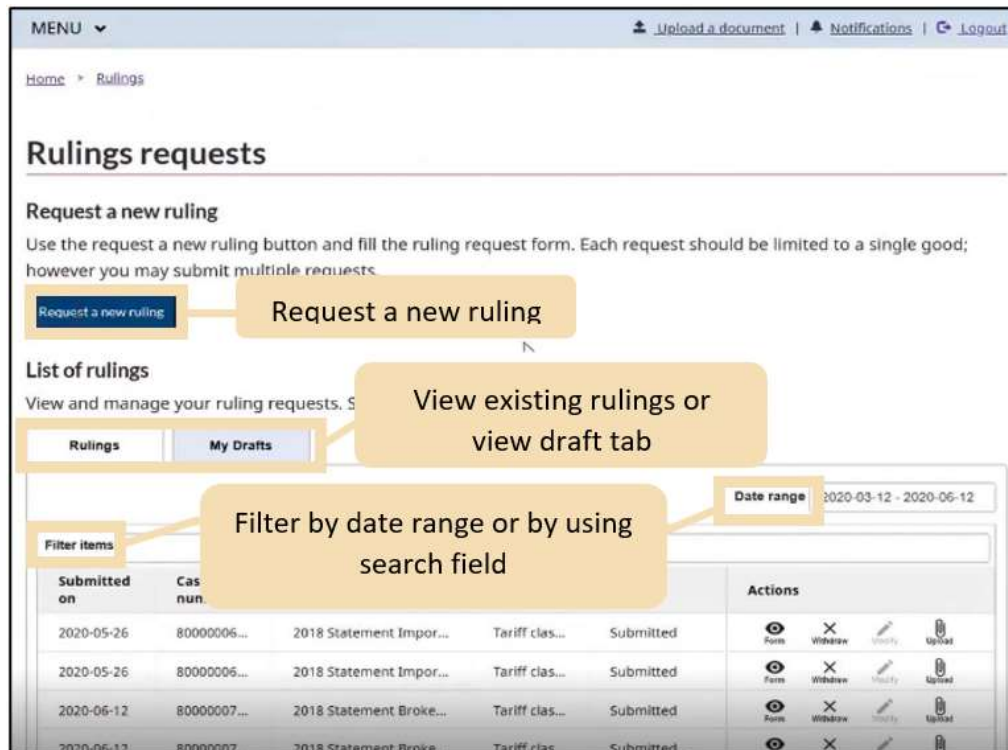
Only existing importers, customs brokers, and trade consultants with a valid BN9 and RM will be able to access the rulings functionality via the CARM Client Portal during Release 1. New trade chain partners (TCPs) who wish to use CARM during Release 1 need to first obtain a BN9 and RM by registering and enrolling with the CRA as one of the above TCP types to enable access to CARM functionality.

- **Advance Rulings (ARs)**
- **National Customs Rulings (NCRs)**
- **Same Condition Rulings (SCRs)**

Program information on these rulings can be found on the [CBSA website](#).

## 1.3 Rulings page – Overview of functions and features

Once users have logged in to their account in the CARM Client Portal they will be able to access a **List of rulings**, associated with their account. From this page, users can request new rulings, resume draft rulings, and search for existing rulings to view their details, or take action on them.



In the **List of rulings**,

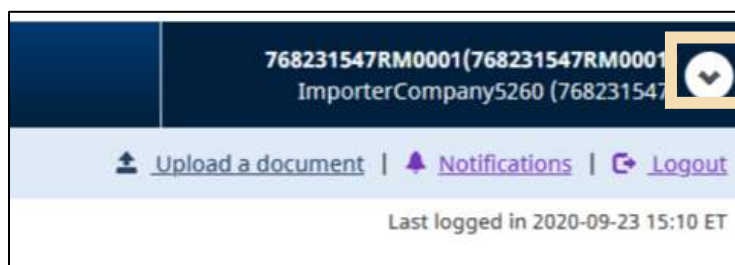
- **Submitted On** indicates the submission date of request
- **Case Number** is a unique number provided by CBSA
- **Submitted by** indicates the account from which request was submitted
- **Type** indicates the type of ruling requested
- **Status** indicates the current status of the ruling
- **Actions** allow you to view or print the decision, withdraw the request, upload supporting documents, or request a modification to a decision.

## 2. Requesting a ruling

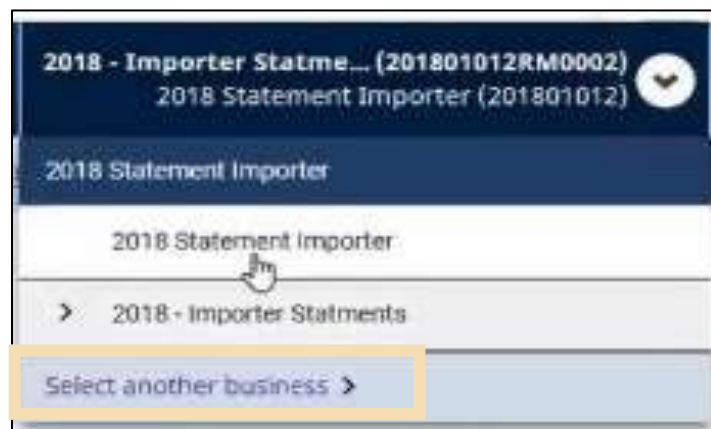
### 2.1 Submitting a ruling request

Before requesting a ruling request, make sure you are in the correct program account by checking the business and program account name and number displayed in the right top corner of your home page. Service providers, such as customs brokers and trade consultants, will work on multiple client's business accounts and therefore this step is important. If the desired program account is under another business account, you can follow the steps below:

1. Click the **drop-down arrow** at the right top corner of your home page.



2. Click **Select another business** if you are not already in the correct business account.



3. Select the correct business by clicking the **Select** button corresponding to the desired business name.

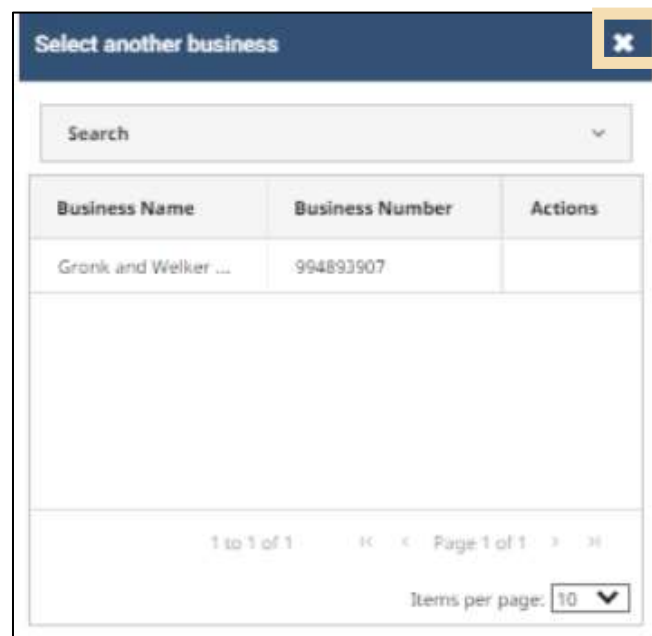


The screenshot shows a window titled "Select another business" with a close button (X) in the top right corner. Below the title bar is a "Filter items" search bar. A table displays two business entries:

Business Name	Business Number	Actions
Gestion Donald Andrews Inc.	802524452	Select
2018 Statement Broker	201801011	Select

A yellow box highlights the "Select" buttons in the "Actions" column. Below the table, there is a pagination section showing "Items per page: 10", "1 to 2 of 2", and "Page 1 of 1".

