

## How to apply

38. In respect of commercial goods, to obtain relief of surtax at time of import, the relevant special authorization code is to be entered in the Special Authority OIC field on the CAD. Where remission has been granted, surtax must be declared in addition to the applicable remission.

39. Special authorization code 25-0466A is to be entered to claim relief for goods imported for **Public Health, Public Safety, and National Security**, as outlined in sections 1 and 5 of the Order, and eligible for remission per the Order.

40. Special authorization code 25-0466B is to be entered to claim relief for goods imported for **Health Care**, as outlined in sections 2 and 5 of the Order, and eligible for remission per the Order.

41. Special authorization code 25-0466C is to be entered to claim relief for goods imported for **Manufacture, Processing or Packaging**, as outlined in sections 3 and 5 of the Order, and eligible for remission per the Order.

42. Special authorization code 25-0466S01 is to be entered to claim relief for **goods** imported for use in **aircraft, ground flying trainers or spacecraft**, for use in the **manufacture of motor vehicles or chassis**, or for use in the **manufacture of parts of such goods**, as outlined in section 3.1 and 5 of the Order, and eligible for remission per the Order.

43. Special authorization code 25-0466D is to be entered to claim relief for **goods** referred to in column 1 of Schedule 1 that are classified under a tariff classification number set out in column 2 of the Order, as outlined in sections 4 and 5 of the Order, and eligible for remission per the Order.

44. Special authorization code 25-0466M is to be entered to claim relief for **goods** referred to in column 2 of Schedule 2 that are classified under a tariff classification number set out in column 1 of the Order, as outlined in section 4.1 of the Order, and eligible for remission per the Order.

45. Special authorization codes are to be entered to claim relief for **goods** referred to in column 2 of Schedule 3 that are classified under a tariff classification number set out in column 1 of the Order, and during the period specified in Column 3 as outlined in section 4.1 of the Order, and eligible for remission per the Order. These codes correspond to the item numbers set out in Schedule 3, as follows:

- Special authorization code 25-0466E: Items 1 to 5, 8
- Special authorization code 25-0466P01: Items 4.1, 4.2, 6, 7, 8.1, 9
- Special authorization code 25-0466P02: Item 5.1

46. **This paragraph has been retained for historical purposes and pertains to the United States Surtax Remission Order (2025) prior to the amendments made on October 15, 2025.** Special authorization codes are to be entered to claim relief for **goods** referred to [the historical] in Schedule 4 of the order, which are described in Column 3, classified under a tariff classification number set out in Column 2, imported by a person whose business number is listed in Column 1, during the period specified in Column 4, and provided the conditions set out in Column 5 are met, in accordance with section 4.2 of the order. These codes correspond to the item numbers set out in [the historical] Schedule 4, as follows:

- Special authorization code 25-0466F: Item 16
- Special authorization code 25-0466G: Item 23
- Special authorization code 25-0466H: Items 13, 15, 11
- Special authorization code 25-0466I: Item 8
- Special authorization code 25-0466J: Items 1, 5
- Special authorization code 25-0466K: Item 7
- Special authorization code 25-0466L: Items 2, 3, 4, 6, 9, 10, 12, 14, 17, 18, 19, 20, 21, 22

47. Special authorization code 25-0466Q01 is to be entered to claim relief for **goods** referred to in Schedule 4 of the order, which are described in Column 3, classified under a tariff classification number set out in Column 2, imported by a person whose business number is listed in Column 1, and provided the conditions set out in Column 4 are met, in accordance with section 4.2 of the order.

48. Special authorization codes are to be entered to claim relief for **goods** referred to in Schedule 4.1 of the order, which are described in Column 3, classified under a tariff classification number set out in Column 2, imported by a person whose business number is listed in Column 1, during the period specified in Column 4, and provided the conditions set out in Column 5 are met, in accordance with section 4.21 of the order. These codes correspond to the item numbers set out in the Schedule 4.1, as follows:

- Special authorization code 25-0466R01: Item 1, 6.1, 25.21
- Special authorization code 25-0466R02: Items 2, 3, 5, 20, 22, 23, 24, 27, 28, 29, 30
- Special authorization code 25-0466R03: Items 4.21, 6
- Special authorization code 25-0466R04: Items 15, 36.1
- Special authorization code 25-0466R05: Items 4.11, 25.3
- Special authorization code 25-0466R06: Items 18 (7220.20.00.90), 19, 25.2 (expiry date December 15, 2025), 32, 34, 36. 37

- Special authorization code 25-0466R07: Items 16, 21, 38
- Special authorization code 25-0466R08: Item 26
- Special authorization code 25-0466R09: Items 3.1, 3.2, 4, 4.12, 4.13, 5.01, 5.1, 5.2, 7 to 14, 17, 18 (7220.20.00.90 excluded), 19.2, 20.1, 25, 25.1, 25.41 (7209.17.00 excluded), 27.2, 27.3, 28.01, 28.1, 28.3, 28.4, 31, 33, 33.2, 33.3., 33.4, 35, 35.1, 39
- Special authorization code 25-0466R10: Item 38.1
- Special authorization code 25-0466R11: Items 3.3, 16.1 (b), 33.1
- Special authorization code 25-0466R12: Item 5.1
- Special authorization code 25-0466R13: Items 4.1, 4.2, 25.2 (expiry date August 31, 2025)
- Special authorization code 25-0466R14: Item 4.3
- Special authorization code 25-0466R15: Item 16.1 (a)
- Special authorization code 25-0466R16: Items 3.21, 5.3, 6.2, 14.1, 21.1, 27.1
- Special authorization code 25-0466R17: Item 25.41 (7209.17.00)
- Special authorization code 25-0466R18: Item 5.4
- Special authorization code 25-0466R19: Items 27.4, 30.1
- Special authorization code 25-0466R20: Item 28.02
- Special authorization code 25-0466R21: Item 28.2
- Special authorization code 25-0466R22: Item 33.01
- Special authorization code 25-0466R23: Item 40

49. Special authorization code 25-0466N is to be entered to claim relief for **motor vehicles** referred to in Schedule 5 of the Order and all-terrain vehicles, including utility terrain vehicles and side-by-side vehicles, as outlined in section 4.3 of the Order, and eligible for remission per the Order.

50. Special authorization code 25-0466T01 is to be entered to claim relief for **goods** that are classified under a tariff classification number set out in column 1 in Schedule 6 of the Order and eligible for remission per the Order.

51. Please refer to *Memorandum D17-1-10: Coding of Customs Accounting Documents*, for additional information on completing the CAD.

52. For non-commercial goods that qualify for the remission at time of import and are accounted for on a Form BSF715 or BSF715-1 *Casual Goods Accounting Document*, the form will be prepared according to standard procedures without collection of surtax.