PRODUCT REPORT

Lubricating Oils and Other Heavy Petroleum Oils

HS Code 2710.19 | Export market guide: Pakistan to Canada | October 2026

Key facts at a glance

Indicator	Value	Source
What HS 2710.19 covers	Lubricating oils, basestocks and greases, but also diesel, kerosene, jet fuel and fuel oils. Fuels make up most of the trade value; this report focuses on lubricants	CBSA Customs Tariff 2026
Canada's imports, HS 271019 (all products), 2025	USD 6,509.37 million (+11.2% vs 2024; USD 5,852.12 million in 2024)	Trade Data Online
Canada's imports from Pakistan, HS 271019	USD 664 in 2025 and USD 491 in 2024 (0.000008% share; 53rd supplier in 2024, 61st in 2025)	Trade Data Online
Largest suppliers, 2025	United States 81.2%, China 4.4%, France 2.8%, Singapore 2.1%, Germany 2.0%	Trade Data Online
Related codes: lubricating preparations (HS 340319 + 340399), 2024	USD 378.8 million and USD 199.1 million; Pakistan: nil in 2024 (USD 2,276 of 340399 in 2022)	Trade Data Online
Pakistan's world exports, HS 2710 (reported under 2710.19), 2024	USD 468.9 million (964.4 thousand tonnes at USD 486 per tonne); USD 692.5 million in 2025. Mainly fuel oil sold to the UAE, Singapore, China and Malaysia (inferred); Canada nil	UN Comtrade (via WITS)
Canadian import duty	Bulk lubricating oils, basestocks and greases: free (MFN). Lubricating oils in retail packings (2710.19.91): MFN 5%, GPT (Pakistan) free. Lubricating preparations 3403.19.19 / 3403.99.90: MFN 6.5%, GPT 3%	CBSA Customs Tariff 2026
Hazard and chemical rules	Workplace lubricants: WHMIS label and 16-section SDS in English and French where the product is hazardous. Additives must be on the Domestic Substances List or notified (CEPA). Consumer motor oil: CPLA bilingual labelling and CCPSA	Health Canada; ECCC; Competition Bureau
Quebec labelling (Bill 96)	French on all inscriptions on retail lubricant packs; Quebec cleared 27.6% of HS 271019 imports in 2024 (the largest province)	Charter of the French Language / OQLF
Canadian importers (2024)	15 importers account for 79.55% of HS 271019 imports (Can$6.43 billion of Can$8.09 billion), mostly refiners, fuel marketers and airlines. Pakistan importer list not published	Canadian Importers Database

Trade values from Trade Data Online and UN Comtrade are in US dollars. Canadian Importers Database values and retail prices are in Canadian dollars. All years are calendar years: the TIPP dashboard (Pakistan fiscal years) could not be read for this report, so Pakistan's exports are taken from UN Comtrade.

1. Introduction

HS 2710.19 covers petroleum oils and oils obtained from bituminous minerals (other than crude) that are not "light oils" (2710.12), do not contain biodiesel (2710.20) and are not waste oils (2710.91/2710.99). Light oils are

those of which 90% or more by volume distils at 210°C (Chapter 27, Subheading Note 4), so 2710.19 is the "medium and heavy" part of heading 27.10. It therefore includes two very different groups of products:

- **Lubricants:** engine oils, gear oils, hydraulic and industrial oils, basestocks (base oils), white oils and petroleum and lubricating greases. This was the original request ("lubricants") and is the focus of this report.
- **Fuels and feedstocks:** diesel, kerosene, aviation turbine fuel (Jet A), furnace and fuel oils Nos. 2 to 6, renewable diesel (HDRD), motor fuel blending stock and petrochemical feedstocks. By value, these make up most of Canada's imports and almost all of Pakistan's exports under this code.

