

Canada's Border Security Agency (CBSA) is responsible to ensure compliance with importers & exporters. One of these methods is by performing random and prioritized verification type audits. Each January and July, specified commodities are identified for audit and are made public by the CBSA. Certain products are chosen for review of tariff classification, while others are based on validation of their values or origins & free trade certification.

If your company receives a phone call or letter from CBSA, it is recommended you notify your Customs Broker as soon as possible. Your Customs Broker is not aware you have been chosen for audit and cannot act on your behalf until you have signed the Letter of Authorization that accompanies CBSA's initial package.

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		81% \$338k	<i>Removed from current listing</i>	8607.21
Air Heaters & Hot Air Distributors				73.22
Apparel & Clothing Accessories	72% \$2.8M		71% \$335k	39.26
Apparel Samples		89% \$20k	<i>Removed from current listing</i>	Conditional Relief Tariff 9936.00.00
Bags of Polymers of Ethylene		22% \$48k	<i>Removed from current listing</i>	3923.21.90
Bags	75% \$107k			42.02
Batteries		96% \$207T	96% \$207T	85.06
Bicycle Parts		92% \$1M	<i>Removed from current listing</i>	87.14
Castors	71% \$395k			83.02
Cell Phone Cases	100% \$667k			39.26, 42.02, & 85.17
Cereals		100% \$30k	<i>Removed from current listing</i>	Chapters 10, 11, 12 & 19
Chemical Products, Insecticides, Fungicides, Herbicides Etc.		56% \$561k	<i>Removed from current listing</i>	38.08
Coconut Milk from Asian Countries		50% \$254k	<i>Removed from current listing</i>	1106.30.00 & 2008.19.90 & 2106.90.10.90 & 04.02
Curling Irons & Flat Irons	71% \$371k	68% \$611k	50% \$89k	8516.32
Dextrin & Other Modified Starches		70% \$1.2M	67% \$39k	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves			90% \$1.4M	3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners' Safety Lamps				85.13
Fresh Cut Flowers		72% \$192k	<i>Removed from current listing</i>	0603.19.00
Footwear Valued at \$30 or More per Pair	100% \$585k		71% \$1.6M	64.03
Furniture for Non-Domestic Purposes	60% \$932k	94% \$1M		94.01 and 94.03
Gazebos		58% \$729k	<i>Removed from current listing</i>	9406.00.90.20
Generating Sets		83% \$93k	<i>Removed from current listing</i>	85.02
Geophysical & Oceanographic Instruments		79% \$335k	<i>Removed from current listing</i>	90.15
Gloves	59% \$349k			39.26 & 42.03
Handkerchiefs, Towels & Related paper Products (new)		57% \$190k	<i>Removed from current listing</i>	48.18
Hair Dryers & Electric Smoothing Irons	39% \$89k			85.16

Hair Extensions		92% \$2M	57% \$11k	6703.00.00
Import Permit Numbers	33% \$651k			Chapters 2 & 4
Interchangeable Tools		55% \$83k	<i>Removed from current listing</i>	82.07
Iron or Steel Articles		71% \$36k	<i>Removed from current listing</i>	73.26
Lamp Parts	74% \$876k	69% \$606k		94.05
Live Plants		30% \$4k	<i>Removed from current listing</i>	16.02
Machinery for Public Works		20% \$0	<i>Removed from current listing</i>	8479.10.00
Machinery Parts	60% \$211k	67% \$102k		84.31
Mineral & Aerated Waters	57% \$7k			22.01
Mountings, Fittings & Similar Articles				83.02
Nails & Similar Articles of Iron or Steel	41% \$159k			73.17
Olive Oil	82% \$737k			15.09 & 15.10
Palm Oil		59% \$5.3M	<i>Removed from current listing</i>	1511.10 & 1511.90
Pasta	61% \$410k	67% \$576k		19.02
Pebbles, Limestone & Granules		64% \$47k	<i>Removed from current listing</i>	25.17
Photographic Film		62% \$65k	<i>Removed from current listing</i>	37.02
Pickled Vegetables		60% \$548k	17% \$42k	20.01 & 20.05
Plastic Articles	100% \$193k	89% \$200k		3926.9
Polyurethanes in Primary Forms		38% \$141k	<i>Removed from current listing</i>	3909.5
Power Train Parts	100% \$84k	67% \$3k		87.08
Prepared Meat of Swine		30% \$16k	<i>Removed from current listing</i>	16.02
Railway Equipment		82% \$64k	<i>Removed from current listing</i>	86.08
Sacks & Bags		50% \$728k	<i>Removed from current listing</i>	Conditional Relief Tariff 9903.00.00 39.23 & 63.05
Safety Headgear		82% 388k	72% \$364k	6506.10.10.90
Sausages & Similar Products		50% \$1.7M	<i>Removed from current listing</i>	16.01
Seaweed		84% \$900k	75% \$19k	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles		52% \$312k	<i>Removed from current listing</i>	87.05
Spent Fowl	25% \$119M			02.07, 16.01 & 16.02
Spectacle Lenses		79% \$913k	<i>Removed from current listing</i>	90.01
Stone Blocks & Slabs	88% \$365k	88% \$138k		25.14, 25.15 & 25.16
Stone Table & Counter Tops	100% \$633k			9403.90.00
Tubes, Pipes and Hoses	91% \$239k	75% \$18k		39.17
Vices and Clamps	82% \$150k	94% \$155k		82.05
Wheel Rims & Spokes		95% \$181k	<i>Removed from current listing</i>	8714.92.00
Yeasts & Other Micro-Organisms		45% \$242k	<i>Removed from current listing</i>	21.02
Valuation	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)
Apparel	63% \$9.1M		53% \$51.5M	Various goods of Chapters 61 and 62

Footwear	44% \$2.7M		<i>Removed from current listing</i>	Various goods of Chapters 64
Fresh Cut Flowers		77% \$646k	<i>Removed from current listing</i>	0603.19.00
Yachts for Pleasure or Sport		30% \$9k	<i>Removed from current listing</i>	89.03
Preparations and Pastry cooks' Products		56% \$1.1M	<i>Removed from current listing</i>	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		44% \$206k	<i>Removed from current listing</i>	63.01, 63.02 & 63.03
Cotton Pants		8% \$653k	<i>Removed from current listing</i>	6203.42
Jewelry		33% \$172k	<i>Removed from current listing</i>	7113.11.90 & 7113.19.90 & 7113.20.90
T-Shirts	49% \$1.9M	39% \$551k		61.09

Trade Compliance Verifications may be found on [CBSA's website](#)

For more information or assistance, contact PF Collins' Compliance & Advisory Services at

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