



Regulatory Alerts & Updates

Regulatory Alert: The New 2022 Canadian Customs Tariff

January 10, 2022

Background

The World Customs Organization (WCO) Harmonized System (HS) nomenclature is accepted globally by Canada and over 200 countries and customs territories as the foundation for their tariff legislation and the collection of international trade statistics. The WCO reviews and makes updates to the HS nomenclature every 5 years to keep current with new and evolving changes in technology, trade patterns, and global issues. For HS 2022, the WCO has made significant amendments that go into effect January 1, 2022.

Impact to Canada

To fulfill Canada's obligation as a contracting party/signatory to the HS Convention, the new [2022 Canadian Customs Tariff](#) has been updated to reflect the 351 sets of amendments made to the WCO HS nomenclature. The amendments are technical in nature and include changes to HS classification codes, but duty rates have not been affected.

Canadian resident importers and non-resident importers who import goods to Canada, should review their product/commodity databases to ensure their HS classification codes remain valid when the 2022 Canadian Customs Tariff comes into force concurrently with HS 2022 on January 1, 2022. Using invalid HS classification codes could result in customs entry errors and potential clearance delays.

References:

Customs Tariff 2022

<https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2022/menu-eng.html>

World Customs Organization – HS 2022 Amendments

<http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition/amendments-effective-from-1-january-2022.aspx>

Customs Notice 21-19 – January 1, 2022 Version of the Departmental Consolidation of the Customs Tariff

<https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn21-19-eng.html>

Canada Gazette: SOR/2021-198

<https://www.canadagazette.gc.ca/rp-pr/p2/2021/2021-09-01/html/sor-dors198-eng.html>