

**Consumer Movement Project:
Brokering a New Era of Consumer Education on Customs
Duties and Customs Brokers - Final Report**



**PUBLIC INTEREST ADVOCACY CENTRE
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC**

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PART 1: INTRODUCTION AND BACKGROUND

1. Introduction and Executive Summary

The Public Interest Advocacy Centre (PIAC)¹ is a national not-for-profit organization and federally registered charity that represents consumer interest in regulated matters including telecommunications, broadcasting, financial services, competition law, consumer protection, and now, the national customs regime.

Our report is timely given the recent, sudden escalation of international trade issues. As we explain below, this study is subject to a rapidly changing customs landscape with ever-changing norms. We hope to provide consumers and other stakeholders with a helpful birds-eye-view of the Canadian customs system in light of increasing trends towards E-Commerce.

Our report will provide an overview of the current legal and procedural frameworks in Canada that comprise the national customs regime. Our focus is on the consumer experience, with a framework of E-Commerce transactions in mind. While we look primarily at revenue collection at customs, we address the importance of compliance obligations incumbent on consumers who import goods into the country and relevant safety and security concerns.

PIAC also provides recommendations to the Canada Border Services Agency (CBSA) and the Department of Finance of the Government of Canada to improve the consumer experience in navigating the customs process. As part of this research, PIAC conducted consumer focus groups and engaged in outreach with various stakeholders.

The report begins with an overview of important contextual considerations, followed by an introductory explanation of the Canadian national customs regime. PIAC acknowledges the complexities of this subject and the high stakes at hand. Our explanation is aimed at providing foundational knowledge, with an emphasis on clearing up common ambiguities and false assumptions about our customs system. We then summarize and analyze the results from our stakeholder consultations with consumer focus groups and industry experts. Our report goes on to outline a set of ‘best practices’ for online retailers to promote transparency and efficiency. Finally, PIAC provides a set of recommendations for the government to improve the consumer customs experience.

PIAC’s findings were the following:

- E-Commerce is growing rapidly, and more consumers are shipping goods across international borders;
- There is an overall lack of consumer awareness and understanding of our customs system;
- Fee disclosures in E-Commerce are uneven, contributing to uncertainty for consumers;

¹ Public Interest Advocacy Centre, online: <https://www.piac.ca/>

- Consumers bear important compliance obligations that many are unaware of when shopping online or bringing goods into the country;
- Retailers demand certainty and streamlining of new administrative systems in customs.

PIAC recommends that governments engage in public awareness campaigns geared at consumers. We suggest that CBSA and the Department of Finance focus on streamlining electronic systems, rather than proposing consumers clear their own shipments. We propose that government agencies regulate retailers to require standardized disclosure of fees and taxes for all E-Commerce platforms. We further recommend that major platforms maintain transparent practices on their online shops. PIAC maintains that consumers should seek out information and remain informed about developments in Canadian customs.

We note that this report *does not* cover several topics that may still be of interest to consumers and policymakers alike, including tariff policy and trade agreements, commercial imports and the commercial importing experience, or any travel experience issues Canadians face including searches and security processes at airports or at land borders. These topics are outside of the scope of this project.

1.1. Methodology

This report is based on primary research methods through consultations with various stakeholders in the Canadian customs regime. We conducted three focus groups, two in English and one in French, comprised of Canadian consumers.

PIAC conducted stakeholder interviews to gain views from different representatives and experts in this field. PIAC reached out to a wide variety of stakeholders who play an active role in the Canadian customs regime. We received valuable input from a diverse set of stakeholders, which was incorporated into this Report and improved our understanding of the different issues reviewed. Notably, we spoke with the Canadian Federation of Independent Business (CFIB) to understand the perspective of small and medium-sized businesses. We also discussed the issues related to the Canadian customs regime with a major international retailer and a member of the customs broker industry, both of whom wished to remain anonymous in our report. Unfortunately, several other stakeholders whom we contacted did not respond to our request. PIAC did not receive responses from the various international couriers contacted. PIAC also contacted multiple international online retailers and only received one response. PIAC was also in communication with a federal government body that was ultimately unable to provide their perspective before our submission deadline.

The stakeholder feedback reflected in this report is limited as compared to what PIAC anticipated to achieve with this project. We acknowledge the limited scope of the stakeholder consultations. However, the feedback we received was useful in shaping our understanding of different issues and also presented varied perspectives. PIAC also views this research report and its findings as an important opportunity to conduct further research in this field, which largely remains understudied, especially from a consumer perspective.

PIAC engaged in thorough secondary research that included a review of relevant legislation and research reports. PIAC focused on materials published by the World Customs Organization to lay out the E-Commerce framework for our analysis, as outlined below. PIAC also engaged with various online retailers to gain a sense of the online shopping experience.

The Report analyzes Canada's customs legislative regime, presenting an accessible overview for consumers and other interested parties, with only limited attention to the surrounding regulatory frameworks. That said, regulatory regimes can be an important avenue to provide strong consumer safeguards, and future research should consider these while building on the findings of this research. PIAC worked with a Methodologist to review the structure and execution of this study. The Methodologist also assisted PIAC in refining the scope of this Report.

2. Context and Scope

This report comes during a volatile geopolitical moment regarding established norms in international trade. It should be noted from the outset that our findings on the Canadian customs system are subject to rapidly changing trade relationships with historic partners. The details noted here regarding these trade relationships are based on what was applicable at the time of writing and might be subject to change in the future. This Report was primarily drafted in 2025, with the final phase of drafting concluded in fall 2025.

Specifically, the ongoing trade conflict between Canada and the US, beginning with tariffs imposed in March 2025, has fundamentally changed the nature of cross-border flow of goods and services between the two nations.

Effective August 1, 2025, an Executive Order from the US White House raised the Tariff on non-CUSMA (Canada-US-Mexico Agreement) compliant goods imported from Canada to 35%.² Other tariffs currently in force include a 50% tariff on aluminum and steel imports from all countries into the US, as well as 25% tariffs on cars and trucks not built in the US. Prime Minister Carney's government has launched counter-tariffs against the US as tensions continue to escalate. This has resulted in market uncertainty, particularly for business owners and consumers who worry about the rising costs of goods. This report must be read with this context in mind, as historic norms and partnerships are rapidly evolving.

The US government's recent order to suspend the *de minimis* exemption on low-value imports is among the most important recent developments to note in the global customs system. The *de minimis* exemption provides that low-value shipments below a certain threshold can enter duty-free into a country without the payment of tariffs or full customs processing fees.³ The current Canadian *de minimis* threshold for duties on courier shipments from the US or Mexico is \$150 CAD, meaning that goods under this value crossing the border from these countries are exempt

² Canadian Federation of Independent Business. "Canada-U.S. Trade War: Everything You Need to Know about the U.S./Canada Tariffs." CFIB. Last modified September 9, 2025. <https://www.cfib-fcei.ca/en/site/us-tariffs>

³ See the printable table of *De Minimis Thresholds* for information on 99 countries published by the Global Express Association (GEA): https://global-express.org/index.php?id=271&act=101&profile_id=-1&countries%5B%5D=-2&search_terms=&question-filter=&qid_34=1&qid_34_optid=1&qid_35=1&qid_36=1&qid_92=1

from duty fees.⁴ Previously, the *de minimis* threshold in the United States was US\$800 from all countries. As of August 29, 2025, the *de minimis* threshold was done away with entirely by the Trump administration, meaning all low-value shipments that were previously duty-free will be subject to fee collection.⁵

While this does not change *de minimis* thresholds at Canadian customs, consumers and retailers in Canada will feel the consequences of less demand from American consumers for imported goods. Canadian E-Commerce vendors should pay close attention to the implementation of the *de minimis* suspension in the US and consider new domestic and international markets.

The United States government's recent trade policy towards Canada cites the cross-border flow of illicit substances as an underlying justification for new tariffs. Specifically, the February 1, 2025 executive order from the White House announcing the tariffs was titled: "Imposing Duties to Address the Flow of Illicit Drugs Across our Northern Border"⁶. This policy directly calls into question the ability of the Canadian customs regime to adequately enforce health, safety, and security standards at the border. This context is central to understanding the protective role of our customs regime and how consumers fit in by way of adhering to compliance requirements. Our report stresses the need for increased awareness of health and safety obligations that consumers must adhere to in all cross-border transactions.

2.1. Framework: The Rise of E-Commerce

In surveying the Canadian customs system with the interests of Canadian consumers in mind, PIAC has chosen to rely on the World Customs Organization (WCO)'s extensive framework on global cross-border E-Commerce trends and standards. The WCO is an independent intergovernmental body with the mission to "enhance the effectiveness and efficiency of Customs administrations" worldwide.⁷ The 186 global Customs administrations who comprise its membership make up roughly 98% of world trade. In 2017 and 2022, the WCO conducted research and analyzed findings from member states pertaining to the rise of cross-border e-Commerce that continues to revolutionize international trade.

