

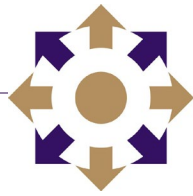


**The Chartered
Institute of Logistics
and Transport**

The Budget, Tariffs & Infrastructure: Your Canadian Business Adventure!

Charting a Course Through Challenges—and Spotting Opportunities Along the Way

December 18, 2025



The Chartered
Institute of Logistics
and Transport

The Chartered Institute of Logistics and Transport in North America (CILTNA)

The Chartered Institute of Logistics and Transport (CILT) is the chartered body for professionals involved in the movement of goods and people and their associated supply chains.

Our parent body, the Chartered Institute of Logistics and Transport, is recognized globally as one of the industry's leading professional associations. With headquarters in London, U.K., and some 34,000 members in over 30 countries worldwide, it was founded in 1919 and awarded a Royal Charter in 1926. CILT members represent a sector that accounts for 12% of the world's GDP.

Membership includes CEOs of some of the world's largest transport companies, heads of government agencies, and senior executives in major industry associations.

CILTNA is the North American division of CILT. Inaugurated in 1985, it is headquartered in Ottawa with regional chapters in Vancouver, Toronto, Ottawa and Montréal, and with a US chapter based in Georgia with members located across the USA.

To learn more about our organization, please visit: www.ciltna.com or email: admin@ciltna.com

Scan here to learn more:



Today's Speakers

Al Dewar

GHY International



Cathy Campbell

Responsible Distribution Canada



Joy Nott

KPMG Canada









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



The current US landscape (as of November 10, 2025)

The following measures have been implemented or are currently under review, in alignment with the “America First” trade policy initiated by President Trump:

Country-Based Tariffs (IEEPA)

All countries  Reciprocal IEEPA 10-41% <i>Except CUSMA goods (All) Except 20% US Content</i>	Canada  Border IEEPA 35% <i>10% on energy and potash Except CUSMA eligible goods</i>	Mexico  Border IEEPA 25% <i>10% on potash Except CUSMA eligible goods</i>	China  Fentanyl IEEPA 10% Reciprocal IEEPA 10%* Sec. 301 7.5-100% <i>de minimis excluded</i>	Venezuela oil  25% on countries that import Venezuelan oil <i>Not addressed in the Court of International Trade injunction</i>	Brazil  IEEPA 40% <i>Except steel, aluminum, autos and auto parts, copper</i>
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Industry-Based Tariffs (Sections 232 and 301)

<div>IN EFFECT</div> <div></div> <div>Aluminum</div> <div>50%</div>	<div>IN EFFECT</div> <div></div> <div>Steel</div> <div>50%</div>	<div>IN EFFECT</div> <div></div> <div>Autos**</div> <div>25%</div>	<div>IN EFFECT</div> <div></div> <div>Car parts</div> <div>25%</div>	<div>IN EFFECT</div> <div></div> <div>Copper</div> <div>50%</div>	<div>IN EFFECT</div> <div></div> <div>Kitchen/Bathroom Cabinets/Upholstered</div> <div>25%- 50%</div>		
<div>THREATENED</div> <div></div> <div>Pharmaceuticals</div>	<div>THREATENED</div> <div></div> <div>Semiconductors</div>	<div>IN EFFECT</div> <div></div> <div>Lumber</div>	<div>THREATENED</div> <div></div> <div>Critical minerals</div>	<div>IN EFFECT</div> <div></div> <div>Trucks 25% Buses 10%</div>	<div>THREATENED</div> <div></div> <div>Commercial aircraft, jet engines, parts</div>	<div>THREATENED</div> <div></div> <div>Drones</div>	<div>IN EFFECT / THREATENED***</div> <div></div> <div>China Maritime</div>

Antidumping & Countervailing tariffs 34%+ 10% Section 232

**China-specific reciprocal tariff rate on pause through November 10, 2025*

***Except CUSMA US Content*

****Will gradually increase over the next three years*

Court challenges against IEEPA tariffs

May 28, 2025

Court of International Trade

"The ruling ...halted the sweeping 10% tariffs Mr. Trump assessed on virtually every U.S. trading partner on "Liberation Day"... with higher tariffs threatened for dozens of countries....(and) tariffs imposed on China, Mexico and Canada by the Trump administration, which has cited drug trafficking and illegal immigration as its reasoning for the hikes."

The ruling has been temporarily halted by an appeals court

[Source: CBS](#)

August 30, 2025

Federal Appeals Court

"In its 7-4 decision, the appellate court backed a lower court's finding that Trump did not have the authority to impose global tariffs.

This was largely because of the law Trump used to justify the policies, the International Emergency Economic Powers Act (IEEPA), which the judges said did not grant "the power to impose tariffs, duties, or the like, or the power to tax.....**After 14 October, they will no longer be enforceable**, the appeals court has said"

US administration (has) until mid-October to appeal to the US Supreme Court

[Source: BBC](#)

2026 ??

US Supreme Court

Oral arguments were on November 5, 2025

If the court decides the IEEPA tariffs are illegal, then the various trade deals with countries such as the UK, Japan, EU, etc. could collapse.

The Trump administration has said that it has a Plan B for tariffs if it loses this case

New

Court Case Filed November 28, 2025

Court of International Trade

To protect importers rights to file refunds past the 314 day from date of entry "liquidation"

"'Liquidation' means the final computation or ascertainment of duties on entries for consumption or drawback entries." Normally an importer has 180 days past "liquidation" to file a protest and ask CBP "reliquidate" the entry.

".....Where CBP acts in a ministerial capacity (*i.e.*, without discretion) in imposing a duty, the entry's liquidation cannot be protested....."