Trade Data Online and UN Comtrade only publish the six-digit code, so the statistics in Sections 2 to 4 cover the whole of 2710.19 and cannot separate lubricants from fuels. Canada's 2026 Customs Tariff does separate them at the eight- and ten-digit level, which is how importers and customs brokers should classify lubricant shipments:

Lubricant items within HS 2710.19 (CBSA Customs Tariff 2026)

Tariff item	Products	Unit	MFN
2710.19.10.00	White mineral oil (USP, BP or NF grades); naphthenic oils for printing ink; oils for making goods of heading 38.08	L	Free
2710.19.20.22 / .24 / .29	Lubricating oils (and basestocks) containing by weight more than 50% synthetic hydrocarbons: for automotive, diesel or marine engines (22), automotive gear oils (24), other (29)	L	Free
2710.19.20.30	Basestocks containing more than 50% synthetic hydrocarbons	L	Free
2710.19.20.40	Petroleum greases and lubricating greases	kg	Free
2710.19.91.20 / .40 / .90	Lubricating oils put up in packings for retail sale: for automotive, diesel or marine engines (20), automotive gear oils (40), other (90)	L	5%
2710.19.99.99	"Other": by elimination, mineral (non-synthetic) lubricating oils and basestocks in bulk (inferred), together with other oils not named	L	Free
2710.19.99.11 to .95	Fuels: Jet A and other kerosene (11, 19), diesel and fuel oils Nos. 2–6 (23–34), HDRD (93), petrochemical feedstocks (94), motor fuel blending stock (95)	L	Free

Source: CBSA Customs Tariff 2026, Chapter 27, accessed 15 October 2026. The CBSA descriptions are paraphrased. The tariff does not have a separate item for mineral lubricating oils in bulk; they fall under "other", which is why the eight-digit split cannot be read from the six-digit statistics.

Related codes not covered by HS 2710.19

HS code	Product	Relevance for this report
3403.19	Lubricating preparations containing petroleum oils, but less than 70% by weight (e.g. cutting oils, release agents, anti-rust and specialty lubricants)	Canada imported USD 378.8 million in 2024 (95.8% from the United States). Pakistan supplied nothing in 2016–2025 except USD 1,567 in 2019. Tariff item 3403.19.19 / .99: MFN 6.5%, GPT 3%.
3403.99	Lubricating preparations not containing petroleum oils (synthetic ester, silicone and other specialty lubricants)	Canada imported USD 199.1 million in 2024 (86.4% from the United States). Pakistan: USD 97 in 2021, USD 2,276 in 2022, nil since. Tariff item 3403.99.90: MFN 6.5%, GPT 3%.
2710.12.20	Light-oil lubricating oils put up for retail sale	MFN 5%; GPT free. Rare in practice.
2710.20	Oils containing biodiesel (lubricating oils for retail sale: 2710.20.10, MFN 5%)	Not covered.
2710.91 / 2710.99	Waste oils, including used lubricating oil	Not covered. Pakistan's Import Policy Order bans imports of used lube oil (OGRA).

HS code	Product	Relevance for this report
3403.11 / 3403.91	Preparations for treating textiles, leather and other materials	Not covered.

In Canada, lubricants are used in cars and light trucks (passenger car motor oil), heavy-duty diesel fleets, mining, forestry and oil sands equipment, agriculture, manufacturing and marine engines. Canada also produces and exports lubricants: Petro-Canada Lubricants operates a base-oil refinery in Mississauga, Ontario, with a capacity of 15,600 barrels a day (owned by HF Sinclair), and Imperial Oil (Esso, Mobil) and Shell blend and distribute lubricants nationally. Imports come mainly from US refineries and blending plants.

In Pakistan, lubricants are made by blending base oil with additives. The Oil and Gas Regulatory Authority (OGRA) licenses lube-oil blending, reclamation and grease plants and lubricant marketing companies under the Pakistan Oil (Refining, Blending, Transportation, Storage and Marketing) Rules, 2016. Base oil comes from National Refinery or from imports, and imports of used lube oil are banned. Pakistan's refineries also produce furnace oil (fuel oil), which has become a large export because domestic power-sector demand fell (Section 2).