In their 2022 *Framework of Standards on Cross-Border E-Commerce*, the WCO relies on the definition of **E-Commerce** as: "the use of information and communication technologies and the Internet as a means of communication, initiation of transactions, movement across borders from

⁴ Canada Border Services Agency, *Customs Notice 20-18: Implementation of the Canada-United States-Mexico Agreement (CUSMA) De Minimis Thresholds with Respect to Customs Duties and Taxes for Courier Imports*, Customs Notice 20-18, Ottawa, May 2, 2020. <https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn20-18-eng.html>

⁵ PwC Canada, "Tax Insights: US Eliminates De Minimis Shipment Exemption — What It Means for Canadian Exporters," PwC Canada, August 7, 2025, <https://www.pwc.com/ca/en/services/tax/publications/tax-insights/us-eliminates-de-minimis-shipment-exemption-2025.html>

⁶ The White House. "Imposing Duties to Address the Flow of Illicit Drugs Across Our Northern Border." The White House, February 1, 2025. Accessed September 15, 2025. <https://www.whitehouse.gov/presidential-actions/2025/02/imposing-duties-to-address-the-flow-of-illicit-drugs-across-our-national-border>

⁷ World Customs Organization, "Discover the WCO," World Customs Organization — About Us, accessed September 16, 2025, <https://www.wcoomd.org/en/about-us/what-is-the-wco/discover-the-wco.aspx>

one economy to another, and electronic payment.”⁸ The document outlines the following characteristics of cross-border E-Commerce:⁹

- *Online ordering, sale, communication and, if applicable, payment,*
- *Cross-border transactions/shipments,*
- *Physical (tangible) goods, and*
- *Destined to consumer/buyer (commercial and non-commercial)*

The scale of online sales and shopping from Business to Consumer (B2C) and Consumer to Consumer (C2C) is rising rapidly in Canada and globally. In 2022, roughly 27 million Canadians, 75% of the population, shopped online. This figure is expected to rise to 77.6% by the end of 2025.¹⁰ Globally, retail E-Commerce sales were roughly US\$6.33 trillion, and are forecasted to grow to exceed US\$8 trillion by 2028.¹¹

With these trends in mind, it is clear that E-Commerce represents one of the most expansive arenas where average Canadian consumers encounter the Canadian customs and duties system. When consumers make online purchases from both small and major international retailers, they may not be aware that they are engaging in a cross-border import process that is subject to distinct laws and regulations.

This report is meant to identify consumer issues and lack of consumer awareness related to customs, as well as serve as a guide for stakeholders who engage with the customs system in a marketplace trending increasingly towards E-Commerce. We ultimately offer a set of recommendations to CBSA and Parliament to improve the customs experience for everyday consumers of goods and services. As PIAC’s primary concern is to represent the interests of Canadian consumers, our recommendations seek to advocate for consumer protections in the face of revenue collection and risk management at customs. At the same time, we stress the compliance burden incumbent on consumers to ensure health, safety and security standards are met. We propose a set of best practices for E-Commerce retailers to ensure consumer’s expectations are met and that no surprise fees or additional customs obligations are imposed on purchasers. PIAC ultimately argues that the needs of the Canadian public should be the utmost priority of Government customs policy and administrative processes.

3. Overview of Customs Systems

This section aims to broadly outline the way customs work both globally and within Canada. We provide key definitions, describe some relevant functions of the customs system, and distinguish

⁸ World Customs Organization, WCO Framework of Standards on Cross-Border E-Commerce (2022 edition), accessed September 16, 2025, https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/activities-and-programmes/ecommerce/wco-framework-of-standards-on-crossborder-ecommerce_en.pdf, p. 5.

⁹ *Ibid*, p.6

¹⁰ U.S. Department of Commerce, International Trade Administration, *Canada – eCommerce*, Country Commercial Guide, last modified November 4, 2023, <https://www.trade.gov/country-commercial-guides/canada-ecommerce>

¹¹ Ying Lin, “Global Ecommerce Sales Growth Report,” Shopify Blog, October 20, 2024, <https://www.shopify.com/blog/global-ecommerce-sales>

the roles of important actors involved in cross-border shipments. We seek to ensure readers are made aware of high-level distinctions and definitions prior to presenting our research findings and solutions.

The World Customs Organization offers helpful definitions through online resources that describe how customs systems operate in a global context. What we refer to as “customs” is a broad network of government authorities that monitor and regulate goods entering or leaving a country.¹² Customs authorities play multiple roles in regulating the flow of goods across borders. Among the many functions of a customs regime are the collection of duties and taxes on imports, the inspection and control of the flow of goods for health and safety purposes, the enforcement of trade laws, anti-smuggling and other regulations, and ensuring the overall efficiency of legitimate trade.¹³ The WCO has set standards that most nations share to ensure the functioning of a complex network of international trade in an increasingly globalized world. These standards, tools and instruments enable nations to engage in trade with relative certainty and a shared set of definitions and practices. National customs administrations in different countries apply both domestic law and international standards to regulate the flow of goods across borders. The Canadian customs legislative regime will be expanded upon in the next section.

When Canadian consumers shop online, particularly when the goods they purchase originate outside of Canada, their shipments will inevitably intersect with the national customs regime. Specifically, goods that arrive in Canada may be subject to **revenue collection** in the form of customs duties and taxes. According to the definitions outlined in the General Annex to the Revised Kyoto Convention, ‘customs duties’, also referred to as ‘tariffs’, are “the duties laid down in the Customs tariff to which goods are liable on entering or leaving the Customs territory”. They are distinct from taxes owed, though both fees are collected on import. In addition, customs broker fees may be charged when a broker’s services are rendered to clear a good through customs. The customs broker is a licensed intermediary that importers can hire to handle the customs process entirely. It is a private entity that charges fees for their services. We further discuss the role of customs brokers and customs brokers fees below.

Upon clearance of an imported shipment by a Canada Border Services Agency (CBSA) officer, fees are assessed and collected. As of October 2024, the CBSA Assessment and Revenue Management (CARM) system became the official platform for the assessment and collection of duties and taxes for commercial goods imported into Canada.¹⁴ This multi-phase project seeks to modernize and digitize the revenue collection process, with the goal of streamlining tools and information for importers. It is a shift away from previously paper-based processes.¹⁵ Revenue

¹² World Customs Organization, Glossary of International Customs Terms, June 2024, online PDF, accessed September 17, 2025, <https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/glossary-of-international-customs-terms/glossary-of-international-customs-terms.pdf>

¹³ International Monetary Fund, Customs Matters: Strengthening Customs Administration in a Changing World, “Chapter 1: The Multifaceted Role of Customs and Its Importance for the Economy and Society” (Washington, DC: International Monetary Fund, 2022), chap. 1, <https://doi.org/10.5089/9798400200120.071>

¹⁴ CBSA, “Importers Now Benefiting from New Accounting System for the Collection of Duties and Taxes for Commercial Goods,” Canada.ca, October 21, 2024, <https://www.canada.ca/en/border-services-agency/news/2024/10/importers-now-benefiting-from-new-accounting-system-for-the-collection-of-duties-and-taxes-for-commercial-goods.html>

¹⁵ *Ibid*

collection processes and rates may differ based on the type of good and how it is classified under the international Harmonized System (HS), its country of origin and the value and purpose of the shipment. For example, trade agreements like the Canada-US-Mexico Agreement (CUSMA) result in preferential duty rates. As noted above, historic trade relationships are shifting, and consumers and retailers should be aware of uncertainties moving forward.

A streamlined customs clearance process has historically been available for low-value goods under the Courier Low-Value Shipment (CLVS) program. The program gives qualified couriers a simplified clearance mechanism for goods valued at CAD \$3300 or less, provided the goods are not prohibited, controlled, or regulated under other federal Acts.¹⁶ A moratorium on new applications for the CLVS program has been in force since June 3, 2019 in anticipation of the CARM roll-out to streamline E-Commerce processes.¹⁷ As such, no new couriers can qualify for this program for both commercial and casual consumer imports. As we discuss below, changes to systems and procedures have resulted in uncertainties for retailers and other participants in E-Commerce transactions.

3.1. Key Distinctions

Consumers who shop online should also be aware of key distinctions in players involved in the shipment of goods across borders. Consumers should note differences when a shipment is delivered by **courier** or by the **post office**. A courier is defined by CBSA as “a commercial carrier that is engaged in scheduled international transportation of shipments of goods other than goods imported by mail.”¹⁸ Couriers themselves often play the customs broker role in E-Commerce transactions and fees may vary on import. Common couriers include FedEx, UPS, DHL and Purolator among others. When a shipment occurs via regular mail, it arrives through Canada Post to the post office. Canada Post will collect duties at delivery and charge a flat-rate handling fee of \$9.95.¹⁹ The distinction between these two modes of shipment is relevant for consumers when considering level of service received and the cost passed along to the purchaser. It is the vendor who typically decides how an item is shipped through direct negotiations with Canada Post and couriers. This may lead to a lack of certainty for Canadian consumers regarding the shipping service they receive and amounts they pay.

As previously referenced, **customs brokers** are licensed agents who act on behalf of importers and exporters to clear shipments through customs. These companies are regulated by the CBSA. Only a licensed customs broker has the authority to account for goods and pay duties under Section

¹⁶ CBSA, *Memorandum D17-4-0: Courier Low Value Shipment Program* (Ottawa: CBSA, September 22, 2025), <https://www.cbsa-asfc.gc.ca/publications/dm-md/d17/d17-4-0-eng.html>

¹⁷ CBSA, *Customs Notice 19-12: Courier Low Value Shipment Program Redesign* (Ottawa: CBSA, June 19, 2019), <https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn19-12-eng.html>

¹⁸ CBSA, *Memorandum D8-2-16: Courier Imports Remission* (Ottawa: Government of Canada, March 11, 2015), <https://www.cbsa-asfc.gc.ca/publications/dm-md/d8/d8-2-16-eng.html>

¹⁹ Canada Post, “Customs Duty, Taxes, and Exemptions,” *Canada Post*, last modified February 2, 2023, <https://www.canadapost-postescanada.ca/cpc/en/support/articles/customs-requirements/customs-duty-taxes-and-exemptions.page>

32 of the *Customs Act* on behalf of an importer or owner.²⁰ A customs broker will prepare and submit the import declaration to CBSA and calculate duties and taxes owed. Couriers themselves, such as FedEx and UPS, often are also licensed customs brokers and provide a streamlined point of contact to facilitate shipment and customs clearance processes.

