



# TRADE COMPLIANCE CUSTOMS AUDITS

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**JULY 2024**  
**REFERENCE GUIDE TO CANADA CUSTOMS**  
**TRADE COMPLIANCE AUDIT TARGETS**



Canada’s Border Security Agency is responsible to ensure compliance with importers & exporters. One of these methods is by performing random and prioritized verification type audits. Each January & 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 will not be made aware that you have been chosen for audit. Your Customs Broker cannot act on your behalf until you have signed the Letter of Authorization that accompanies CBSA’s initial package.

● Indicates NEW				
Tariff Classification Audits	Percentage of Errors found in Round 1	Percentage of Errors found in Round 2	Percentage of Errors found in Round 3	Harmonized System Number(s)
Air Brakes & Parts Thereof		81% - \$338K	<i>Removed from current listing</i>	8607.21
Air Heaters & Hot Air Distributors	94% - \$391K	75% - \$51K		73.22
Apparel & Clothing Accessories	74% - \$3.9M	76% - \$110K	<i>Removed from current listing</i>	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		73% - \$3.6M		42.02
Batteries		97% - \$345K	100% - \$957K	85.06
Bicycle Parts		92% - \$1M	100% - \$307K	87.14
Castors	71% - \$395K		<i>Removed from current listing</i>	83.02
Cell Phone Cases		92% - \$3M	95% - \$450K	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
Chemical Products, Other	76% - \$463K			38.24
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	70% - \$982K	50% - \$89K	<i>Removed from current listing</i>	8516.32
Dextrin & Other Modified Starches	70% - \$1.2M	67% - \$39K	<i>Removed from current listing</i>	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves		85% - \$4.7M	100% - \$618K	3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners’ Safety Lamps	70% - \$1.1M	85% - \$1.1M		85.13
Freezers & Other Freezing Equipment	75% - \$353K			84.18
Fresh Cut Flowers		72% - \$192K	<i>Removed from current listing</i>	0603.19.00



Footwear Valued at \$30 or more per Pair		77% - \$2.8M	63% - \$195K	64.03
Furniture for Non-Domestic Purposes		83% - \$5.8M	84% - \$2.8M	94.01 & 94.03
Gazebos		58% - \$729L	<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	76% - \$2M	100% - \$596K	82% - 2.7M	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		<i>Removed from current listing</i>	85.16
Hair Extensions	92% - \$2M	57% - \$11K	<i>Removed from current listing</i>	6703.00.00
Indicator Panels & Light – Emitting Diodes (LED)	90% - \$1M			85.31 & 84.41
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		73% - \$3M	82% - \$952K	94.05
LED Lamps		88% - \$3.2M		85.39
Live Plants		30% - \$4K	<i>Removed from current listing</i>	16.02
Machine & Mechanical Appliance Parts	75% - 54K			84.79
Machinery for Public Works		20% - \$0	<i>Removed from current listing</i>	8479.10.00
Machinery Parts		72% - \$381K	56% - \$759K	84.31
Mineral & Aerated Waters	57% - \$7K		<i>Removed from current listing</i>	22.01
Mountings, Fittings & Similar Articles, Suitable for Furniture	100% - \$342K	83% - \$44.3K		83.02
Nails & Similar Articles of Iron or Steel	41% - \$159K		<i>Removed from current listing</i>	73.17
Olive Oil	83% - \$793K	41% - \$8.3K	<i>Removed from current listing</i>	15.09 & 15.10
Palm Oil		59% - \$5.3M	<i>Removed from current listing</i>	1511.10 & 1511.90
Pasta		71% - \$1.5M	90% - \$407K	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		61% - \$1.2M	57% - \$1.2 M	20.01 & 20.05
Plastic Articles	100% - \$193K	95% - \$495K	33% - \$30T <i>Removed from current listing</i>	3926.9
Polyurethanes in Primary Forms		38% - \$141K	<i>Removed from current listing</i>	3909.5
Power Train Parts	100% - \$84K	67% - \$3K	<i>Removed from current listing</i>	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		80% - \$1.3M	67% - \$99K	6506.10.10.90
Sausages & Similar Products		50% - \$1.7M	<i>Removed from current listing</i>	16.01
Seaweed	84% - \$900K	75% - \$19K	<i>Removed from current listing</i>	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles		52% - \$312K	<i>Removed from current listing</i>	87.05
Spent Fowl		38% - \$251M	0% - \$0	02.07, 16.01 & 16.02
Spectacle Lenses		79% - \$913K	<i>Removed from current listing</i>	90.01
Stone Blocks & Slabs	100% - \$633K	50% - \$95K	<i>Removed from current listing</i>	25.14, 25.15 & 25.16
Stone Table & Counter Tops	100% - \$633K	50% - \$70K	<i>Removed from current listing</i>	9403.90.00
Tubes, Pipes and Hoses	91% - \$239K	75% - \$18K	<i>Removed from current listing</i>	39.17
Vices and Clamps	82% - \$150K	94% - \$155K	<i>Removed from current listing</i>	82.05
Washers & Dryers	33% - \$149K			84.50 & 84.51
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
<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</b>	<b>Harmonized Systems Number(s)</b>
Apparel		58% - \$86M	50% - \$4.2M	Various Goods of Chapters 61 & 62
Footwear	44% - \$2.7M	59% - \$11.3M	<i>Removed from current listing</i>	Various Goods of Chapter 64
Fresh Cut Flowers		77% - \$646K		0603.19.00
Yachts for Pleasure or Sport		30% - \$9K		89.03
Preparations and Pastry Cooks' Products		56% - \$1.1M	<i>Removed from current listing</i>	Various Goods of Chapter 19
<b>Origin</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</b>	<b>Harmonized Systems Number(s)</b>
Bedding & Drapery		49% - \$2M	<i>Results not available yet</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	<i>Removed from current listing</i>	61.09
<b>Import Permit Numbers</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</b>	<b>Harmonized Systems Number(s)</b>
Import Permit Numbers	34% - \$692K	65% - \$2.4M	<i>Removed from current listing</i>	Chapters 2 & 4



Trade Agreements	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)
Most-Favoured-Nation (MFN) Tariff treatment withdrawn from Russia and Belarus – All Goods				List of Goods currently being monitored and risk assessed includes, but is not limited to: <ul style="list-style-type: none"> <li>• Products of Iron or Steel</li> <li>• Fertilizer</li> <li>• Petroleum</li> <li>• Non-ferrous metals</li> <li>• Tires</li> </ul>
Canada-European Union Comprehensive Economic and Trade Agreement (CETA) – All Goods				
Canada-United Kingdom Trade Continuity Agreement (CUKTCA) – All Goods				
GST and Excise Duties & Taxes	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)
GST Exemption Codes				
Vaping Products Subject to Excise Duties and Taxes				
Duties Relief Program (DRP)	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)
Verifications of Licensees importing supply managed goods				

**Trade Compliance Verifications  
may be found [here](#) via the CBSA**

**We're Here to Help!**

PF Collins' Compliance & Advisory Services

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