



# Instructions

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## Identification

**Business Number:** enter the 15-digit Business Number, including the RM extension.

**CSA importer name:** enter the account name associated with the Business Number.

**RSF month:** enter the year and month of the RSF you are filing (YYYY/MM). This is the month in which the RSF is to be paid.

**Period start date:** enter the first day of the period being reported on this RSF (YYYY/MM/DD).

**Period end date:** enter the last day of the period being reported on this RSF (YYYY/MM/DD).

**VFD of current-month transactions:** enter the value for duty for all of the current-month transactions included on the RSF.

**Filing ID:** enter your five-digit account security number or the five-digit account security number of the third party filing the payment.

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## Current month revenue distribution

**Amount:** enter the amount that corresponds to the appropriate line object code(s) (see the following table for additional line object code descriptions). Include the revenue distribution for any post-CSA B2-1(DAS) being paid or credited.

**Subtotal - debits:** once line object code(s) are entered, add the amounts and enter the total here.

**Subtotal - credits:** once line object code(s) are entered, add the amounts and enter the total here.

**Net total:** subtract the subtotal-credits from the subtotal-debits and enter the total here.

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## Other assessments

**Interim payment:** enter the interim amounts you are paying for duty and GST, if applicable.

**Subtotal - interim payment:** add the amounts of the column and enter the total here

**Customs assessments:** enter any Customs-assessed items included on the RSF such as a B2-1 (DAS) or AMPS penalties. Enter the type, reference number, port code and amount for each payment. For any B2-1, list all the details except the port code and amount (as the amounts must appear in "Current month revenue distribution").

**Subtotal - Customs assessments:** add the amounts of the column and enter the total here.

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## Assessment totals

**Totals:** transfer the net total from the Current month revenue distribution, as well as the subtotals from Interim payment and Customs assessments, to this section

**Total payment:** add the amounts of the column and enter the total here.

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## Sample – Additional Line Object Code Descriptions

Codes may vary depending on the importer. The table of codes is listed in Customs Memorandum D17-1-7.

Debits	Line object code	Credits	Line object code
Excise tax (high value)	See D Memorandum	SIMA – K32	49020
Excise Duties Interest	49554	Excise tax	49407
Late payment of RSF interest	49442	Excise tax – K32	49409
		Sales tax	49177
		Sales tax – K32	49179
		GST/HST - Credit for current month corrections on forms E648	49129