If there is only one business, there will be no **Select** button. In this case, click **X** to close the window and the **Menu** page of the business account will display.



The screenshot shows a window titled "Select another business" with a close button (X) in the top right corner, which is highlighted by a yellow box. Below the title bar is a "Search" bar. A table displays a single business entry:

Business Name	Business Number	Actions
Gronk and Welker ...	994893907	

Below the table, there is a pagination section showing "1 to 1 of 1", "Page 1 of 1", and "Items per page: 10".

**Note:**

A business account can have multiple program accounts (RMs), but the ruling request applies only to one program account.

4. To request a ruling in the CARM Client Portal, start by selecting the **Rulings** hyperlink under the items found on the CARM Client Portal home page, or by selecting **Rulings** from the **MENU** in the top left corner. Select **Rulings**.

**CARM Client Portal**

Test Importer Name (RM0001)  
ImporterCompany3084 (549132583)

MENU ▾

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Last logged in 2021-04-21 14:08 ET

**Setup my portal**  
Manage the access of employees and third party businesses.

**Accounts and profiles**  
View information about your personal profile, program account(s) or business.

**Financial information**  
View the financial transaction history, statements and invoices of this program account.

**Payments**  
Manage your payment options.

**Declarations**  
View information about commercial account declarations (CAD).

**Rulings**  
Request, view and manage your ruling requests.

**Recent Transactions** ⓘ [View all transactions](#)

Transaction date	Description	Amount	Status
2021-03-09	Card Lot	\$ -1,000.99	Credit open

**Most requested**

- [Upload a document](#)
- [Manage pending employee requests](#)
- [Manage pending third party requests](#)

5. Select **Rulings** from the next page that appears.

**CARM Client Portal**

443789060RM0001-Importe... (RM0001)  
ImporterCompany3483 (443789060)

MENU ▾

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[Home](#)

## Rulings

View and manage your ruling requests.

### Services and information

**Rulings**  
View a list of your ruling requests; review their details, and request a new ruling.



6. Click the **Request a new ruling** button on the **Rulings requests** page to open the ruling request form.

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CARM Client Portal

Test Importer Name (RM0001)  
ImporterCompany3084 (549132583)

MENU

Home > Rulings

## Rulings requests

### Request a new ruling

Use the request a new ruling button and fill the ruling request form. Each request should be limited to a single good; however you may submit multiple requests.

**Request a new ruling**

### List of rulings

View and manage your ruling requests. Select a ruling and use the available action buttons.

Rulings My Drafts

7. You will see two sections: **Ruling Context** and **Ruling Details**. The **Ruling Context** page must be completed first.

CARM Client Portal

443789060RM0001-Importe... (RM0001)  
ImporterCompany3483 (443789060)

MENU

Home > Rulings > Rulings Requests

## Request a new ruling: 1. Ruling Context

Follow the steps in this form to request a new ruling for your imports.

**1. Ruling Context** 2. Ruling Details

### Disclaimer

If this request is for a ruling that does not comply with all of the provisions this application may be rejected and returned to the applicant identifying the information missing from the advance ruling request. Furthermore, the CBSA may, at any time during the course of an evaluation of a ruling request, solicit additional information from the applicant. The applicant will be given a period of 30 calendar days from the date of the notice (or such longer period as the notice may provide to supply any additional information that is requested or, otherwise, to comply with the requirements referred to in the notice. If no response to the notice is received within the time allotted, the ruling request will be closed administratively and considered withdrawn.

This section requires the same information regardless of the type of ruling being requested:

- **Type of Ruling**
- **Port of entry**
- **General information about the goods**
- **Consent to publication**

8. Select the **type of ruling** you wish to request from the drop-down menu.

The screenshot shows a web form titled "Ruling Context". A red asterisk indicates a required field: "\* Identify the type of ruling request (required)". Below this, a dropdown menu is open, showing options: "Select an option", "Select an option", "Tariff Classification" (highlighted in blue), "Valuation", "Origin", "Marking", "Non-FTA Origin", "CIT Textile Tariff Relief Investigation", and "Same Condition". To the right of the dropdown, there is a label "through which it is anticipated the good at issue will be imported (required)" and a text input field. Below that, another label "goods that are subject of this request for a ruling are, or have been, the subject of: (required)" is followed by another text input field.

**Note:**

We have selected **Tariff Classification** for this example as it is the most common type of ruling request. The details required for other types can be found in [Section 2.2](#) of this guide.

9. Enter the principal **port name** (or port code if known) through which it is anticipated that the good will be imported.

The screenshot shows the same "Ruling Context" form, but now the dropdown menu is open to show port options. The label above the dropdown is "\* Identify the principal port of entry through which it is anticipated the good at issue will be imported (required)". The dropdown menu shows "Select an option" at the top, followed by a list of ports: "007 - Halifax - Postal Operations", "009 - Halifax", "010 - Kentville", "011 - Liverpool", and "013 - Lunenburg". To the right of the dropdown, there is a label "goods that are subject of this request for a ruling are, or have been, the subject of: (required)" and a text input field. Below that, another label "National Customs Ruling (NCR) or other advice" is followed by another text input field.

10. Answer the additional questions about the goods to the best of your knowledge, indicating:

- a) Whether the goods are currently or have been the subject of a past CBSA verification or ruling, an administrative, judicial or quasi-judicial review or appeal,
- b) Whether the goods have been previously imported into Canada, and
- c) Whether the goods will continue to be imported.

\* On the basis of your knowledge, are the goods that are subject of this request for a ruling are, or have been, the subject of: **(required)**

• One or more of the following (check all applicable):

- ☒ A verification of tariff classification
- ☐ An administrative review or appeal
- ☐ A judicial or quasi-judicial review
- ☐ A request for an Advance Ruling (AR), National Customs Ruling (NCR) or other advice
- ☐ None of the above

\* Provide a brief statement identifying the status of the request(s) according to your knowledge. (maximum 5000 characters) **(required)**

\* On the basis of your knowledge, have the goods been previously imported into Canada? **(required)**

☒ Yes

☐ No

\* Will they continue to be imported? **(required)**

☐ Yes

☐ No

11. Select **Yes** or **No** to indicate whether or not you consent to publication of the ruling letter. If you select yes, the ruling decision will be published on the publicly available section of the CARM home page. If you decline, the ruling decision will only be visible on your CARM Client Portal account. **Note** that this is not applicable for Same Condition Rulings which are never published.