The current landscape in Canada: Retaliatory tariffs



IN EFFECT**

US March 13, 2025
China October 22, 2024



Steel & aluminum
25%

June 27, 2025 2024 quotas FTA and non-FTA
July 31, 2025 (melt and poured China) 25%

IN EFFECT

October 1, 2024



Electric vehicles
100%

IN EFFECT

April 9, 2025



Automobiles
25%

IN EFFECT*

March 4, 2025



List 1**
25%

Canadian surtaxes (tariffs) are charged on US goods even if the goods qualify for CUSMA/USMCA

List 1 was repealed effective September 1, 2025

****6 -month temporary relief of surtaxes on US imported goods that are used in Canadian manufacturing, processing and food and beverage packaging used to support public health, health care, public safety and national security objectives. Extended to January 31, 2026 or June 30, 2026 . 2-year window to apply for refunds. Company specific remission program still accepting applications**

Canadian government supports for business

The **Regional Tariff Response Initiative (RTRI)** provides **\$1 billion over 3 years** to support small and **medium-sized enterprises (SMEs)** impacted by tariffs, strengthening the competitiveness of Canadian businesses by helping them boost productivity, cut costs, build more resilient supply chains and reach new markets. It equips SMEs, and the organizations that support them, to seize new opportunities, adapt to global trade disruptions, and boost domestic trade.

EDC

\$5 billion to help exporters reach new markets

- Trade credit insurance
- FXG guarantee
- Bank guarantee for working capital

BDC

\$500 million in lower cost loans and advisory services for market diversification

Farm Credit Canada

\$1 billion in new financing to support agriculture and the food industry

Large Enterprise Loan Facility (LETL)

September 2025 opened to provide access to liquidity, is now accepting applicants.

\$30 million minimum loan

2025 Canadian Federal Budget: A new format



This plan rests on two fiscal anchors:
Balancing day-to-day operating spending with revenues by 2028-29, shifting spending toward investments that grow the economy;
and
Maintaining a declining deficit-to-GDP ratio to ensure disciplined fiscal management for future generations.

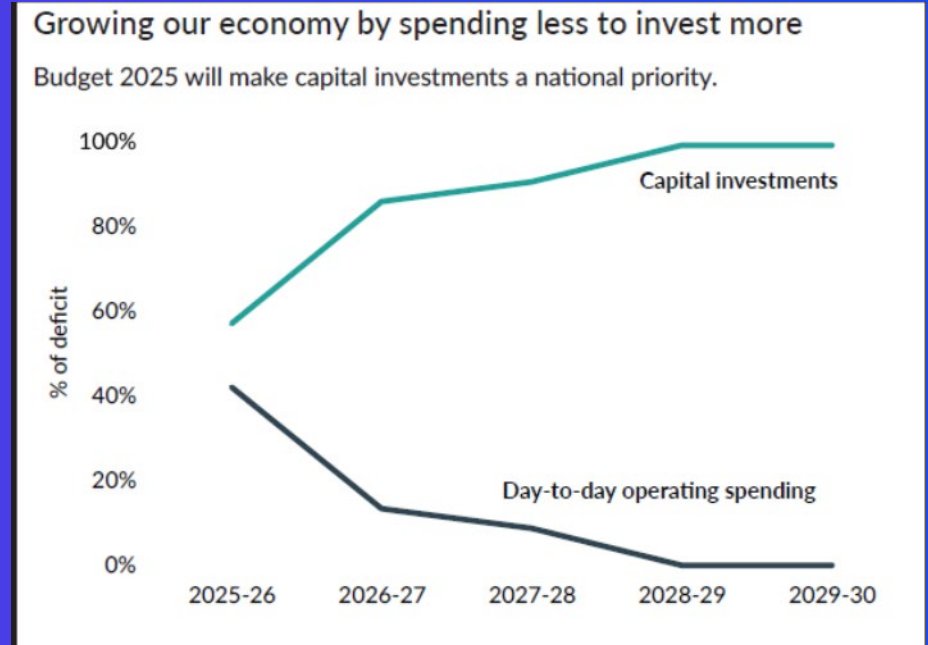
In addition to these anchors, Budget 2025 enables \$1 trillion in total investment over the next five years through smarter public spending and stronger capital investment.

Source: 2025 Canadian Federal Budget, page 14

\$78 b deficit

In 2025, set to decline to \$57 billion in 2028/2029

Source: 2025 Canadian Federal Budget, page 14



Source: 2025 Canadian Federal Budget, page 7

The 2025 Federal Budget

“Our generational investments in housing, infrastructure, defence, and productivity and competitiveness will allow us to meet the moment.”

\$280b

Total investment over 5 years on a cash basis



Chapter 1: Building a stronger Canadian economy



Chapter 2: Shifting from reliance to resilience
2.2 Growing Canada's Trade with the World



