



# TRADE COMPLIANCE CUSTOMS AUDITS

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**JANUARY 2025**

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 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 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 (last audit period)	Harmonized System Number(s)
Air Brakes & Parts Thereof		81% \$338k	<i>Removed from current listing</i>	8607.21
Air Heaters & Hot Air Distributors		84% \$443k	<i>Removed from current listing</i>	73.22
Apparel & Clothing Accessories		74% \$4.1M	<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% \$3.7M	86% 1M		42.02
Batteries		98% \$1.3M	100% \$957k	85.06
Bicycle Parts	92% \$1M	100% \$381k		87.14
Castors		71% \$395k	<i>Removed from current listing</i>	83.02
Cell Phone Cases		92% \$3.5M	<i>Removed from current listing</i>	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.		78% \$635k	<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		65% \$660k	<i>Removed from current listing</i>	8516.32



Dextrin & Other Modified Starches		70% \$102M	<b>Removed from current listing</b>	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves	85% \$4.6M	100% \$2.9M		3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners' Safety Lamps		78% \$2.2M	<b>Removed from current listing</b>	85.13
Freezers & other Freezing Equipment	79% \$707k			84.18
Fresh cut Flowers		72% \$192k	<b>Removed from current listing</b>	
Footwear Valued at \$30 or More per Pair		75% \$3M	<b>Removed from current listing</b>	64.03
Furniture for Non-Domestic Purposes	83% \$5.8M	85% \$4.1M		94.01 and 94.03
Gazebos		58% \$729k	<b>Removed from current listing</b>	9406.00.90.20
Generating Sets		83% \$93k	<b>Removed from current listing</b>	85.02
Geophysical & Oceanographic Instruments		79% \$335k	<b>Removed from current listing</b>	90.15
Gloves		82% \$2.7M		39.26 & 42.03
Handkerchiefs, Towels & Related paper Products (new)		57% \$190k	<b>Removed from current listing</b>	48.18
Hair Dryers & Electric Smoothing Irons		46% \$93k	<b>Removed from current listing</b>	85.16
Hair Extensions		88% \$2.2M	<b>Removed from current listing</b>	6703.00.00
Indicator Panels & Light – Emitting Diodes (LED)		93% \$1.4M	<b>Removed from current listing</b>	85.31 & 84.41
Interchangeable Tools		55% \$83k	<b>Removed from current listing</b>	82.07
Iron or Steel Articles		71% \$36k	<b>Removed from current listing</b>	73.26
Lamp Parts		75% \$4M	<b>Removed from current listing</b>	94.05
LED Lamps	92% \$1.8M	86% 2M		85.39
Live Plants		30% \$4.3k	<b>Removed from current listing</b>	16.02
Machine & Mechanical Appliance Parts		79% \$93k	<b>Removed from current listing</b>	84.79
Machinery for Public Works		20% \$0	<b>Removed from current listing</b>	8479.10.00



Machinery Parts		67% \$1.2M	<i>Removed from current listing</i>	84.31
Mineral & Aerated Waters		70% \$50k	<i>Removed from current listing</i>	22.01
Mountings, Fittings & Similar Articles, suitable for Furniture		92% \$843k	<i>Removed from current listing</i>	83.02
Nails & Similar Articles of Iron or Steel		36% \$159k	<i>Removed from current listing</i>	73.17
Olive Oil		58% \$805k	<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		72% \$2M	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% \$2.4M	<i>Removed from current listing</i>	20.01 & 20.05
Plastic Articles		90% \$536k	<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		89% \$95k	<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% \$2.4M	<i>Removed from current listing</i>	6506.10.10.90
Sausages & Similar Products		50% \$1.7M	<i>Removed from current listing</i>	16.01
Seaweed		83% \$944k	<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	8% \$1T		02.07, 16.01 & 16.02
Spectacle Lenses		79% \$913k	<i>Removed from current listing</i>	90.01
Stone Blocks & Slabs		92% \$575k	<i>Removed from current listing</i>	25.14, 25.15 & 25.16
Stone Table & Counter Tops		86% \$735k	<i>Removed from current listing</i>	9403.90.00



Tubes, Pipes and Hoses		83% \$452k	<i>Removed from current listing</i>	39.17
Vices and Clamps		88% \$354k	<i>Removed from current listing</i>	82.05
Washers & Dryers	33% \$156k			84.50 and 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 (last audit period)</b>	<b>Harmonized System Number(s)</b>
Apparel	58% \$86M	51% \$7.7M		Various goods of Chapters 61 and 62
Footwear		57% \$21M	<i>Removed from current listing</i>	64
Fresh Cut Flowers		77% \$646k	<i>Removed from current listing</i>	0603.19.00
Preparations and Pastry Cooks' Products		56% \$1.1M	<i>Removed from current listing</i>	Various goods of Chapter 19
Yachts for Pleasure or Sport		30% \$9k	<i>Removed from current listing</i>	89.03
<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 (last audit period)</b>	<b>Harmonized System Number(s)</b>
Bedding and Drapery	37% \$2M	100% \$318k		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
Mattress Upholstery		44% \$206k	<i>Removed from current listing</i>	
T-Shirts		48% \$2.9M	<i>Removed from current listing</i>	61.09
<b>Trade Agreements</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 System Number(s)</b>



			(last audit period)	
<b>Most-Favoured-Nation (MFN) tariff treatment withdrawn from Russia and Belarus – All Goods</b>				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>
<b>Canada-European Union Comprehensive Economic and Trade Agreement (CETA) – All Goods</b>				
<b>Canada-United Kingdom Trade Continuity Agreement (CUKCA) – All Goods</b>				
<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 (last audit period)</b>	<b>Harmonized System Number(s)</b>
Import Permit Numbers		52% \$4M	<i>Removed from current listing</i>	Chapters 2 & 4
<b>GST and Excise Duties &amp; Taxes</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 (last audit period)</b>	<b>Harmonized System Number(s)</b>
GST Exemption Codes				
Vaping Products subject to excise duties and taxes				
<b>Duties Relief Program (DRP)</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 (last audit period)</b>	<b>Harmonized System Number(s)</b>
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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