As customs brokers are a private industry, they will charge a price for services rendered to clear a shipment. These fees are charged on top of duties and taxes collected on import, and rates may vary depending on the value of the shipment and the complexity of the customs clearance.

Innovation, Science and Economic Development Canada gives Canadians some information about the breakdown and difference between **duties** owed to the CBSA and **customs broker fees**.²¹ The Agency describes broker fees as “administrative fees charged by private, third-party companies, not levied by the Government of Canada, and are sometimes billed after the delivery.”²² ISED also notes that “the Government of Canada does not regulate the collection of these additional service costs by private companies” and therefore it is up to the consumer to get an estimate and breakdown of the additional fees they will be asked to pay.²³ This can be a challenge for Canadians, as ISED notes that these fees are not always broken down for consumers, and the lumping of service fees with customs duties levied by the Federal Government can make it “difficult for consumers to find out how much they are paying the courier or broker for service fees that aren’t part of customs duties and taxes”.²⁴ This issue will be further discussed later in this paper, alongside accounts from our focus group participants and our recommendations for greater clarity and reduction of these fees.

CBSA’s website outlines a process of “self-clearing” or “self-accounting” through which an individual consumer can avoid paying customs broker fees. This process involves handling the customs process without the help of a courier or broker by visiting a CBSA office with all necessary documentation during regular business hours. The steps to self-account are outlined in the image below:

²⁰ CBSA, “Licensed Customs Brokers,” Canada Border Services Agency, last modified April 26, 2024, <https://www.cbsa-asfc.gc.ca/services/cb-cd/menu-eng.html>

²¹ Innovation, Science and Economic Development Canada, “Online Shopping,” *The Connected Consumer*, last modified September 25, 2025, <https://ised-isde.canada.ca/site/office-consumer-affairs/en/connected-consumer/online-shopping#s5>

²² *Ibid.*

²³ *Ibid.*

²⁴ *Ibid.*

Process to self-account

To self-account the casual importer will need to follow these steps:

- visit a local [CBSA office](#) that offers accounting services to the public
- provide the shipment identification/tracking number, the commercial invoice (receipt), and personal identification upon arrival at the CBSA office
- if a third party will account on the casual importers behalf, the CBSA requires a letter of authorization and a photocopy of the casual importers identification
- an official receipt indicating that you have paid duties and/or taxes directly to the CBSA will then be provided
- a copy of this receipt must be presented to the courier at which time delivery of the shipment may be arranged

Figure 1 - "Process to self-account" instructions on CBSA website.²⁵

Revenue collection is a central focus of this report as PIAC views the collection of fees as an important area of confusion and frustration for consumers, as confirmed by our focus group findings.

Additionally, PIAC maintains the importance of understanding the **compliance and enforcement** function of the Canadian customs regime. Customs exists not just to collect fees, but equally to ensure that health, safety, and security regulations are adhered to by importers who bring regulated goods into the country. CBSA is tasked with monitoring for prohibited goods and preventing the flow of illicit substances into Canada. Their Intelligence and Enforcement Branch is responsible for risk assessment and enforcement action, with a mandate to identify threats and target non-compliant shipments before entry.²⁶ CBSA also administers the Administrative Monetary Penalty System (AMPS) to impose financial penalties on businesses that contravene customs requirements. With the increasing volume of low-value E-Commerce shipments, CBSA faces new challenges to manage risk while ensuring overall system efficiency.

The compliance aspect of our customs regime is highly relevant to consumer understanding of customs systems. Individuals who shop online may not be aware what rules and regulations to follow, and that a broader compliance burden falls on consumers. The World Customs Organization notes that missing or inaccurate information is one of the main issues customs face when assessing risk. They have found that occasional traders are often unfamiliar with shipping requirements, leading to more delays and costs.²⁷ Their report states that the most important control and enforcement issues stem from a lack of quality information pertaining to relevant rules and regulations. They cite the high volume of E-Commerce shipments as a core cause of control and enforcement challenges as systems are overwhelmed.²⁸

²⁵ CBSA, "Importing Casual Goods by Courier," Canada Border Services Agency, last modified September 25, 2025, <https://www.cbsa-asfc.gc.ca/import/courier/lvs-efv/prsn-eng.html>

²⁶ CBSA, "Intelligence and Enforcement Branch (IEB), Executive Vice-President's Transition Binder," Canada Border Services Agency, published 2019, archived, <https://www.cbsa-asfc.gc.ca/transparency-transparence/pd-dp/tb-ct/evp-pvp/ieb-dgrel-eng.html>

²⁷ *Supra* note 8, at p.13.

²⁸ *Ibid.*, at para. 51.

4. Legislative Regime

The legal structure of the customs system in Canada is held within Federal jurisdiction, as per the “Trade and Commerce” category of jurisdiction outlined in [Section 91 of the *Constitution Act, 1867*](#).²⁹ Canada’s customs regime is outlined in the [Customs Act](#), which is enforced and implemented by the Canada Border Services Agency (CBSA), which was created under the *Canada Border Services Agency Act*. As of 2025, the department [falls under the jurisdiction of the Minister of Public Safety and Emergency Preparedness](#).

The *Customs Act* gives the Canada Border Services Agency authority “[to administer and enforce the collection of duties and taxes that are imposed under separate taxing legislation](#)”³⁰ which includes the *Customs Tariff*, *Excise Tax Act*, and *Special Import Measures Act*.³¹ These statutes regulate the revenue collection function of our customs system, which is one of the system’s multiple goals. The *Act* is continuously amended to support the Government of Canada’s strategies to facilitate trade and international imports. The [Customs Broker Licencing Regulations](#)³², which govern the customs broker industry and practice in Canada, are also issued under the *Customs Act*. [Customs Brokers](#)³³ are third parties contracted by importers and exporters to do business with the CBSA on behalf of the importers and exporters.

The CBSA releases various publications that guide importers on customs policy, including the most up-to-date Customs Tariff, which combines the international standards for categorization of goods with their Canadian codes and corresponding applicable tariff agreements, and [Departmental Memoranda \(referred to as D-Memos\)](#) which provide explanations and clarity on legislation, regulations, and customs policies, among other publications.

Provinces have limited influence in the sphere of customs and import regulations. Provincial taxes *may* be owed on imports depending on the province in question. These provincial taxes are often collected at the same time as other fees. The CBSA outlines which types of taxes apply depending on the province in its “[Paying duty and/or taxes on imported goods](#)” page.

In the context of consumers making purchases or receiving goods from abroad for their individual interest as opposed to commercial interests (this is referred to as “casual importation”) the customs duties owed upon arrival in Canada are determined based on their tariff classification within the *Customs Tariff*³⁴, alongside their country of origin and any accompanying trade agreements with that country, and the value or volume of the goods being brought into Canada. When goods are sold to Canadians from abroad, the sender usually completes a customs declaration form, as outlined in [D-Memo D5-1-1](#), describing the contents of the package. Upon entry to Canada, the

²⁹ The 1880 *Parsons* case firmly entrenches trade and commerce power in federal jurisdiction, [Citizens' and The Queen Insurance Cos. v. Parsons](#), 1880 CanLII 6 (SCC), 4 SCR 215

³⁰ *Customs Act*, RSC 1985, c 1 (2nd Supp).

³¹ *Customs Tariff*, SC 1997, c 36. *Excise Tax Act*, RSC 1985, c E-15. *Special Import Measures Act*, RSC 1985, c S-15.

³² *Customs Brokers Licensing Regulations*, SOR/86-1067, *Customs Act*, RSC 1985, c 1 (2nd Supp) (Can.).

³³ Canada Border Services Agency, “Licensed Customs Brokers,” last modified April 26, 2024, <https://www.cbsa-asfc.gc.ca/services/cb-cd/menu-eng.html#a01>

³⁴ *Customs Tariff*, SC 1997, c 36.

CBSA assesses the contents of the package to determine admissibility and duties and taxes owed, if any, either using the declaration from the sender or by opening the package to review the contents themselves. CBSA's D-Memo D-5-1-1 paragraph 18 reminds the public that it is up to the sender to accurately report the value and description of the contents of any mail item being sent to Canada. [D-Memo D6-2-6](#) reminds Canadians that border services officers are responsible for ensuring that duties and taxes are collected on non-commercial goods imported to Canada at the time of importation.

Finally, the Canadian International Trade Tribunal (CITT) is the quasi-judicial administrative body that rules on trade proceedings, often involving the Canada Border Services Agency, and reports to the Minister of Finance. As per their own words, the Tribunal plays "a central role in administering some of the important international and Canadian rules that govern trade."³⁵ In practical terms for consumers, the Tribunal is the administrative body that resolves customs-related disputes between businesses or individuals and the CBSA, before the issue can escalate to be considered by the Federal Court of Canada.

4.1. Protections and Appeals Processes for Consumers

D-Memo D-5-1-1³⁶ states that if an individual Canadian disagrees with the duties assessed on their packages they can refuse the delivery of the package and request a reassessment before payment by "checking the 'Return to CBSA' box of Form E-14: Postal Import Form". If consumers feel pressed to pay the duties upon arrival of the package, they can also request a refund or adjustment after-the-fact from the CBSA.