Chapter 3: Empowering Canadians



Chapter 4: Protecting Canada's sovereignty and security



Chapter 5: Creating a more efficient and effective government

Over 5 years

\$25 b

Housing

\$30 b

Defence & security

\$115 b

Infrastructure

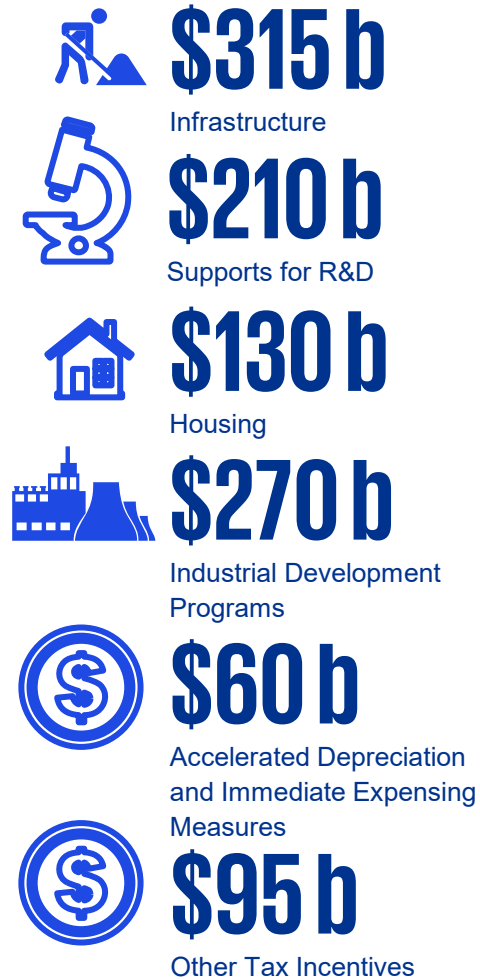
\$110 b

Productivity & competitiveness

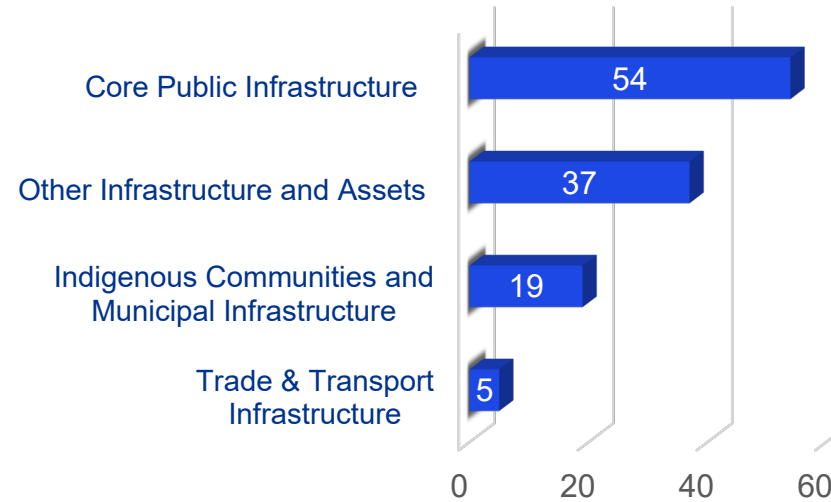
Building major infrastructure for the 21st century



Estimated return on investment



Infrastructure \$115b Breakdown



Enabling growth by

\$1 trillion

Increase the Canada Infrastructure Bank's statutory capital envelope

→ **\$35 b**

↑ **\$45 b**

\$280b

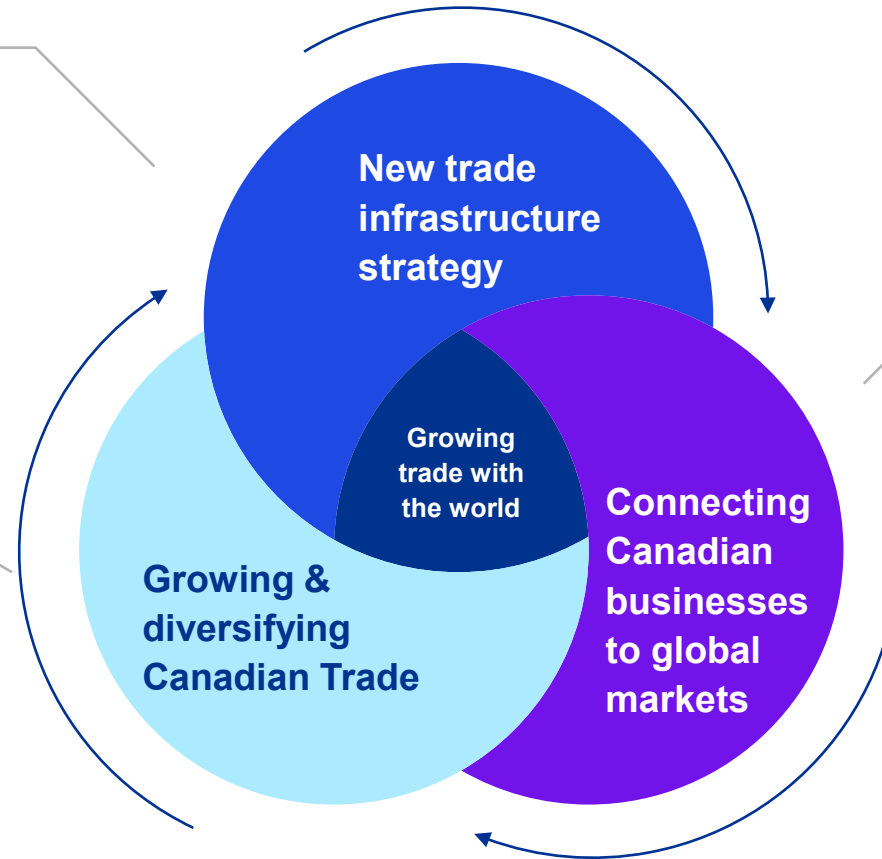
Total investment over 5 years on a cash basis

“With the *Building Canada Act*, we are fast-tracking nation-building infrastructure projects by streamlining federal review and approval processes”

