Surtax and Remission Information Package

Ref # WI60

Updated Nov 4 2026

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CN 24-32: China Surtax Order (2024) – Electric vehicles

Published September 27th, 2024

Updated October 3rd, 2024, November 13th, 2024 & December 11th, 2024, February 26 2026

In force starting with Date of Direct Shipment October 2nd, 2024

Update Feb 26 2026, Effective March 1 2026 the *Order Amending the China Surtax Order (2024)* repeals Section 3 and Schedule 1 of *China Surtax Order (2024)* which subjected imports of electric vehicles that originate in China to a surtax. These imports are no longer subject to a surtax

What types of goods are affected?

- Electric Vehicles (EV's) of China origin including electric and hybrid passenger automobiles, trucks, buses, and delivery vans.

Rules for application:

- Goods that can claim 9813 or 9814 are exempt.
- Goods that can claim chapter 99 tariff codes still have surtax applicable.
- Goods that are imported for temporary import for repair and re-export are exempt.

Surtax Codes:

24187A for all goods.

Documentation Requirements:

Proof of origin can be provided on the commercial invoice, Canadian customs invoice, or any other documentation that declares the origin.

CN 24-36: China Surtax Order (2024) – Steel and Aluminum

Published October 18th, 2024

Updated November 13th, 2024 & December 11th, 2024

In force starting with Date of Direct Shipment October 19th, 2024

What types of goods are affected?

- Steel goods of China origin.
- Aluminum goods of China origin.
- Certain products of the above materials of China origin.

Rules for application:

- Goods that can claim 9813 or 9814 are exempt.
- Goods that can claim chapter 99 tariff codes still have surtax applicable.
- Goods that are imported for temporary imports for repair and re-export are exempt.
- Goods of heading 40.11 are exempt.

Surtax Codes:

24187B for steel goods.
24187C for aluminum goods.

Documentation Requirements:

Proof of origin can be provided on the commercial invoice, Canadian customs invoice, or any other documentation that declares the origin.

CN 25-05: China Surtax Remission Order

Published February 4th, 2025

Updated February 5th, 2025, March 24th, 2025, October 17th, 2025 & April 8th, 2026

In force starting January 31st, 2025

What types of goods are affected?

- Goods listed on the original China surtax order CN 24-36.

Rules for application:

- Schedule 1 goods must meet HS, specific descriptions and imported between October 22, 2024, and December 31, 2026.
- Schedule 2 goods have to match the tariff item, importer, and period listed in the schedule to qualify.
- Importer makes a claim to the Minister of Public Safety and Emergency Preparedness within two years of import and is granted remission.

Special Authority Codes:

25-054A for schedule 1 remissions from October 22, 2024 to December 31, 2026.

~~**25-054B** for schedule 2 specified remissions from October 22, 2024, to December 31, 2025.~~

~~**25-054C** for schedule 2 specified remissions from October 22, 2024, to March 31, 2025.~~

25-054D for goods listed as item 11 in schedule 2 specified remissions from October 22, 2024 to December 31, 2026.

25-054E for goods listed as item 18 in schedule 2 specified remissions from April 1,2025 to December 31, 2026.

~~**25-054F** for schedule 2 specified remissions from October 22, 2024, to December 31, 2025.~~

25-054G for goods listed as item 25 in schedule 2 specified remissions from October 22, 2024, to July 31, 2026.

~~**25-054H** for schedule 2 specified remissions from October 22, 2024, to August 31, 2025.~~

~~**25-054I** for schedule 2 specified remissions from October 22, 2024, to July 1, 2025.~~

25-054J for goods listed as item 9.1 & HS 7217.30.00 in schedule 2 specified remissions from October 22, 2024, to June 1, 2026.

25-054K for goods listed as item 24.1 in schedule 2 specified remissions from October 1, 2024, forward.

25-054L for goods listed as item 9.2, 14.01, 14.02, 24.01 in schedule 2 specified remissions from October 22, 2024 to December 31, 2026.

25-054M is for goods listed in schedule 2 imported during the period of October 22, 2024, to December 31, 2026. This code corresponds to items 1, 1.1, 1.2 (7217.90.00), 2 to 4.1, 5.1, 8 to 9.01, 10, 12 to 14, 14.1 to 17, 19 to 23, 24.2, 26.

Documentation Requirements:

Claims will require all relevant documents, BOL, Sales Invoice, Waybill, Sales Contract, Commercial Invoice or Canadian Customs invoice etc. to demonstrate they fulfill the laid-out requirements for the schedule and code they are using.

~~CN 25-10: United States Surtax Order (2025-1)~~

Published March 4th, 2025

Repealed (Cancelled) September 1st, 2025

Updated April 8th, 2025, May 2nd, 2025, & September 1st, 2025

In force starting with Date of Direct Shipment March 5th, 2025

What types of goods are affected?

- A variety of goods of US origin listed out in the order in council notice.

Rules for application:

- Goods that can claim 9813 or 9814 are exempt.
- Goods that can claim chapter 99 tariff codes, except for 9971, 9996, 9989, are exempt.
- Goods that are made in the US and are repaired or altered across the border are exempt.
- Goods of heading 40.11 are exempt.

Surtax Codes:

25066A for all goods.

Documentation Requirements:

A valid CUSMA is required as proof of origin, if request.

Documentation maybe requested for schedule 1 goods that are claiming 9813 or 9814, chapter 99 tariff codes, or repair/alterations. This may include but is not limited to, previous proof of payment surtax, end use of goods, purchase order or invoice for work being done, and/or documents tracing the flow of goods in and out of the countries.

