

STRATURE

GEOPOLITICAL PROSPECTS & STRATEGY

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DECISION BRIEF · CANADA AND THE UNITED STATES · EXECUTIVE READ · ARCHIVE EDITION

Canada-US trade: who is exposed

Exposure is set by the tariff line, not the sector: **666** US lines carry the Section **338** duty of **50** per cent, and **68** are excluded from importation since **29 September 2026**.

666

US tariff lines at 50%

68

excluded since 29 Sep

598

duty only, not excluded

565

federal measure named

Signed for and on behalf of the corporation: **Milad Naeimi · Principal** · Strature Geopolitical Prospects & Strategy Inc., Toronto · Edition 1.0 (archive) · 30 September 2026 · Evidence to 30 September 2026 · Facts refreshed 30 September 2026 · Free preview for general circulation; the full brief is sold under Strature's terms.

Archive edition. Researched 25 September 2026; harmonised to the current house standard 30 September 2026.

666 US tariff lines carry the 50% Section 338 duty (HTSUS Revision 20, read 30 Sep 2026)	68 of them excluded from importation since 29 Sep 2026, 28 only when packaged	565 of the 666 sit on lists whose proclamations name a federal measure	2.8% duty collected on US imports from Canada, July 2026 (USAFacts, 25 Sep 2026)
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THE ANSWER

There is no single US tariff on Canada. There are 26 chapter-99 headings naming Canada, 23 of them in force, at rates of 10%, 35%, 40% and 50%, plus an exclusion from importation and a procurement memorandum that is not a tariff at all. The tariff line decides which applies, not the sector.

On 30 September 2026 the US schedule, Revision 20, lists 666 lines under the 50% Section 338 duty, unchanged from Revision 19. Since 29 September 2026, 68 of those lines are excluded from importation, 28 of them only when packaged for direct consumption. Duty collected on all goods from Canada was 2.8% of their value in July 2026 (USAFacts, updated 25 September 2026).

FINDINGS

The largest list is not a sector. Heading 9903.03.14 holds 513 lines. Wood, furniture, electrical goods and paper account for 190 of them; the other 323 span 52 further chapters of the schedule.	CUSMA origin is a partial exit. It removes the 35% and 10% measures. The schedule gives it no effect on the 50% Section 338 duty or on Section 232 on metals.
The exemption reaches one list. The steel, wood and vehicle exemption applies, as drafted, to heading 9903.03.13, whose 52 lines are dairy, sugars and enzymes. CBP's CSMS #69851916 reads it the same way.	Most lines sit on lists that name a federal measure. 565 of the 666 lines sit on lists whose proclamations name a federal measure: a dairy quota allocation and SOR/2025-118. 101 alcohol lines name provincial liquor boards.

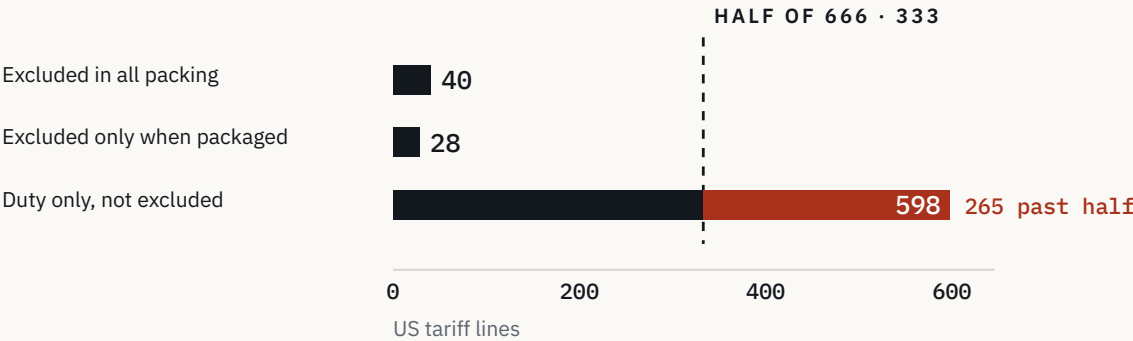
Most duty lines sit outside the exclusion

The exclusion of 29 September 2026 reaches 68 of the 666 lines on the Section 338 duty lists. The other 598 remain on the 50% duty. Of the 68, 28 alcohol lines are excluded only when packaged in bottles, cans, boxes, kegs or similar direct-to-consumption containers; bulk shipments on those lines remain on the duty (CBP CSMS #70050970, 28 September 2026).

EXHIBIT X1 · FORM: BARS AGAINST A DATUM · EVIDENCE GRADE B

598 of the 666 duty lines sit outside the 29 September exclusion

US tariff lines on the three Section 338 lists, count · HTSUS Revision 20 (2026) and Proclamations 11061-11063 · denominator: 666 lines



THE READING

The two groups the exclusion reaches hold 68 lines between them; the duty-only group of 598 runs well past half of the 666, and the accent marks that distance.

