

Canada's Border Security Agency (CBSA) is responsible to ensure compliance with importers & 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 & 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 or 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		93% \$335k		73.22
Apparel & Clothing Accessories		74% \$3.8M	78% \$110k	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	80% \$1.4M	45% \$150k		42.02
Batteries			97% \$345k	85.06
Bicycle Parts		92% \$1M	<i>Removed from current listing</i>	87.14
Castors	71% \$395k			83.02
Cell Phone Cases	100% \$1.9M	80% \$1.1M		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	40% \$7k			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	71% \$371k	68% \$611k	50% \$89k	8516.32
Dextrin & Other Modified Starches		70% \$1.2M	67% \$39k	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves		90% \$1.4M	20% \$500.00	3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners' Safety Lamps	67% \$695k			85.13
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	64.03

Furniture for Non-Domestic Purposes	60% \$932k	91% \$1.7M		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	74% \$2.1M			39.26 & 42.03
Handkerchiefs, Towels & Related paper Products (new)		57% \$190k	Removed from current listing	48.18
Hair Dryers & Electric Smoothing Irons	39% \$89k			85.16
Hair Extensions		92% \$2M	57% \$11k	6703.00.00
Import Permit Numbers	34% \$692k	67% \$3M		Chapters 2 & 4
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% \$2M	60% \$460k	94.05
LED Lamps			New	85.39
Live Plants		30% \$4k	Removed from current listing	16.02
Machine & Mechanical Appliance Parts	80% \$52k			84.79
Machinery for Public Works		20% \$0	Removed from current listing	8479.10.00
Machinery Parts		67% \$1.5k		84.31
Mineral & Aerated Waters	57% \$7k			22.01
Mountings, Fittings & for Furniture	100% \$317k			83.02
Nails & Similar Articles of Iron or Steel	41% \$159k			73.17
Olive Oil	83% \$793k	41% \$8.3k		15.09 & 15.10
Palm Oil		59% \$5.3M	Removed from current listing	1511.10 & 1511.90
Pasta			71% \$1.5M	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			60% \$695k	20.01 & 20.05
Plastic Articles	100% \$193k	95% \$495k	33% \$30T	3926.9
Polyurethanes in Primary Forms		38% \$141k	Removed from current listing	3909.5
Power Train Parts	100% \$84k	67% \$3k		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		79% 388k	80% \$228k	6506.10.10.90
Sausages & Similar Products		50% \$1.7M	Removed from current listing	16.01

Seaweed		84% \$900k	75% \$19k	1212.21.00 & 1212.29.00
Special Purpose Motor Vehicles		52% \$312k	<i>Removed from current listing</i>	87.05
Spent Fowl	44% \$179M			02.07, 16.01 & 16.02
Spectacle Lenses		79% \$913k	<i>Removed from current listing</i>	90.01
Stone Blocks & Slabs	100% \$633k	33% \$13k		25.14, 25.15 & 25.16
Stone Table & Counter Tops	100% \$633k	50% \$70k		9403.90.00
Tubes, Pipes and Hoses	91% \$239k	75% \$18k		39.17
Vices and Clamps	82% \$150k	94% \$155k		82.05
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
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		60% \$66M	52% \$18M	Various goods of Chapters 61 and 62
Footwear	44% \$2.7M	22% \$573k		Various goods of Chapters 64
Fresh Cut Flowers		77% \$646k	<i>Removed from current listing</i>	0603.19.00
Yachts for Pleasure or Sport		30% \$9k	<i>Removed from current listing</i>	89.03
Preparations and Pastry cooks' Products		56% \$1.1M	<i>Removed from current listing</i>	Various goods of Chapter 19
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 & Drapery	53% \$616k	40% \$315k		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		61.09
Import Permit Numbers	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)
Import Permit Numbers	34% \$692k	65% \$2.4M		Chapters 2 & 4

Trade Compliance Verifications may be found on [CBSA's website](#)

For more information or assistance, contact PF Collins' Compliance & Advisory Services at

PF Collins International Trade Solutions
P.O. Box 5514, 251 East White Hills Road
St. John's, NL A1C 5W4
Phone: 709-726-7596 | Fax: 709-739-5939
consulting@pfcollins.com