



PF Collins
International Trade Solutions

TRADE COMPLIANCE CUSTOMS AUDITS

JULY 2025

REFERENCE GUIDE TO CANADA CUSTOMS
TRADE COMPLIANCE AUDIT TARGETS



Canada's Border Security Agency is responsible to ensure compliance with importers and 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 and 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 an 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>Historical verification priorities</i>	8607.21
Air Heaters & Hot Air Distributors		84% \$443k	<i>Historical verification priorities</i>	73.22
Apparel & Clothing Accessories		74% \$4M	<i>Historical verification priorities</i>	39.26
Apparel Samples		89% \$20k	<i>Historical verification priorities</i>	Conditional Relief Tariff 9936.00.00
Bags of Polymers of Ethylene		22% \$48k	<i>Historical verification priorities</i>	3923.21.90
Bags	73% \$3.7M	88% \$1M		42.02
Batteries		98% \$1.3M	<i>Historical verification priorities</i>	85.06
Bicycle Parts	92% \$1M	100% \$381k		87.14
Castors		71% \$395k	<i>Historical verification priorities</i>	83.02
Cell Phone Cases		92% \$3.5M	<i>Historical verification priorities</i>	39.26, 42.02, & 85.17
Cereals		100% \$30k	<i>Historical verification priorities</i>	Chapters 10, 11, 12 & 19
Chemical Products, Insecticides, Fungicides, Herbicides Etc.		78% \$635k	<i>Historical verification priorities</i>	38.08
Chemical Products, Other		78% \$635k	<i>Historical verification priorities</i>	38.24



Coconut Milk from Asian Countries		50% \$254k	<i>Historical verification priorities</i>	1106.30.00 & 2008.19.90 & 2106.90.10.90 & 04.02
Curling Irons & Flat Irons		65% \$660k	<i>Historical verification priorities</i>	8516.32
Dextrin & Other Modified Starches		70% \$1.3M	<i>Historical verification priorities</i>	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves		88% \$8M	<i>Historical verification priorities</i>	3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners' Safety Lamps		78% \$2.2M	<i>Historical verification priorities</i>	85.13
Freezers & other Freezing Equipment	83% \$2.4M			84.18
Fresh cut Flowers		72% \$192k	<i>Historical verification priorities</i>	
Footwear Valued at \$30 or More per Pair		75% \$3M	<i>Historical verification priorities</i>	64.03
Furniture for Non-Domestic Purposes	83% \$5.8M	86% \$4.4M		94.01 and 94.03
Gazebos		58% \$729k	<i>Historical verification priorities</i>	9406.00.90.20
Generating Sets		83% \$93k	<i>Historical verification priorities</i>	85.02
Geophysical & Oceanographic Instruments		79% \$335k	<i>Historical verification priorities</i>	90.15
Gloves		82% \$2.7M	33% \$160k	39.26 & 42.03
Handkerchiefs, Towels & Related paper Products (new)		57% \$190k	<i>Historical verification priorities</i>	48.18
Hair Dryers & Electric Smoothing Irons		46% \$93k	<i>Historical verification priorities</i>	85.16
Hair Extensions		88% \$2.2M	<i>Historical verification priorities</i>	6703.00.00
Indicator Panels & Light -Emitting Diodes (LED)		93% \$1.4M	<i>Historical verification priorities</i>	85.31 & 84.41
Interchangeable Tools		55% \$83k	<i>Historical verification priorities</i>	82.07



