



## **CANADA CUSTOMS 2018 TRADE COMPLIANCE AUDIT TARGETS**

As an Importer or Exporter you are ultimately responsible for ensuring compliance with import and export laws and other regulations related to your shipments and declarations made to the Canada Border Services Agency (CBSA).

CBSA manages trade compliance by performing audits either randomly or through verification priorities. Specified commodities are identified for audit on a biannual basis (in January and July) and are made public by the CBSA. Certain products may be targeted for review based on tariff classification, valuations, or origins and free trade certification.

Listed below are the targeted goods released by the CBSA in July 2018.

Further details of current Trade Compliance Verifications may be found on [CBSA's website](#).

For further information, please contact your [local PF Collins](#) representative or our Customs Consulting Department:

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## CANADA CUSTOMS 2018 TRADE COMPLIANCE AUDIT TARGETS

Tariff Classification Audits	Percentage of Errors found in Round 1	Percentage of Errors found in Round 2	Percentage of Errors found in Round 3 or last audit period	Harmonized Systems Number(s)
Air Brakes & Parts Thereof	79% \$337k		<b>Removed from current listing</b>	8607.21
Air Heaters & Hot Air Distributors			<b>new</b>	73.22
Apparel & Clothing Accessories	95% \$2.8M	73% \$255k		39.26
Apparel Samples		57% \$882k	<b>Removed from current listing</b>	Conditional Relief Tariff 9936.00.00
Bags of Polymers of Ethylene		21%	<b>Removed from current listing</b>	3923.21.90
Bags				42.02
Batteries	86% \$35k	100% \$162k		85.06
Bicycle Parts	91% \$698k	94% \$244k		87.14
Castors	63% \$133k			83.02
Cell Phone Cases	100% \$659k			39.26, 42.02, & 85.17
Cereals	100% \$5k		<b>Removed from current listing</b>	Chapters 10, 11, 12 & 19
Chemical Products, Insecticides, Fungicides, Herbicides Etc.	56% \$252k	53% \$270k		38.08
Coconut Milk from Asian Countries	78% \$160k	41% \$45k	<b>Removed from current listing</b>	1106.30.00 & 2008.19.90 & 2106.90.10.90 & 04.02
Curling Irons & Flat Irons	71% \$371k	66% \$462k	50% \$89k	8516.32
Dextrin & Other Modified Starches	64% \$414k	72% \$413k	70% \$355k - 4th round 64% \$35k	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves	88% \$1.2M	100% \$96k	<b>Removed from current listing</b>	3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners' Safety Lamps			<b>new</b>	85.13
Footwear Valued at \$30 or More per Pair	100% \$585k	70% \$1.2M	54% 138k	64.03
Furniture for Non-Domestic Purposes	60% \$932k	100% \$202k		94.01 and 94.03
Gazebos	100% \$613k	48% \$101k	<b>Removed from current listing</b>	9406.00.90.20
Generating Sets	73%		<b>Removed from current listing</b>	85.02
Geophysical & Oceanographic Instruments	77% \$265k		<b>Removed from current listing</b>	90.15
Gloves	45% \$116k			39.26 & 42.03
Handkerchiefs, Towels & Related paper Products (new)	54% \$185k			48.18
Hair Dryers & Electric Smoothing Irons	39% \$89k			85.16
Hair Extensions	91% \$1.2M	94% \$786k	57% \$11k	6703.00.00
Import Permit Numbers				Chapters 2 & 4
Interchangeable Tools	36% \$27k		<b>Removed from current listing</b>	82.07

Iron or Steel Articles	69% \$34k		<b>Removed from current listing</b>	73.26
Lamp Parts	74% \$876k	69% \$606k		94.05
Live Plants	25% \$4k			16.02
Machinery for Public Works	11% \$0		<b>Removed from current listing</b>	8479.10.00
Machinery Parts	60% \$211k			84.31
Mineral & Aerated Waters				22.01
Mountings, Fittings & Similar Articles	68% \$188k			83.02
Nails & Similar Articles of Iron or Steel	36% \$20k			73.17
Olive Oil	75% \$720k			15.09 & 15.10
Palm Oil	56%	55%	<b>Removed from current listing</b>	1511.10 & 1511.90
Pasta	61% \$410k	64\$ \$374k		19.02
Pebbles, Limestone & Granules				25.17
Photographic Film	58% 57k			37.02
Pickled Vegetables	62% \$106k	65% \$94k	55% \$328k	20.01 & 20.05
Plastic Articles	100% \$193k	83% \$138k		3926.9
Polyurethanes in Primary Forms	35% \$111k		<b>Removed from current listing</b>	3909.5
Power Train Parts	100% \$84k	75% \$2k		87.08
Prepared Meat of Swine	31% \$16k		<b>Removed from current listing</b>	16.02
Railway Equipment	79% \$55k			86.08
Sacks & Bags	44% \$626k	40% \$66k		Conditional Relief Tariff 9903.00.00 39.23 & 63.05
Safety Headgear	100% \$126k	75% 214k	38% \$28k	6506.10.10.90
Sausages & Similar Products	44% \$1.7M			16.01
Seaweed	86% \$257k	81% \$227k	86% \$392k	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles	55% \$228k	37% \$72k	<b>Removed from current listing</b>	87.05
Spent Fowl				02.07, 16.01 & 16.02
Spectacle Lenses	80% \$776k	76% \$135k	<b>Removed from current listing</b>	90.01
Stone Blocks & Slabs	87% \$362k			25.14, 25.15 & 25.16
Stone Table & Counter Tops	100% \$533k		<b>Removed from current listing</b>	9403.90.00
Tubes, Pipes and Hoses	90% \$239k			39.17
Vices and Clamps	81% \$1501k	100% \$94k		82.05
Wheel Rims & Spokes	89%	100%	<b>Removed from current listing</b>	8714.92.00
Yeasts & Other Micro-Organisms	17% \$11k		<b>Removed from current listing</b>	21.02
<b>Valuation</b>	<b>Percentage of Errors found in Round 1</b>	<b>Percentage of Errors found in Round 2</b>	<b>Percentage of Errors found in Round 3 or last audit period</b>	<b>Harmonized Systems Number(s)</b>
Apparel	63% \$9.1M	54% 47.7M	22% \$131k	Various goods of Chapters 61 and 62
Footwear	36%		Removed from current listing	Various goods of Chapters 64
Preparations and Pastry cooks' Products	63% \$1.1M		Removed from current listing	Various goods of Chapter 19

Origin	Percentage of Errors found in Round 1	Percentage of Errors found in Round 2	Percentage of Errors found in Round 3 or last audit period	Harmonized Systems Number(s)
Bedding & Drapery	53% 617k		<b>new</b>	63.01, 63.02 & 63.03
Jewelry	40% \$170k		Removed from current listing	7113.11.90 & 7113.19.90 & 7113.20.90
T-Shirts	51% \$1.9M	41% \$551k		61.09