References

[1] CBSA, Customs Tariff 2026, Chapter 27, heading 27.10 (tariff items 2710.19.10, 2710.19.20, 2710.19.91, 2710.19.99); Subheading Note 4: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch27-eng.html

[2] CBSA, Customs Tariff 2026, Chapter 34, heading 34.03 (tariff items 3403.19.19, 3403.19.99, 3403.99.90): https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch34-eng.html

[3] Trade Data Online, HS 340319 and 340399, Canadian imports, complete years, USD: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C340319&lang=eng

[4] Petro-Canada Lubricants, Our story (Mississauga base oil refinery): https://petrocanadalubricants.com/en-gr/about/our-story

[5] Oil and Gas Regulatory Authority (OGRA), Oil sector frequently asked questions (lubricant licensing, Q10–Q20): https://ogra.org.pk/download/319

2. Pakistan's Exports (Production)

UN Comtrade publishes Pakistan's exports by HS code. The World Bank WITS copy used for this report shows them under the older HS 1988/92 code 2710.00, which covers the whole of heading 27.10. Its 2024 world total (USD 468.9 million) is exactly the UN Comtrade figure for HS 2710.19, so practically all of Pakistan's heading 27.10 exports were reported under 2710.19.

Pakistan's exports of petroleum oils, HS 2710 (reported under 2710.19), USD million

Partner	2021	2022	2023	2024	2025	Change 2024–25
World	**26.71**	**62.69**	**111.97**	**468.88**	**692.49**	**+47.7%**
UAE	18.86	54.99	70.56	233.26	396.66	+70.1%
Singapore	0.23	–	12.77	168.75	157.47	−6.7%
China	–	–	11.39	34.20	76.29	+123.0%
Malaysia	0.06	–	–	25.33	31.32	+23.7%
Italy	–	–	16.31	–	18.33	n/a
Afghanistan	3.67	7.60	0.83	0.38	0.22	−42.4%
Canada	–	–	–	–	–	n/a

Source: UN Comtrade, exports reported by Pakistan (calendar years). The TIPP dashboard was not accessible for this report, and the UN Comtrade public API returned errors, so the data were taken from the World Bank WITS copy of UN Comtrade (HS 1988/92 code

271000). Quantities are net weight in kg. "–" means the partner is not listed for that year. World volumes: 36.1, 97.2, 223.2, 964.4, 1,455.2 thousand tonnes in 2021–2025. Canada does not appear as a destination in any year; Canada's own statistics record USD 491 of imports from Pakistan in 2024. No separate "bunkers" partner line appears, so fuel sold to ships in Pakistani ports cannot be identified.

What the data suggests (inferred)

- **Fuel oil, not lubricants.** The average export value was USD 486 per tonne in 2024 and USD 476 per tonne in 2025 (USD 0.486–0.476/kg). This is the price level of heavy fuel oil. Finished lubricants sell for several times as much (Canadian retail motor oil costs about CAD 6–11 per litre, Section 10).
- **Trading and bunkering hubs.** The UAE (49.7% of the 2024 value), Singapore (36.0%), China and Malaysia together took 98.4% of exports in 2024 and 95.6% in 2025. The UAE (Fujairah) and Singapore are the world's main fuel-oil storage, blending and ship-bunkering centres, so these cargoes are most likely high-sulphur fuel oil sold to traders.
- **Matches published fuel-oil export volumes.** Trade press reports that Pakistan exported more than 1.4 million tonnes of furnace oil in FY2024-25 (1.3 million tonnes high-sulphur, about 138,000 tonnes low-sulphur), because furnace oil use in power generation fell sharply; Platts gives 1.44 million tonnes, up nearly 59%. Comtrade shows 1.46 million tonnes in calendar 2025.
- **Lubricant-type flows are tiny.** Afghanistan is the only steady market with higher unit values (for example USD 1.07/kg in 2022 and USD 1.17/kg in 2025), which may include lubricants and greases, but it took only USD 0.22 million in 2025 (0.03% of the total).
- **Exports may be restricted.** On 11 March 2026 OGRA told the refineries (PARCO, Attock Refinery, National Refinery, Pakistan Refinery and Cnergyico) that furnace oil may be exported only after prior approval from the Prime Minister's Committee on the Monitoring of Petroleum Prices, as LNG supply was disrupted.

