



# TRADE COMPLIANCE CUSTOMS AUDITS

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**JANUARY 2026**

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



Canada's Border Security Agency is responsible for ensuring 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 that you notify your Customs Broker as soon as possible. Your Customs Broker is not aware that 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 the 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	89% \$1M		42.02
Batteries		98% \$1.3M	<i>Historical verification priorities</i>	85.06



Bicycle Parts		93% \$1.5M	<i>Historical verification priorities</i>	87.14
Castors		71% \$395k	<i>Historical verification priorities</i>	83.02
Cell Phone Cases		93% \$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
Cheese Treats for dogs				23.09
Chemical Products, Insecticides, Fungicides, Herbicides Etc.		56% \$561k	<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% \$600k	<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



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Footwear Valued at \$30 or more per pair	75% \$3M	<i>Historical verification priorities</i>	64.03
Freezers & other Freezing Equipment	83% \$2.6M	<i>Historical verification priorities</i>	84.18
Fresh cut Flowers	72% \$192k	<i>Historical verification priorities</i>	0603.19.00
Frozen Desserts	67% \$55.2M	<i>Historical verification priorities</i>	2105.00.10
Furniture for Non-Domestic Purposes	85% \$10.7M	<i>Historical verification priorities</i>	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	47% \$357k	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% \$1.9M		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	<i>Historical verification priorities</i>	16.02
Railway Equipment		82% \$64k	<i>Historical verification priorities</i>	86.08



Sacks & Bags		50% \$728k	<i>Historical verification priorities</i>	Conditional Relief Tariff 9903.00.00 39.23 & 63.05
Safety Headgear		80% \$2.4M	<i>Historical verification priorities</i>	6506.10.10.90
Sausages & Similar Products		50% \$1.7M	<i>Historical verification priorities</i>	16.01
Seaweed		83% \$944k	<i>Historical verification priorities</i>	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles		52% \$312k	<i>Historical verification priorities</i>	87.05
Spent Fowl		33% \$15.8M		02.07, 16.01 & 16.02
Spectacle Lenses		79% \$913k	<i>Historical verification priorities</i>	90.01
Stone Blocks & Slabs		92% \$575k	<i>Historical verification priorities</i>	25.14, 25.15 & 25.16
Stone Table & Counter Tops		86% \$735k	<i>Historical verification priorities</i>	9403.90.00
Tubes, Pipes and Hoses		83% \$452k	<i>Historical verification priorities</i>	39.17
Vices and Clamps		88% \$354k	<i>Historical verification priorities</i>	82.05
Washers & Dryers		50% \$800k	<i>Historical verification priorities</i>	84.50 and 84.51



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Wheel Rims & Spokes		95% \$181k	<i>Historical verification priorities</i>	8714.92.00
Yeasts & Other Micro-Organisms		45% \$242k	<i>Historical verification priorities</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 the last audit period	Harmonized Systems Number(s)
Apparel		57% \$96M	<i>Historical verification priorities</i>	Various goods of Chapters 61 and 62
Footwear		57% \$21M	<i>Historical verification priorities</i>	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 the last audit period	Harmonized Systems Number(s)
Bedding and Drapery	49% \$2M	75% \$359k		63.01, 63.02 & 63.03



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Trade Agreements	Percentage of Errors found in Round 1	Percentage of Errors found in Round 2	Percentage of Errors found in Round 3 or the last audit period	Harmonized Systems Number(s)
Most-Favoured-Nation (MFN) tariff treatment withdrawn from Russia and Belarus – All Goods				<p>List of Goods currently being monitored and risk assessed includes, but is not limited to:</p> <p>Products of Iron or Steel Fertilizer Petroleum Non-ferrous metals Tires</p>
Canada-European Union Comprehensive Economic and Trade Agreement (CETA) – All Goods				
Canada-United Kingdom Trade Continuity Agreement (CUKTCA) – All Goods				
Bedding and Drapery		50% \$2.3M	<i>Historical verification priorities</i>	CUSMA
Cotton Pants		8% \$653k	<i>Historical verification priorities</i>	NAFTA
Jewelry		33% \$172k	<i>Historical verification priorities</i>	NAFTA
Mattress Upholstery		44% \$206k	<i>Historical verification priorities</i>	NAFTA
T-Shirts		48% \$2.9M	<i>Historical verification priorities</i>	NAFTA



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 the last audit period	Harmonized Systems Number(s)
Duties Relief Programs (DRP) Verifications of Licensees importing supply				
Energy Commodities – Electricity Imports				Final Accounting Verification
GST Exemption Codes				
Import Permit Numbers		52% \$4M	<i>Historical verification priorities</i>	Chapters 2 & 4
Precious Metals				GST, Excise Duties & Duties
Tariff rate quota & classification of supply managed goods.				
Vaping Products subject to excise duties and taxes				

SURTAX	Percentage of Errors found in Round 1	Percentage of Errors found in Round 2	Percentage of Errors found in Round 3 or the last audit period	
Electric Vehicles	67% \$372k			China Surtax Order
Motor Vehicles				United States Surtax Order
Steel and Aluminum	61% \$4M			China Surtax Order
Goods listed in Schedule 1	74% \$7M			United States Surtax Order (2025-1)



Steel and Aluminum	60% \$5.9M			United States Surtax Order
Steel and Aluminum				Steel and Aluminum Goods Surtax Order
All Goods subject to the United States Surtax Order				United States Surtax Order

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

**We're Here to Help!**

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