CN 25-11: United States Surtax Order (Steel and Aluminum 2025)

Published March 12th, 2025

Updated March 27th, 2025, April 8th, 2025, May 2nd, 2025, September 1st, 2025 & September 8 2026.

In force starting with Date of Direct Shipment March 13th, 2025 (additional items and changes made for DDS Sept 9 2026 and later)

What types of goods are affected?

- Steel goods country of origin US.
- Aluminum goods country of origin US.
- Certain goods made of the above country of origin US.

Rules for application:

- Goods with DDS Sept 8 and earlier subject to the original rate 25%
- Schedule 1.1 and 2.1 goods with DDS Sept 9 and later subject to 50%
- Schedule 1 and Schedule 2 goods with DDS Sept 9 and later subject to 25%
- Goods that can claim 9813 or 9814 are exempt.
- Goods that can claim chapter 99 tariff codes, except for 9971, 9966, 9989, are exempt.
- Goods that are made in the US and are repaired or altered across the border, must have been duty paid previously.

Surtax Codes & Schedules:

For goods that were in transit on or before September 8, 2026, the surtax code is **25095A**

For goods that were in transit Sept 9 2026 and later:

Schedule 1 (Aluminum goods subject to 25%) **26187A**

Schedule 1.1 (Aluminum goods subject to 50%) **26187B**

Schedule 2 (Steel goods subject to 25%) **26187C**

Schedule 2.1 (Steel goods subject to 50%) **26187D**

Documentation Requirements:

A valid CUSMA is required as proof of origin, if requested.

Documentation may be requested for schedule 1 goods that are claiming 9813 or 9814, chapter 99 tariff codes, or repair/alterations. This may include but is not limited to, previous proof of payment surtax, end use of goods, purchase order or invoice for work being done, and/or documents tracing the flow of goods in and out of the countries.

Updates – September 1st, 2025

Changes have been made to remove some of the original HS classifications from this order while leaving others. Please see the updated link in the resource section to show the full list.

These changes are effective date of direct shipment September 1st.

Updates have also been made to the chapter 99 exemptions. This removes 9966 from the listing meaning that if goods qualify for 9966 then they will be surtax exempt.

CN 25-15: United States Surtax Order (Motor Vehicles 2025)

Published April 8th, 2025

Updated May 2nd, 2025, & September 1st, 2025

In force starting with Date of Direct Shipment April 9th, 2025

What types of goods are affected?

- Motor cars and vehicles for the transportation of 10 people or less.
- Motor vehicles for the transportation of goods.

Rules for application:

- If the commodity is of CA, MX, or US origin then only a percentage of the goods will have surtax levied against them. The base rate will be 85% of the goods but if the Importer can prove that a higher amount is of CA, MX, or US content then that percent can be used.
- Goods that can claim 9813 or 9814 are exempt.
- Goods that can claim chapter 99 tariff codes, except for 9971, 9996, 9989, are exempt.
- Goods eligible for remission under Akwesane Residents Remission Order are exempt.

Surtax Codes:

25118A for goods not entitled to the US Tariff.

25118B for goods entitled to the US Tariff that are at the base rate.

25118C for goods entitled to the US Tariff that are higher than the base rate.

Documentation Requirements:

A valid CUSMA is required if claiming 25118B or C.

If requested CBSA can require the importer to present additional documentation to prove that 25118B or C applies. This documentation could be but is not limited to records substantiating compliance with Regional Value Content (RVC), core parts, steel/aluminum and Labour Value Content (LVC), value for duty documentation, and documentation of Canadian/Mexican parts used.

Updates – September 1st, 2025

Updates have been made to chapter 99 exemptions. This removes 9966 from the listing meaning that if goods qualify for 9966 then they will be surtax exempt.

These changes are effective date of direct shipment September 1st.

CN 25-17: United States Surtax Remission Order (Motor Vehicles 2025)

Published April 15th, 2025

Updated April 17th, 2025

Retroactive back to start of surtaxes April 9th, 2025, and in force until April 8th, 2026.

What types of goods are affected?

Goods imported which fall under the April 9th order for surtax and meet the following criteria:

- Importer Business Number (BN) on list.
- Claim made to the Minister of Public Safety and Emergency Preparedness.
- Importers make claim with Minister and Ministry of Industry.
- No other claim for relief has been made.

Rules for application:

- Importer BN is approved and appears on the list.
- Claim to Minister of Public Safety and Emergency Preparedness has been approved.
- Claim to Minister and Ministry of Industry has been approved.

Surtax Codes:

25-0465 for importers and goods listed in schedule 1 of this order as approved businesses.

Note: Remissions approved by the Minister of Public Safety and Emergency Preparedness or the Minister of Industry will be assigned their own unique codes.

Documentation Requirements:

As requested by CBSA and the government ministers to confirm the request.

CN 25-19: United States Surtax Remission Order (2025)

Published April 17th, 2025

Updated May 20th, 2025, August 29th, 2025, & December 24th, 2025, June 29, 2026, July 3rd, 2026 & September 8 2026

~~Retroactive back to start of surtaxes in March 2025 and in force until October 16th, 2025.~~ **Extended, see below.**

In the case of a goods referred to in schedule 3 expiry dates vary, please refer to schedule.

What types of goods are affected?

Goods imported for specific end uses are temporarily remitted to allow Canadian industry time to facilitate ordering goods of origin other than US.

Rules for application:

- Good imported with the end use of public health, public safety, or national security purposes as outlined in the notice.
- Goods imported with the end use of health care purposes as outlined in the notice.
- Goods imported with the end use of manufacturing or processing in Canada or for the packaging of food or beverages.
- **This remission order also applies to goods subject to CN26-23 United States Surtax Order (2026).**

Surtax Codes:

25-0466A for goods imported with end use of public health, public safety or national security before July 1, 2027.