> **Insight:** Pakistan's exports under HS 2710.19 grew 26-fold from USD 26.7 million in 2021 to USD 692.5 million in 2025 (+47.7% in 2025), but the unit values, destinations and published fuel-oil volumes show this is surplus refinery fuel oil, not lubricants (inferred). Pakistan is not an established exporter of finished lubricants, and none of this trade goes to Canada.

References

[1] UN Comtrade (UN Statistics Division), trade data portal; exports reported by Pakistan, HS 271019, calendar years, USD; accessed 15 October 2026: https://comtradeplus.un.org/

[2] World Bank WITS, Pakistan exports by partner, product 271000 (HS 1988/92), 2024 (similar pages for 2021, 2022, 2023 and 2025): https://wits.worldbank.org/trade/comtrade/en/country/PAK/year/2024/tradeflow/Exports/partner/ALL/product/271000

[3] S&P Global Commodity Insights, Pakistan mandates prior approval for fuel oil exports amid Middle East war (13 March 2026): https://www.spglobal.com/energy/en/news-research/latest-news/refined-products/031326-pakistan-mandates-prior-approval-for-fuel-oil-exports-amid-middle-east-war

[4] Profit (Pakistan Today), Pakistan exports over 1.4 million tonnes of furnace oil in FY25 amid low domestic demand: https://profit.pakistantoday.com.pk/?p=205310

[5] Trade Information Portal of Pakistan (TIPP), for fiscal-year detail by PCT code: https://tipp.gov.pk/index.php?r=site/display&id=305

3. Canada's Imports (Consumption)

Canada's imports of heavy petroleum oils incl. lubricants (HS 271019), USD million

From	2020	2022	2023	2024	2025	Change 2024–25
Total imports	**2,619.56**	**6,652.28**	**6,836.07**	**5,852.12**	**6,509.37**	**+11.2%**
United States	2,069.90	5,137.49	5,392.28	4,697.16	5,288.10	+12.6%
China	53.07	43.14	119.36	125.58	289.20	+130.3%
France	36.97	10.50	59.22	42.38	183.32	+332.6%

From	2020	2022	2023	2024	2025	Change 2024–25
Singapore	0.10	0.51	1.90	34.73	136.60	+293.3%
Germany	31.65	161.20	185.67	153.83	130.83	−14.9%
Netherlands	66.52	259.61	129.49	132.08	118.18	−10.5%
South Korea	65.71	70.77	93.88	326.91	54.61	−83.3%
India	38.29	334.60	70.42	96.39	50.20	−47.9%
Pakistan (USD, not million)	553	566	662	491	664	+35.2%

2020 is shown as a benchmark year (it was depressed by the pandemic). 2025 values are the sum of the 12 monthly values in Trade Data Online, because the annual 2025 column had not yet been filled in when the data was accessed. The figures include fuels, so they are not lubricant imports. Year to date: total imports in January–August 2026 were USD 5,956.20 million (+37.7% on the same months of 2025, USD 4,326.33 million); imports from Pakistan were USD 492 (USD 333 in January–August 2025).

Pakistan in Canada's imports of HS 271019

Indicator	2016	2020	2021	2022	2023	2024	2025
Imports from Pakistan (USD)	559	553	794	566	662	491	664
Rank among suppliers	53rd	55th	51st	61st	55th	53rd	61st

Pakistan's share is below 0.0001% in every year (0.000008% in 2024). Monthly values are USD 29 to 250, i.e. samples or small parcels, not commercial shipments. In total Canada imported USD 5,305 from Pakistan under this code in 2016–2025.

Insight: Canada imports USD 5–7 billion a year under HS 2710.19 (USD 6,509.37 million in 2025, +11.2%), and imports grew a further 37.7% in January–August 2026. Most of this is diesel, jet fuel and fuel oil bought by refiners, fuel marketers and airlines; lubricants are a much smaller part that the statistics cannot separate. For scale, the related lubricating-preparation codes (HS 340319 and 340399) totalled USD 582.0 million in 2025. Pakistan has never been a real supplier: its sales have never exceeded USD 800 a year.

