



Ottawa, August 27, 2004

CUSTOMS NOTICE N-586

Exporters – Business Number and RM Account Identifier

1. All exporters exporting goods from Canada for consumption in destinations other than the United States, Puerto Rico, or the U.S. Virgin Islands have to register with the Canada Revenue Agency (CRA) for a Business Number (BN) with an RM account identifier for exporting. The CRA assigns RM account identifiers to streamline the Canada Border Services Agency (CBSA)'s processing of customs documents.

2. When completing customs documents, such as an export declaration, exporters have to give the correct BN and RM account identifier. Exporters have to make sure their BN has been activated for exporting. If a BN is not given or is not correct on an export declaration, the exporter may be subject to a penalty under the Administrative Monetary Penalty System. In this case the penalty would be C005 – “Person provided information that is not true, accurate and complete.”

3. Information in a BN or RM account is confidential and can only be changed (i.e., added to, amended, or deleted) or given to identified parties that have been included in CRA's database (e.g., owner, contact, authorized third party or customs broker).

(a) **Owner** is a sole proprietor, corporate director, partner (corporate director in the case of a partnership including a corporation) or officer.

(b) **Contact** may be the owner (e.g., sole proprietor, partner, director, or officer) or an employee who is typically responsible for completing or keeping customs records for the company.

(c) **Authorized third party** is a person who is not the owner and not an employee of the business. An authorized third party is a person who represents the business and for whom an RC59, *Business Consent Form*, has been filed with the CRA. To authorize a third party, the exporter has to complete and file with the CRA Form RC59 or a letter that includes the information requested on a Form RC59.

(d) **Customs broker** is an individual or firm certified to act for an individual or company in dealing with the CRA to export commercial goods from Canada.

The CRA keeps a list of certified customs brokers.

Unless specified otherwise, a certified customs broker is considered an authorized third party **for the RM program account only**.

4. A third party acting for an exporter can enquire about a client's BN and RM account identifier only if this authority is stated on the account. As in point 3 above, if the third party is a certified customs broker, the CRA does not require Form RC59. The exporter can give this authority when registering for a BN. The authority can also be given by filing Form RC59 or a letter as stated above. Authorization will be effective as specified on Form RC59.

5. For more information about the BN, please visit the CRA Web site at:

www.cra.gc.ca/tax/business/topics/bn/menu-e.html.

6. Form RC59, *Business Consent Form*, can be found on the CRA Web site at:

www.cra.gc.ca/E/pbg/tf/rc59/README.html.

7. To register for a BN or to attach an RM account identifier for import and/or export, contact the CRA's Business Enquiries line within North America at **1-800-959-5525**, or from elsewhere at **(613) 954-9681**.

8. For information about the Canadian Automated Export Declaration (CAED) or G7 Electronic Data Interchange (EDI) Export Reporting, contact the helpdesk at **1-800-257-2434**.

9. For information about BN and RM account identifiers, contact the CRA at **1-800-959-5525**.

10. For customs information about exports, please visit the CBSA Web site at: www.cbsa.gc.ca/export/menu-e.html.

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