

Canada's September 2026 Retaliatory Tariffs Against the US: Implications for Mining Equipment Importers and Available Tariff Relief

Brenda C. Swick

October 5, 2026

Effective September 8, 2026, Canada imposed a new round of retaliatory surtaxes on selected US-origin goods under the United States Surtax Order (2026) (the 2026 Surtax Order).¹ The Order applies surtaxes of 15%, 25% and 50% to specified goods and forms part of Canada's response to recent US tariff measures affecting Canadian exports.

Public attention has focused largely on consumer goods, steel and agricultural products. The measures also reach a range of machinery, equipment and industrial inputs relevant to the mining sector. At the same time, relief may already be available for certain mining-related goods under the United States Surtax Remission Order (2025) (the 2025 Remission Order), which was amended on September 8, 2026 to extend remission to surtaxes imposed under the 2026 Surtax Order.²

Why the New Surtaxes Matter to Mining Companies

Mining operations depend on specialized equipment, replacement parts and consumables sourced from US manufacturers. Project schedules, maintenance programs and production targets often turn on the timely availability of those goods. The new surtaxes may therefore increase procurement costs and add compliance considerations for importers.

Whether a particular product is subject to surtax depends on its tariff classification and origin. Mining companies should review both the surtax schedules and the remission schedules before assuming additional duties are payable.

Mining-Related Goods: Surtax Exposure and Existing Remission Relief

Mining companies should also carefully verify that they meet the conditions of any applicable remission program before claiming relief. Importers are required to self-assess eligibility and maintain supporting documentation, and remission claims may be reviewed by the CBSA after importation. Companies relying on tariff relief should therefore ensure that their customs classification, sourcing analysis and remission

Cassels

claims are appropriately documented.

Mining-Related Product	Tariff Classification	Existing Remission Available?
Rock drilling tools with cermet working parts	8207.13.00	Yes. Schedule 2 of the 2025 Remission Order expressly covers rock-drilling and earth-boring tools.
Drill bits, drill bit bodies and earth-boring tools	8207.19.00	Yes. Schedule 2 covers drill bits, drill bit bodies and related drilling tools.
Polycrystalline diamond compact (PDC) cutters and blanks	7116.20.90	Yes. Schedule 2 remission applies.
Mining and industrial equipment tires	4011.80.10, 4011.80.90	Yes. Schedule 2 covers specified tires used on construction, mining and industrial handling vehicles and machinery.
Grinding balls used in milling operations	7326.11.00	Yes. Schedule 2 covers semi-autogenous grinding balls and forged steel grinding balls used in mills.
Excavator buckets, blades and heavy-equipment parts	8431.41.00, 8431.42.00, 8431.49.00	No mining-specific remission identified in the schedules reviewed. These tariff items appear in the 15% surtax schedule.
Material-handling and conveying equipment	8428.60.00, 8428.70.00, 8428.90.00	No mining-specific remission identified in the schedules reviewed. These tariff items appear in the 15% surtax schedule.

For many mining operations, the most significant development may be the availability of remission for critical consumables such as grinding media, drilling equipment and heavy-duty mining tires.

How the Remission Framework Operates

The remission regime now applies to surtaxes imposed under both the earlier Canadian retaliatory surtaxes and the new September 2026 surtaxes. The 2025 Remission Order provides relief in several circumstances, including for certain healthcare-related imports, manufacturing activities and specific products identified in its schedules.

The Department of Finance has separately confirmed that Canada's remission framework remains available

to consider requests where:

- goods cannot reasonably be sourced domestically;
- goods cannot reasonably be sourced from non-US suppliers; or
- exceptional circumstances could have severe adverse impacts on the Canadian economy.³

For mining companies that depend on proprietary equipment, OEM replacement parts, or highly specialized processing technologies, these considerations may be especially important.

Key Considerations for Mining Importers

Mining companies importing equipment or consumables from the United States should consider:

- confirming the tariff classification of imported goods;
- determining whether the goods fall within the September 2026 surtax schedules;
- reviewing the remission schedules for product-specific relief;
- evaluating whether alternative non-US sourcing is commercially viable;
- assessing whether a discretionary remission request may be warranted; and
- reviewing procurement contracts to determine how tariff costs are allocated.

Particular attention should be paid to replacement parts and maintenance-related imports, where continued access to specific equipment may be essential to safe and efficient operations.

Looking Ahead

Canada's September 2026 countermeasures add a new layer of cost and compliance considerations for importers of US-origin mining equipment and components. But the existence of both product-specific remission provisions and a broader remission framework means tariff liability may not be the end of the analysis.

Mining companies should confirm whether their imported goods qualify for existing remission relief and, where they do not, consider whether circumstances exist that could support a discretionary remission request. Given the specialized nature of many mining-sector supply chains, an early assessment of tariff exposure and available relief options may be critical to minimizing disruption and additional cost.

¹ United States Surtax Order (2026) PC Number 2026-0785 2026-09-04 <https://orders-in->

Cassels

council.canada.ca/attachment.php?attach=48943&lang=en. See also Canada Border Services Agency Customs Notice 26-23 United States Surtax Order (2026) dated September 7, 2026 <https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn26-23-eng.html>

² [United States Surtax Remission Order \(2025\)](https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn25-19-eng.html) SOR/2025-122 <https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn25-19-eng.html> See also Canada Border Services Agency Customs Notice 25-19: United States Surtax Remission Order (2025), September 11, 2025.

³ Department of Finance Canada, *Process for requesting remission of tariffs that apply on certain goods from the U.S.* <https://www.canada.ca/en/department-finance/programs/international-trade-finance-policy/process-requesting-remission-tariffs-that-apply-on-certain-goods-us.html>

This publication is a general summary of the law. It does not replace legal advice tailored to your specific circumstances.