Where demand is: imports by province (USD)

Province	2022	2023	2024	Share 2024
Quebec	2,157,757,845	2,077,711,828	1,614,000,737	27.6%
British Columbia	1,460,979,499	1,522,200,897	1,343,494,460	23.0%
Ontario	1,398,343,676	1,245,581,359	1,227,773,867	21.0%
Newfoundland and Labrador	852,364,562	577,161,868	574,556,900	9.8%
Alberta	262,373,785	468,586,926	535,599,750	9.2%
Manitoba	190,223,435	234,487,019	238,170,288	4.1%
Saskatchewan	84,899,481	88,353,462	109,542,844	1.9%

Quebec, British Columbia and Ontario together accounted for 71.5% of imports in 2024; Newfoundland and Labrador (9.8%) reflects fuel imports for its refinery, power and remote communities. Provincial figures show the province where goods were cleared, which is usually where the importer or its terminal is located, not where the product is used. Lubricant imports are likely concentrated in Ontario and Quebec (blending plants and distribution centres) and Alberta (oil sands and mining), but this is inferred, not shown by the data.

References

[1] Trade Data Online (ISED / Statistics Canada), Canadian imports, HS 271019, all countries (detailed), complete years, USD; accessed 15 October 2026: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C271019&lang=eng

[2] Trade Data Online, HS 271019, monthly trends (September 2024 – August 2026), used to total calendar 2025 and the 2026 year to date: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=24%7CMonthly+Trends&currency=US&productType=HS6&hSelectedCodes=%7C271019&lang=eng

[3] Trade Data Online, HS 271019, imports by province, complete years: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9998&countryList=ALL&toFromCountry=CDN&reportType=TI&timePeriod=5%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C271019&lang=eng

[4] Trade Data Online, HS 340319 and 340399, monthly trends (2025 totals): https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=24%7CMonthly+Trends&currency=US&productType=HS6&hSelectedCodes=%7C340319&lang=eng

4. Import Market Analysis

Supplier shares of Canada's imports of HS 271019 (%)

Supplier	2020	2022	2023	2024	2025	Duty (bulk / retail packs)
United States	79.0%	77.2%	78.9%	80.3%	81.2%	Free (CUSMA)
China	2.0%	0.6%	1.7%	2.1%	4.4%	Free / 5% (MFN)
France	1.4%	0.2%	0.9%	0.7%	2.8%	Free (CETA)
Singapore	0.0%	0.0%	0.0%	0.6%	2.1%	Free (CPTPP)
Germany	1.2%	2.4%	2.7%	2.6%	2.0%	Free (CETA)
Netherlands	2.5%	3.9%	1.9%	2.3%	1.8%	Free (CETA)
South Korea	2.5%	1.1%	1.4%	5.6%	0.8%	Free (CKFTA)
India	1.5%	5.0%	1.0%	1.6%	0.8%	Free / 5% (MFN)
Pakistan	<0.0001%	<0.0001%	<0.0001%	<0.0001%	<0.0001%	Free (MFN / GPT)

The duty column shows the rate on bulk products (all free) and on lubricating oils in retail packings (2710.19.91: MFN 5%; free under GPT and all of Canada's FTAs). China and India pay 5% on retail-packed lubricants; Pakistan pays nothing under GPT.