The Federal Budget: Growing Canadian trade with the world

Chapter 2.2

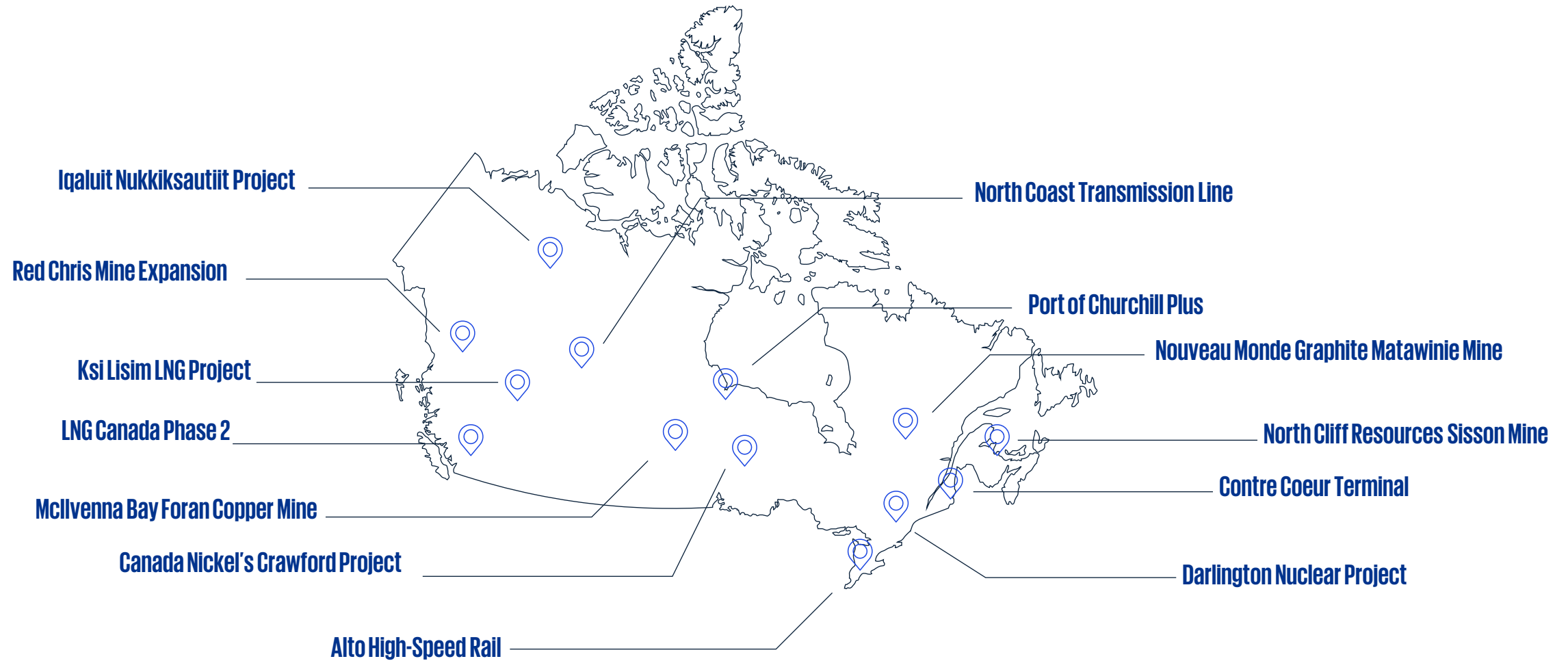
- Canadian Trade Diversification Corridor
- Arctic Infrastructure Fund



- Seizing International Opportunities Through Trade Finance
- Backing Businesses Exploring New Markets
- Increasing Food Exports

- EDC Support for Trade Diversification: Growing Business by \$25 Billion (Trade Impact Program)
- Strengthening ties in the Indo-Pacific and EU
- Trade Diversification Strategy
- Making new Business-to-Business Connections in the EU
- Removing Barriers and Modernising Trade

13 Canadian major projects announced to date





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Information is current to December 17, 2025.

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TARIFF & TRADE CHALLENGES

*Understanding the
Ever-Changing Landscape*



Alan Dewar
Executive Vice President

ghy.com





What is a tariff?

A tariff is a **tax or duty** imposed by a government on imported or exported goods.

It is used to regulate trade by increasing the cost of imported goods, making them less competitive compared to domestic products.

**IMPORTER
BUYER
BEWARE**



Goals

Protects Domestic Industries

Generating Revenue

Retaliation & Trade Negotiations

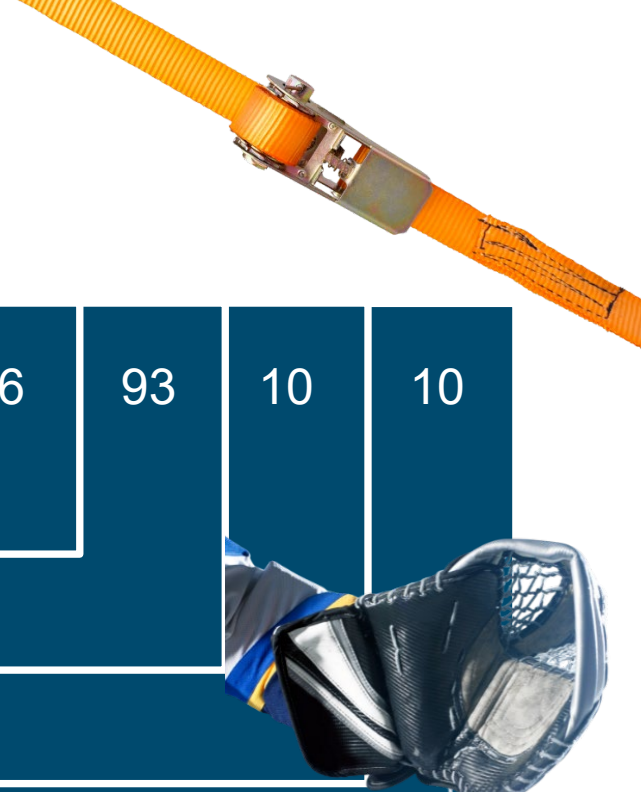
**CBSA & CBP
HARNESSING
POWER OF AI
FOR
ENFORCEMENT
TO GENERATE
REVENUE**

Tariff Classification - A Strong Foundation

The **Harmonized Commodity Description & Coding System (HS)** is used most countries in world:

- **First 6 Digits** = International
- **Last 4 Digits** = Country and State Specific
- Responsibility of the importer/exporter
- Affects duty, trade agreements, rules of origin
- Identifies, goods subject to other controls (OGA, OGD)

Incorrect HS results in compliance liabilities, affecting costing & margins.