25-0466B for goods imported with end use of health care before July 1 2027.

25-0466C for goods on CN25-11 Schedule 1 and 1.1 AND goods on CN26-23 Schedule 1, Schedule 2, and Schedule 3 imported before July 1 2027 with end use of manufacturing, processing or food/beverage packaging.

25-0466S01 for goods imported for use in aircraft, ground flying trainers or spacecraft, for use in the manufacture of motor vehicles or chassis, or for use in the manufacture of parts of such goods, as outlined in Section 3.1 imported on or after Feb 1 and before July 1 2027.

25-0466D for goods imported from CN25-11 Schedule 1 referred to in sections 4 (public health, public safety and national security) and 5 (health care) of the Order in Council.

25-0466M or goods referred to in column 2 of schedule 2 that are classified under a tariff classification number set out in column 1 of the Order.

25-0466E Items 1 to 5, 8 in column 2 of schedule 3 that are classified under a tariff classification number set out in column 1 of the Order, and during the period specified.

25-0466P01 Items 4.1,4.2, 6, 7, 8.1,9 in column 2 of schedule 3 that are classified under a tariff classification number set out in column 1 of the Order, and during the period specified.

25-0466P02 Item 5.1 column 2 of schedule 3 that are classified under a tariff classification number set out in column 1 of the Order, and during the period specified.

25-0466T01 Remission has been extended to a range of steel mill products, listed in Schedule 6, that have been determined not to be made in Canada. Schedule 6 can be accessed at the end of this document in appendix A or here https://laws-lois.justice.gc.ca/eng/regulations/SOR-2025-122/page-8.html#h-1592844

Note: OIC Number CLVS-0016-1 for goods reported on LVS but returned to sender.

Link to Schedules: https://laws-lois.justice.gc.ca/eng/regulations/SOR-2025-122/index.html

Order Amending the China Surtax Remission Order (2024) and the United States Surtax Remission Order (2025): SOR/2025-147 Canada Gazette, Part 2, Volume 159, Number 15: Order Amending the China Surtax Remission Order (2024) and the United States Surtax Remission Order (2025)

Consequential Amendments to United States Surtax Remission Order (2025): https://orders-in-council.canada.ca/attachment.php?attach=48943&lang=en#:~:text=Consequential%20Amendments,Remission%20Order%20(2025)

Documentation Requirements:

End use statements from the importer may be required. CBSA can also request copies of contracts, purchase orders, or similar to prove end use of the imported goods.

CN 25-24: Order Imposing a Surtax on the Importation of Certain Steel Goods

Published June 27th, 2025

Updated August 1st, 2025, & December 24th, 2025

In force starting with Date of Direct Shipment June 28th, 2025

What types of goods are affected?

Steel that has a country of origin that Canada does not have an FTA established.

Note: This was updated on August 1st, 2025, to only exclude goods of Mexico and US origin. All other countries with FTA will now be included in this order.

Rules for application:

- Goods are subject to TRQ (Tariff Rate Quota). Quota is re-initialized each 90-day period, starting June 27th. If quota is left for a certain HS from the previous period, then that amount is added to the new period.
- For goods imported between June 27, 2025 and July 31, 2025 quota applies for only non-FTA countries, if your COO is on schedule 2 of the order this order does not apply, if your COO is **not** on schedule 2 this order applies.
- For imports starting August 1 and on, goods that have COO other than Canada, Mexico, US and the HS falls in the list outlined in the OIC.
- If the product HS falls in the list provided but is completed with 9813 or 9814 then the goods are surtax exempt as they have already paid once.
- For release we must send **both the GIP and permit number** on the entry lines.
- When sending the entry for final accounting, the **GIP field must be blank and locked so that only the permit number is transmitted on the CAD**.
- Reminder: don't forget to attach your permit to your entry using back up type "BR-permit." You will need to bill for the permits as well.
- **IMPORTANT:** When applying on EICS for these surtax permits the ending for the HS must be 0002.
- **IMPORTANT CLARIFICATION: When goods are subject to both 24-36 (China Steel Surtax) and 25-24 (TRQ Surtax) they need to be applied in this order:**
    - **First, we must apply for a TRQ permit.**
    - **If the permit is approved, then we must still apply the 24-36 25% China surtax (be sure to check remission options in CN25-05)**

- **If the permit is denied, then client will pay the 50% (be sure to check remission options in CN26-02) and we do NOT apply the China surtax.**

Surtax Codes:

Note: Codes were updated with August 1st change.

25148A for goods imported between June 27th and July 31st without a permit.

25155A for goods imported August 1st or after without a permit.

25148B for goods imported between June 27th and July 31st with a permit.

25155B for goods imported August 1st or after with a permit.

25148C for good imported with a permit and subject to CN 24-36 imported between June 27th and July 31st. For goods imported August 1st or after the CN 24-36 code is to be used.

25148D for goods where multiple surtaxes apply imported between June 27th and July 31st.

Update – December 24th, 2025

Non-CUSMA FTA countries quantities available for TRQ are reduced by 75% of the 2024 levels.

Non-FTA countries quantities available for TRQ are reduced by 20% of the 2024 levels.

Documentation Requirements:

Proof of origin requirements must be met using a commercial invoice, Canadian customs invoice, or any other documentation the meets the requirements of the FTA (CUSMA or Certificate of Origin.)

CN 25-28: Steel Goods and Aluminum Goods Surtax Order

Published July 31st, 2025

Updated October 15th, 2025, & November 7th, 2025

In force starting with Date of Direct Shipment August 1st, 2025

What types of goods are affected?

Steel that has been melted or poured in China and the HS is in the list under the OIC.