- **United States (81.2%)** supplies most of the market through pipelines, rail, truck and short sea routes from US Gulf Coast and Midwest refineries, with USD 5,288.10 million in 2025 (+12.6%). Its share was 82.43% in January–August 2026.
- **China (4.4%), Singapore (2.1%) and South Korea (0.8%)** ship occasional large cargoes of diesel and jet fuel to the West Coast; their values swing strongly from year to year (for example South Korea USD 326.9 million in 2024 and USD 54.6 million in 2025).
- **Europe: France (2.8%), Germany (2.0%) and the Netherlands (1.8%)** supply fuels to Eastern Canada and specialty products; Germany is a steady supplier every month, which is consistent with lubricants and specialty oils (inferred).
- **India (0.8%)** ranked among the top ten in 2025 (USD 50.20 million), mainly through one large cargo in May 2025 (USD 48.3 million).
- **Pakistan** ranked 61st in 2025 with USD 664.
- **Tariff neutrality:** duty plays almost no role. Bulk lubricants, basestocks, greases and fuels are free from every origin, and the only duty that matters for lubricants (5% on retail packs) is waived for Pakistan under GPT. Pakistan's lack of sales is not caused by the tariff.
- **Market concentration:** the top three supplying countries held 88.5% of imports in 2025. On the buyer side, the Canadian Importers Database lists only 15 major importers, which account for 79.55% of imports (Can$8.09 billion in 2024); the top three hold 32.06% and the top ten 70.45%. They are refiners and fuel marketers (Shell, Suncor, Imperial Oil/Esso, Valero, Parkland), traders (Glencore, Elbow River), airlines (Air

Canada, Air BP) and a utility (Newfoundland & Labrador Hydro). Petro-Canada Lubricants is the only lubricant specialist on the list.

Related codes: Canada's imports of lubricating preparations, USD million

Code	2020	2022	2023	2024	2025	Change 2024–25	US share 2025
HS 340319 (containing petroleum oils, <70%)	154.5	233.3	286.7	378.8	376.3	−0.7%	95.2%
HS 340399 (not containing petroleum oils)	110.6	151.1	172.4	199.1	205.7	+3.3%	86.1%
From Pakistan, both codes (USD)	0	2,276	0	0	0	n/a	–

2025 is the sum of the monthly values. Year to date January–August 2026: HS 340319 USD 255.6 million (+0.9%); HS 340399 USD 132.7 million (−1.2%). Pakistan also shipped USD 121 of HS 340399 in July 2026. The CID lists 15 importers holding 80.39% of HS 340319 imports (Can$524.8 million in 2024) and 124 importers holding 80.41% of HS 340399 imports (Can$275.2 million).

Insight: The lubricant market that Pakistani exporters could address is a few hundred million US dollars a year at most, and it is almost a US monopoly: the United States supplies 95.2% of HS 340319 and 86.1% of HS 340399, and most of the HS 2710.19 total. Canada also has its own base-oil refinery and the global brands blend locally or ship from US plants. A new, distant supplier without a recognised brand or OEM approvals has little room in this market.

References

[1] Trade Data Online, HS 271019 (shares calculated from import values): https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C271019&lang=eng

[2] Trade Data Online, HS 340319 and HS 340399, complete years and monthly trends: https://ised-isde.canada.ca/app/ixb/tdo/runRpt.html?grouped=GROUPED&searchType=KS_CS&areaCodes=&naArea=9999&countryList=DET&toFromCountry=CDN&reportType=TI&timePeriod=10%7CComplete+Years&currency=US&productType=HS6&hSelectedCodes=%7C340399&lang=eng

[3] Canadian Importers Database, HS 271019, major importers and market concentration (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=271019&lang=eng

[4] Canadian Importers Database, HS 340319, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=340319&lang=eng

[5] Canadian Importers Database, HS 340399, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=340399&lang=eng

[6] CBSA, Customs Tariff 2026: List of countries and applicable tariff treatments: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/countries-pays-eng.html

5. Quality, Packaging and Labelling Requirements

This section uses official government sources only (Government of Canada, Government of Québec and Government of Pakistan).