\* Do you consent to allow the Canada Border Services Agency (CBSA) to release to the public in both official languages the entirety of the ruling letter issued by the CBSA in respect of this ruling request? **(required)** ⓘ

The publication of rulings by the CBSA is provided as a resource to the importing community, to assist with the tariff classification, valuation, origin or marking of their goods.

There is no obligation on the applicant to consent to the publication of its ruling letter. A decision not to authorize its release to the public will neither have any bearing on any CBSA decision with respect to the ruling(s), nor any other adverse consequences in terms of the CBSA's processing of the request.

☒ Yes

☐ No

### Note:

The CBSA maintains a database of past rulings for importers and brokers to consult. However, only rulings that users have consented to publication can be found there.

12. Select **Next** to continue to the **Ruling Details** page. Alternatively, you can also return to the previous screen by selecting the **Previous** button, or you can save your draft and return to the ruling request later by selecting **Save draft**.

\* Do you consent to allow the Canada Border Services Agency (CBSA) to release to the public in both official languages the entirety of the ruling letter issued by the CBSA in respect of this ruling request? (required) ⓘ

The publication of rulings by the CBSA is provided as a resource to the importing community, to assist with the tariff classification, valuation, origin or marking of their goods.

There is no obligation on the applicant to consent to the publication of its ruling letter. A decision not to authorize its release to the public will neither have any bearing on any CBSA decision with respect to the ruling(s), nor any other adverse consequences in terms of the CBSA's processing of the request.

☒ Yes  
☐ No

Navigation buttons: Previous, Save draft, Next

13. The **Ruling Details** section is specific for each type of ruling and requires you to input information specific to this ruling. Begin by entering detailed information about the goods in the **Goods information** text field, including function, technical specifications, and manufacturer or producer.

CARM Client Portal

443789060RM0001-Importe... (RM0001)  
ImporterCompany3483 (443789060)

MENU

Home - Rulings - Rulings Requests

### Request a new ruling: 2. Tariff Classification

Follow the steps in this form to request a new ruling for your imports.

1. Ruling Context ☒ 2. Tariff Classification ☐

#### Goods information

To issue a ruling it is imperative that the CBSA be able to accurately identify the goods. To do this, you must provide the following information. Incomplete or inaccurate information may result in the rejection of your request. We may contact you for further information.

\* Provide a detailed description of the good, technical specifications of the good, function, manufacturer, producer. Descriptions consisting only of part numbers, trade names and the like are not satisfactory. Note: If you need more space to provide this information, please attach additional documentation in the space at the bottom of this page. (maximum 5000 characters) (required)

This field is required.

**Remember:** We selected Tariff Classification as an example, so the questions below relate to this type of ruling.

14. Answer the additional questions about the goods in as much detail as possible, indicating:

- The materials, ingredients, and composition of the goods,
- A description of the manufacturing process,
- The tariff classification that you believe applies to the good,
- The reason why you believe this classification is correct,
- Whether or not you are applying for a conditional relief item,
- The conditional relief tariff item, if yes is selected above,
- The anticipated use of the good, and
- A description of the packaging.

\* Provide a list of materials, ingredients, composition. (maximum 5000 characters) (required)

This field is required.

\* Provide a description of the process by which the good is manufactured. (maximum 5000 characters) (required)

This field is required.

\* What tariff classification do you believe applies to the good? (10 digits) (required)

This field is required.

\* Provide the reason(s) that support your interpretation of your submission. (maximum 5000 characters) (required)

This field is required.

\* Are you applying for a conditional relief? (required) ⓘ

☒ Yes  
☐ No

\* What is the conditional relief tariff item? (8 digits) (required)

0000.00.00

\* What is the anticipated use of the good? (maximum 5000 characters) (required)

\* Provide a description of the packaging in which the good is contained. If you have pictures to attached, you may upload them in the supporting documentation below. (maximum 5000 characters) (required)

15. Include a **URL or link** to documents from the manufacturer of the goods if available. If you are unable to obtain proprietary information about the goods, use the **checkbox** to indicate that it will be forthcoming from the manufacturer. Once the case has been assigned a case number, you may provide this case number to the manufacturer in order for them to send the information to CBSA directly.

**Supporting documentation**  
 Include any links to the producers or manufacturers product literature, drawings, photographs, or schematics.

☐ Check this if you are unable to obtain the proprietary information and have requested that the manufacturer, foreign exporter or producer send the information directly to the CBSA. ⓘ

Include a URL or link to documents (maximum 5000 characters)

16. Click the **Submit & Add Attachment(s)** button to continue. You may also select **Previous** to return to the **Ruling Context** page or **Save draft** to save a draft of your ruling request.

**Supporting documentation**  
Include any links to the producers or manufacturers product literature, drawings, photographs, or schematics.

☐ Check this if you are unable to obtain the proprietary information and have requested that the manufacturer, foreign exporter or producer send the information directly to the CBSA.

Include a URL or link to documents (maximum 5000 characters)

[< Previous](#) [Save draft](#) [Submit & Add Attachment\(s\) >](#)

17. A confirmation page indicating receipt of your ruling request with an assigned **case number** will appear. From here, you will be able to attach any relevant supporting documents to your ruling request by selecting the **Add attachments** button.

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**CARM Client Portal** 443789060RM0001-Importe... (RM0001) ImporterCompany3483 (443789060)

MENU [Upload a document](#) | [Notifications](#) | [Logout](#)

[Home](#) > [Rulings](#) > [Rulings Requests](#)

## Confirmation of ruling request

Your request has been submitted.

**Case number: 8000000859**

If you had any attachment to provide for this request, proceed to the **Add attachment(s)** page.

[Add attachment\(s\)](#)

Once the CBSA has received your request and all the necessary information, the standard processing time is within 120 calendar days. The CBSA aims to issue rulings within a shorter period.

If additional information is required, the CBSA will notify you and you will be given a period of 30 calendar days to provide the required information.

You can also follow up on your application status on the Ruling requests page.

[Back to rulings requests](#)

18. Including additional documents helps the CBSA make a decision. Where possible, documents that support a ruling request should always be included with the initial request. If the CBSA feels that they have insufficient information to make a decision, they may request that you provide additional information in order to proceed with your ruling request.

- a) Click within the box to open a file upload on your computer or drag and drop the file to this space.

