DHL EXPRESS

CANADA REGULATORY CHANGES

OVERVIEW

Last Update: September 9, 2026

2026 CUSTOMS REGULATORY CHANGES OVERVIEW



Effective September 8, 2026, the Government of Canada has implemented countermeasures in response to the imposition of additional tariffs under Section 338 of the Tariff Act of 1930 and Section 232 of the Trade Expansion Act of 1962 by the United States on products manufactured or "Made in" Canada. The **countermeasures consist of surtaxes of 15%, 25%, or 50%, depending on the product classification.**

- **The surtaxes apply only to goods determined to be of U.S. origin under Canada's origin determination rules**. In many cases, this corresponds to the country where the goods were manufactured, harvested, mined, or substantially transformed. If a shipment contains items made in multiple countries including the U.S., only the U.S.-origin goods will be subject to the surtax.
- **The products subject to these surtaxes can be found in the** List of products from the United States subject to counter-tariffs effective September 8, 2026 - Canada.ca. The List includes products such as: **consumer electronics, electronic components, industrial spare parts, medical and scientific equipment, food and agricultural products, small appliances and repair parts, paper and printed materials, aluminum and steel products, and motorcycles**, among nearly 900 line-items.

WHAT DOES THIS MEAN FOR YOU?

If you are shipping or importing goods into Canada that may be of U.S. origin, follow the steps below to determine whether the new Canadian surtax applies:

1. **Determine if the country of origin** (COO) is U.S. by reviewing the regulations concerning Determination of Country of Origin for the Purpose of Marking Goods (CUSMA Countries) Regulations
2. **Determine the import classification** of your products here: Customs Tariff 2026 or by using DHL Express Global Trade Services
3. **If your item is found to be made in the U.S., check this list** to determine whether it is subject to the surtax upon importation into Canada on or after September 8, 2026
4. **Check your duty and tax billing terms** to understand who will be responsible for the additional surtax

- The surtax applies regardless of shipment value (for both casual and commercial shipments) and in addition to any general duty or harmonized sales tax or goods and service tax (HST/GST) which may be applicable
- The surtax also applies to goods which qualify for duty-free treatment under CUSMA/USMCA

IMPORTANT

- **The surtax is based on Country of Origin, not the country from which the shipment is sent. A U.S.-origin product shipped from Europe, Asia, or any other country may still be subject to the surtax when imported into Canada.**
- **Goods made in a U.S. territory (Puerto Rico, U.S. Virgin Islands, Guam, N. Marina Islands, and American Samoa) are NOT subject to the surtax**
- **Shippers should clearly indicate the country of origin at a line level on the commercial invoice**
- **This situation is very fluid. Please continue to monitor CBSA's site for updates (link is below).**

HOW CAN YOU AVOID DELAYS?

- **Shippers (from Rest of World to Canada) shall:**

✓ Provide complete and accurate Commercial Invoice data for all products, including detailed goods description, the harmonized tariff classification (HS code), and **Country of Origin (COO)** of the goods, as determined under applicable origin rules, at an invoice line level.

✓ Provide valid contact details for the receiver, including a phone number and email address

✓ Be prepared to provide additional information or documentation if requested to prove COO

✓ If shipping under duties and taxes paid (DTP) billing terms, be prepared for a higher duty/tax invoice if subject to the surtax

LINKS:

Canada Government announcement on retaliatory measures: List of products from the United States subject to counter-tariffs effective September 8, 2026 - Canada.ca

Canada Border Services Agency (CBSA) Customs Notices (additional details on the administration of these surtaxes will be available): Customs Notices

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