

December 18, 2025

Dear valued client,

The Government of Canada has announced **important updates to the United States Surtax Remission Order (2025)**, providing extended **horizontal relief** for certain steel, aluminum, and critical-use goods.

The **Order Amending the United States Surtax Remission Order (2025)** entered into force on **December 11, 2025**, as part of a broader package of measures supporting the Canadian steel industry.

Update on U.S. Surtax Remission – Horizontal Relief

The amended Remission Order introduces **extensions to existing remission relief periods** for surtaxes applied to certain imports from the United States.

The Order will be published in **Part II of the Canada Gazette on December 31, 2025**.

Key changes – extended remission periods

Steel goods

Horizontal relief has been extended:

- **Until January 31, 2026** for steel goods used in:
 - Manufacturing
 - Processing
 - Food and beverage packaging
 - Agricultural production in Canada
- **Until June 30, 2026** for steel goods used in:
 - Aerospace
 - Motor vehicle manufacturing

- Manufacturing of aerospace or motor vehicle parts

Aluminum goods

- **Until June 30, 2026** for aluminum goods used in:
 - Manufacturing
 - Processing
 - Food and beverage packaging
 - Agricultural production in Canada

Public interest and security-related goods

- **Until June 30, 2026** for any goods used for:
 - Public health
 - Health care
 - Public safety
 - National security purposes

Background

The **United States Surtax Remission Order (2025)** was first implemented in **April 2025** and has since been amended in **June 2025, October 2025**, and now **December 2025**.

These changes reflect the Government of Canada's ongoing efforts to balance trade enforcement measures with supply-chain stability and critical domestic needs.

Claiming remission

- The **Canada Border Services Agency (CBSA)** will continue to administer remission claims under the amended Order.
- Additional guidance will be issued through a forthcoming **CBSA Customs Notice**.

- In the interim, importers should refer to the CBSA's "**How to Apply**" documentation, including the required **special authorization codes**.

For procedural questions related to remission claims:

- **CBSA Border information service:** 1-800-461-9999

For policy-related questions regarding the Remission Order:

- **Department of Finance Canada:** remissions-remises@fin.gc.ca

Recommended actions for importers

- Review U.S.-origin imports currently subject to surtaxes
- Confirm eligibility under the extended remission timelines
- Ensure proper documentation and authorization codes are in place
- Monitor upcoming CBSA Customs Notices for additional instructions
- Assess cost impacts and cash-flow implications through mid-2026

For assistance evaluating eligibility or preparing remission claims, please contact your **JORI representative**.