The screenshot shows a web interface for uploading files. At the top, it says "Attachment(s): case #8000000167" in bold. Below this, a line of text reads "Attach any files of producers or manufacturers product literature, drawings, photographs, or schematics." The next section is titled "Upload files" and contains the text "The maximum upload size per file is 15 MB and a maximum of 10 attachments per upload." followed by "Acceptable file types: .pdf, .doc, .docx, .xls, .xlsx, .rtf, .txt, .jpg, .jpeg, .tiff, .tif, .xps". Below this text is a large rectangular area with a dashed border, containing a central icon of a computer monitor with an upward-pointing arrow and the text "Click or drag your file here". At the bottom of the interface is a horizontal bar with three buttons: a grey button on the left, a highlighted yellow button in the center labeled "Upload", and another grey button on the right.

- b) Specify the **document type** from the drop-down menu that will appear.  
c) Click **Upload** to complete the upload process.

**Note:**

- You can only upload PDF, Word, Excel, RTF, JPG, TIFF and XPS documents to the CARM Client Portal.



### Note:

To see a step-by-step process of the ruling submission process, please review the informational video:

- Video – [How to submit a ruling request in the CARM Client Portal](#)

## 2.2 Other types of ruling requests

**Steps 13 – 16** of the above example detail the steps required if **Tariff Classification** is selected as the type of ruling. Other types of rulings can be selected from the drop-down menu (shown below). If a different ruling type is selected, specific details pertaining to this type will be required when you reach the **Rulings Details** page.

**Ruling Context**

\* Identify the type of ruling request (required)

This field is required.

Select an option

Select an option

**Tariff Classification**

Valuation

Origin

Marking

Non-FTA Origin

CIT Textile Tariff Relief Investigation

Same Condition

Through which it is anticipated the good at issue will be imported (required)

Goods that are subject of this request for a ruling are, or have been, the subject of: (required)

applicable);

The details required for other ruling types are described below.

### Valuation:

- Acquisition/importation scenario
- Reason(s) supporting the valuation method or element
- Valuation methodology (including section of the Customs Act)
- Elements of valuation method included in calculation
- Relevant documents supporting this analysis, with highlighted portions

**Origin & Non-FTA Origin:**

- Description of good
- List of materials, ingredients and composition
- Tariff classification that you believe applies to the good
- Reasons to support interpretation of submission
- Description of all processes used in manufacture, location of all operations, and sequence
- Specific rule of origin believed to be applicable
- Sufficient information to confirm de minimis provision if applicable
- Description of packaging
- List including all costs included in the ex-factory price
- Any supporting documentation

**Marking:**

- Description of goods
- List of materials
- Description of manufacturing process
- Tariff classification that you believe applies to the good
- Name & address of exporter, producer, and importer
- Description of packaging
- Any supporting documentation

**Canadian International Trade Tribunal (CITT) Textile Tariff Relief Investigation:**

- Description of goods
- Packaging
- Type of textile (fabrics, yarns, fibres)
- Fabric details (requires 3 samples to be sent to the CBSA)

- Fabric and yarn type, content, yarn size, weight, design process, twist factor, etc.
- Any supporting documentation

**Same Condition Ruling:**

- Supplier's legal business name
- Supplier's address
- Tariff Classification that you believe applies to the good upon importation
- Tariff Classification that you believe applies to the good upon export
- Imported goods description, generic and trade names
- All processes performed on goods from entry to export, including purpose and nature of any changes, and any new physical or functional characteristics
- Use of the goods after processing, including change in function or marketability
- Exported goods including generic, trade or chemical name
- Description & purpose of exported goods
- Origin (tariff treatment) of imported goods
- Destination of processed goods
- Supporting documentation

## 3. CBSA ruling responses

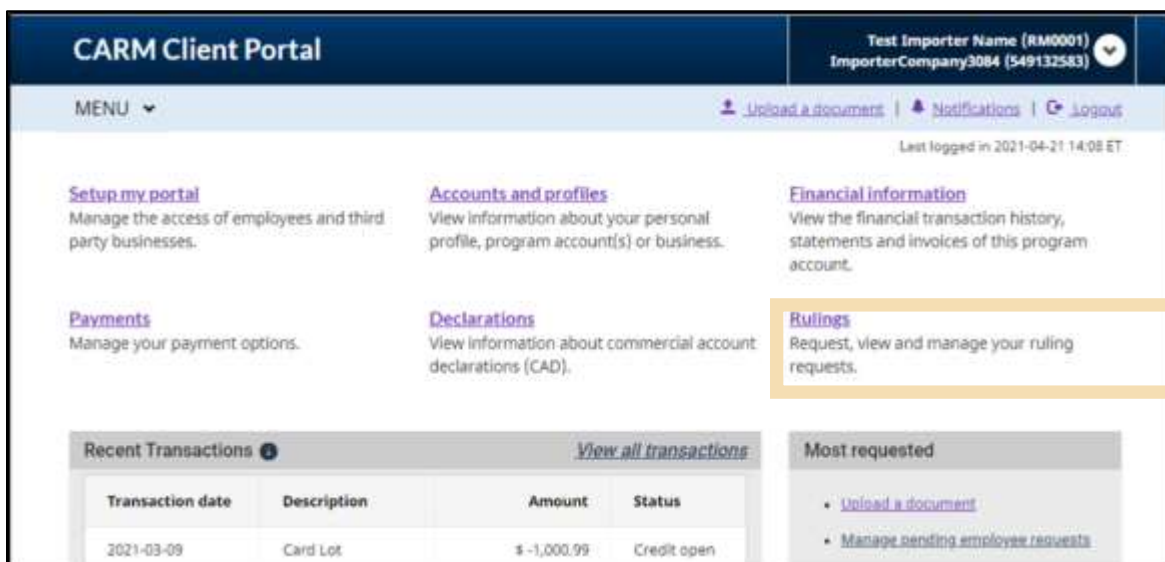
Once submitted, the CBSA will review the ruling request based on the information provided by the TCP through the CARM Client Portal.

### 3.1 Viewing decision letters

When the CBSA renders a decision on the ruling request, this decision is communicated to the TCP via a ruling decision letter posted to the TCP's account on the CARM Client Portal.

To view your ruling decision letter, follow the below steps:

1. Click on the **Rulings** link on the CARM Client Portal home page to reach your list of rulings.



#### Note:

If you have subscribed to notifications from the CBSA, you will be advised that a decision has been rendered on your ruling. For more information on subscribing to notifications please see [User guide – Onboarding to the CARM Client Portal](#)

- When the CBSA issues the ruling decision, the case status will be updated to **Decision rendered** in the rulings list. Click on the **Documents** icon found in the Actions column to access the letter.

**List of rulings**  
View and manage your ruling requests. Select a ruling and use the available action buttons.

**Rulings** **My Drafts**

Date range: 2021-02-11 - 2021-05-12

Filter items

Submitted on	Case number	Submitted by	Type	Status	Actions
2021-03-05	8000000570	ImporterCompa...	Valuation	Submitted	
2021-03-05	8000000571	ImporterCompa...	Tariff classification	<b>Decision rendered</b>	
2021-03-05	8000000572	ImporterCompa...	Tariff classification	Submitted	
2021-03-05	8000000573	ImporterCompa...	Tariff classification	Submitted	

- Click the **Decision Letter** link to view the decision letter.

