



# CBSA 2023 TRADE VERIFICATION LIST

Learn about the the goods being targeted in the CBSA's July customs audit

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## TARGETED COMMODITIES

- **Freezers and Other Freezing Equipment – New**
  - Heading 84.18, a duty rate of **8%** can be applicable.
- **Washer and Dryers – New**
  - Headings 84.50 and 85.51, a duty rate of **8%** can be applicable.
- **Spent Fowl (round 3) – Upcoming**
  - Headings 02.07, 16.01, and 16.02, can be subjected to a very high duty rate.
- **Led Lamps (round 2)**
  - Heading 85.39, a duty rate of **7%** can be applicable.
- **Furniture for non-domestic purposes (round 4)**
  - Headings 94.01 and 94.02, a duty rate of **9.5%** can be applicable.
- **Parts of Lamps (round 4)**
  - Heading 94.05, various duty rates can be applicable.
- **Cell Phone Cases (round 3)**
  - Headings 39.26, 42.02 and 85.17, a duty rate of **8%** can be applicable.
- **Picked Vegetables (round 5)**
  - Heading 20.01, a duty rate of **8%** can be applicable.
- **Part of Machines and Mechanical Appliances**
  - Heading 84.79, a duty rate of up to **6.5%** can be applicable.
- **Bicycle Parts (round 3)**
  - Heading 87.14, a duty rate of **13%** can be applicable.
- **Part of use with Machinery of Chapter 84 (round 3)**
  - Heading 84.31, a duty rate of up to **7%** can be applicable.
- **Indicator Panels and Light-Emitting Diodes (LED)**
  - Headings 85.31 and 85.41, a duty rate of up to **7%** can be applicable.
- **Safety Headgear (round 5)**
  - Subheading 6505.10, a duty rate of **8.5%** can be applicable.
- **Disposable and Protective Gloves (round 5)**
  - Subheadings 3926.20 and 4015.19.
    - 3926.20 has an applicable duty rate of **6.5%**.
    - 4015.19 has an applicable duty rate of **15.5%**.
- **Apparel (round 4)**
  - Harmonized system number(s): Chapters 61 and 62, with an emphasis on assists.
    - Duty rate of **10-18%** can be applicable.

## OVERVIEW

The Canadian Border Services Agency (CBSA) conducts examinations on specific products in January and July to verify their proper classification under the tariff classification code. The CBSA examines these targeted goods based on the following factors:

- Tariff Classification code
- Valuation
- Origin of the product
- Free trade certification

To learn more about customs audits please click here (<https://dtsadvance.com/canadian-customs-audit/>). Recently, the CBSA has published its Trade Compliance Verification List, outlining the commodities selected for examination. The following products will be targeted to ensure they were cleared into Canada under the proper tariff code classification.

## IMPORTANT NOTES FOR IMPORTERS

**Please note that customs audits can take place 7 years after crossing the border, for this reason imports need to have all their importation records filed by their customs transaction number.** To get more details about the targeted commodities please visit the CBSA website: <https://www.cbsa-asfc.gc.ca/import/verification/menu-eng.html>

We encourage importers to stay informed and ensure compliance with the CBSA's requirements to facilitate smooth trade operations. If you have any questions or need assistance with customs audits, feel free to reach out to our team at [www.dtsadvance.com](http://www.dtsadvance.com) or email [customs@dtsadvance.com](mailto:customs@dtsadvance.com).