Aluminum that has been smelt or cast in China and the HS is on the list under the OIC.

Note: Goods can be of an origin other than China but still are subject to this surtax due to where they are melted, poured, smelted, or cast.

Rules for application:

- If the product HS falls in the list provided but is completed with chapter 99 tariff codes, the surtax will still apply.
- If the product HS falls in the list provided but is completed with 9813 or 9814 then the goods are surtax exempt as they have already paid once.
- The entry total for Value for Duty for all subject goods is under $5000 then surtax does not apply.
- If goods are already subject to CN 24-36 then that surtax will apply, and this one will not as these are not stackable surtaxes. In this case the surtax code will be declared as the one in CN 24-36.
- If the COO is US and the Melt/Pour/Smelt/Cast is China, the COO overrides the requirements and surtax isn't applicable.

Surtax Codes:

25154A for steel goods

25154B for aluminum goods

Documentation Requirements:

Until September 22nd – Commercial Invoices, or any available certificates or reports.

After September 22nd – Requires a mill test certificate, mill test report or material test certificate; a certificate of conformance, compliance, inspection or analysis; a certified inspection report; a metallurgical test report; or a chemical analysis certificate. Update October 15th, 2025 – This date is determined by the date the goods were reported at FPOA (First point of arrival)

Update November 7th, 2025 – Goods that are chargeable under China Surtax Order (2024) CN 24-36 are not subject to this order.

CN 25-33: Steel Derivative Goods Surtax Order

Published Dec 24th, 2025

In force starting with Date of Direct Shipment December 27, 2025

What types of goods are affected?

Certain steel derivative goods imported into Canada

Note: Order of application when multiple surtaxes apply will be outlined below

Rules for application:

- This surtax is non-stackable, only one surtax measure will apply following this order:
    - Is the good subject to CN 25-24 Order Imposing a Surtax on the Importation of Certain Steel Goods? If **YES** use code 25155B, If **NO** (Either because the Permit is available, or it doesn't qualify) move to next choice.
    - Is the good subject to CN 25-11 United States Surtax Order (Steel and Aluminum 2025)? If **YES** use code 25095A = **NO** move to next choice
    - Is the good subject to CN 24-36 China Surtax Order (2024) – Steel and Aluminum? = **YES** use code 24187B (Steel) 24187C (Aluminum). If **NO** move to next choice.
    - Is the good subject to CN 25-28 Steel Goods and Aluminum Goods Surtax Order? If **YES** use code 25154A (Steel) 25154B (Aluminum), If **NO** move to next choice.
    - Are the goods subject to 25-33: Steel Derivative Goods Surtax Order? If **YES** use code 25267A, If **NO** then surtax does not apply
- If the product HS falls in the list provided but is completed with 9813 or 9814 then the goods are surtax exempt as they have already paid once.
- Per point 6 of the CN: If the classification HS is subject to CN25-33 and any chapter 99 tariff code is applied **surtax is still applicable EXCEPT 9958 9959 9960 (until July 1 2027) these will be surtax N because they indicate use in motor vehicle manufacturing.**
- Goods imported before June 30 2027, for use in the manufacture of motor vehicles or chassis for motor vehicles or in the manufacture of parts of or accessories for motor vehicles or chassis for motor vehicles are **not** subject to the surtax. **(Surtax = N, this must be set by the user as it's determined by end use)**
- Goods imported before June 30 2027, for use in aircraft, ground flying trainers or spacecraft or in parts of aircraft, ground flying trainers or spacecraft are **not** subject to the surtax. **(Surtax = N, this must be set by the user as it's determined by end use)**
- Utility wind towers, and sections of those towers, that are classified under tariff item 7308.20.00 and are imported for installation in energy projects located west of the Ontario–Manitoba border are **not** subject to the surtax. **(Surtax = N, this must be set by the user as it's determined by end use)**
- **UPDATE July 22 2026: Goods that originate in Canada are NOT SUBJECT to the surtax.**

Surtax Codes:

25267A

Documentation Requirements:

End use statements from the importer may be required. CBSA can also request copies of contracts, purchase orders, or similar to prove end use of the imported goods.

CN 26-02: Administration of Surtax on Imports of Certain Steel Goods Remission Order 2025

Published January 26th, 2026
In force based on below instructions.

What types of goods are affected?

This remission applies to certain goods subject to 25-24 *Order Imposing a Surtax on the Importation of Certain Steel Goods*.

Note: There are 2 avenues for seeking remission under this order.

Method 1 – Goods in Transit

- Remission is granted of the surtax in respect of any goods referred to in that Order that are in transit to Canada:
    - on or **before August 1, 2025 and imported into Canada on or after August 1, 2025**
    - on or **before December 26, 2025 and after August 1, 2025 and imported after December 26, 2025**

Method 2 – Goods Described in Schedule

- Remission is granted of the surtax in respect of any goods of a class set out in column 1 of the schedule lists (there are 2) located here that meet the description set out in column 2

Documentation Requirements:

End use statements from the importer may be required. CBSA can also request copies of contracts, purchase orders, or similar to prove end use of the imported goods.

Surtax Codes:

25-0976A for goods that are considered in transit on or before August 1, 2025, and imported on or after August 1, 2025

25-0976A01 is to be entered for goods that are considered in transit on or before December 26, 2025 and after August 1, 2025, and imported on or after December 26, 2025.

25-0976B goods of a class set out in column 1 of the schedule to the Order that meet the description set out in column 2.

CN 26-07: Steel Derivative Goods Surtax Remission Order

Published March 11, 2026

Updated Oct 23 2026

Effective March 11 2026 on goods subject to CN25-33 imported after December 26 2025

What types of goods are affected?

