DHL EXPRESS
FREQUENTLY ASKED QUESTIONS (FAQs)

2026
Canada
Regulatory Changes

Last Update: September 10, 2026

GENERAL

1. What is the regulatory change?

Effective September 8, 2026, the Government of Canada is implementing 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.
    - **Important:** Country of origin is not necessarily the country from which the goods are shipped. Generally, origin refers to where the goods were manufactured, harvested, mined, produced, or substantially transformed. **Example:** A product manufactured in the United States but shipped from Germany to Canada may still be subject to the surtax if it appears on the Government of Canada's list of affected products.

***Note:** The surtax does not apply to goods eligible to be marked as originating from Puerto Rico, Guam, the Northern Mariana Islands, American Samoa or the U.S. Virgin Islands.

- **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.
- Additional details on the administration of these surtaxes are available on the Canada Border Services Agency website: Customs Notices (cbsa-asfc.gc.ca)
- **Exceptions:** The surtax may not apply in the following situations:
    - **Goods Already on the Way to Canada**
        - If your goods were already in transit to Canada before the surtax took effect, the surtax may not apply.
        - You must be able to provide supporting documents, such as shipping records, bills of lading, or cargo documents, if requested by the Canada Border Services Agency (CBSA).
    - **Campobello Island Residents**
        - Residents of Campobello Island, New Brunswick, returning from the United States after being away for less than 24 hours may be exempt from the surtax on personal or household goods they bring back with them.
        - Proof of residency may be required.
    - **Import for Re-Export Program**

- Goods imported under Canada's Import for Re-Export Program may be exempt from the surtax if all program requirements are met, including processing the goods in Canada and exporting them within the required timeframe.

- **Certain Returning or Temporary Goods**
  The surtax generally does not apply to:
  - U.S.-made goods that were previously imported into Canada, duty-paid, and are now being returned.
  - U.S.-made goods that are crossing the border for repair or alteration and then returned.
  - Personal belongings and vehicles temporarily brought into Canada by non-residents for their own use.
  - Eligible ships' stores (supplies intended for use on a vessel) that meet CBSA requirements.
- **Personal Exemptions for Returning Canadian Residents**
  - Canadian residents returning from travel may bring back goods up to their personal exemption limit without paying duties and taxes.
  - The surtax may apply to goods that exceed the exemption amount or do not qualify for a personal exemption.

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IMPORTANT: This is a fluid situation subject to change at any time. DHL monitors any relevant information to keep all parties updated.

2. Why is this regulatory change happening?
The Government of Canada announced the imposition of a surtax on products made in the United States in response to the United States decision to impose additional tariffs under Section 338 of the Tariff Act of 1930 and Section 232 of the Trade Expansion Act of 1962 on products made in Canada.

3. How do I determine whether or not my products are subject to the new tariffs into Canada?
Products imported into Canada on or after September 8, 2026 will be subject to the applicable surtax if:

- They are determined to be of U.S. origin;
- They appear on the Government of Canada's list of affected products; and
- They are imported into Canada on or after September 8, 2026.

4. Who is responsible for paying the surtax (when applicable)?
The importer of record is generally responsible for paying any applicable duties, taxes and surtaxes unless alternative billing arrangements have been made. Customers should ensure they understand their shipping terms and DHL billing instructions prior to shipping.

5. How do I determine or validate the country of origin of my goods specifically for imports into Canada?
Generally, country of origin refers to where goods were manufactured, harvested, mined, produced or substantially transformed under applicable origin rules. For detailed information on how Canada determines country of origin, please consult the following regulations: Determination of Country of Origin for the Purpose of Marking Goods (CUSMA Countries) Regulations

6. Are these tariffs in addition to existing General Duty Rate (GDR) associated with my classification?
These surtaxes are in addition to the existing GDR. As an example, perfume classified under HS code 3303.00.0010 is subject to a GDR of 6.5% (or 0% if it qualifies for CUSMA) and as of September 8, 2026 is also subject to a 50% surtax. If the perfume shipment was worth $500:

Perfume HS code 3303.00.0010 with COO: US and value $500		
	Before September 8, 2026	**After September 8, 2026**
GDR	$0 (CUSMA eligible)	$0 (CUSMA eligible)

Surtax	$0	$250 (50%)
GST	$25 ($500 x 5%)	$37.50 (($500 + $250) x 5%)
Total	**$25**	**$287.50**

7. What happens if my shipment contains products from multiple countries?

The surtax applies only to products determined to be of U.S. origin that are covered by the Canadian countermeasure list. Products from other countries contained within the same shipment may not be subject to the surtax.

8. What if my goods were already subject to the existing surtax on certain steel derivatives order and are now on the list for the U.S. surtax?

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. In other words, the orders do not stack and only this surtax will apply if an HS code falls under both orders.

9. Is this surtax eligible for Duties Relief or Duty Drawback?

Per CBSA guidance, "Canada's Duties Relief and Duty Drawback Programs will be available for surtax paid or payable, subject to the provisions of the *Canada-United States-Mexico Agreement* (CUSMA). When goods are of CUSMA (US/Mexico) origin, the goods are not subject to the limitations of CUSMA and the "lesser of two duties" determination does not apply. Therefore, the goods may be eligible for full relief, if the CUSMA criteria is met, as outlined in CBSA's *Memorandum D7-4-3: CUSMA Requirements for the Duty Drawback and the Duties Relief Programs*"

IMPACT FOR SHIPPERS

10. What is the impact for shippers?

Shippers from the rest of the world to Canada shall be aware of the new surtax regulations and understand that shipments containing products with COO U.S. (regardless of where they are shipped from) that are included in the List of products from the United States subject to counter-tariffs effective September 8, 2026 - Canada.ca are subject to the corresponding surtax (only for those items with COO U.S.). If shipping duties and taxes paid (DTP), they should anticipate higher duty and tax invoices if shipping products subject to the surtax. Finally, they should also be aware that the surtax applies in addition to any GST/HST or general duty.

11. What can shippers do to avoid delays?

In order to avoid delays, Shippers 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 by applicable origin rules, at an invoice line level. Provide this information when creating the shipment via the DHL Electronic Shipping solutions/integrations.
- ✓ 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

IMPACT FOR RECEIVERS

12. What is the impact for receivers?

Receivers in Canada shall be aware of the new U.S. surtax regulations and understand that shipments containing products with COO U.S. (regardless of where they are shipped from) are subject to a new surtax (only for those items determined to be of U.S. origin). They should also be aware that the surtax applies in addition to any applicable GST/HST or general duty. This means that if shipping goods under duty and taxes unpaid terms (DTU) – receivers should expect to pay more for goods which have been made in the U.S. and shipped into Canada.

13. What can receivers do to avoid delays?

In order to avoid delays, Receivers in Canada shall:

- ✓ Be ready to provide additional information or supporting documentation that may be required for clearance purposes. Additional information may include additional product information, or
- ✓ Ensure that the shipper provides complete and accurate data in the air waybill and commercial invoice when creating a shipment with DHL Express, ideally via one of the DHL Electronic Shipping Solutions/integrations.

ADDITIONAL INFO

14. Where can I find additional information?

For additional information, please consult the website below:

- **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:** Customs Notices

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