

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		85% \$415k		73.22
Apparel & Clothing Accessories	74% \$3.9M	76% \$110k	<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	80% \$1.4M	69% \$1.3M		42.02
Batteries		97% \$345k	100% \$223k	85.06
Bicycle Parts		92% \$1M		87.14
Castors	71% \$395k		<i>Removed from current listing</i>	83.02
Cell Phone Cases			92% \$3M	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	71% \$37k			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	70% \$982k	50% \$89k	<i>Removed from current listing</i>	8516.32
Dextrin & Other Modified Starches	70% \$1.2M	67% \$39k	<i>Removed from current listing</i>	17.02 & 21.06 & 35.05 & 38.24
Disposable & Protective Gloves	90% \$1.3M	20% \$500.00	<i>Removed from current listing</i>	3926.20.90 & 4015.19.10 & 48.18 & 62.10 & 63.07
Flashlights & Miners' Safety Lamps	70% \$1M	82% \$427k		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	59% \$144k	64.03
Furniture for Non-Domestic Purposes		80% \$2.6M	83% \$1.2M	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	76% \$2M	100% \$89k		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	39% \$89k		<b>Removed from current listing</b>	85.16
Hair Extensions	92% \$2M	57% \$11k	<b>Removed from current listing</b>	6703.00.00
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% \$2M	61% \$889k	94.05
LED Lamps	100% \$171k			85.39
Live Plants		30% \$4k	<b>Removed from current listing</b>	16.02
Machine & Mechanical Appliance Parts	75% \$54k			84.79
Machinery for Public Works		20% \$0	<b>Removed from current listing</b>	8479.10.00
Machinery Parts		72% \$351k		84.31
Mineral & Aerated Waters	57% \$7k		<b>Removed from current listing</b>	22.01
Mountings, Fittings & for Furniture		88% \$437k		83.02
Nails & Similar Articles of Iron or Steel	41% \$159k			73.17
Olive Oil	83% \$793k	41% \$8.3k	<b>Removed from current listing</b>	15.09 & 15.10
Palm Oil		59% \$5.3M	<b>Removed from current listing</b>	1511.10 & 1511.90
Pasta		71% \$1.5M	88% \$381k	19.02
Pebbles, Limestone & Granules		64% \$47k	<b>Removed from current listing</b>	25.17
Photographic Film		62% \$65k	<b>Removed from current listing</b>	37.02
Pickled Vegetables		60% \$548k	61% \$695k	20.01 & 20.05
Plastic Articles	100% \$193k	95% \$495k	33% \$30T <b>Removed from current listing</b>	3926.9
Polyurethanes in Primary Forms		38% \$141k	<b>Removed from current listing</b>	3909.5
Power Train Parts	100% \$84k	67% \$3k		87.08
Prepared Meat of Swine		30% \$16k	<b>Removed from current listing</b>	16.02
Railway Equipment		82% \$64k	<b>Removed from current listing</b>	86.08
Sacks & Bags		50% \$728k	<b>Removed from current listing</b>	Conditional Relief Tariff 9903.00.00 39.23 & 63.05

Safety Headgear	82% 388k	73% \$687k	<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	84% \$900k	75% \$19k	<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	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	50% \$95k	<i>Removed from current listing</i>	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	<i>Removed from current listing</i>	39.17
Vices and Clamps	82% \$150k	94% \$155k	<i>Removed from current listing</i>	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
<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 or last audit period</b>	<b>Harmonized Systems Number(s)</b>
Apparel	60% \$66M	50% \$17.3M	<i>Removed from current listing</i>	Various goods of Chapters 61 and 62
Footwear	44% \$2.7M	35% \$110k	<i>Removed from current listing</i>	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
<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 or last audit period</b>	<b>Harmonized Systems Number(s)</b>
Bedding & Drapery	53% \$616k	40% \$315k	<i>Removed from current listing</i>	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	<i>Removed from current listing</i>	61.09
<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 or last audit period</b>	<b>Harmonized Systems Number(s)</b>
Import Permit Numbers	34% \$692k	65% \$2.4M	<i>Removed from current listing</i>	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 (709) 726-7596 or [consulting@pfcollins.com](mailto:consulting@pfcollins.com)