Goods imported for specific end uses are remitted under this order. Specifically, goods relating to

- health care, public health, public safety, national defence or national security
- goods referred to in schedule 1 that align with the given definition in column 2 of the schedule.
- goods referred to in schedule 2 that are imported before the date in column 3.
- goods referred to in schedule 3 that are imported by the business number shown during the validity period shown that meet all conditions in column 5.

Rules for application:

- Good imported with the end use of public health, public safety, or national security purposes as outlined in the notice.
- Goods imported with the end use of health care purposes as outlined in the notice.
- goods referred to in schedule 1 that align with the given definition in column 2 of the schedule.
- goods referred to in schedule 2 that are imported before the date in column 3.
- goods referred to in schedule 3 that are imported by the business number shown during the validity period shown that meet all conditions in column 5.

Link to Schedules: Has not been updated yet by Minister of Finance as of Nov 4 2026
Link to full gazette document with schedules

https://gazette.gc.ca/rp-pr/p2/2026/2026-11-04/pdf/g2-16022.pdf

Schedule 1 pages 266-286

Schedule 2 pages 308-309

Schedule 3 pages 309-315

Surtax Codes

26-0145A is to be entered to claim relief for goods imported for Public Health, Public Safety, and National Security, as outlined in sections 1 and 5 of the Remission Order, and eligible for remission per the Remission Order.

26-0145B is to be entered to claim relief for goods imported for **Health Care**, as outlined in sections 2 and 5 of the Remission Order, and eligible for remission per the Remission Order.

26-0145C is to be entered to claim relief for **goods** referred to in column 2 of Schedule 1 that are classified under a tariff classification number set out in column 1 of Schedule 1, as outlined in sections 3 and 5 of the Remission Order, and eligible for remission per the Remission Order.

26-0145D is to be entered to claim relief for **utility wind towers, and sections of those towers**, that are classified under tariff item **7308.20.00**, as outlined in section 4 and 5 of the Remission Order, and eligible for remission per the Remission Order

Special authorization codes are to be entered to claim relief for **goods** referred to in column 2 of Schedule 2 that are classified under a tariff classification number set out in column 1 of Schedule 2, and it is imported into Canada before the date specified in Column 3, as outlined in section 3 and 5 of the Order, and eligible for remission per the Order. These codes correspond to the item numbers set out in Schedule 3, as follows:

- Special authorization code **26-0145E01**: Items 1 to 2
- Special authorization code **26-0145E02**: Item 3

Special authorization codes are to be entered to claim relief for goods referred to in column 3 of Schedule 3 that is imported into Canada by a person whose business number is set out in column 1, are classified under a tariff classification number set out in column 2 of Schedule 2, it is imported during the period specified in Column 4, if any, and is imported in accordance with the conditions set out in column 5, if any, as outlined in section 3 and 5 of the Order, and eligible for remission per the Order. These codes correspond to the item numbers set out in Schedule 3, as follows:

Special authorization code **26-0145F01**: Items 1, 7, 10, 11

Special authorization code **26-0145F02**: Items 2, 9, 14

Special authorization code **26-0145F03**: Items 3, 6

Special authorization code **26-0145F04**: Item 4 (imported for PO 981398)

Special authorization code **26-0145F05**: Item 4 (imported for sale to business numbers 731986352 RC0001 or 732770953 NS0001)

Special authorization code **26-0145F06**: Item 5

Special authorization code **26-0145F07**: Items 8, 13

Special authorization code **26-0145F08**: Items 12, 15

Special authorization code **26-0145F09**: Item 16

Documentation Requirements:

End use statements from the importer may be required. CBSA can also request copies of contracts, purchase orders, or similar to proving end use of the imported goods. Goods of 7308.20.00 have additional documentation requirements outlined in the customs notice.

CN 26-10: United States Surtax Remission Order (Motor Vehicles 2026)

Published April 10, 2026

Effective April 9, 2026, goods subject to CN25-15 imported after April 9 2026 and no later than April 8, 2027.

The importer BN must be listed in the schedule and remission is only granted up to the maximum number of motor vehicles set out in column 2 of the schedule. **CBSA does not publish this schedule due to the sensitivity of the information, any IOR that is eligible would have been contacted by the Dept. of Finance.**

What types of goods are affected?

Vehicles subject to CN25-15 imported under a specified BN that are under the maximum allowed quantity are remitted under this order.

- All importers that are eligible would have been contacted by the Dept. of Finance, we do not have access to this information.

Rules for application:

- Goods must be listed in schedule 1 of the surtax order
- Goods must be imported into Canada on or after April 9, 2026 and not later than April 8, 2027, imported into Canada by an importer with a business number set out in the schedule to the

Remission Order and subject to surtaxes (we do not have access to this list, importers were notified directly by Dept. of Finance)

- Retroactive claims for remission (adjustments) must be submitted within 2 years of date of import.

Surtax Codes

26-0302 is to be entered for goods listed in Schedule 1 to the *United States Surtax Order (Motor Vehicles 2025)* and imported into Canada by an importer with a business number set out in the schedule of the Remission Order.

Documentation Requirements:

Importer BN must be listed on the schedule to the remission order, and all relevant documents must be available upon request (e.g. Commercial Accounting Document (CAD), purchase order, commercial invoice, Canada customs invoice, bill of lading, waybill, etc.)

CN 26-14: Certain Canned Vegetables Goods Surtax Order

Published June 19th, 2026

Updated June 29th,2026 and August 5th, 2026

Effective with the date of direct shipment of June 20th, 2026, and staying in force during the 200-day period which CITT will be assessing the injury to domestic producers. This measure will be charged at 10% of the Canadian value of goods at time of import.