DENOMINATOR

666 US tariff lines listed under headings 9903.03.12, 9903.03.13 and 9903.03.14 (U.S. note 51).

SOURCES

USITC, HTSUS Revision 20 (2026), ch. 99 U.S. note 51, retrieved 30 Sep 2026; annexes to Proclamations 11061, 11062 and 11063, 91 FR 58311-58329; CBP CSMS #70050970, 28 Sep 2026.

EVIDENCE GRADE

B · published work, or a primary text counted by us

HOW TO READ THIS PLATE

Each bar counts tariff lines. The dashed line is half of the 666 lines. THE ACCENT: the distance between the duty-only group and half of the list, the gap the title names.

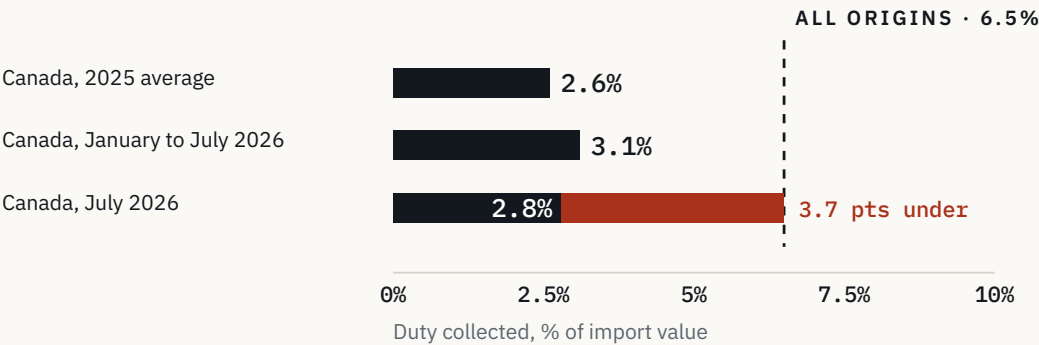
What would change it

No forecast was registered. The reading would change with a new proclamation amending the exclusion annexes or the duty lists, or a revision of U.S. note 51; none was found to 30 September 2026.

EXHIBIT X3 · FORM: BARS AGAINST A DATUM · EVIDENCE GRADE A

Duty on Canadian goods ran 2.8% in July 2026, under half the all-origin rate

Duty as % of the value of US imports from Canada · USAFacts, 25 Sep 2026



THE READING

July 2026, at 2.8%, sits 3.7 points under the 6.5% on all origins.

DENOMINATOR

All US goods imports from Canada, by value.

SOURCES

Adapted from USAFacts, 'What is the average US tariff rate for Canada?' (updated 25 Sep 2026), licensed CC BY-SA 4.0 (creativecommons.org/licenses/by-sa/4.0). Changes: values re-plotted and a comparison line added by Strature. This exhibit is licensed under CC BY-SA 4.0.

EVIDENCE GRADE

A · a named public series from its publisher

HOW TO READ THIS PLATE

Bars are duty as a share of import value; the dashed line is all origins, July 2026. The publisher calls these approximations. THE ACCENT: the gap between the July 2026 Canadian rate and the all-origin rate.

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THE NEXT SIGNPOSTS

6 Oct 2026	30 Oct 2026	4 Nov 2026	27 Nov 2026
US Census Bureau FT900, August 2026	Finance Canada, Fiscal Monitor, August 2026 (no later than)	US Census Bureau FT900, September 2026	Finance Canada, Fiscal Monitor, September 2026 (no later than)

Options to consider

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OPTIONS THAT APPLY TO NAMED CLASSES OF LINE

- 1 The heading of each line.** Exporters with several tariff lines could consider establishing, with their customs broker, which heading each line sits on. Signpost: a proclamation modifying the lists.
- 2 Bulk on packaged-only lines.** For the 28 alcohol lines excluded only when packaged, one route is bulk shipment, which CBP states remains on the 50 per cent duty; it fits only where a buyer accepts bulk. Signpost: an amendment to the Proclamation 11061 annex.
- 3 Entry timing on duty-only lines.** On the 598 duty-only lines, which are not excluded, duty is owed on entry for consumption; importers able to carry storage costs could consider, with their customs broker, whether bonded-warehouse storage changes when that duty falls due. It does not apply to the 68 excluded lines: CBP states the exclusion bars bonded-warehouse admission (CSMS #70050970). Signpost: a further change to the lists.
- 4 Entries of 22 August to 14 September.** Importers of Section 232 goods entered on 9903.03.12 or .14 in that window could consider asking counsel how the July proclamations' Section 232 wording bears on those entries. Signpost: CBP guidance on that period.

WHAT THIS BRIEF CANNOT ESTABLISH

A total duty rate for any good, which needs the line, origin and materials; or a product's line, a broker's determination.

SIGNED FOR AND ON BEHALF OF THE CORPORATION

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