



Surtax and Remission Information Package

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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

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

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 import 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

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 don't have to meet anything except being imported between October 22, 2024, and December 31, 2025.
- 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.

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 schedule 2 specified remissions from October 22, 2024, forward.

25-054E for schedule 2 specified remissions from April 1, 2025 to December 31, 2025.

25-054F for schedule 2 specified remissions from October 22, 2024, to October 21, 2025.

25-054G for 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 schedule 2 specified remissions from October 22, 2024, to June 1, 2026.

25-054K for schedule 2 specified remissions from October 1, 2024, forward.

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

Updated April 8th, 2025, & May 2nd, 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

In force starting with Date of Direct Shipment March 13th, 2025

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:

- Schedule 1
 - 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.
- Schedule 2
 - Goods that can claim 9813 or 9814 are **NOT** exempt.
 - Goods that can claim chapter 99 tariff codes, except for 9971, 9996, 9989, are **NOT** exempt.

Surtax Codes:

25095A 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 25-15: United States Surtax Order (Motor Vehicles 2025)

Published April 8th, 2025

Updated May 2nd, 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.

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.
- Importer makes 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

Retroactive back to start of surtaxes in March 2025 and in force until October 16th, 2025.

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.

Surtax Codes:

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

25-0466B for goods imported with end use of health care.

25-0466C for goods imported with end use of manufacturing, processing or food/beverage packaging.

25-0466D for goods imported referred to in sections 4 and 5 of the Order in Council.

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

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

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.
- 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.

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.

Documentation Requirements:

Proof of origin requirements must be met using a commercial invoice, Canadian customs invoice, or any other documentation that 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

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.

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 \[canada.ca\]](#)

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>

OIC (with the schedules for HS) - <https://orders-in-council.canada.ca/attachment.php?attach=47215&lang=en>

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](#)