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**CARM Client Portal** Eastern Importer program (RM0001) Station 18 Importer Inc (514625818)

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[Home](#) > [Rulings](#) > [Rulings Requests](#)

### Ruling documents

View the list of decisions submitted by the CBSA for ruling #8000000823.

Date submitted	Document
2021-05-07	<a href="#">Decision Letter 2021-05-07T160000</a> (PDF, 2 MB)

[← Previous](#)

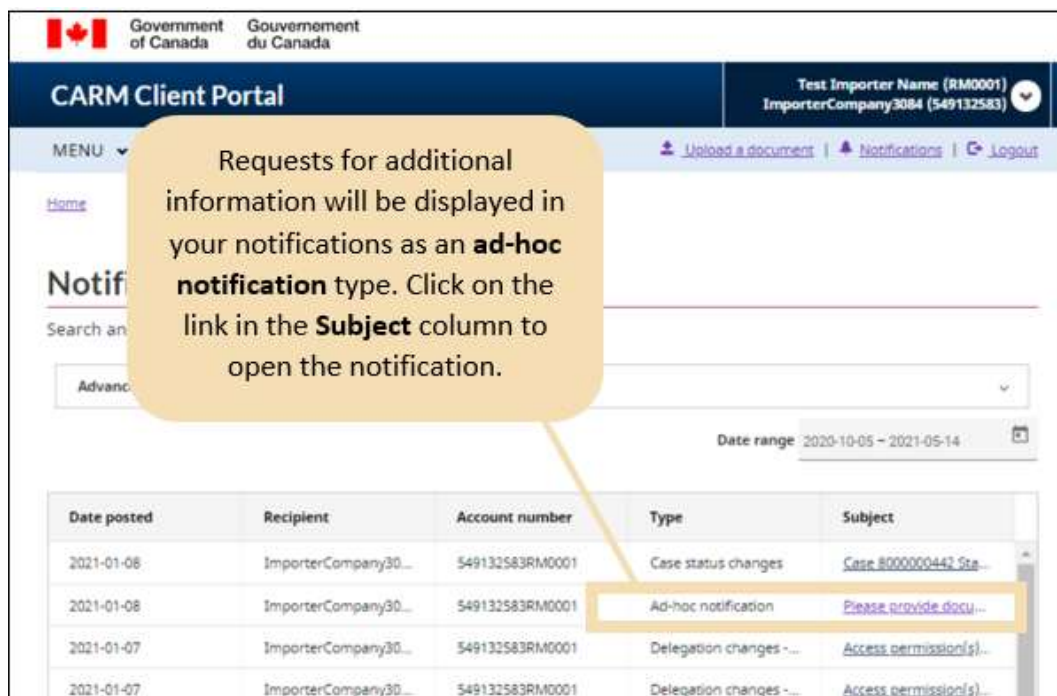
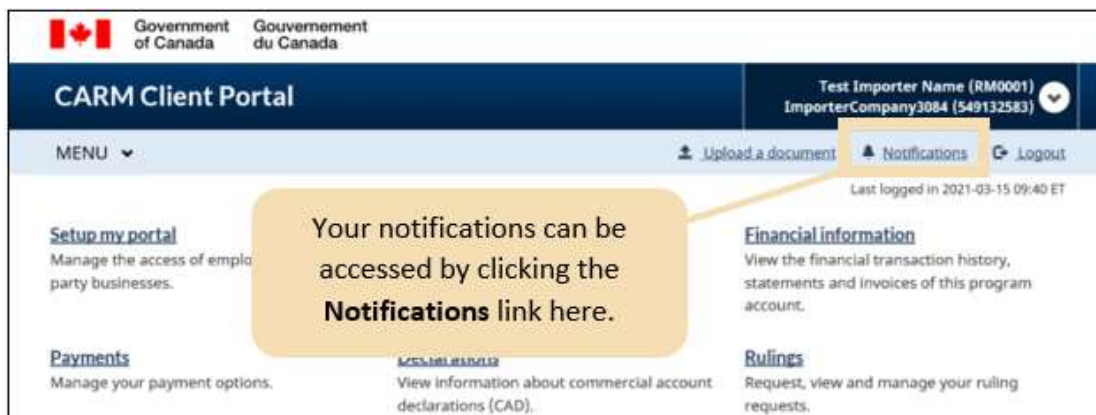
4. Once opened, the decision letter can be saved and printed if desired. **A portion of a sample letter is found below:**

	<b>Government of Canada</b>	<b>Gouvernement du Canada</b>
<b>PROTECTED B</b>		
8000000780		
2020.06.12		
2018 Statement Importer 123 Test St., Ottawa ON, K2H 3D4 CA		
<b>Subject: Tariff Classification Advance Ruling - Decision Letter</b>		
Dear :		
This is in in respect of 8000000780, a request submitted on your behalf by of 2018 Statement Importer dated 2020/06/12, for a Tariff Classification Advance Ruling of . This product is manufactured by/exported from [Manufacturer/exporter's name, city, state, country].		
- Importer BN and RM(s) Number: 201801012		
- TRS Number: 000000		
- Classification Number:		
- Insert Applicable FTA (if applicable): [Please enter]		
- Effective Date: 2020/06/12		

## 3.2 Request for additional information

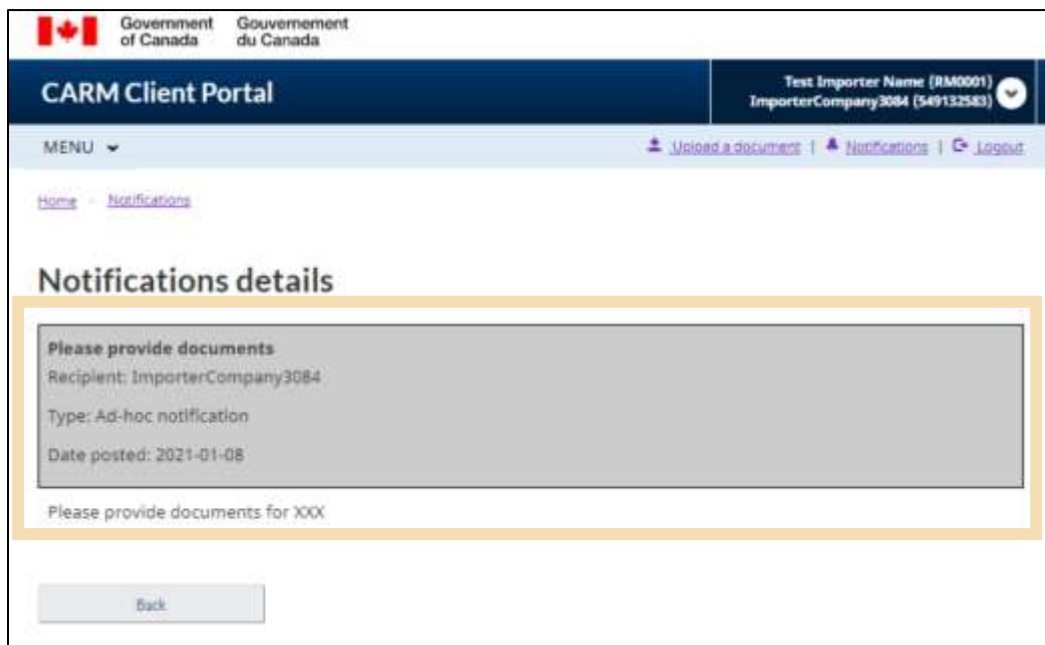
If there is insufficient information for the CBSA to make a decision, additional information may be requested. A notification indicating that additional information is required will be posted to the TCP's account.