Iron or Steel Articles		71% \$36k	<i>Historical verification priorities</i>	73.26
Lamp Parts		75% \$4M	<i>Historical verification priorities</i>	94.05
LED Lamps	92% \$1.8M	81% 2M		85.39
Live Plants		30% \$4.3k	<i>Historical verification priorities</i>	16.02
Machine & Mechanical Appliance Parts		79% \$93k	<i>Historical verification priorities</i>	84.79
Machinery for Public Works		20% \$0	<i>Historical verification priorities</i>	8479.10.00
Machinery Parts		67% \$1.2M	<i>Historical verification priorities</i>	84.31
Mineral & Aerated Waters		70% \$50k	<i>Historical verification priorities</i>	22.01
Mountings, Fittings & Similar Articles		71% \$260k	<i>Historical verification priorities</i>	83.02
Mountings, Fittings suitable for furniture		92% \$843k	<i>Historical verification priorities</i>	83.02
Nails & Similar Articles of Iron or Steel		36% \$159k	<i>Historical verification priorities</i>	73.17
Olive Oil		58% \$805k	<i>Historical verification priorities</i>	15.09 & 15.10
Palm Oil		59% \$5.3M	<i>Historical verification priorities</i>	1511.10 & 1511.90
Pasta		72% \$2M	90% \$407k	19.02
Pebbles, Limestone & Granules		64% \$47k	<i>Historical verification priorities</i>	25.17
Photographic Film		62% \$65k	<i>Historical verification priorities</i>	37.02
Pickled Vegetables		61% \$2.4M	<i>Historical verification priorities</i>	20.01 & 20.05
Plastic Articles		90% \$536k	<i>Historical verification priorities</i>	3926.9
Polyurethanes in Primary Forms		38% \$141k	<i>Historical verification priorities</i>	3909.5
Power Train Parts		89% \$95k	<i>Historical verification priorities</i>	87.08



Prepared Meat of Swine		30% \$16k	Historical verification priorities	16.02
Railway Equipment		82% \$64k	Historical verification priorities	86.08
Sacks & Bags		50% \$728k	Historical verification priorities	Conditional Relief Tariff 9903.00.00 39.23 & 63.05
Safety Headgear		80% \$2.4M	Historical verification priorities	6506.10.10.90
Sausages & Similar Products		50% \$1.7M	Historical verification priorities	16.01
Seaweed		83% \$944k	Historical verification priorities	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles		52% \$312k	Historical verification priorities	87.05
Spent Fowl	38% \$251M	15% \$270k		02.07, 16.01 & 16.02
Spectacle Lenses		79% \$913k	Historical verification priorities	90.01
Stone Blocks & Slabs		92% \$575k	Historical verification priorities	25.14, 25.15 & 25.16
Stone Table & Counter Tops		86% \$735k	Historical verification priorities	9403.90.00
Tubes, Pipes and Hoses		83% \$452k	Historical verification priorities	39.17
Vices and Clamps		88% \$354k	Historical verification priorities	82.05
Washers & Dryers	44% \$320k			84.50 and 84.51
Wheel Rims & Spokes		95% \$181k	Historical verification priorities	8714.92.00
Yeasts & Other Micro-Organisms		45% \$242k	Historical verification priorities	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		57% \$96M	Historical verification priorities	Various goods of Chapters 61 and 62
Footwear		57% \$21M	Historical verification priorities	64



Fresh Cut Flowers		77% \$646k	<i>Historical verification priorities</i>	0603.19.00
Preparations and Pastry cooks' Products		56% \$1.1M	<i>Historical verification priorities</i>	Various goods of Chapter 19
Yachts for Pleasure or Sport		30% \$9k	<i>Historical verification priorities</i>	89.03
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 and Drapery	49% \$2M	75% \$359k		63.01, 63.02 & 63.03
Cotton Pants		8% \$653k	<i>Historical verification priorities</i>	6203.42
Jewelry		33% \$172k	<i>Historical verification priorities</i>	7113.11.90 & 7113.19.90 & 7113.20.90
Mattress Upholstery		44% \$206k	<i>Historical verification priorities</i>	
T-Shirts		48% \$2.9M	<i>Historical verification priorities</i>	61.09
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"> • Products of Iron or Steel • Fertilizer • Petroleum • Non-ferrous metals • Tires
Canada-European Union Comprehensive Economic and Trade Agreement (CETA) – All Goods				
Canada-United Kingdom Trade Continuity Agreement (CUKCA) – All Goods				
Other Verification & Compliance Priorities	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)
Duties Relief Programs (DRP) Verifications of Licensees importing supply				
GST Exemption Codes				



Import Permit Numbers		52% \$4M	<i>Historical verification priorities</i>	Chapters 2 & 4
Tariff rate quota & classification of supply managed goods. Verifications on the classification of frozen desserts containing 5% of dairy products				
Vaping Products subject to excise duties and taxes				

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

We're Here to Help!

PF Collins' Compliance & Advisory Services



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