5.1 Quality requirements

Requirement	What it means for Pakistani exporters	Authority / legal basis
Workplace hazard classification (WHMIS 2015)	Lubricants sold or imported for use in Canadian workplaces (industrial oils, greases, fleet engine oils) must be classified under the Hazardous Products Regulations. If a product meets a physical or health hazard class (for example aspiration hazard for low-viscosity oils, or sensitisation from some additives), the supplier must provide a bilingual WHMIS label and a 16-section safety data sheet (SDS) in English and French. Consumer products are excluded from WHMIS.	Hazardous Products Act and Regulations (Health Canada)

Requirement	What it means for Pakistani exporters	Authority / legal basis
Additives and base oils must be on the Domestic Substances List	Under CEPA 1999, a chemical not on the Domestic Substances List (DSL) is a "new substance". A mixture such as a finished lubricant is not itself notified, but any new constituent is: the importer must file a New Substances Notification before exceeding the trigger quantity (for example 100 kg a year for some substances). Common mineral base oils are long-established in commerce, but each additive package should be checked by CAS number (inferred).	CEPA 1999; New Substances Notification Regulations (Chemicals and Polymers); ECCC substances search
Consumer chemical products (retail motor oil, spray lubricants)	The Consumer Chemicals and Containers Regulations, 2001 apply to consumer chemical products that are toxic, corrosive or flammable. A product is "toxic" by aspiration if its viscosity is 14 mm^2/s or less at 40°C and at least 10% of it consists of hydrocarbons of 3 to 13 carbon atoms (s. 34(5)); it then needs DANGER / POISON hazard labelling in both official languages and a child-resistant container (ss. 39–40). Normal motor and gear oils are far more viscous and are not caught by this rule, but light penetrating oils and spray lubricants may be (inferred).	Consumer Chemicals and Containers Regulations, 2001 (SOR/2001-269)
General consumer product safety	It is prohibited to manufacture, import, advertise or sell a consumer product that is a danger to human health or safety. Importers must keep traceability records and report serious incidents.	Canada Consumer Product Safety Act
Performance specifications	Canada has no government performance standard for lubricants. Buyers require industry and OEM specifications (for example API service categories, ILSAC, ACEA and OEM approvals) and a certificate of analysis per batch (buyer practice, not a regulation).	Commercial requirement
No forced labour in the supply chain	Goods made wholly or partly by forced labour are prohibited from entering Canada.	Customs Tariff item 9897.00.00; CBSA Memorandum D9-1-6

5.2 Packaging requirements

- **Retail packs:** consumer bottles and jugs must show the net quantity in metric units (mL under 1,000 mL, L at 1,000 mL or more) under the Consumer Packaging and Labelling Act. Products that are "toxic" under the Consumer Chemicals and Containers Regulations must be in child-resistant containers.
- **Bulk and industrial packs:** lubricants are normally shipped in 205 L drums, 1,000 L IBCs, 18.9–20 L pails, flexitanks or ISO tanks. Drums and IBCs should be sealed, labelled with the product name, grade, batch and net quantity, and matched to the certificate of analysis and SDS.
- **Dangerous goods:** most lubricating oils and greases have flash points far above 60°C and are not Class 3 flammable liquids under the Transportation of Dangerous Goods Regulations; diesel and some light oils are (Section 6).
- Wood pallets must meet ISPM 15 (heat treated and stamped).

5.3 Labelling requirements

Label element	Requirement
Product identity (retail)	Common or generic name (e.g. "Motor oil / Huile à moteur") on the principal display panel, in English and French (CPLA).
Net quantity (retail)	In metric units, bold, on the principal display panel; a declaration using only numbers and metric symbols counts as bilingual (CPLA).
Dealer identity (retail)	Name and principal place of business of the Canadian dealer, sufficient for postal delivery, in English or French; imported goods may use "imported by / importé par" (CPLA).

Label element	Requirement
Consumer hazard labelling	Only if the product is toxic, corrosive or flammable under the Consumer Chemicals and Containers Regulations: signal word, hazard symbol and statements in both official languages (s. 17).
WHMIS supplier label (workplace products)	For hazardous products: product identifier, supplier identifier, pictograms, signal word, hazard and precautionary statements, in English and French, plus a bilingual 16-section SDS. Labels lost or unreadable must be replaced before sale or on import.
Country of origin	Shown on customs documents. Lubricants are not among the goods listed in the Marking of Imported Goods Order (inferred from the Order's schedule), but "Product of Pakistan" on packs and drums is good practice.