Chapter	40	16	93	10	10
Heading					
Sub-Heading					
Tariff Item					
Statistical Level					

Chapter - 40 - Rubber and Articles Thereof

Heading - 40.16 - Other articles of vulcanized rubber other than hard rubber

Sub-Heading - 4016.93 - Gaskets, washers, and other seals

Tariff Item - 4016.93.10 - Of a kind used in automotive goods of Chapter 87

Statistical Level - 4016.93.10.10 - Gaskets

Unique HS vary by composition (aluminum, steel, zinc, rubber, plastic, etc.)

What Has/Is Happening

Law	Purpose	Requirements	Limitations
IEEPA	Unusual or extraordinary threats to national security, foreign policy or the economy	Declaration of national emergency	None-can target multiple products and countries
Section 301	Discriminatory practices	USTR investigation & report	Targets specific country, 4-year review
Section 232	National security	DOC BIS investigation & report	None-can target multiple products and countries
Section 201	Safeguard tariffs	USITC finding of serious injury due to imports surge	Specific products from all countries 4 - 8 years
Section 122	Large and serious balance-of-payments deficits	Trade Deficit	Up to 15% tariff and/or quota, Limited to 150 days
Section 338	Discriminating against U.S. commerce	Existence of discrimination of U.S. commerce	Up to 50% tariff, Specific country targets

What Has/Is Happening

New Tariffs <i>Are, in most cases, IN ADDITION TO EXISTING TARIFFS</i>	Sectoral Tariffs <i>More Are 'On the Horizon'</i>
IEEPA Fentanyl	Timber, lumber, and derivative
IEEPA Reciprocal	Semiconductors and products containing semiconductors
Section 232 Sectoral - Then <i>(Aluminum, Steel, Copper, Derivative, Autos & Auto Parts)</i>	Processed critical minerals
Pharma, furniture/cabinetry, heavy trucks/commercial vehicles Emerging	Etc.

Front Line Impacts & Perspectives

Navigating Tariffs: Company Perspectives

Current State of US Tariffs – October 2025

- Section 232 25% (Auto and Auto Parts)
- Section 232 25% (Heavy and Medium Trucks and parts)
- Section 232 50% (Steel & Aluminum & Derivatives)
 - August 18th added 400+ HTS codes to derivatives
- Section 232 50% (Copper & Derivatives)
- IEEPA (Fentanyl)
 - China 20% (10% + 10%), Canada 35%, Mexico 25% (USMCA exemptions)
- IEEPA (Reciprocal) – Rates vary by country
- Removal of de minimis (\$800 shipment value exemption)
- Section 232 (Timber, Lumber, Furniture)
- Section 232 (Pharmaceuticals)
- Section 301 7.5%, 25%, 100% (China)
- Ongoing Investigations
 - Commercial Aircraft and jet engines, Semiconductors, Critical minerals, Drones, Polysilicon, Wind Turbines, Medical Equipment, **Robots and Industrial Machinery**
- Country/Region level trade deals
 - EU, UK, JP: Set max duty levels and are sometimes retroactive



GHY

Previous	Current
Most northern border importers duty-free (e.g. CUSMA/USMCA)	Confusion/uncertainty DERIVATIVE IMPACTS
Eligible deductions (e.g. freight) not removed (e.g. no duty = no benefit of deduction)	-
CDN sellers act as NRI	Confusion/uncertainty
Reasonable care in tariff classification / FTA certificate review	Forensic understandings on tariff, value, origin and bills of material (particularly in areas of steel/aluminum derivatives)
Most importers paying customs broker for duty & brokerage	Brokers shifting terms to options including: <ul style="list-style-type: none"> • Paying CBP duty direct • Importers providing a deposit (to broker) • Requiring prepayment
>90% of bond requirements into USA eligible for \$50,000 minimum	Confusion/uncertainty
Duty drawback on duties paid into the USA for goods later exported	Various drawback rules
Recognition of CUSMA/USMCA	Confusion/uncertainty

Origin - Definitions Vary...

Tariff Shift - Measurable but Complex

Provides an objective, understandable, and measurable way of determining how much a good has been processed.

Complex, requires specialized knowledge of tariff, and in-depth supply chain information.

Regional Value Rules

Generally 50% to 60% of the cost of manufacture or sale price must originate within the territory of the signatories.



Derivatives – confusing (ie Steel & Aluminum)

Trump Drops the Gloves

Section 232 – 50% - Steel and aluminum (including derivatives).