To view this (and other) notifications from the CBSA, click on the **Notifications** link at the top right of the home page of your CARM Client Portal account.

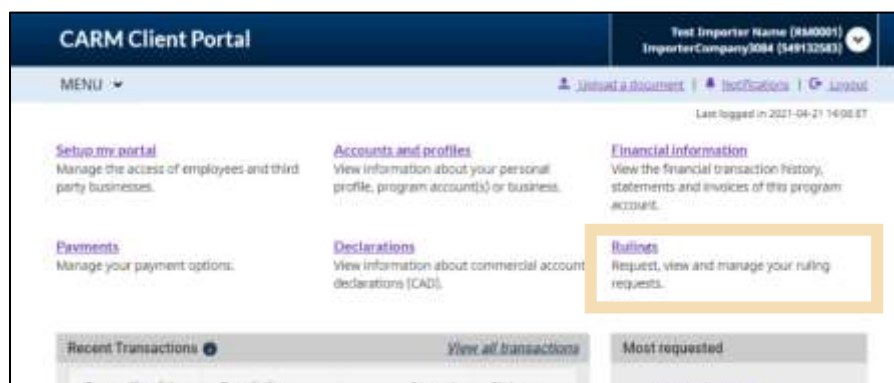


This notification will explain what additional information is required, and what the deadline is for providing this information. Additional information may include, but it is not limited to:

- Additional supporting documentation
- Answers to specific CBSA questions
- Photos of the item or process in question



1. To add additional information to your ruling request, navigate to your **Ruling list** by selecting **Rulings** from your CARM Client Portal home page.





2. In your **List of Rulings**, you can see the status of ruling requests that have been submitted. Ruling requests that require additional information will have the status **Waiting for Additional Information** in the **Status** column.

Click the paperclip **Upload** icon to attach additional information to the request.

**List of rulings**  
View and manage your ruling requests. Select a ruling and use the available action buttons.

**Rulings** **My Drafts**

Date range: 2021-02-11 – 2021-05-12

Filter items

Submitted on	Case number	Submitted by	Type	Status	Actions
2021-03-05	8000000570	ImporterCompa...	Valuation	Submitted	
2021-03-05	8000000571	ImporterCompa...	Tariff classification	Waiting For Addi...	
2021-03-05	8000000572	ImporterCompa...	Tariff classification	Submitted	
2021-03-05	8000000573	ImporterCompa...	Tariff classification	Submitted	

**Note:**

The CBSA can request additional information at any time. Failure to provide this information by the deadline provided (usually 30 calendar days) may result in the CBSA declining to issue a ruling by issuing a **Decline to Issue** letter.

3. Attach the supporting documentation by clicking on the upload box, or by dragging and dropping files into the space.

4. Complete the process by clicking the **View confirmation** button at the bottom of the screen.

The screenshot displays the CARM Client Portal interface. At the top, there is a header with the Government of Canada logo and name in both English and French. Below this, a dark blue navigation bar contains the text "CARM Client Portal" and user information for the "Eastern importer program (RM0001) Station 18 Importer Inc (S14625818)". A light blue secondary bar includes a "MENU" dropdown, links for "Upload a document", "Notifications", and "Logout". The main content area shows a breadcrumb trail: "Home > Rulings > Rulings Requests". The title "Attachment(s): case #8000000824" is prominently displayed, followed by a sub-instruction: "Attach any files of producers or manufacturers product literature, drawings, photographs, or schematics." Below this, a section titled "Upload files" provides upload limits (15 MB per file, 10 attachments max) and lists acceptable file types (.pdf, .doc, .docx, .xls, .xlsx, .rtf, .txt, .jpg, .jpeg, .tiff, .tif, .xps). A large dashed orange box serves as the upload area, containing an upward arrow icon and the text "Click or drag your file here". At the bottom of the upload area is a grey "Upload" button. Below the upload area, there are two buttons: "Back to rulings requests" on the left and "View confirmation" on the right, which is highlighted with an orange border.

**Note:**

To see a step-by-step walkthrough for submitting additional information to ruling requests please reference the following instructional video:

- **Video – How to submit additional information to a ruling request in the CARM Client Portal**

### 3.3 Decline to issue

There are some situations in which the CBSA cannot provide a ruling and will instead send a **Decline to issue** letter. This may occur in the following situations:

- The application refers to hypothetical goods
- The applicant has already been issued a ruling
- It is not possible to determine all the material facts to classify the goods
- The application pertains to more than three goods
- Additional information was requested but not provided within the period specified by the officer
- Application does not meet the required conditions

The **Decline to Issue a Ruling Decision** letter will be posted to the TCP's portal account and will be available to view in the list of rulings. The ruling status will be updated to **Cancelled** when this occurs. You may submit a new request once you are able to meet the required conditions.

### 3.4 Ruling statuses in the CARM Client Portal

In addition to the statuses referenced in the above sections, there are additional ruling statuses that may be posted within the portal.

























Rulings

My Drafts

Date range

2020-12-03 - 2021-03-04

Filter items

Case number	Submitted by	Type	Status	Actions
8000000353	ImporterCompa...	Valuation	Decision rendered	   
8000000369	ImporterCompa...	Tariff classification	Cancelled	   
8000000432	ImporterCompa...	Tariff classification	Submitted	   
8000000443	ImporterCompa...	Valuation	Assigned	   
8000000442	ImporterCompa...	Tariff classification	In progress	   
8000000431	Company (0971)	Tariff classification	Withdrawn	   
8000000530	ImporterCompa...	Valuation	Waiting for addt...	

Different statuses that TCPs may see in their list of rulings include:

- **Submitted:** This status indicates that the ruling request has been sent to the CBSA and is still active. CBSA has received the request but has not yet rendered a decision.
- **Assigned:** This status indicates that the ruling request has been assigned to a CBSA officer.
- **In progress:** This status indicates that the request is currently being examined by the CBSA.
- **Decision rendered:** As referenced earlier, a decision rendered status indicates that the ruling process is complete. CBSA has rendered a ruling decision and you can download a copy of the decision letter by clicking on the **Documents** icon.
- **Waiting for additional information:** As referenced earlier, this status indicates that the CBSA requires you to upload more documents to support your ruling request. Failure to provide these documents may result in the ruling request being cancelled.
- **Withdrawn:** This status indicates that the ruling request has been withdrawn by the requestor.
- **Cancelled:** This status indicates that the ruling request failed to meet the required conditions and has been rejected, or that the decision has been replaced or revoked.
- **Postponed:** This status indicates that the ruling request has been paused. Once the situation causing postponement has been resolved, this status will be updated to **In progress**.