Locating this information on the CBSA website can be challenging. The webpage entitled "[How to request a review](#)" labels customs fee disputes as "Trade Decisions". It instructs users who have imported personal goods and are seeking refunds to refer to another webpage titled "[Applying for Refund of duty and taxes](#)". Consumers looking to request a refund are then lead to the [B2G-CBSA Informal Adjustment Request form](#), which they must print, fill out, and mail to a CBSA Casual Refund Centre. Another way to be lead to the same form is through the "importing by mail or courier" website pathway, which leads to a page titled "[Disputing duty and taxes.](#)" On a [separate page](#), the CBSA processing wait times list "casual refunds" as having a 145 day estimated processing time.

If a consumer disagrees with the decision made by the Casual Refund Centre, they can then ask the decision to be reviewed by an Appeals Officer. This can be achieved by filling out the online CBSA Appeal Form, which is found under the "[E-Appeals](#)" label under the Recourse page, sending the case to an Appeals Officer for review. After this stage, the consumer can appeal a decision to the CITT for further action. More information is provided to consumers under the [Memorandum D11-6-7](#)³⁷ publication.

³⁵ Canadian International Trade Tribunal, "What We Do and Don't Do," CITT, last modified 2025, <https://www.citt-tcce.gc.ca/en/about-tribunal/what-we-do-and-don-t-do>

³⁶ *Supra* note 20.

³⁷ Canada Border Services Agency, *Memorandum D11-6-7*: (Ottawa: CBSA, October 21, 2024), online: <https://www.cbsa-asfc.gc.ca/publications/dm-md/pdf/d11-6-7-eng.pdf>

PART II: THE ISSUES

5. What we heard from consumers - Focus Groups

5.1. Background and Key Takeaways of the Focus Group Results

As a part of PIAC's research project on the Canadian customs system, 3 focus groups were held through a contract with Phase 5, a national market research firm in Canada. This portion of our report summarizes the findings of the focus groups and provides an analysis of consumers' responses to our questions on their experience with the CBSA's customs process and their understanding of Canada's customs regime.

The criteria for selecting participants were for them to be representative of various parts of Canada, various age groups, and that they could not have an extensive knowledge that would take them beyond what an average Canadian would reasonably know about the customs system (i.e. they could not themselves be customs brokers, for example).

The first English focus group was conducted on February 25th 2025, with 7 participants, the second English focus group was conducted on February 26th 2025 with 8 participants, and the third French focus group was conducted on February 27th 2025 with 6 participants. Each focus group was about 90 minutes long, with summary transcripts and recordings being made available after they were conducted.

As previously summarized, the focus groups presented evidence of various communication, transparency, and empowerment issues for consumers. We frequently observed that consumers seem to

- (i) **have a limited understanding of the customs system;**
- (ii) **share a collective confusion about how and why duties are applied;**
- (iii) **experienced frequent surprise fees upon the arrival of orders or gifts from abroad; and**
- (iv) **had mixed perceptions and understanding of where consumer liability falls regarding customs declarations and mistakes made during the import process.**

5.2. Summary of findings from the consumer focus groups and analysis:

The focus group discussions highlighted several themes and ideas that reveal an overall lack of consumer awareness as to fees they pay when shopping online and importing from abroad. Consumers reported a lack of understanding of key terminology, as well as the role of stakeholders such as customs brokers.

PIAC broadly observed a **limited consumer understanding of key definitions** within the customs regime. Some focus group participants reported a lack of knowledge of what "CBSA" stands for and what their role is in administering the customs regime. When presented with the concept of

“customs”, many consumers we consulted with immediately recalled the travel process and the safety and security measures taken at airports. Specifically, consumers thought of having to declare items at an airport and having to follow rules regarding what they are allowed to bring back from their travels. Most consumers seem to develop their knowledge and understanding of customs through this framework. They referred to their firsthand experiences with travel and bringing goods back or with online searching when they were travelling to a particular place. Some reported learning about this process through the TV series “Border Security.”

Importantly, consumers seemed confused about the definitions of “duties”, “customs fees” “tariffs” and “broker fees” and seemed to use these interchangeably. Consumers similarly used “customs brokers” and “couriers” interchangeably. Almost all participants did not know who a customs broker was, including those who said they have paid duties through couriers like DHL and FedEx that were acting as customs brokers. One participant was able to identify the role of the customs broker but was unsure “who they are and where they are here in Canada.”

Focus group participants reported **misconceptions and confusion about fees owed** when engaging in E-Commerce transactions. Participants during focus groups reported a lack of understanding about where “duties” they pay go. Many did not know that a portion of fees paid during an online transaction may go to a customs broker. Participants across focus groups reported instances of being surprised by fees that they claimed to have not been made aware of. One participant described the experience of receiving a slip on a parcel saying fees are owed. Consumers reported frustration pertaining to where fees go and why they are being charged. In one case, a participant claimed they were being gouged for money by customs officers, stating: “Customs officers will look for every way to make money.”³⁸ Along these lines, participants described feeling that the determination of duties and applicable rules are **arbitrary** and up to the discretion of individual customs agents. Some thought they only had to pay fees when dealing with a particular courier.

Others were confused by having to pay import fees for some countries and not for others. One participant described the experience of frequently ordering low-value shipments from China and not having to pay fees. They were confused and upset that when ordering something from the United States, they had to pay \$35 on a \$100 shipment of a second-hand item.

Canadian consumers are concerned about **“hidden” or “surprise” fees** when they shop online. Duties and customs fees often come as a surprise to shoppers who purchase online when they receive their packages, when it is too late for them to return the package. Some focus group participants feel pressured to simply pay the duties and broker fees on the packages they receive without questioning the amount out of worry that their package will be retained and returned by the courier to the sender or lost. Participants were mostly unaware of the existence of an appeals process when issues with customs arise. They expressed not knowing how to go about pursuing an appeal if they are dissatisfied. Consumers also expressed disappointment and shock over duties required when receiving gifts or prizes won from abroad.

When informed that participants could clear their own packages at customs, most were not aware this was an option. Overall, consumers responded negatively to what the ‘self-clearing’ process

³⁸ Translated from French, “Les douaniers vont chercher tous les moyens pour faire de l'argent.”

entails, saying that if costs are low enough it is not worth their time to try to avoid paying additional fees.

Overall, consumers PIAC consulted with were broadly aware of the safety and security enforcement role of the customs system, but some questioned whether customs administration is more focused on revenue collection than on consumer protection. On compliance, consumers remarked that in some cases it is up to themselves to be educated on rules for cross-border importing. Many participants did not believe that they should be responsible for customs-related errors out of their control.

Participants across the focus groups felt that they did not have a strong understanding of the customs process and agreed **that the Canadian government should do more to educate the public about it**. When informed about the CBSA website, very few stakeholders had consulted it. The few who had visited the webpage were those who knew about CBSA and had an issue to deal with. They reported finding the website overly confusing and tedious, with too much information and unclear search pathways. Participants were unaware of the existence of the “duties estimator” tool that exists on the CBSA website.

Our consumer focus groups reinforced our guiding premise that the Canadian public is largely unaware of key definitions and relationships within the customs system. We note that the focus group results reveal a tension between recognizing the protective role of customs, while resenting the complexity, opacity, and perceived unfairness of its revenue collection function. Consumers call for more transparency in the form of fee disclosures and more awareness of the stakeholder roles. These results evidence the need for more clarity to enhance confidence in stakeholders who facilitate and regulate the flow of cross-border E-Commerce. The results support our recommendations for government and online retailers to streamline procedures at the user end and disclose all fees upfront to ensure consumer expectations are met.

5.3. Recommendations from consumers for government

The focus groups provided a good opportunity for PIAC to hear from consumers what their "Wishlist" was for CBSA's customs policies and systems. The policy solutions proposed by consumers are relevant to the federal government's Department of Finance and may assist them in implementing solutions to existing gaps. We provide the key highlights of these consumer recommendations below.

Participants were asked: **“How could the government improve the customs experience for Canadian consumers?”**

Responses overwhelmingly recommended the federal government make information clearer and more accessible for consumers who shop online with the goal of **improving public awareness**. Participants largely agreed that the CBSA website could be improved to better inform the public. They suggested clear and to-the-point information with links that are easy to navigate. One participant suggested the use of an AI Chatbot on the CBSA website to answer questions about customs administration. A participant suggested using a ‘decision tree’ model to show the choices available to consumers when importing across the border.³⁹

³⁹ Translated from French, “arbre décisionnel”

Beyond the CBSA website, another participant suggested public awareness campaigns and advertisements on common customs rules and processes that affect online shoppers. A participant suggested pamphlets that are available at the airport or at post offices to educate Canadians. This suggestion was echoed by another participant who proposed a partnership with Canada Post for information sharing and educating the public. These could also take the form of QR codes at border crossings and airports to link to important sites and documents. A participant suggested having educators set up kiosks at relevant sites to answer questions and provide information about revenue collection and consumer obligations. A participant suggested that representatives be made available over the phone to answer questions on customs issues from CBSA. Some participants voiced that public education should also seek to answer questions pertaining to *why* fees are collected to improve public trust.