Example listing (not comprehensive) –

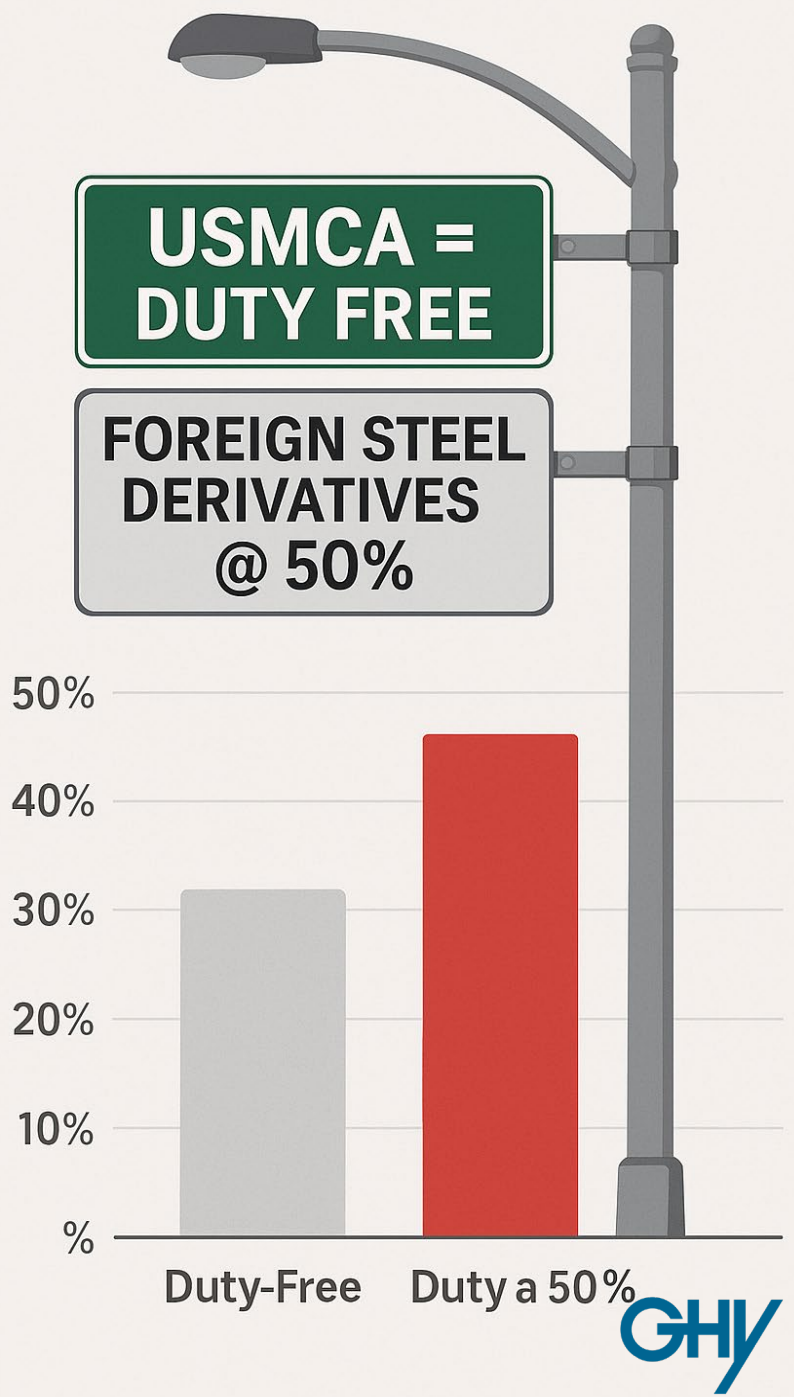
Aluminum (where is smelt & cast?): kitchenware, hinges, castors, motor vehicle/building/other mountings/fittings, frames and mirrors (and parts), several categories of mechanical and electrical machinery, parts and accessories for scientific/measuring equipment, furniture (and parts), brooms/mops/brushes/paint rollers.

Steel (where is it melted and poured?): sheet pilings, rail parts, multiple categories of tube/pipe fittings, tanks/vats/casks, LNG containers, wire/rope/cable, cloth/grill/netting, chain, nails/tacks, screws/bolts, pins and needles, springs, cooking appliances, radiators, kitchen/tableware, sinks and basins, multiple categories of "other" articles of iron or steel, electrical conduit tubing, metal furniture.

Steel & Aluminum Skates



Tariff	Item	CUSMA Eligible – After March 12
9506.70	Ice skates and roller skates, including skating boots with skates attached; parts and accessories thereof:	Duty-Free Non-USA aluminum portion 50%
9506.70.20	Roller skates and parts and accessories thereof	-
9506.70.20.10	Attached to boots	-
9506.70.20.90	Other	-
9506.70.40.00	Ice skates with footwear permanently attached	Duty-Free
9506.70.60	Other, including parts and accessories for ice skates with footwear permanently attached	Duty-Free



Declaration Nightmares: A Look at the Complexity of the Tariffs

- Why is it taking so long to process my entry?
- A formerly one-line entry of cosmetics, for example, can now be **up to 3 lines**
- The 1-97 HTS is still needed
- The FDA data is still needed, split derivative line
- The 232 Tariff required for each metal
- The IEEPA Tariff required

Import Shipment Detail

Export Date/ Export Ctry/ Territory	Tracking Number/ Shipment No./ Parent ID	Service/ Packages	Container/ Zone	Weight/ Billed Weight	Reference No.1/ Reference No.2
09/04/25 CA	1Z5T4YC70405532222 5T4YC74BKGT	WW Saver 1	PKG 581	2.00 lbs 2.00 lbs	

Shipper:

GHY
167 LOMBARD AVENUE
SUITE 809
SHIPPER NUMBER SENT:5T4YC7
WINNIPEG MB R3B3H8
CANADA

Sold To:

GHY
572 SOUTH FIFTH STREET
PEMBINA ND 58271
UNITED STATES

Shipment Description:

WATER BOTTLES

Ship To:

GHY
572 SOUTH FIFTH STREET
PEMBINA ND 58271
UNITED STATES



Import Date	Entry Date	Entry Port	Entry No.	Quantity	Entered Value	Tariff Rate	Amount
09/04/25	09/04/25	4196	SCS57570389				
Duty Class	Description of Goods						
9903.01.24	WATER BOTTLES			2	109.82	20.00%	22.00
9903.88.03	WATER BOTTLES			2	109.82	25.00%	27.50
9903.01.25	WATER BOTTLES			2	109.82	10.00%	11.00
3923.30.0090	WATER BOTTLES			2	109.82	3.00%	3.30

Total Duty

63.80



A Customs entry was prepared and payment of estimated duty and other Customs charges, if any, were advanced on your behalf. Due to Customs' time limits, immediate notification of any Customs related discrepancy is required.

