



TaxNewsFlash

Canada

Importers — Temporary Remissions Extended to 2027

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Importers should review the latest announcement to extend the temporary remissions of Canadian tariffs on certain imports of steel, aluminum, and other goods. Finance proposes to extend the temporary remissions (i.e., horizontal tariff relief) for eligible steel and aluminum products from the United States (U.S.), and additionally, for eligible steel products subject to derivative tariffs, to June 30, 2027 (from June 30, 2026). Canada is also proposing to extend the current steel tariff-rate quotas regime for imports from non-CUSMA partners to June 27, 2027 (from June 27, 2026).

Affected businesses will welcome this recent extension to the temporary remissions which essentially provides automatic tariff relief at the time of import on eligible imported goods until June 2027. These businesses have an extra 12 months before they potentially face higher costs when these automatic temporary remissions are eliminated on June 30, 2027. The proposed extensions remain subject to approval by the Governor in Council and have not yet been enacted.

Background

Due to ongoing trade uncertainty, Finance published guidance in March 2025 on a specific company remission process to allow Canadian importers to apply for tariff relief. However, Canada subsequently announced a temporary remission program that essentially provides automatic relief from tariffs on the imports of specific goods for Canadian businesses by using certain codes on customs entries for specific circumstances at the time of import, subject to future audits. The temporary remission program essentially eliminates the need for many affected businesses to apply for specific company remissions.

Previously, Finance announced that it would end the temporary remissions of Canadian tariffs on imports from the United States as follows:

- Effective January 31, 2026 for steel goods, used for manufacturing, processing, food and beverage packaging, and agricultural production in Canada, with the exception of steel goods used for the manufacturing of motor vehicles, aerospace goods, and their parts, for which remission is extended to June 30, 2026.
- Effective June 30, 2026, for aluminum goods used for manufacturing, processing, food and beverage packaging, and agricultural production in Canada; and
- Effective June 30, 2026, in the case of any goods used for public health, health care, public safety and national security purposes.

Finance had also previously announced that the tariff-rate quotas for imported steel was set to 20% of the 2024 level for non-free trade agreement partners and to 75% of the 2024 level for non-CUSMA free trade agreement partners until June 27, 2026.

For details on these previous trade developments, see *TaxNewsFlash-Canada* 2025-50 "[Importers — Temporary Remissions Set to End in 2026](#)", *TaxNewsFlash-Canada* 2025-48, "[Steel Importers — Prepare Remission Requests Now](#)", *TaxNewsFlash-Canada* 2025-34, "[Businesses — Don't Delay in Addressing Tariff Challenges](#)", *TaxNewsFlash-Canada* 2025-21, "[Tariffs — Canadian Businesses May Qualify for New Relief](#)".

Temporary remissions extended to June 30, 2027

Based on the recent announcement, Canada's latest changes will extend the temporary remissions to June 30, 2027 (from June 30, 2026) for the following goods:

- Aluminum goods used for manufacturing, processing, food and beverage packaging and agricultural production in Canada
- Steel goods used for the manufacturing of motor vehicles, aerospace goods and their parts
- Goods used for public health, health care, public safety and national security purposes.

Steel tariff rate quota extended to June 27, 2027

Canada also proposes to extend the current steel tariff rate quotas until June 27, 2027 (from June 27, 2026).

As a reminder, Canada previously lowered the tariff rate quota levels for certain steel products effective December 26, 2025, as follows:

- Steel products from non-free trade agreement partners — Decreased the quota volume to 20% of the 2024 levels (from 50%)
- Steel products from non-CUSMA partners with which Canada has a free trade agreement — Decreased the quota volume to 75% of the 2024 levels (from 100%).

Over-quota volumes are subject to 50% surtax. Note that the above measures do not apply to the United States and Mexico.

We can help

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