Consumer recommendations also emphasized the need for **clear fee disclosure and breakdown** at the point of purchase. One suggestion was for government to encourage sellers to highlight duties and other fees at checkout, or have a calculator be part of the purchasing process. The emphasis was placed on making this information available *before* the consumer confirms or completes a transaction from online retailers. This would help avoid the element of surprise when consumers are met with fees that they were not previously aware of. A participant suggested that an app be developed to assist in both small retailers and consumers in determining fees and other rates.

Some participants focused on **improving awareness of safety and security compliance obligations**. A suggestion we received called for the distribution of physical leaflets that advertise what we can and cannot bring back into Canada. This would help create a sense of confidence in making declarations at ports of entry. A participant called for accessible information for consumers about the consequences of not declaring goods that are imported and mistakes that may arise during the process.

6. What we heard from other stakeholders

Following consumer focus group consultations, PIAC sought the perspectives of stakeholders from different segments of the Canadian customs regime. We approached various parties to understand the most significant challenges affecting different players in an interdependent customs system. To advocate for better outcomes for consumers and encourage stakeholder collaboration, the voices of all segments of the system matter.

The framework of rising trends towards E-Commerce prompted PIAC to prioritize consultations with entities that operate online. Specifically, online retailers were a focus of our stakeholder consultations. We spoke to a major online international retailer to understand issues on their side as importers into Canada. We then spoke to representatives from the Canadian Federation of Independent Business to gain the perspective of small retailers with E-Commerce businesses. We spoke with a member of the customs broker industry to assist us in constructing our set of recommendations.

PIAC reached out to international couriers but received no responses to our communications. We also reached out to representatives from CBSA, but did not receive a response to our list of questions on time to be included in this Report.

PIAC's stakeholder questionnaires are attached to this report in Annex 1.

6.1. International Retailers

The first consultation held was an oral discussion between PIAC staff and representatives from an international retailer, who provided important insight into the industry perspective on the issues that consumers face and how retailers must handle them. The following is a paraphrased summary of the discussion held, and responses received by PIAC staff. The international retailer wished to remain unnamed.

We opened our discussion by asking the representatives what their main challenges are with the customs system and providing an efficient customs experience to their Canadian customers. They responded by saying most of their issues lie with the newly implemented CARM (CBSA Assessment and Revenue Management) system. The issues they described were technical in nature, including a lack of capacity to input information for large quantities of imports efficiently, inaccurate cost estimations, and an overall unnecessarily complex and unreliable experience. The representatives cited issues with CARM as being part of the reason why they could not give specific and accurate estimates to customers for what they should expect to pay upon the arrival of their orders.

Next, we asked whether the company refers their customers to the CBSA's website for more information regarding the customs process or applicable duties, to which they responded, "no". The company's staff provide their own explanations to customers that they deem more simplified and convenient for their customers than the information available through navigation of the CBSA website. In the same vein, we asked whether the company would be opposed to including links to CBSA information in their transaction process, to which they responded with concern about a decline in user experience and additional confusion if they must go through CBSA's information to complete their orders. In the alternative, we asked what their position would be on requiring standardized language about shipping at checkout for online retailers. The representative said standardized language across retailers might make the consumer experience smoother, but stressed it would have to be up to the CBSA to come up with and be responsible for the language itself, including making sure that it is effective and helpful to consumers.

Finally, we asked if the company had knowledge of or any expectations for customers using the CBSA's self-clearing system to clear their own packages, and they responded "no". The company says it never expects customers to handle their own customs clearing or processes and that any issues customers bring up are escalated internally rather than having the customer be expected to figure out the issue themselves. If any mistakes are made with the customs declaration that result in an overpayment of duties, customers are refunded directly from the company. If there was an inverse underpayment, the company handles the mistake and covers the additional costs on behalf of the customer, shielding the customer from mistakes made in the customs process. This was

presented as being very important for the company as they sought to prioritize a smooth experience for Canadian customers importing through their website without additional hiccups. When we specifically asked about how the company felt about customers being the “importers of record”, the representative said this was a topic that was discussed casually as a possibility but not seriously considered.

Overall, our discussion with this international retailer informed our understanding of why it is difficult for companies to give guarantees on the import fees their customers pay, how some companies prioritize the customer experience during the customs process, and what ideas corporations are open to in creating more effective communications on import fees to Canadian purchasers. It was especially interesting to note that this company does not expect its clients to understand and navigate through the customs process and preferred to provide their own information about the Canadian customs system to customers instead of referring to the CBSA’s communications.

6.2. Small Online Retailers

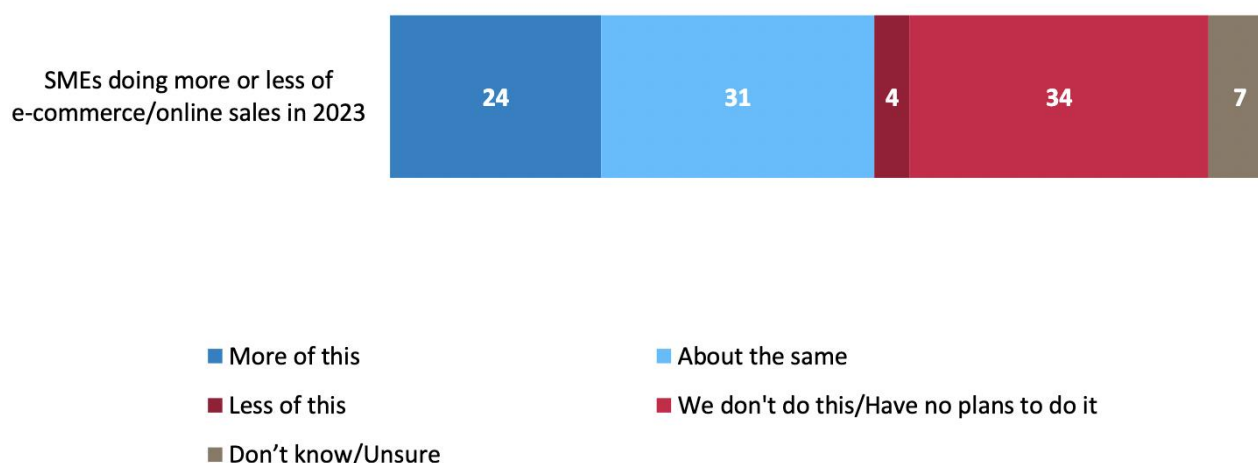
To gather the perspective of small businesses in Canada with E-Commerce operations, we spoke with representatives from the Canadian Federation of Independent Business (CFIB). Representing over 97,000 members across sectors and regions, CFIB is Canada’s largest advocacy group for Small and Medium-sized businesses (SMEs). They work to improve tax rates, laws, and regulations for independent businesses in Canada and to provide advice, HR support and learning tools for small business owners.⁴⁰ CFIB’s web materials address critical issues that relate to customs. Recently, they released a guide on the recent loss of the U.S. *de minimis* exemption with a set of helpful resources for businesses.⁴¹ With recent trade volatility, CFIB has sought to inform independent business owners of where they stand in relation to new tariffs.

⁴⁰ Canadian Federation of Independent Business, “Membership Benefits for Business Owners,” CFIB, accessed September 23, 2025, <https://www.cfib-fcei.ca/en/membership-benefits>

⁴¹ CFIB, “What Canadian Businesses Need to Know About the Loss of the U.S. De Minimis Exemption,” last updated August 29, 2025, <https://www.cfib-fcei.ca/en/tools-resources/us-de-minimis-exemption-cusma>

CFIB advocates on behalf of small E-Commerce business who are forced to compete with major online retailers. In their November 2023 report on competition in the digital marketplace, their members were polled about their online presence:

Compared to 2022, does your business intend to do more or less e-commerce/online sales in 2023? (% of responses)



Source: Your Voice - January 2023 survey, January 18-31, 2023, final results, n=3,087.

Notes: Respondents were asked to select only one response. Totals may not add up to 100% due to rounding.

Figure 2 – 'SMEs doing more or less of e-commerce/online sales in 2023' graph, CFIB.⁴²

While over 50% of SMEs surveyed expected to engage in E-Commerce/online sales in 2023, the study highlights the difficulties small businesses face in breaking into online markets with major corporate competitors and resulting power imbalances. Our discussion with two representatives from CFIB confirmed the disproportionate impact of customs challenges on SMEs who have fewer resources to address system requirements.

We began our conversation by asking about customs-related barriers faced by CFIB's members. Our focus was on the importing side of Canadian customs, and specifically the challenges faced by online independent retailers.

The first barrier discussed was the recent imposition of tariffs from the United States government. As referenced above, a 25% U.S. tariff on products from Canada was imposed from March 4, 2025

⁴² CFIB, *The Challenges of Competing in a Digital World: The Experience of Canadian Small Businesses with Amazon* (November 2023), 5, <https://www.cfib-fcei.ca/hubfs/research/reports/2023/2023-09-challenges-competing-digital-world-amazon-en.pdf>

to July 31, 2025, increasing to 35% beginning August 1, 2025.⁴³ On March 7, 2025, a U.S. executive order provided an exemption to tariffs for Canadian goods that are compliant with the Canada-U.S.-Mexico Trade Agreement (CUSMA), such as goods that ‘originate in Canada’.⁴⁴ These rules of origin allow a retailer to claim preferential tariff treatment and avoid excessive duties. The burden to determine whether goods are CUSMA-compliant falls upon commercial retailers who are required to obtain a certification of origin and meet all necessary conditions.⁴⁵ CFIB highlighted this as a challenge for Canadian SMEs who wish to avoid tariffs and stay competitive. It may be ambiguous whether a product or good meets CUSMA origin requirements. For example, many products have a mixture of goods from all over the world that will affect whether it qualifies as a good that originates in Canada. Exceptions exist for goods that undergo a substantial transformation in Canada even if the product contains non-originating inputs.⁴⁶ It can be ambiguous whether a product will qualify and rules pertaining to specific goods can be complex for small retailers to navigate. When compared to major E-Commerce platforms, small online businesses struggle with burdens like these. The cost of absorbing tariffs and remaining competitive in a digital marketplace is onerous. CFIB expressed concern over rising costs for Canadian SMEs. They cited the recent removal of the *de minimis* threshold in the U.S. as an additional customs-related challenge for their members.

