



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

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## DECISION

Appeal AP-2022-030

Korhani of Canada Inc.

v.

President of the Canada Border  
Services Agency

*Decision and reasons issued  
Friday, November 21, 2025*

*Corrigendum issued  
Thursday, November 27, 2025*

IN THE MATTER OF an appeal heard on July 18, 2023, pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF four decisions of the President of the Canada Border Services Agency made pursuant to subsection 60(4) of the *Customs Act*, dated November 16, 2022, with respect to requests for re-determination.

**BETWEEN**

**KORHANI OF CANADA INC.**

**Appellant**

**AND**

**THE PRESIDENT OF THE CANADA BORDER SERVICES  
AGENCY**

**Respondent**

**CORRIGENDUM**

The decision should read as follows:

The appeal is dismissed. The Canadian International Trade Tribunal finds that evidence of the actual transportation costs for the imported goods in the amounts paid for freight is required by the *Customs Act*. The appellant provided insufficient evidence to support the deduction of transportation costs in determining the value for duty of the imported goods.

By order of the Tribunal,

Cheryl Beckett

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Cheryl Beckett

Presiding Member

**DECISION**

The appeal is dismissed.

Cheryl Beckett

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Cheryl Beckett

Presiding Member

The statement of reasons will be published on the Tribunal's website at a later date.