**Note:**

Curious to know more about the different status types? Please reference the following instructional video:

- **Video – Understanding ruling statuses in the CARM Client Portal**

## 4. Requesting a modification to a ruling decision

### 4.1 Modification overview and rationale

After a decision letter has been issued, it is possible to send a request for a modification of a ruling decision. Modifications to ruling decisions are meant primarily to adjust or to fix clerical elements, but may also be necessary for other reasons. Requests for a modification allow these issues to be fixed without making it necessary to request a new ruling. Some examples of issues which could render a ruling invalid (and therefore warrant a modification request), include:

- A typo in a ruling
- A court decision that has affected how the goods are to be imported
- A change to the laws of Canada by an Act of Parliament that directly affects the goods
- Changes to the material facts or circumstances on which the ruling is based (such as a change to the name or address of a manufacturer)
- Other clerical issues


#### Note:

Requests for a modification to a ruling decision are done to keep the decision valid. Note that this is not the same as an appeal. The ability to appeal a decision is not currently available in the CARM Client Portal but will be implemented in future updates. Until this feature is available, appeals can be requested through the existing process outside of the CARM Client Portal.

### 4.2 Process to request a modification

To request a modification to a ruling, follow the steps below:

1. Navigate to the **Rulings requests** page. Click the **Modify** (pencil) icon in the **Actions** column. **Note** that it is only possible to request modifications to rulings with a **Decision rendered** status. If the **Modify** icon is grey (as per the below image in which it is grey for all rulings with **Submitted** status), it cannot be selected.


Government of Canada  
Gouvernement du Canada

**CARM Client Portal**

Test Importer Name (RM0001)  
ImporterCompany3084 (549132583)

MENU

Upload a document
Notifications
Logout

Home
Rulings

## Rulings requests

### Request a new ruling

Use the request a new ruling button and fill the ruling request form. Each request should be limited to a single good; however you may submit multiple requests.

Request a new ruling

### List of rulings

View and manage your ruling requests. Select a ruling and use the available action buttons.

RulingsMy Drafts

Date range 2021-02-11 - 2021-05-12


Filter items:

Submitted on	Case number	Submitted by	Type	S	Actions
2021-03-10	#000000683	ImporterCompa...	Non FTA origin	S	Form X Renewal Upload
2021-03-10	#000000684	ImporterCompa...	Same condition	S	Form X Renewal Upload
2021-03-05	#000000570	ImporterCompa...	Decision rendered	S	Form X Renewal Upload
2021-03-05	#000000571	ImporterCompa...	Tariff classification	S	Form X Renewal Upload
2021-03-05	#000000572	ImporterCompa...	Tariff classification	S	Form X Renewal Upload
2021-03-05	#000000573	ImporterCompa...	Tariff classification	S	Form X Renewal Upload
2021-03-05	#000000574	ImporterCompa...	Tariff classification	S	Form X Renewal Upload
2021-03-05	#000000575	ImporterCompa...	Tariff classification	S	Form X Renewal Upload

Items per page: 10
1 to 10 of 148
Page 1 of 15

- Complete the **Request for a modification of a ruling decision** form. Write a detailed description for the change and why it is required. If possible, include legal case numbers, references to statutes, or anything else appropriate to support the request, including a link to a web page or supporting documents.

3. Click the **Submit** button when complete.

 Government of Canada  
Gouvernement du Canada

**CARM Client Portal**

Test Importer Name (RM0001)  
ImporterCompany3084 (549132583)

MENU

[Upload a document](#) | [Notifications](#) | [Logout](#)

[Home](#) > [Rulings](#) > [Rulings Requests](#)

## Request for a modification of a ruling decision

Complete this form to request a modification of a ruling decision.

**Case Number:** 8000000353  
**Submission date:** 2020-12-12

**\* Under what provision are you requesting the modification? (required)**

☒ To conform with a decision of the Canadian court or tribunal or a change in the law of Canada  
☒ There is a change in the material facts or material circumstances in which the ruling is based  
☒ Other

**\* Provide a detailed explanation for requesting a modified ruling. Include any applicable court case number, any change in the material facts or circumstances or new information to support your request (maximum 5000 characters) (required)**

This field is required.

I

### Supporting documentation

Include any links to the producers or manufacturers product literature, drawings, photographs, or schematics.

**Include a URL or link to documents**

I

Cancel

Submit

4. A confirmation screen will display. From this screen, submit any relevant attachments using the **Add attachments** button.

### Confirmation of request for a modification of a ruling decision

Your request has been submitted.  
Case number: 8000000353

If you had any attachment to provide for this request, proceed to the Add attachment(s) page.

Add attachment(s)

Once the CBSA has received your request and all the necessary information, the standard processing time is within 120 calendar days. The CBSA aims to issue rulings within a shorter period.

If additional information is required, the CBSA will notify you and you will be given a period of 30 calendar days to provide the required information.

You can also follow up on your application status on the Ruling requests page.

← Back to rulings requests

If the modification request is approved by the CBSA, a new ruling decision letter will be issued, and the previous decision letter will be cancelled.

**Note:**

If the ruling request was made under an incorrect account or incorrect BN15 and the decision has not yet been made, you must **Withdraw** the request and start over. You will know that the ruling is not decided if the **Withdraw** button is enabled under the Actions column.

**Note:**

To see a step-by-step process of the ruling submission process, please review the informational video:

- **Video – How to request a modification to a submitted ruling in the CARM Client Portal**



## 5. View published rulings

### 5.1 Overview of published rulings

When ruling requests are submitted through the CARM Client Portal, users will have the option to provide consent to the CBSA to publish these rulings. Published rulings can provide meaningful guidance to other users on how to comply with Canada's trade legislation.

