

Entry check report

CAD **SAMPLE-00000000000001**
Housewares and accessories
China and the United States to Ontario

ENTRY NO.	SAMPLE-00000000000001
TYPE	AB · version 1
CARGO CONTROL	SAMPLE-CCN-0001
RELEASE DATE	2025-10-02
MODE · OFFICE	Marine · 0497
FILED BY	Previous broker
REPORT	SAMPLE · 2026-08-19

CORRECT

3 of 5 lines

Classification, unit, treatment, rate, duty math and GST all match T2025. Filed and due agree to the cent.

OVERPAID – 1

\$651.00

Line 3 was rated at 9 % where the tariff carries 6.5 %. Recoverable by adjustment.

CANNOT PROVE – 1

\$2,028.60

Line 5 claims United States origin at 0 %. The certification of origin is not in the documents.

01 Findings

what is wrong and what to file

FINDING 1.1 Ornaments rated at 9 % where the tariff carries 6.5 % \$651.00

Line 3 is classified **3926.40.90.00**, statuettes and other ornamental articles of plastics. The MFN rate for that tariff item is **6.5 %**. The entry applied **9 %**. The classification itself is not in question; only the rate applied to it is.

	AS FILED	SHOULD BE
Duty on line 3	2,232.00	1,612.00
GST on line 3	1,351.60	1,320.60

To file: one adjustment covering line 3. Duty of **\$620.00** and GST of **\$31.00** come back. The corrected declaration boxes are set out in section 03; they are not repeated here.

Customs Tariff T2025, Chapter 39 · heading 39.26

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02 Lines

as filed, with the check result on each line

LN	GOODS AS FILED	VALUE FOR DUTY	AS FILED		SHOULD BE		CHECK
			DUTY	GST	DUTY	GST	
1	Plastic pen holders 3926.10.00.90 · MFN 6.5 %	4,180.00	271.70	222.59	271.70	222.59	✓
2	Plastic storage boxes 3926.90.99.90 · MFN 6.5 %	2,940.00	191.10	156.56	191.10	156.56	✓

LN	GOODS AS FILED	VALUE FOR DUTY	AS FILED		SHOULD BE		CHECK
			DUTY	GST	DUTY	GST	
3	Plastic ornaments 3926.40.90.00 · MFN 6.5 %	24,800.00	2,232.00	1,351.60	1,612.00	1,320.60	× 1.1
4	Plastic sun visors 6506.91.00.00 · MFN 9 %	1,650.00	148.50	89.93	148.50	89.93	✓
5	Handbags, textile outer 4202.22.90.20 · UST %	18,400.00	0.00	920.00	0.00	920.00	? 2.1
Total		51,970.00	2,843.30	2,740.68	2,223.30	2,709.68	

These line totals roll up into **boxes 113 · 119 · 120 · 123 · 129 · 130** of the declaration — shown box by box in section 03 below.

03 Declaration totals

every box, as filed against what the check says

BOX	DECLARATION TOTALS	AS FILED	SHOULD BE
113	Total Value for Duty	51,970.00	51,970.00
114	Total PST / HST	0.00	0.00
115	Total PST Cannabis Amount	0.00	0.00
116	Total Prov. Alcohol Tax Amount	0.00	0.00
117	Total Prov. Tobacco Amount	0.00	0.00
118	Declaration Total Relieved	0.00	0.00
119	Total Amount	5,583.98	4,932.98
120	Total Customs Duties	2,843.30	2,223.30
121	Total Excise Duties	0.00	0.00
122	Total Excise Taxes	0.00	0.00
123	Total GST	2,740.68	2,709.68
124	Total Anti-Dumping	0.00	0.00
125	Total Countervailing	0.00	0.00
126	Total Surtaxes	0.00	0.00
127	Total Safeguards	0.00	0.00
128	Total Interest	0.00	0.00
129	Total Duties & Taxes with Interest	5,583.98	4,932.98
130	TOTAL Duties & Taxes	5,583.98	4,932.98

Boxes shown exactly as on the declaration. Marked values are what was filed; bold is what the check says the box should read.

OPEN 2.1 Line 5 claims United States origin; the certification is not in the documents

\$2,028.60

Line 5 is entered under tariff treatment **UST** at **0 %**. Nothing in the declaration or the commercial invoice states the origin criterion, and no certification of origin was supplied with the entry. Without it the goods fall to **MFN 10.5 %**, which is duty of 1,932.00 and GST of 96.60 on this line. We are not saying the claim is wrong. We are saying it is not proven, and on a verification it would be assessed. **Closes with: a CUSMA certification of origin from the exporter covering the date of this shipment.**

D11-4-2 · CUSMA certification of origin

← back to the line

05 Check log

every check we run, per line or group

LN	GOODS	CLS	UOM	TRT	RATE	MATH	VAL	REL	GST	SIMA	REF
1	Plastic pen holders 3926.10.00.90	✓	✓	✓	✓	✓	✓	—	✓	✓	
2	Plastic storage boxes 3926.90.99.90	✓	✓	✓	✓	✓	✓	—	✓	✓	
3	Plastic ornaments 3926.40.90.00	✓	✓	✓	✗	✓	✓	—	✓	✓	1.1
4	Plastic sun visors 6506.91.00.00	✓	✓	✓	✓	✓	✓	—	✓	✓	
5	Handbags, textile outer 4202.22.90.20	✓	✓	?	✓	✓	✓	—	✓	✓	2.1

— = the check does not apply to this entry (no relief or special authority was claimed).

06 Sources

every rate and rule above traces to one of these

1. Customs Tariff T2025, Chapter 39 — <https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2025/html/00/ch39-eng.html> (Wayback 2025-10-17)
2. Customs Tariff T2025, Chapters 42 and 65 — <https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2025/html/00/ch42-eng.html> · <https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2025/html/00/ch65-eng.html> (Wayback 2025-10-17 / 2025-10-06)
3. D11-4-2, Proof of origin of imported goods — <https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-2-eng.html>
4. Codes: D17-1-10 (Field 14 tariff treatments) — <https://www.cbsa-asfc.gc.ca/publications/dm-md/d17/d17-1-10-eng.pdf> · T2025 list of countries — <https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2025/html/countries-pays-eng.html>