According to our conversation, the imposition of tariffs and the roll-out of CBSA’s CARM system created a ‘perfect storm’ for small online retailers in Canada. The new administrative burden of CARM is an additional customs-related barrier impacting Canadian SMEs. For example, they informed us that changes to the ‘Release Prior to Payment’ (RPP) privilege with the transition to CARM has created barriers for small businesses. RPP enables commercial importers to have goods released at CBSA prior to the payment of duties and taxes. With the shift to CARM, CBSA shifted the burden from brokers onto importers to pay a security deposit for the release of their goods.⁴⁷ Small commercial importers must now obtain a security bond or pay a cash or credit card deposit up front to avoid goods being held at the border. We learned that this issue resulted in goods accumulating in warehouses without being cleared, leading to significant delays. While the issue has improved recently, the requirement to provide a deposit for RPP is an additional cost burden for independent retailers. The transition to CARM has been onerous for CFIB’s members. Businesses have complained of challenges with the new portal and difficulties navigating the digital platform. These barriers disproportionately burden small retailers who lack administrative support and must navigate new systems without assistance.

When asked about potential partnerships to improve system efficiency, CFIB attested to the barriers faced by small retailers who engage in cross border E-Commerce posed by shipping and brokerage fees specifically. They emphasized the uneven playing field, as larger platforms benefit from preferential rates that are unavailable to many SMEs. Their members highlight the potential for partnerships with other stakeholders to enable more affordable brokerage options, pooled

⁴³ Blake, Cassels & Graydon LLP, “U.S.–Canada Tariffs: Timeline of Key Dates and Documents,” *Blakes*, accessed September 23, 2025, <https://www.blakes.com/insights/us-canada-tariffs-timeline-of-key-dates-and-documents/>

⁴⁴ *Ibid.*

⁴⁵ CBSA, “Certifying the Origin of Goods,” Canada Border Services Agency, last modified September 25, 2025, <https://www.cbsa-asfc.gc.ca/services/cusma-aceum/cog-com-eng.html>

⁴⁶ *Ibid.*

⁴⁷ CBSA, *Customs Notice 24-27: CARM October Implementation – Transition Measures* (Ottawa: CBSA, 23 August 2024), <https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn24-27-eng.html>

freight solutions and clearer communication of fees. They also suggested potential new opportunities for Artificial Intelligence technologies to improve the sector for both retailers and consumers.

PIAC notes that issues of cost burdens on small retailers have a ripple effect in the Canadian E-Commerce industry that can ultimately harm consumers. Our consultation with CFIB revealed that some SMEs are disincentivized from entering the online marketplace by the administrative burden of the customs system and the threat of tariffs. This can lead to fewer E-Commerce competitors, resulting in less market pressure for better sales practices. Many retailers choose to use existing E-Commerce platforms that gives them less oversight over the consumer experience and pricing. Those SMEs who do operate online independently may incur greater costs dealing with customs administrative systems, couriers, brokers, and tariffs, which could result in costs being passed along to consumers. Customs burdens have resulted in system efficiency challenges, causing delays that can lead to consumer dissatisfaction. In our recommendations below, we discuss a solutions-based approach to relieve burdens from small online retailers to the benefit of consumers and broader system efficiency.

PIAC ultimately consulted with CFIB about potential best practices that small online retailers can follow to ensure transparency and clarity for consumers. When asked about initiatives to improve the online shopping experience for consumers, CFIB representatives informed us that many of their members use pre-existing cloud-based E-Commerce platforms like Shopify. These platforms are a one-stop-shop for retailers to allow them to build their online presence.⁴⁸ Shopify provides a platform for check-out and supports the calculation of shipping rates including estimated duties and taxes for international shipments. As such, CFIB emphasized that many online retailers are not directly in control of fee disclosure at check-out.

CFIB representatives also raised an interesting point pertaining to online businesses that operate primarily on social media platforms like Instagram. The practice of retailers selling directly to consumers via social media shops is growing, resulting in less oversight of the shipment and customs clearing process. This can have harmful effects when compliance obligations are not met or goods are improperly declared when shipped internationally. In these cases, the burden may fall on consumers if they are listed as the importer of record. CFIB insisted that consumers should be made aware of these obligations and any resulting liabilities. Similarly, PIAC notes that online retailers who use less formal channels to sell their goods should be careful to disclose shipping conditions to consumers and handle customs obligations themselves to relieve the burden placed on purchasers. CFIB referenced a previous webinar they hosted during the COVID-19 pandemic on the transition to online sales. PIAC supports more initiatives like these to better inform small E-Commerce retailers.

6.3. Customs Brokers

PIAC consulted with a member of the customs broker industry to understand their perspective on key areas for improvement. The representative asked that they remain anonymous in our report.

⁴⁸ Joe Hitchcock, “What Is Shopify and How Does It Work?” *Shopify Canada*, last modified September 8, 2025, <https://www.shopify.com/ca/blog/what-is-shopify>

The member highlighted that customs brokers act as intermediaries to facilitate the importation process and are equipped with the distinct knowledge and expertise to navigate the system. The member described the industry as being “the largest collectors of GST in the country”, among other fees that they collect. They emphasized the increased reliance of the customs brokers industry on automation and connectivity. It is a highly competitive space with high barriers to entry, such as the cost of setting up the business, becoming licensed and obtaining the necessary infrastructure and IT to practice.

When asked about customs broker fees, the member noted that there is no ‘standard’ pricing for broker fees across the board. They emphasized that fees are not only about revenue generation, but also about rendering the transportation and clearing process efficient.

PIAC asked about the broker’s relationship with the consumer, to which the member responded that consumers do not generally interact directly with brokers beyond couriers clearing their packages. Their typical clients are suppliers and retailers working to sell their products to Canadians. The emphasis for customs brokers is to provide a seamless experience for consumers. From their perspective, consumers should not have to deal directly with the customs system. Rather, customs clearance should be delegated to brokers to make the experience as smooth and efficient as possible. The member noted that it is a positive thing that consumers have little engagement with the customs process. They noted, however, that there is a lack of knowledge of and awareness for the work that customs brokers do.

We asked the representative to comment on recent changes to the *Customs Act* that could potentially result in liability risks for consumers. These legislative changes are discussed more below under “Consumer Liabilities and Compliance Obligations”. The member remarked that the liability risk for consumers remains low and that CBSA would be unlikely to use enforcement and compliance measures against individual casual consumer importers. PIAC was unable to address this question with CBSA as we were not able to obtain answers to our set of questions. On the issue of liabilities, the member of the customs broker industry expressed concern that new legislation will open up potential cost liabilities for brokers in casual importation. This may lead to fewer brokers operating, which could raise broker fees.

On the self-clearing process, the member acknowledged that ‘self-clearing’ a package is “possible” but not practical. Their perspective was that more consumers ‘self-clearing’ their packages would lead to major system inefficiencies and more challenges for customs brokers.

We inquired about some of the greatest challenges facing customs brokers. The member signalled concerns with CBSA keeping up with evolving market dynamics and higher shipment volumes. They commented on challenges with streamlining programs and processes, as well as keeping up with compliance.

As a means of improving efficiency and creating a seamless process, the member referenced the Casual Refund Electronic Data Interchange Transaction System (CREDITS). This system allows authorized brokers to issue refunds on duties and taxes for returned or damaged goods directly to

the consumer.⁴⁹ This enables retailers to seamlessly refund consumers on duties and taxes that were paid upfront with the transaction and avoid delays. The stakeholder mentioned that only a portion of casual importers are covered under CREDITS. They believe that systems like these do more to benefit consumers than promoting ‘self-clearing’.

We asked the member for any recommendations they would have for CBSA. They called for more simplicity and clarity from the CBSA on casual importations. There should be a clearer definition and a line drawn between casual and commercial importations to avoid ambiguity. The member called for more clarity on the future of the Courier Low-Value Shipment program, which has been held in moratorium since 2019.

Overall, the representative from the customs broker showed a need for clarity and more efficient and streamlined customs processes. Streamlining will ultimately assist in giving consumers a more seamless experience when purchasing goods online and shipping internationally.

7. Summary of Challenges Observed

7.1. Lack of Consumer Knowledge

After consulting with stakeholders, PIAC observed challenges facing different segments of the Canadian customs regime. The most significant issue that feeds into many consumer challenges is **minimal consumer knowledge and understanding of Canadian customs**. In the first focus group, participants were asked to comment on whether Canadian customs laws, rules and regulations are effectively communicated to the public. None of the participants felt that this was the case. This sentiment was echoed throughout our three focus groups, and many participants were frustrated with the lack of information being disclosed by government and retailers.

Another significant issue was what many participants described as **surprise fees** resulting from uneven and unclear disclosure on E-Commerce platforms. Given the lack of regulation in online retail environments, consumers we consulted with reported being met with fees they did not know were owed. When asked about the CBSA’s online duty estimator tool, our second focus group was entirely unaware that this was an available tool for consumers.