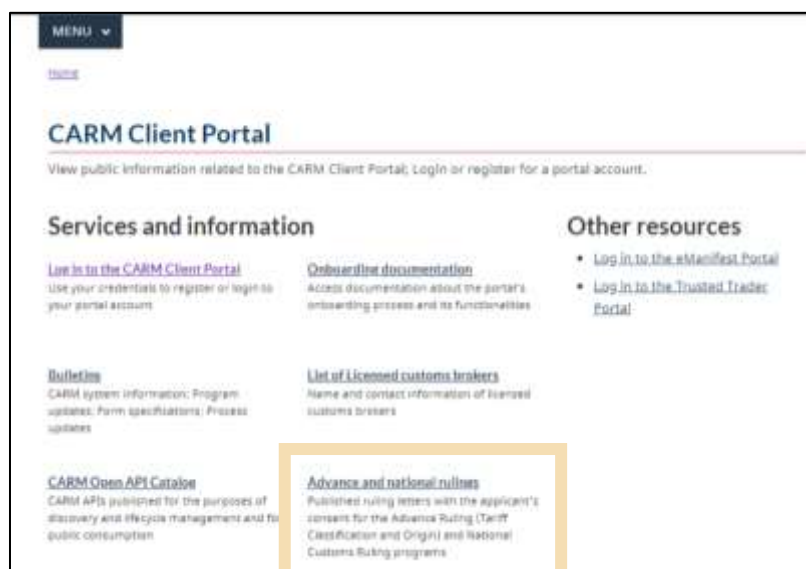
#### Note:

Published rulings should be used for reference purposes only. It is important to remember that these rulings are binding only between the Canada Border Services Agency and the applicant.

### 5.2 Accessing published rulings

It is not necessary to log in to the CARM Client Portal to access and view published rulings.

1. From the main **Services and information** page, click the **Advance and national rulings** link.



2. A list of rulings that have been issued by the CBSA will be displayed. Click on the hyperlink found in the **product name** of the ruling that you would like to view.

**Tip:** Use the **Filter items** bar to search for a relevant ruling. Rulings can be filtered by key words in the product name, type of ruling, classification number, or decision date.

Canada Border Services Agency

Home → Import and Export → Advance Rulings for Tariff Classification

### Rulings issued by the CBSA

⚠ About Advance Rulings


Filter items  Showing 1 to 10 of 613 entries | Show  entries

Product	Type of ruling	Classification Number	Date of decision
<a href="#">Ladies Woven Flannel Top PJ Set Style B04-82826H - Woman's Woven Pajama Bottom</a>	Tariff Classification Advance Ruling	Under review	2017-06-15
<a href="#">Ladies Woven Flannel Top PJ Set Style B04-82826H - Woman's Knitted Pajama Top</a>	Tariff Classification Advance Ruling	Under review	2017-06-15
<a href="#">Linear LED Light Strip - model YLED 360</a>	Tariff Classification Advance Ruling	Under review	2016-11-03
<a href="#">Various medallions</a>	Tariff Classification Advance Ruling	Under review	2015-09-22
<a href="#">Brax brand and Lagrand brand men's and women's trousers</a>	Advance Ruling for Origin Under Free Trade Agreements		2016-11-08
<a href="#">Proovlene also known as Monomer or C3</a>	National Customs Ruling		2020-07-07
<a href="#">Buffalo jerky</a>	Tariff Classification Advance Ruling	0210.20.00.00	2016-10-19

The selected published ruling will be displayed, and users will be able to view the following information:

- Applicant Name
- Date of Issuance
- Product Description
- Analysis and Justification
- Ruling Decision
- Legislative/Administrative References
- CBSA Contact and File Number

See the following for a sample published ruling with this information identified.



Government  
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Gouvernement  
du Canada

Search Canada.ca

MENU

[Home](#) / [CARM Client Portal](#) / [Advance and national rulings](#)

## Rulings details

### Tariff Classification Advance Ruling

#### Non-Fat Dry Milk High Heat Kosher

**Applicant**  
Mr. Harry Kent  
XYZ Inc.  
123, boul. de Boulon  
Anjou, Québec J2E 1P9

**Date of issuance of ruling: 2016-01-16**  
This is in response to a request submitted on your behalf by Fedex Trade Networks for an advance ruling on the tariff classification of Non-Fat Dry Milk High Heat Kosher. This product is manufactured and exported from Dairy America (USA).  
TRS Number: 272936  
Classification Number: 0402.10.10.00 within access commitment or 0402.10.20.00 over access commitment  
Effective Date: January 7, 2016

**Product Description**  
The product is described as fresh milk where the fat is removed and is subjected to a high heat treatment resulting in a non-fat, dry whitish powder. According to the information provided, it contains lactose, milk proteins and minerals in the same proportions as found in fresh milk. The fat content has been reduced to a maximum of 1.25%. No preservatives, neutralizing or other chemical agents have been added. The product is especially suited for baked goods, dry mixes and process meat and is sold in bags of 25 kg.

**Analysis and Justification**  
Note 1 to Chapter 4 provides: "The expression "milk" means full cream milk or partially or completely skimmed milk". The Explanatory Notes to Heading 04.02 state that the heading covers: "milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated)... whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted". The product is a dry powder of skimmed milk is covered by heading 04.02.

**Decision**  
Section 10 of the Customs Tariff directs that classification of imported goods shall be determined in accordance with the General Rules for the Interpretation of the Harmonized System. Section 11 of the Customs Tariff states that in interpreting the headings and subheadings, regard shall be had to the World Customs Organization's (WCO) Explanatory Notes to the Harmonized Commodity Description and Coding System.  
  
General Interpretative Rule 1 (GIR 1) directs that titles of Sections, Chapters and sub-Chapters are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the heading and any relative Section and Chapter Notes. Similarly, General Interpretative Rule 6 (GIR 6) directs that classification shall be determined according to the terms of those subheadings and any related Subheading Notes.

#### Legislative/Administrative References

This ruling has been issued under paragraph 43.1(1)(c) of the Customs Act and will be honoured by the CBSA for future importations of the goods specified, provided the material facts and circumstances remain as originally presented; all conditions in the ruling have been met; the ruling has not been modified, revoked, revised, or cancelled; and the Customs Tariff legislation has not changed. Should there be a change in the material facts or circumstances pertaining to the goods, you must notify the CBSA as soon as possible. You may request that the Advance Ruling be modified or revoked as of the date of the change.

Importers should quote the advance ruling number at the time of importation in either the description field of the B3 entry document or on the Canada Customs Invoice. Exporters or producers should quote the advance ruling number on the Certificate of Origin or commercial invoice accompanying the goods.

Should you disagree with this advance ruling, you may file a dispute notice under subsection 60(2) of the Customs Act within 90 days of the date of issuance. Please see the procedures outlined in Appendix C of the CBSA's Memorandum D11-11-3, Advance Rulings for Tariff Classification.

This advance ruling is considered 'reason to believe' for the purposes of section 32.2 of the Customs Act and the CBSA's Administrative Monetary Penalty System, described in Memorandum D22-1-1.

All Memoranda referenced in this letter may be accessed on the CBSA website.

#### Consent to the Public Release of the Advance Ruling

As per your consent statement, we will release this advance ruling to the public, in both official languages, in accordance

##### CBSA contact

Kerry Smith  
Manager, Tariff Policy Unit 'B'  
Trade Policy Division  
Headquarters, Ottawa

##### File number

C-1234-1234567

#### Note:

For additional information on viewing published rulings, please review the informational video:

- **Video – How to look up published rulings in the CARM Client Portal**