Payor	Description of Charges	Charges	Net Charges
Receiver	PGA Disclaim Fee	1.00	1.00
Govt Exchange Rate	Disbursement Fee	14.00	14.00
0.73211800	Duty Amount	63.80	63.80
Total Charges For Shipment 5T4YC74BKGT		USD 78.80	78.80







Reporting Examples -

The transition from single-line to multi-line entry reporting for Section 232 derivatives demonstrates the increased complexity of customs declarations. These examples illustrate proper formatting for origin goods containing steel or aluminum derivatives.

Before Section 232 Implementation

CBP	Seq #	Product #	HTS #	Or. Ctry	Ex. Ctry	FTA/SPI	Foreign Value	Ent. Value	Weight		Charges	Qty 1	UOM 1
001	1	P-R-SKYCON	8415820105	XO	CA	S	0.00	9600.00	195		1.00	2.00	NO

After Section 232 Implementation

CBP	Seq #	Product #	HTS #	Or. Ctry	Ex. Ctry	FTA/SPI	Foreign Value	Ent. Value	Weight		Charges	Qty 1	UOM 1
001	1	P-R-SKYCON	99030114	XO	CA		0.00	3298.63	83		1.00	0.00	
001	2		99030126				0.00	3298.63				0.00	
001	3		8415820105			S	0.00	3298.63				1.00	NO
002	1	P-R-SKYCON	99030114	XO	CA		0.00	101.37	88		1.00	0.00	
002	2		99030133				0.00	101.37				0.00	
002	3		99038191				0.00	101.37				87.86	KG
002	4		8415820105			S	0.00	101.37				0.00	NO

Multiple lines now required: non-content line showing base commodity classification and non-metal value, followed by separate lines for aluminum content value with Section 232 duty classification (9903.85.08) and/or steel content value with Section 232 duty classification (9903.81.91), each reporting content weight in kilograms.

Content Value Questions from CBP via CF28

U.S. Customs and Border Protection frequently issues CF28 requests for additional information to verify reported metal content values. Importers should be prepared to provide comprehensive documentation supporting their value determinations.

■ **Valuation Process Explanation**

Detailed explanation of the methodology used to determine the value of steel and aluminum content separately from non-metal content components.

■ **Bill of Materials**

Complete bill of materials for the final product, itemizing all components including metal and non-metal elements with associated costs.

■ **Raw Material Purchase Evidence**

Proof of purchase price paid for raw steel, aluminum, or copper used to produce the imported item, including supplier invoices showing metal content costs.

■ **Production Cost Breakdown**

Comprehensive breakdown of production costs, separating material costs, labor, overhead, and other manufacturing expenses attributable to metal content.

■ **Product Documentation**

Photographs or technical drawings of the imported good clearly showing the metal components and their integration into the final product.



New Tariff Requirements for 2025

Send questions to:
traderemedy@cbp.dhs.gov
Updated 8/20/2025
CBP Publication No. 5117-0825

Through Executive Orders and Proclamations, the President has imposed new tariffs on goods imported into the United States pursuant to the International Emergency Economic Powers Act (IEEPA) and Section 232 of the Trade Expansion Act of 1962. **This is a high-level overview. Many exemptions and other detailed provisions may apply that are not summarized below.** For complete information, visit the [CBP.gov](https://www.cbp.gov) website using the QR code below.



Autos, Auto Parts

As of May 3: 25%

Section 232: 25% on passenger vehicles and light trucks and auto parts of all countries, except UK and USMCA. See below for unstacking.



Copper

As of August 1: 50%

Section 232: 50% on imports of semi-finished copper products and intensive copper derivative products of all countries. See below for unstacking.



Steel

As of June 4: 50%

Section 232: 50% on imports of steel (including derivatives) of all countries, except UK (25%). See below for unstacking.



Aluminum

As of June 4: 50%

Section 232: 50% on imports of aluminum (including derivatives) of all countries, except Russia (200%) and UK (25%). See below for unstacking.



Brazil

As of August 6: 40%

IEEPA: 40% on all nonexempted goods. Stacks with Reciprocal rate.



Russian Oil (India)

As of August 27: 25%

IEEPA: 25% on all nonexempted goods of India. Stacks with Reciprocal rate.



Canada

As of August 1: 35%, 10% Energy & Potash

IEEPA: 35% on all goods except 10% on energy and potash; exemptions for USMCA-originating goods. See below for unstacking.



Mexico

As of March 7: 25%, 10% Potash

IEEPA: 25% on all goods except 10% on potash and exemptions for USMCA-originating goods. See below for unstacking.



China/Hong Kong

As of March 4: 20%

IEEPA: 20% tariff on all goods. Additional IEEPA reciprocal rate of 10%.



Reciprocal

As of August 7: 10% to 41%

IEEPA: 10% minimum for all countries, then specific rates for all nonexempted goods; 10% to 41% for 95 countries.



Unstacking Certain Tariffs

- Products subject to Auto/Auto Parts 232 are not subject to Copper/Aluminum/Steel 232, Reciprocal, Brazil/Russian Oil/Canada/Mexico IEEPA.
 - Content subject to Section 232 Aluminum/Steel is not subject to Reciprocal, Brazil, Russian Oil, or Canada/Mexico IEEPA.
 - Content subject to Section 232 Copper is not subject to Reciprocal, Brazil, or Russian Oil.

Products with a mixture of copper, steel, and/or aluminum content continue to be subject to all of the applicable Copper/Steel/Aluminum 232 tariffs.



De Minimis

As of August 29, de minimis duty free entry is no longer available for goods from any country.



U.S. Customs and
Border Protection



Office of Trade | Trade Remedies

USMCA and Derivatives

The United States-Mexico-Canada Agreement (USMCA) provides limited relief from certain tariffs but does not exempt qualifying goods from Section 232 duties. Understanding the interplay between USMCA and Section 232 is essential for accurate duty assessment and compliance strategy.

