



TRADE COMPLIANCE CUSTOMS AUDITS

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



Machinery Parts		67% \$1.2M	Removed from current listing	84.31
Mineral & Aerated Waters		70% \$50k	Removed from current listing	22.01
Mountings, Fittings & Similar Articles, suitable for Furniture		92% \$843k	Removed from current listing	83.02
Nails & Similar Articles of Iron or Steel		36% \$159k	Removed from current listing	73.17
Olive Oil		58% \$805k	Removed from current listing	15.09 & 15.10
Palm Oil		59% \$5.3M	Removed from current listing	1511.10 & 1511.90
Pasta		72% \$2M	90% \$407k	19.02
Pebbles, Limestone & Granules		64% \$47k	Removed from current listing	25.17
Photographic Film		62% \$65k	Removed from current listing	37.02
Pickled Vegetables		61% \$2.4M	Removed from current listing	20.01 & 20.05
Plastic Articles		90% \$536k	Removed from current listing	3926.9
Polyurethanes in Primary Forms		38% \$141k	Removed from current listing	3909.5
Power Train Parts		89% \$95k	Removed from current listing	87.08
Prepared Meat of Swine		30% \$16k	Removed from current listing	16.02
Railway Equipment		82% \$64k	Removed from current listing	86.08
Sacks & Bags		50% \$728k	Removed from current listing	Conditional Relief Tariff 9903.00.00 39.23 & 63.05
Safety Headgear		80% \$2.4M	Removed from current listing	6506.10.10.90
Sausages & Similar Products		50% \$1.7M	Removed from current listing	16.01
Seaweed		83% \$944k	Removed from current listing	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles		52% \$312k	Removed from current listing	87.05
Spent Fowl	38% \$251M	8% \$1T		02.07, 16.01 & 16.02
Spectacle Lenses		79% \$913k	Removed from current listing	90.01
Stone Blocks & Slabs		92% \$575k	Removed from current listing	25.14, 25.15 & 25.16
Stone Table & Counter Tops		86% \$735k	Removed from current listing	9403.90.00



Tubes, Pipes and Hoses		83% \$452k	Removed from current listing	39.17
Vices and Clamps		88% \$354k	Removed from current listing	82.05
Washers & Dryers	33% \$156k			84.50 and 84.51
Wheel Rims & Spokes		95% \$181k	Removed from current listing	8714.92.00
Yeasts & Other Micro-Organisms		45% \$242k	Removed from current listing	21.02
Valuation	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)
Apparel	58% \$86M	51% \$7.7M		Various goods of Chapters 61 and 62
Footwear		57% \$21M	Removed from current listing	64
Fresh Cut Flowers		77% \$646k	Removed from current listing	0603.19.00
Preparations and Pastry Cooks' Products		56% \$1.1M	Removed from current listing	Various goods of Chapter 19
Yachts for Pleasure or Sport		30% \$9k	Removed from current listing	89.03
Origin	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)
Bedding and Drapery	37% \$2M	100% \$318k		63.01, 63.02 & 63.03
Cotton Pants		8% \$653k	Removed from current listing	6203.42
Jewelry		33% \$172k	Removed from current listing	7113.11.90 & 7113.19.90 & 7113.20.90
Mattress Upholstery		44% \$206k	Removed from current listing	
T-Shirts		48% \$2.9M	Removed from current listing	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	Harmonized System Number(s)



			(last audit period)	
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: • 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				
Import Permit Numbers	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)
Import Permit Numbers		52% \$4M	<i>Removed from current listing</i>	Chapters 2 & 4
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 (last audit period)	Harmonized System 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 (last audit period)	Harmonized System 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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