



Memorandum D1-6-1: Authority to Act as an Agent

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Ottawa, December 18, 2025

Plain language summary

Target audience: Importers of commercial goods

Key content: This memorandum explains the policy of the Canada Border Services Agency (CBSA) regarding persons who wish to import commercial goods under Section 32 of the [Customs Act](#), as the agent of another person.

Keywords: CARM, accounting, commercial goods, importer, payment, program, revenue

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Updates made to this D-memo

This memorandum was revised in order to incorporate changes due to the implementation of the CBSA Assessment and Revenue Management (CARM) system.

Guidelines

1. A “person”, according to the [Customs Act](#), means an individual, a partnership, a corporation, a trust, the estate of a deceased individual or a body that is a society, a union, a club, an association, a commission or other organization of any kind.
2. “Agents” are persons who are authorized to transact business with the CBSA on behalf of another person. The CBSA may refuse to transact business with the agent until the agent produces acceptable written authority.
3. “Commercial goods” means goods imported into Canada for sale or for any commercial, industrial, occupational, institutional or other like use.
4. “Casual basis” refers to a one-time event or a non-habitual occurrence whereby a person is acting on behalf of the importer without benefit of any compensation, fee or charge. An example would be in circumstances where an importer was unable to be present for the release of the goods and a friend or family member accounts on their behalf with written authorization from the casual importer.
5. Should a person choose to use the services of a licensed customs broker and that customs broker provides incorrect information or fails to remit monies received from the person to the CBSA, the person remains fully liable. This includes responsibility for payment of all duties, taxes, penalties, and interest owing, pursuant to any applicable legislation and regulations that may be amended.

Written Authority to Act as Agent for Commercial Goods Imported under Section 32 of the *Customs Act*

6. Any person who proposes to transact business with the CBSA as the agent of another person is responsible for ensuring that the proper authority has been granted. This written authority is often referred to as an agency agreement or a power of attorney.
7. The CBSA accepts any form of written authority that indicates the agent has been authorized to transact business on behalf of another person (usually the importer or owner), provided that it meets the requirements detailed in paragraph nine.

8. In addition to the required written authority (such as the agency agreement or power of attorney), in the CARM Client Portal (CCP), importers must give their broker or agent permission to access their CCP account to submit transactions, pay duties/taxes, etc.
9. The written authority must specify:
 - a. the names of the person and the agent including their business numbers and addresses;
 - b. a description of the type of business transactions being authorized, e.g. accounting and payment of duties on commercial goods imported under section 32 of the [Customs Act](#);
 - c. whether the authority is continuous or for a specified period;
 - d. whether the agent is authorized to appoint a sub-agent;
 - e. the name, title and signature of the agent;
 - f. the name, title and signature of the person on whose behalf the agent is acting; and
 - g. the effective date.
10. The CBSA does not accept an electronic check-off box as an acceptable substitute for a wet (ink on paper) signature for the purpose of an agency agreement.
11. Facsimile copies of the written authority may be accepted.
12. It is generally assumed that employees of the importer and employees of the authorized agent have the necessary authority to transact business on behalf of their employers. Should there be any doubt; the CBSA may refuse to transact business with that employee until satisfactory proof of authority has been provided.
13. For the purpose of the [Agents' Accounting for Imported Goods and Payment of Duties Regulations](#) an employee of an importer can transact business, including accounting for goods and payment of duties on behalf of his or her employer without being considered an agent.

Cancellation of Authority to Act as Agent

14. It is the responsibility of any person who wishes to cancel an authorization previously granted to an agent, to notify that agent accordingly. Unless specifically instructed otherwise, it shall be assumed that an agent retains the authority to finalize transactions that were initiated before the cancellation of the agency agreement. Additionally, the delegation of authority to the broker in the CCP must be removed or changed when an authorization is cancelled.

Fees

15. The CBSA does not exercise control over the fees charged by agents to their clients. Such fees are a private matter between the two contracting parties.

References

Applicable legislation

[Customs Act](#) – Section 32

[Agents' Accounting for Imported Goods and Payment of Duties Regulations](#)

Superseded D memoranda

D1-6-1 dated January 28, 2016

Issuing office

Licensing Unit
Regulatory Trade Programs
Trade and Anti-dumping Programs Directorate
Commercial and Trade Branch

Contact us

For more information, within Canada, call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064 (long distance charges will apply). Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

[Contact border information services](#)