

2026 Issue No. 14
3 March 2026

Tax Alert – Canada

CBSA adjusts certain fees for inflation and GST/HST

EY Tax Alerts cover significant tax news, developments and changes in legislation that affect Canadian businesses. They act as technical summaries to keep you on top of the latest tax issues. For more information, please contact your EY advisor or EY Law advisor.

On 24 February 2026, the Canada Border Services Agency (CBSA) published [Customs Notice 26-04, Changes to Certain Fees to Reflect Inflation and Taxes](#), announcing that certain fees it administers will be adjusted for inflation under the *Service Fees Act*. As well, GST/HST will apply to service fees administered through cost recovery agreements for the clearance of travellers.

Both of these measures will take effect on 1 April 2026.

Certain fees adjusted for inflation

Since 1 April 2019, the CBSA has not adjusted certain fees annually for inflation. Effective 1 April 2026, fees that have not been adjusted will increase to reflect compounded inflation. This will result in a 25.3% increase over current fees, as reflected in the following table.



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Fee group	Fee name	Current amount (\$)	New amount as of 1 April 2026 (\$)
Customs broker fees	Customs broker license issuance	600.00	751.65
	Customs broker license renewal	600.00	751.65
	Processing an application to write the customs broker professional examination	200.00	250.55
Customs special services charges (includes Courier Low Value Shipment Program)	Special service performed by an officer in respect of imported goods or goods destined for export – first two hours or portion thereof	54.00	67.65
	Each additional hour or portion thereof	27.00	33.82
King's and frontier warehouse storage charges ¹	Daily fee for storage of commercial goods left at a customs office or deposited in a place of safe-keeping – any automobile, truck or other vehicle and any self-propelled machinery ²	10.00	12.53
	Storage of commercial goods left at a customs office or deposited in a place of safe-keeping – any shipment of goods other than the goods described in Schedule Item 1 – per 50 kg per day	0.45	0.56
	Minimum daily charge for storage of commercial goods other than the goods described in Schedule Item 1	5.00	6.26

The CBSA will continue to adjust these fees annually for inflation.

Notably, the Governor in Council has granted remission for outstanding debts resulting from the non-collection of inflation-based adjustments to fees charged by the CBSA between 1 April 2019 and 31 March 2026 under the *Financial Administration Act*.³

¹ Storage charges apply to commercial goods held in a CBSA office or a highway frontier examining warehouse, beginning on the fourth business day after the goods were left in the CBSA office or warehouse. Charges also apply to commercial goods stored in a King's warehouse, beginning on the day they enter the warehouse. Certain exemptions may apply. See Customs Memorandum D4-1-5, *Storage of Goods*.

² *Storage of Goods Regulations*, SOR/86-991, ss. 4, 6, Schedule.

³ SI/2025-131 - *Adjustment of Certain Fees Paid or Payable Under the Special Services (Customs) Regulations for the 2019-2020 to 2025-2026 Fiscal Years Remission Order*; SI/2025-132 - *Adjustment of Charges Paid or Payable Under the Storage of Goods Regulations for the 2019-2020 to 2025-2026 Fiscal Years Remission Order*; SI/2025-133 - *Adjustment of Fees Paid or Payable Under the Customs Brokers Licensing Regulations for the 2019-2020 to 2025-2026 Fiscal Years Remission Order*.

GST/HST – Certain service fees

The CBSA has cost recovery agreements with various clients, such as airport authorities, airlines and cruise ships, to provide border services (i.e., the clearance of travellers arriving in Canada) when the service is:

- ▶ Performed outside a CBSA site's authorized hours of service;
- ▶ Delivered at a non-designated location that does not offer CBSA services; or
- ▶ Excluded from the regular services offered at a CBSA site, including when passenger volumes at an airport of entry (AOE) exceed the AOE designation.

GST/HST will apply to service fees for the clearance of travellers effective 1 April 2026. It remains the case that fees do not apply to border services for the clearance of travellers arriving in Canada during regular business hours at designated points of entry.

Learn more

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