CBSA’s proposed ‘**self-clearing**’ option is not a viable alternative for consumers who seek efficiency and transparency. Multiple stakeholders who we consulted with were not optimistic about the prospects of individual consumers clearing their own goods at customs, claiming this process would yield system inefficiencies and is entirely unsuitable to our high-volume E-Commerce environment. When we explained this option to consumers in our focus groups, most expressed that this would not be an appealing or convenient option for them.

⁴⁹ CBSA. *Memorandum D6-2-6: Refund of Duties and Taxes on Non-Commercial Importations*. Last modified March 17, 2014. <https://www.cbsa.gc.ca/publications/dm-md/d6/d6-2-6-eng.html>

7.2. Compliance Obligations

In PIAC's review of the Canadian customs regime, we noted important obligations the consumer bears when importing goods into Canada. While much of our consultations focused on the revenue collection function of customs, the compliance obligations bearing on importers are necessary to understand for consumers engaged in casual importing of regulated goods across the border.

Consumers should be aware that individuals importing goods for personal use, such as health products or food, plant, and animal products, are subject to relevant Canadian laws regulating these imports. These include the *Food and Drugs Act* and the *Consumer Product Safety Act* among others. CBSA closely inspects and monitors shipments of specific goods meet regulatory requirements. They note that the onus is on importers, including consumers, to ensure that products meet associated regulatory requirements. If rules are not followed, goods may be detained or seized.⁵⁰ For health products used for personal use, such as medication, natural health products and medical devices, consumers must follow Health Canada's guidance (GUI-0116). The compliance burden is on the consumer to verify whether a health product is permitted or whether it is prohibited for import, and whether the product requires a prescription.⁵¹ Importing food, plants, animals and other related goods is regulated by the Canadian Food Inspection Agency (CFIA) under the *Safe Food for Canadians Act/Regulations*. All food products being imported by consumers must be declared. Some products may require specific permits or be subject to restrictions.⁵² Consumers may not be aware that even goods imported for one's personal use must follow Canadian labelling and safety standards. Natural health products, for instance, must display a label that shows ingredients, recommended dosage and other safety warnings to follow Canadian regulations.⁵³

In our focus groups, we observed that consumers broadly understand it is their responsibility to follow the law when importing goods into Canada. We noted that many were unaware of precisely where to find relevant rules and regulations on bringing products across the border, with some participants suggesting CBSA make lists of prohibited products more visible and accessible. Consumers who shop online bear the compliance burden to follow relevant laws when importing regulated goods.

⁵⁰ Canada Border Services Agency, *Memorandum D19-9-1: The Administration of Health Canada Acts and Regulations Relating to Certain Controlled, Prohibited or Regulated Goods*, October 27, 2014, <https://www.cbsa-asfc.gc.ca/publications/dm-md/d19/d19-9-1-eng.html>

⁵¹ Health Canada, *Bringing Health Products into Canada for Personal Use (GUI-0116)*, March 2020, <https://www.canada.ca/en/health-canada/services/drugs-health-products/compliance-enforcement/importation-exportation/personal-use-health-products-guidance/document.html>

⁵² CFIA, *Travellers: What You Can Bring into Canada — Food, Plant and Animal Products*, updated August 30, 2024, <https://inspection.canada.ca/travellers/what-can-bring-food-plant-animal-products/eng/1543352217510/1543352218027>

⁵³ Health Canada, *Labelling Requirements for Natural Health Products*, March 2019, <https://www.canada.ca/en/health-canada/services/drugs-health-products/natural-non-prescription/regulation-labelling/natural-health-product-labelling.html>

7.3. Consumer Liability as Importer of Record

High volume E-Commerce transactions in Canada have led to more individuals implicated in the import process. This begs the question as to whether and when consumers may be held liable for fees or errors in the customs clearance process.

According to CBSA's [D-Memo D-11-6-6](#), Section 32.2. of the *Customs Act* “places the responsibility on the importer to make a correction to the declaration of origin, tariff classification or value for duty when they have reason to believe that the declaration is incorrect. This obligation applies to an adjustment request that would result in either an amount payable to the CBSA or would be revenue neutral”.⁵⁴ Whoever is considered the importer will be held liable for mistakes made during the declaration and clearing process, and may be liable for unpaid fees. With the rise of E-Commerce, consumers should be made aware of the potential liabilities of being listed as an importer of record for low-value shipments.

Recent developments in customs law on who can be held liable as importer of record have led to uncertainties regarding potential liabilities. The Canadian International Trade Tribunal (CITT)'s January 2020 decision in *Landmark Trade Services v. The President of the Canada Border Services Agency* demonstrated that purchasers can be a legal importer of a good even if a broker or courier acts as an intermediary to process the shipment. In this case, the customs broker, Landmark Trade Services Ltd., was found to only be a “paper intermediary” and not the true importer of goods.⁵⁵ The decision introduces ambiguity as to whether consumers could potentially experience liability as importers in E-Commerce transactions.

Following the *Landmark* decision, Section 17 of the *Customs Act* was amended with the 2022 Budget Implementation Act to clarify legal liability for duties, taxes, or reassessed amounts on a cleared shipment. Specifically, the “importer of record” is now jointly and severally liable with the owner of the goods at the time of release and any person authorized to account for the goods.⁵⁶ The “importer of record” is defined in the legislation “the person identified as the importer when goods are accounted for under subsection 32(1), (2), (3) or (5).”⁵⁷ The law confirms that importers, or individuals named as importers, can be held liable alongside the owner of the shipment at the time of customs clearance and for four years following the release of goods. The shared liability of importers of record was clarified in CBSA [Memorandum D17-2-5](#), which comes into effect January 1, 2026.

PIAC is concerned about any remaining ambiguity in the legislation that could lead to individual consumers being listed as importers of record, thereby incurring liability for duties and taxes, including reassessments. With consumers shopping online through various formal and informal E-Commerce channels, we are concerned that individuals could be unknowingly named as ‘importers of record’ and jointly bear the responsibility for fee payment and declarations. In CBSA's

⁵⁴ Section 32.2. of the *Customs Act*

⁵⁵ Canadian International Trade Tribunal, *Annual Report March 31, 2020: Chapter 5* (Ottawa: CITT, 2020), <https://www.citt-tcce.gc.ca/en/publications/annual-report-march-31-2020-chapter-5>

⁵⁶ *Customs Act*, RSC 1985, c 1 (2nd Supp), s 17(3), as amended by *Budget Implementation Act*, 2022, No. 1, SC 2022, c 10, s 307.

⁵⁷ *Ibid.*, s.17(4).

consultation *What we heard report: Importer of record implementation*, the government agency clarified their position on consumer liability, stating: “compliance management is a long-term partnership between brokers and importers, and between us and trade chain partners. The consumer will not be the focus of CBSA compliance.”⁵⁸ They further acknowledge that “consumers are in the business of consuming, not the business of importing or making customs declarations.”⁵⁹ Nonetheless, the report highlights that the text of Section 17 does not differentiate between consumer and commercial importers. Stakeholders consulted with expressed a strong desire for clarity regarding definitions and whether and how consumers might act as importers.

Consumers should take note of these legislative developments. From PIAC’s consultations and secondary research, it does not seem likely that CBSA will begin pursuing individual consumers as importers of record for unpaid fees or other liabilities following the legislative amendments. In particular, the expert we consulted with from the customs brokers industry was more concerned with how the newly amended Section 17 will increase the potential for broker liability. This may disincentivize brokers from engaging in casual importation, which could reduce competition and lead to fee increases. This is speculative, and the impacts of changes to the *Customs Act* remain to be seen.

8. Recommendations

Following a review of PIAC’s stakeholder consultations and the challenges we observed, we offer a set of best practices and recommendations for retailers, government, and consumers themselves to assist each relevant stakeholder in playing their part to maximize outcomes. For PIAC, consumer interests are paramount. As such, our recommendations are aimed at streamlining the consumer experience to ensure that demands and expectations are met.

8.1. Recommendations for government agencies

8.1.1. Clear public communication on import duties and the customs system

Transparency is an essential aspect of the consumer experience from the moment Canadians make an online purchase or are sent packages from abroad. They should have a clear understanding and be able to prepare for import fees upon arrival of their goods, with explicit clarity around the breakdown of duties and customs broker fees, for example. This mitigates the potential for ‘surprise fees’ at the door when consumers receive shipments.

Consumer focus group participants overwhelmingly demonstrated a lack of awareness or understanding of how our customs system functions and of the role of CBSA. PIAC maintains that the onus to educate Canadians lies partially on government agencies to ensure consumers understand fees collected at the border, as well as the compliance obligations of importers.

⁵⁸ What we heard report: Importer of Record Implementation, Canada Border Services Agency (2022-4), accessed September 20, 2025, <https://www.cbsa-asfc.gc.ca/agency-agence/consult/consultations/2022-4-eng.html>

⁵⁹ *Ibid.*

PIAC recommends the following initiatives for CBSA and/or the Department of Finance to improve consumer awareness on customs:

- Launch **public awareness campaigns** about the purpose of and processes involved in collecting duties. These can involve an explanation of the role of CBSA, customs brokers and the distinction between the post office and express couriers. Campaigns should address common misconceptions and focus on consumer rights and responsibilities when engaging in E-Commerce transactions.
- **Simplification of the CBSA website** to make it helpful for consumers who shop online. In particular, the CBSA's Duties Estimation Tool should be improved to give consumers more certainty about the potential duty amounts to expect. Definitions should be available in plain language and in structured and accessible formats.
- Consider making a **consumer helpline** for Canadians to be able to ask questions about importing and the customs process. Alternatively, CBSA could provide an AI Chat assistant on their website to respond to questions.
- Improve communication of **consumer compliance obligations** for consumers importing regulated goods into Canada. Consumers importing prescription drugs, natural health products and food products should be made explicitly aware of their compliance burden as importers.