USMCA Limitations

- USMCA qualification alleviates **IEEPA duties only**
- **Section 232 tariffs** remain fully applicable regardless of USMCA status
- IEEPA Fentanyl duties of 25% (Mexico) or 35% (Canada) still apply to **non-USMCA** qualifying copper items

Increased Scrutiny

- Sharp increase in USMCA preference claims following tariff implementations
- Corresponding sharp increase in CBP Requests for Additional Information (CF 28)
- Enhanced verification of USMCA eligibility documentation and regional value content calculations



Importers claiming USMCA benefits should maintain comprehensive documentation supporting regional value content, product-specific rules of origin, and producer certifications to respond quickly to CF28 requests.

Strategic Use of USMCA & Tariff Mitigation



Apply USMCA

maximizes duty savings



Classification & End Use

Supports eligibility.



Explore Relief Opportunities

- o **Remission Orders** (Canada)
- o **Exclusions** (U.S.)
- o **Duty Drawback** programs
- o **Rulings**



Best Practices Across Industries

The best approaches don't have all the answers, but they understand potential risks and opportunities. Customs impacts cannot be assessed in isolation; ***success requires leveraging internal and external resources to build comprehensive strategies.***

Resources

- Tariff task force
- Address internal resources
- Utilize third parties
- Collaborate with internal and external stakeholders

Operational

- Broker oversight
- Work with partners
- Gather data proactively
- Review entry data
- Assess tools

Strategic

- What is refund strategy?
- FTA / USMCA Optimization
- Auto 232 MFG Offset Credits
- US Content
- Classification reviews
- Origin Analysis
- TP & Customs Value
- FTZ / Bonded warehouses
- First Sale for Export
- Drawback

Risk Mitigation

Through Strong Trade Practices



Implement clear **SOPs** for tariff classification, valuation, and documentation



Require accurate **supplier declarations** and **certifications**



Regularly **audit** internal and external compliance practices



Ensure **indemnification** protections with customs brokers and logistics partners



Trade Updates & Resources

Stay Informed

GHY International provides comprehensive resources to help navigate the complex landscape of trade tariffs and compliance requirements. These tools offer real-time information, guidance, and practical solutions for managing your import operations effectively.

GHY Trade Updates

Access the latest news and guidance on the evolving regulatory tariff framework. Stay informed about policy changes, implementation timelines, and compliance requirements.

[Visit GHY Trade Updates](#)

GHY Tariff Tracker

Monitor real-time updates with our interactive tariff tracker tool. Track changes across multiple tariff programs and understand their impact on your specific products.

[Access Tariff Tracker](#)

GHY ACH Payment Guide

Simplify your CBP payment process with our step-by-step ACH enrollment guide. Set up direct payment capabilities to streamline duty payments and improve cash flow management.

[Access ACH Payment Guide](#)

GHY Trade Guides

Tap into expert insights across a broad spectrum of trade topics. Access in-depth guides and authoritative white papers, everything you need to stay informed and ahead.

[Explore Trade Guides and White Papers](#)

GHY Tools

Gain visibility into your shipments and documents with our customer portal.

[Access our Tools](#)

GHY Forms

Section 232 Content Worksheets, Certificate of Origin and much more.

[Access our Forms](#)



Let's Turn These Changes Into a Competitive Advantage

At GHY, we understand that navigating international trade compliance is about more than managing regulations; it's about turning complexity into opportunity. Our teams provide expert guidance, proactive solutions, and personalized support to help you manage changing tariffs, duty drawback programs, supply chain optimization, and customs compliance.

Combining deep industry expertise with advanced technology, we deliver solutions that drive both compliance and competitive advantage; built on accessibility, responsiveness, and a shared commitment to your success.

Alan Dewar **Executive Vice-President**

With decades of experience in customs brokerage and trade compliance, Alan leads GHY's client service and regulatory affairs teams with a focus on delivering seamless, value-driven solutions. He specializes in aligning complex customs and compliance strategies with business objectives, while overseeing the One Border One Broker™ initiative to ensure operational excellence. A certified Trade Compliance Specialist and Professional Customs Broker, Alan combines deep industry knowledge with a proven track record of leadership, including his past tenure with the Canadian Society of Customs Brokers, where he served in all executive capacities.

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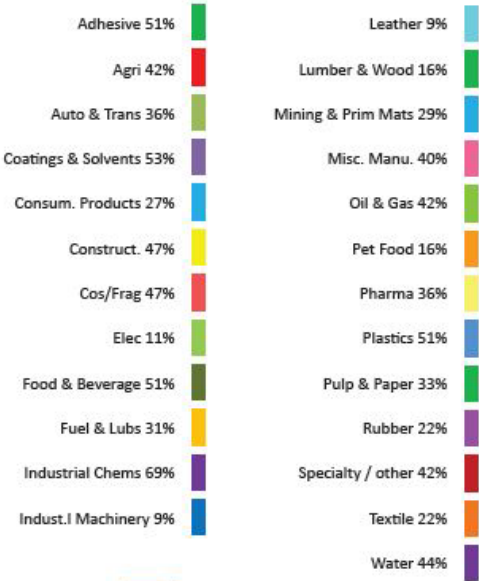
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Representing 25+ Market Sectors

RDC’s members make a difference in people’s lives in Canada and globally



RDC MEMBERS SERVICE OVER 25 MARKET SECTORS

ABOUT RDC

- Members and affiliates (suppliers of services or products) represent the chemistry supply chain in Canada
- RDC's members are importers and often "Importers of Record"
- Transportation users – ports, railways and road
- RDC's members deliver approximately 700,000 shipments per year in a responsible & safe manner
- Regulatory environment – Regulated by almost every agency (federal, provincial and municipal)
- Pioneers of Responsible Distribution® (Canadian made)

Prizes!



Responsible Distribution Canada
#1



GHY International
#2



KPMG Canada
#3



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Thank you