This surtax is to be declared as a safeguard in the entry and on the CAD documentation.

What types of goods are affected?

Certain wood cabinets and vanities, and their subassemblies being imported for commercial reasons.

Rules for application:

- Goods must be imported into Canada on or after June 20th, 2026
- Goods must be listed in schedule 1 of the surtax order and fall under the following descriptions:
    - Corn
    - Peas
    - Green Beans
    - Wax Beans

    - Mixes of Peas and Carrots
    - Mixed Vegetables
    - White, Black, Red, and Pinto Beans
    - Chickpeas
- Further, they are subject only if they are in metal cans not if they are in glass jars or plastic containers.
- Chapter 99 tariff codes do not exempt the surtax on these goods.

Exemptions

- Goods with an origin of Canada, US, Mexico, Chile, or Israel, or those developing countries or territories laid out in Schedule 2 of the order.
- Goods which can claim chapter 98 classifications but under regular circumstances would be surtax applicable.
- Goods that are fresh, dried, or frozen vegetables are not subject to this surtax.
- Goods that are ready to eat meals or entrees that combine vegetables with:
    - Grains
    - Meats
    - Pastas or sauces
    - Where the vegetables are not the primary ingredient of the meal or entrée.
- Goods that consist of vegetables substantially altered into:
    - Purees
    - Powders
    - Juices
    - Spreads
    - Dips
    - Pastes

Surtax Codes

26135A is to be entered on applicable goods in the Safeguard section of surtax so that it will appear in field 87 “Safeguard” on the CAD.

CN 26-17: Certain Wood Cabinet and Vanity Goods Surtax Order

Published July 31st, 2026

Effective with the date of direct shipment of August 1st, 2026, and staying in force during the 200-day period which CITT will be assessing the injury to domestic producers. This measure will be charged at 25% of the Canadian value of goods at time of import.

This surtax is to be declared as a safeguard in the entry and on the CAD documentation.

What types of goods are affected?

Certain wood cabinets and vanities, and their subassemblies being imported for commercial reasons.

Rules for application:

- Goods must be imported into Canada on or after August 1st, 2026
- Goods must be listed in schedule 1 of the surtax order and fall under the following descriptions:
    - Cabinets and vanities that are made in whole or in part of wood products and intended for permanent installation
    - Subassemblies of cabinets and vanities that are made in whole or in part of wood products including frames, boxes, doors, drawers, drawer components, back panels, end panels, desks, shelves, and tables that are attached or incorporated in those cabinets or vanities.
- Further, they are subject to surtax regardless of the following:
    - They are made of solid wood or engineered wood products such as wood particles, plywood, strand board, block board, particle board, fibreboard, or bamboo.
    - They have wood veneers or wood, paper, or other overlays or laminates.
    - They have non-wood components or trim, such as metal, marble, glass, plastic or resin.
    - They are finished or unfinished
    - They are complete or uncomplete
    - They are sold or imported in one or more packages in an assembled, unassembled, flat-pack, or ready to assemble format.
    - They include the wood components or other parts required to assemble the wood cabinet or vanity, such as drawer faces, doors, screws, washers, dowels, nails, handles, knobs, and adhesive glues.
    - They are attached to or in conjunction with faucets, metal plumbing, sinks or sink bowls, or countertops.
    - They are permanent installations in kitchens, bathrooms, or closets.
    - They are marketed or packaged as permanent, semi-permanent or modular.
- Chapter 99 tariff codes do not exempt the surtax on these goods.

Exemptions

- Goods with an origin of Canada, US, Mexico, Chile, or Israel, or those developing countries or territories laid out in Schedule 2 of the order.
- Goods which can claim chapter 98 classifications but under regular circumstances would be surtax applicable.
- Goods that are freestanding furniture, including office furniture and retail displays, not designed for permanent installation in kitchens, bathrooms, or closets.
- Aftermarket accessories that are imported separately from the cabinet or vanity in this list:
    - Items for the interior of the cabinet or vanity
    - Non-structural or non-core components of the cabinet or vanity
    - Made of wood, metal, plastic, composite material or a combination that are used for organization or accessibility. Ex: Drawer dividers.
    - Solid wood accessories, including corbel and rosettes that are for decoration or personalization.
    - Non-wood hardware components, including metal hinges, brackets, catches, locks, drawer slides, fasteners, handles, and knobs.
    - Medicine cabinets that are intended to be wall mounted, have at least one mirror, are assembled and packaged for retail sale upon import, having a maximum depth of 17.78 CM (7 inches).

Surtax Codes

26169A is to be entered on applicable goods in the Safeguard section of surtax so that it will appear in field 87 “Safeguard” on the CAD.

CN 26-23: United States Surtax Order (2026)

Published September 8 2026

In force starting **with Date of Direct Shipment September 9 2026**

What types of goods are affected?

- Certain goods imported into Canada and originating in the U.S. are subject to a surtax of either 15%, 25% or 50% of the value for duty

Rules for application:

- The surtax will apply to goods imported for commercial and casual purposes, even when exported from a country other than the U.S. into Canada
- Goods classified under Chapters 98 and 99 are exempted from the surtax, **unless** the applicable Chapter 98 or 99 tariff item is **specifically listed in** Schedule 4 to the Order.
- Where goods are subject to a surtax under both this Order and the *Steel Derivative Goods Surtax Order*, only the surtax imposed under this Order applies. The surtaxes from these two Orders are not cumulative.
- Surtax is applicable on shipments that fall under *de minimis* thresholds.
- Please note remissions are available through CN25-19 for this surtax order

Exemptions

- Surtax will not apply to U.S. goods that are in transit to Canada on the day on which the surtax comes into force. (Surtax = N)
- The surtax will not apply to goods under the authority of a permit issued under subsection 8.3(3) of the *Export and Import Permits Act*, where the permit specifies that it is issued for purposes of the Import for Re-Export Program. (Surtax = N)
- Returning U.S.-made goods previously imported into Canada and duty-paid are exempt (Surtax = N). Review Chapter 98/99 Schedule 4 tariff items separately to ensure the exemption remains available. Goods on schedule 4 remain subject.
- U.S.-made goods repaired or altered in either Canada or the U.S. and returned are exempt (Surtax = N) from surtax (excluding vessels under 9971.00.00). For goods returned to Canada after repair/alteration, verify eligibility under 9992/9993 and ensure the goods were previously duty paid where required.