8.1.2. Streamlining electronic systems to assist retailers and brokers

Throughout PIAC's consultations, challenges with CBSA's newly implemented digital systems on the CARM platform posed difficulties to stakeholders who interact with the customs process. We recommend the following priorities for CBSA and the Department of Finance:

- Continue to invest resources in **improving CARM** to enhance overall system efficiency. Artificial intelligence technology should be deployed responsibly with an emphasis on protecting consumer privacy rights. Special attention should be paid to reducing the administrative burden of CARM for small independent retailers to reduce barriers to entry in E-Commerce markets.
- Improve and enhance the availability of the **CREDITS system** to allow retailers to issue direct refunds of duties and taxes to consumers through customs brokers.
- Review the changes to the **Release Prior to Payment (RPP)** system that may impose burdens on small and independent retailers.
- Review the moratorium on the **Courier Low-Value Shipment (CLVS)** program which has been in place since 2019. This has prevented new couriers from benefiting from a streamlined customs clearance process, resulting in an unlevelled playing field and potentially higher costs for consumers. The streamlined option should become available for all couriers, or new simplified procedures through CARM should be implemented.
- Encourage fairness in a competitive marketplace through consultations, engaging particularly with the post office and express couriers.

8.1.3. Provide clarity on legislative changes

In light of new changes to the *Customs Act* that will come into force as of January 2026, stakeholders require clarity pertaining to definitions and potential liabilities.

PIAC recommends that the Department of Finance consider **amending the text of the legislation** to provide certainty about the definition of “importer of record”. Section 17 should be re-worded to include a guarantee that consumers will not be inappropriately held liable or at fault for mis-declarations as importer of record. This is in line with CBSA’s acknowledgment that consumers are in the business of consuming, not importing. PIAC is reassured by CBSA statements indicating they will not be pursuing consumers as importers of record, though we wish to see this reflected in law to provide long-term certainty about consumer liability.

PIAC also calls for an official distinction in the legislation between commercial and casual importation. These clarifications would assist brokers in evaluating risk and participating effectively in the system.

8.1.4. Implement standardized disclosure for retailers

The federal government should consider creating a **standardized regulatory framework** for E-Commerce retailers. In addition to our recommendation that retailers improve transparency of fees and shipment methods at checkout, PIAC maintains that standardized language should be applied to ensure predictability and clarity for consumers. Consistent fee breakdowns and disclosures, including a breakdown of broker fees and all expected duties prior to checkout, would improve consumer awareness and trust in our customs regime. Furthermore, it would ensure consumer expectations regarding fees and quality of service are met. CBSA and the Department of Finance should hold a consultation with relevant stakeholders to determine the parameters and language of standardized disclosure requirements. This proposal was supported by the international retailer we consulted with, so long as all wording is clearly prescribed by the regulator to minimize the compliance burden on retailers.

8.1.5. Promote E-Commerce competition

We recommend that the federal government devote resources and attention to initiatives that promote the entrance of small and independent businesses into the E-Commerce marketplace. Major online platforms dominate online retail, leading to a less competitive environment and adverse outcomes for consumers. While regulation can work to set transparency standards for retailers, higher quality service-provision can result when the marketplace is more diverse and competitive.

PIAC supports the [recommendations of the Canadian Federation of Independent Business](#) that call for “fairness in the digital economy so that small businesses can thrive and drive innovation”. Specifically, we agree with their recommendation to make programs like the Canada Digital Adoption Program (CDAP) more available to small businesses to help overcome high barriers to entry in E-Commerce. Reducing the administrative burdens of CARM and helping to train small business owners with the shift to new systems would help new players stay afloat in these markets.

We believe this would ultimately benefit consumers through providing more viable online shopping options and help set standards for disclosure of all customs-related revenue collection.

8.2. Best Practices for E-Commerce Retailers

Based on stakeholder consultations and online analysis of E-Commerce platforms, there is considerable inconsistency regarding the consumer experience at checkout. The lack of uniformity in fee breakdowns and disclosure of available shipping methods is a contributing factor to consumer dissatisfaction. Online shops lack explanations and breakdowns of fees, including customs broker fees, leading to confusion when fees are passed along to the consumer. These experiences were reflected in our focus group consultations.

PIAC recommends that major E-Commerce platforms develop check-out tools with Canadian consumers in mind. We recommend that online platforms clearly enumerate fees and give consumers the option to obtain a detailed breakdown of funds collected. Consumers should be given clear instructions pertaining to any additional duty collection after checkout that might be owed upon receipt of the shipment. Major E-Commerce platforms should lead by example and set the standard for clear and transparent disclosure at checkout.

8.3. Guidance for Consumers

With E-Commerce projected to increase steadily and occupy a greater portion of the Canadian economy, PIAC recommends that consumers seek out relevant information pertaining to our customs system. The onus to comply with regulations when importing goods into Canada, whether on arrival at the border or through shipment, is on the consumer. As such, consumers should inform themselves before they become liable for mistakes. Given the legislative ambiguities with the new *Customs Act* provisions, consumers may face greater liabilities. While we believe CBSA must provide more clarity on these changes, consumers should stay on top of developments. Given the developments in Canada's historic trading partnerships, consumers must remain vigilant and monitor the changes in tariff policies. Consumers who shop online via informal E-Commerce channels, such as social media shops, should be particularly wary of online misinformation. Retailers with less experience importing across international borders may not have a complete understanding of compliance obligations and revenue collection. In these cases, awareness and proactive information-seeking is helpful to avoid problems.

9. Conclusion

Through stakeholder consultations with consumers and experts in the Canadian customs regime, PIAC has sought to survey challenges pertaining to consumer awareness of this complex system. The stakes involved in this issue are high, as E-Commerce has come to occupy an expansive place in the global economy. Consumers who shop online may be quick to click 'purchase' without realizing they are engaging with a complex set of laws and regulations that govern our customs system. We presented an overview of our customs regime, including the legislative framework and key definitions. PIAC sought to diffuse misconceptions through distinguishing between key

players in our customs system. Importantly, customs serve not only a ‘revenue generating’ function, but importantly monitors shipments for health, safety and security risks. Our consultations revealed extensive challenges for Canadian consumers who engage in E-Commerce transactions. Notably, a lack of transparency and accessible information has led to an information gap amongst focus-group participants. Rather than proposing consumers ‘self-clear’ their own shipments, PIAC maintains that systems should be streamlined for maximum efficiency. The needs of all stakeholders must be considered in building a sustainable customs regime that is in line with international standards. Ultimately, we call for more clarity for consumers from the federal government. Consumers must also be proactive and stay informed on important customs developments.

Annex 1: Stakeholder Questionnaires

INTERNATIONAL RETAILERS

1. What are the challenges you face in giving users an accurate estimate of the import duties and fees they will likely have to pay?
2. How does your company deal with complaints from customers about the import fees they pay upon the arrival of their goods?
3. What happens if a mistake is made in regard to the customs process?
4. Does your company refer customers with questions about import fees to the CBSA?
5. How does your company view the idea that the customer could be considered the importer of record?
6. What would your company’s position be if there was standardized information required to be provided to consumers before making international purchases? What if the standardized information was just a simple paragraph that must be included?
7. Do you have any “wishlist” recommendations or concerns with CBSA’s customs process?

SMALL RETAILERS

1. What are you hearing most often from small retailers when it comes to dealing with customs and trade? What are the biggest customs-related barriers your members face when importing?
2. What have been the main challenges for Small and Medium Enterprises (SMEs) navigating CBSA's new CARM system?
3. How do *de minimis* thresholds impact small retailers who compete with foreign sellers and major E-Commerce corporations?
4. How can digital tools be improved to balance compliance obligations and efficiency?
5. Beyond what government can do, what practical steps can small retailers take right now to make customs less of a pain point for their eCommerce customers?
6. Could you recommend a set of 'best practices' for SMEs who display shipping and duty collection information on their websites? What can small retailers do to make customs charges clearer upfront?

7. Do you see opportunities for small retailers to partner with carriers or brokers to reduce fees and improve the consumer experience in cross-border eCommerce?

CUSTOMS BROKERS

1. What is the best way to describe what a customs broker is to Canadian consumers?
2. What is the best way to understand the Casual Refund Electronic Data Interchange Transaction System (CREDITS) system? Is it relevant to the consumer experience?
3. Do you believe that Canadian consumers have a good understanding of what a customs broker is and how the customs system works? Why or why not?
4. How often do customs brokers deal with individual consumers importing for their own individual interest rather than commercial interests?
5. Do customs brokers view individual consumers as audience of interest or do they focus on commercial partners?
6. Do customs brokers view couriers as members of the same industry or competitors in the customs system when it comes to individual consumers?
7. What are the biggest challenges customs brokers face in providing strong services to consumers?
8. How does your company view the idea that the customer could be considered the importer of record?
9. What happens if a mistake is made during the customs clearance system?
10. How are customs broker fees determined by your member organization? Is there a lot of competition in the field?
11. How does the CBSA's policies effect the quality of consumer experiences with customs brokers in Canada?