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CARM Transition Measures: Late Payment Penalties and Interest

To support the transition to the CBSA Assessment and Revenue Management (CARM) system, the Canada Border Services Agency (CBSA) has announced temporary measures and updated policies regarding late payment penalties and interest.

Here's what you need to know:

Temporary Suspension of Late Payment Penalties and Interest

- Effective January 20, 2025, and continuing until the March billing period due date (March 31, 2025), the CBSA will not issue late payment penalties or late payment interest.

Penalties Begin April 1, 2025

- Starting April 1, 2025, any account with an overdue balance from the March 2025 Statement of Account (SOA) will incur late payment penalties.

Interest Accrual Starts April 4, 2025

- As of April 4, 2025, late payment interest will begin accruing on overdue balances. This interest will appear on the SOA issued on April 25, 2025.

Collection Measures

- Accounts with unpaid SOAs beyond their specified due dates will be subject to collection measures enforced by the Canada Revenue Agency.

For more information, please refer to the official CBSA notice: [CBSA Notice CN25-02](#).

Should you have any questions or need assistance navigating these changes, please don't hesitate to contact us at sales@frontierscs.com.