Surtax Codes & Schedules:

- Schedule 1 goods are subject to 15% of the value for duty, the surtax code is **26186A**;
- Schedule 2 goods are subject to 25% of the value for duty, the surtax code is **26186B**;
- Schedule 3 goods are subject to 50% of the value for duty, the surtax code is **26186C**;

Documentation Requirements:

A valid CUSMA is required as proof of origin, if requested.

Documentation may be requested for goods that are claiming 9813 or 9814, chapter 99 tariff codes, or repair/alterations. This may include but is not limited to, previous proof of payment surtax, end use of goods, purchase order or invoice for work being done, and/or documents tracing the flow of goods in and out of the countries.

Resources:

Surtax September 27, 2024

CN 24-32 - Customs Notice 24-32: China Surtax Order (2024) – Electric vehicles

OIC - Orders In Council - Search [orders-in-council.canada.ca]

Surtax October 18, 2024

CN 24-36 - Customs Notice 24-36: China Surtax Order (2024) – Steel and Aluminum

OIC - https://orders-in-council.canada.ca/attachment.php?attach=46094&lang=en

Surtax Remission – China February 4th, 2025

CN 25-05 - Customs Notice 25-05: China Surtax Remission Order

OIC - https://gazette.gc.ca/rp-pr/p2/2025/2025-02-12/html/sor-dors12-eng.html

Surtax March 4, 2025

CN 25-10 - Customs Notice 25-10: United States Surtax Order (2025-1) [cbsa-asfc.gc.ca]

OIC - Orders In Council - Search [orders-in-council.canada.ca]

Full list of products (searchable) - List of products from the United States subject to 25 per cent tariffs effective March 4, 2025 - Canada.ca [canada.ca]

Surtax March 13, 2025

CN 25-11 - Customs Notice 25-11: United States Surtax Order (Steel and Aluminum 2025) [cbsa-asfc.gc.ca]

OIC (with the schedules for HS) - Orders In Council - Search [orders-in-council.canada.ca]

Full list of products (searchable but no schedules) - List of products from the United States subject to 25 per cent tariffs effective March 13, 2025 - Canada.ca [canada.ca]

Link to full list of HS updates: https://www.canada.ca/en/department-finance/programs/international-trade-finance-policy/canadas-response-us-tariffs/complete-list-us-products-subject-to-counter-tariffs.html

Surtax April 9, 2025

CN 25-15 - https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn25-15-eng.html

OIC (with the schedules for HS) - https://orders-in-council.canada.ca/attachment.php?attach=47210&lang=en

Full list of products (searchable but no schedules) - List of vehicle products from the United States subject to 25 per cent tariffs effective April 9, 2025 - Canada.ca

Surtax – Temporary Remission – Motor Vehicles

CN 25-17 - Customs Notice 25-17 : United States Surtax Remission Order (Motor Vehicles 2025)

OIC (with specific BN details) - https://orders-in-council.canada.ca/attachment.php?attach=47210&lang=en

Surtax – Temporary Remission

CN 25-19 - https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn25-19-eng.html

Link to Schedules: https://laws-lois.justice.gc.ca/eng/regulations/SOR-2025-122/index.html

Order Amending the China Surtax Remission Order (2024) and the United States Surtax Remission Order (2025): SOR/2025-147 Canada Gazette, Part 2, Volume 159, Number 15: Order Amending the China Surtax Remission Order (2024) and the United States Surtax Remission Order (2025)

Surtax June 27, 2025

CN 25-24 - Customs Notice 25-24: Order Imposing a Surtax on the Importation of Certain Steel Goods

OIC (with the schedules for HS) - Orders In Council - Search

Surtax July 31, 2025

CN 25-28 - Customs Notice 25-28: Steel Goods and Aluminum Goods Surtax Order

CN 25-28 OIC (HS Codes List) - Orders In Council - Search

Surtax December 26, 2025

CN 25-33 - Customs Notice 25-33: Steel Derivative Goods Surtax Order

CN 25-33 OIC (HS Codes List) - https://orders-in-council.canada.ca/attachment.php?attach=47872&lang=en

Surtax Remission January 26, 2026

CN 26-02 https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn26-02-eng.html

CN 26-02 Link to Schedule https://gazette.gc.ca/rp-pr/p2/2025/2025-12-31/html/sor-dors287-eng.html

Surtax Remission March 11, 2026

CN 26-07 https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn26-07-eng.html

CN 26-02 Link to Schedule NOT updated yet by Minister of Finance see attached PDF schedules.

Surtax Remission April 9, 2026

CN 26-10 https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn26-10-eng.html

*There is no published link to the eligible BN or QTY, all importers were contacted directly by the Dept. of Finance and must notify Buckland

Surtax June 19, 2026

CN 26-14 - Customs Notice 26-14: Certain Canned Vegetable Goods Surtax Order
CN 26-14 OIC (HS Codes and Country of Origin List) – https://orders-in-council.canada.ca/attachment.php?attach=48735&lang=en

Surtax July 31, 2026

CN 26-17 - Customs Notice 26-17: Certain Wood Cabinet and Vanity Goods Surtax Order

CN 26-17 OIC (HS Codes and Country of Origin List) - https://orders-in-council.canada.ca/attachment.php?attach=48877&lang=en

Surtax Sept 8 2026

CN 26-23 - Customs Notice 26-23: United States Surtax Order (2026)

CN 26-23 OIC (Including schedules) - https://orders-in-council.canada.ca/attachment.php?attach=48943&lang=en

Appendix:

A: Schedule 6 of CN25-19

SCHEDULE (Section 140)	
SCHEDULE 6 (Sections 4.4 and 5.1) Goods	
	Column 1
Item	Tariff Classification Number
1	7210.20.00.00
2	7212.50.00.30
3	7212.50.00.40
4	7212.50.00.50
5	7212.50.00.60
6	7212.60.00.00
7	7214.30.00.10
8	7214.30.00.26
9	7214.30.00.50
10	7215.90.00.10
11	7215.90.00.20
12	7215.90.00.30
13	7215.90.00.90
14	7216.10.00.30
15	7216.32.00.10
16	7216.32.00.20
17	7216.33.00.11
18	7216.33.00.12
19	7216.33.00.13
20	7216.33.00.14
21	7216.33.00.20
22	7216.33.00.91
23	7216.33.00.92
24	7216.99.00.91
25	7219.11.00.00
26	7219.12.00.00
27	7219.13.00.00
28	7219.14.00.00

29	7219.21.00.10
30	7219.21.00.20
31	7219.22.00.10
32	7219.22.00.20
33	7219.23.00.00
34	7219.24.00.00
35	7219.31.00.00
36	7219.32.00.10
37	7219.32.00.90
38	7219.33.00.10
39	7219.33.00.90
40	7219.34.00.10
41	7219.34.00.90
42	7219.35.00.10
43	7219.35.00.90
44	7219.90.00.00
45	7220.11.00.00
46	7220.12.00.00
47	7220.20.00.10
48	7220.20.00.90
49	7220.90.00.00
50	7222.11.00.31
51	7222.11.00.91
52	7222.19.00.11
53	7222.19.00.19
54	7222.19.00.21
55	7222.19.00.29
56	7222.20.00.31
57	7222.20.00.39
58	7222.20.00.91
59	7222.20.00.93
60	7222.20.00.99
61	7222.40.00.10
62	7222.40.00.20
63	7222.40.00.90
64	7223.00.00.30
65	7223.00.00.52
66	7223.00.00.53
67	7223.00.00.54
68	7225.11.00.00
69	7225.19.00.00
70	7226.11.00.00
71	7226.19.00.00

72	7226.20.00.00
73	7228.10.00.10
74	7228.10.00.20
75	7228.20.00.40
76	7228.30.00.41
77	7228.30.00.42
78	7228.30.00.60
79	7228.30.00.74
80	7228.30.00.82
81	7228.70.00.21
82	7228.70.00.22
83	7228.70.00.30
84	7228.70.00.41
85	7228.70.00.42
86	7228.70.00.49
87	7228.70.00.60
88	7228.70.00.70
89	7228.70.00.81
90	7228.70.00.92
91	7228.80.00.11
92	7228.80.00.12
93	7228.80.00.18
94	7228.80.00.91
95	7228.80.00.98
96	7228.80.00.99
97	7301.10.00.00
98	7301.20.00.20
99	7302.10.00.11
100	7302.10.00.12
101	7302.10.00.13
102	7302.10.00.22
103	7302.30.10.00
104	7302.30.90.00
105	7302.40.00.00
106	7304.11.00.00
107	7304.19.00.13
108	7304.19.00.14
109	7304.19.00.15
110	7304.19.00.16
111	7304.19.00.19
112	7304.22.00.00
113	7304.23.00.10
114	7304.23.00.20

115	7304.24.00.00
116	7304.29.00.39
117	7304.29.00.42
118	7304.29.00.43
119	7304.29.00.44
120	7304.29.00.45
121	7304.29.00.46
122	7304.29.00.47
123	7304.29.00.49
124	7304.29.00.52
125	7304.29.00.53
126	7304.29.00.54
127	7304.29.00.55
128	7304.29.00.56
129	7304.29.00.57
130	7304.29.00.59
131	7304.29.00.62
132	7304.29.00.63
133	7304.29.00.64
134	7304.29.00.65
135	7304.29.00.66
136	7304.29.00.67
137	7304.29.00.69
138	7304.29.00.72
139	7304.29.00.73
140	7304.29.00.74
141	7304.29.00.75
142	7304.29.00.76
143	7304.29.00.77
144	7304.29.00.79
145	7304.39.00.39
146	7304.39.00.41
147	7304.39.00.42
148	7304.39.00.49
149	7304.39.00.51
150	7304.39.00.52
151	7304.39.00.59
152	7304.41.00.10
153	7304.41.00.90
154	7304.49.00.40
155	7304.49.00.90
156	7304.59.00.26
157	7304.59.00.29

158	7304.59.00.31
159	7304.59.00.32
160	7304.59.00.33
161	7304.59.00.34
162	7304.59.00.35
163	7304.59.00.36
164	7304.59.00.39
165	7304.59.00.41
166	7304.59.00.42
167	7304.59.00.43
168	7304.59.00.44
169	7304.59.00.45
170	7304.59.00.46
171	7304.59.00.49
172	7304.59.00.51
173	7304.59.00.52
174	7304.59.00.53
175	7304.59.00.54
176	7304.59.00.55
177	7304.59.00.56
178	7304.59.00.59
179	7307.29.99.00