In practice Canadian importers and brand owners usually issue their own bilingual Canadian label and SDS, because the Canadian supplier is responsible for compliance. A Pakistani exporter should supply a GHS-compliant SDS in English, the full formulation details needed to confirm DSL status, and agreed label artwork before the first shipment.

5.4 Quebec: French-language rules (Charter of the French Language, as amended by Bill 96)

Quebec cleared 27.6% of Canada's HS 271019 imports in 2024, more than any other province. Retail packs of motor oil and grease sold in Quebec are fully subject to the Charter; only bulk lubricants supplied to plants for incorporation or processing, and transport containers, can use the exceptions. On top of the federal bilingual rules, products sold in Quebec must follow the Charter of the French Language. Bill 96 (Act respecting French, the official and common language of Québec, S.Q. 2022, c. 14) amended the Charter, and new product-labelling rules under the Regulation respecting the language of commerce and business took effect on 1 June 2025.

Rule	What it means for motor oil, gear oil and grease packs and documents	Legal basis
Everything on the product must be in French	Every inscription on the product, its container or wrapping, and documents supplied with it (labels, technical data sheets, warranty statements and user instructions) must be in French. This includes claims printed on the product or its packaging, such as "full synthetic", "high mileage" or "heavy duty".	Charter s. 51
French must not be less prominent	Another language may appear, but it must not be given greater prominence than the French or be available on more favourable terms. The OQLF explains this as meaning the other language must not be more visible than the French, and the consumer must not have to make any extra effort to get the information in French.	Charter s. 51 (amended 2022, c. 14, s. 42); OQLF guidance
Trademarks: descriptive words must be in French (in force 1 June 2025)	A registered trademark may stay in another language only if no French version is registered with the Canadian Intellectual Property Office. Any generic or descriptive words inside the trademark (for example "Motor Oil" or "Heavy Duty") must also appear in French on the product or on a medium permanently attached to it. The product name and company name may stay in another language.	Charter s. 51.1; Regulation C-11, r. 9, s. 7.1
If a French version of the trademark is registered	It must be used on products sold in Quebec.	Charter s. 51.1; OQLF guidance
Transition period (until 1 June 2027)	Products with trademarks whose descriptive words are not in French may still be sold until 1 June 2027 if they were made before 1 June 2025 and no French version of the trademark had been filed by 26 June 2024. New production for Canada should already comply.	OQLF, Marques de commerce sur les produits
Exceptions useful to exporters	Inscriptions may be only in another language on containers used in international transport (export cartons), and on products for	Regulation C-11, r. 9, ss. 3(2), 3(4), 7(1)

Rule	What it means for motor oil, gear oil and grease packs and documents	Legal basis
	incorporation or processing that are not sold at retail in Quebec. The name of a firm established only outside Quebec may stay in its original language.	
Displays count as advertising	Shelf displays and point-of-sale material are treated as commercial advertising, where French must be clearly predominant.	OQLF guidance
Enforcement	The Office québécois de la langue française (OQLF) handles complaints and works with businesses to bring products into compliance. The Charter provides penal fines, which are doubled for a second offence and tripled for later offences.	Charter ss. 205–207

Insight: Retail lubricants sold in Quebec need full French labelling, and descriptive words in English trademarks (such as "Motor Oil" or "Heavy Duty") must also appear in French since 1 June 2025. Bulk drums sold to Quebec industrial users can rely on the processing and transport-container exceptions, but federal WHMIS labels and SDSs must still be bilingual.

References

[1] Health Canada, Workplace Hazardous Materials Information System (WHMIS): https://www.canada.ca/en/health-canada/services/environmental-workplace-health/occupational-health-safety/workplace-hazardous-materials-information-system.html

[2] Health Canada, Supplier hazard communication requirements under WHMIS (consumer products excluded): https://www.canada.ca/en/health-canada/services/environmental-workplace-health/occupational-health-safety/workplace-hazardous-materials-information-system/supplier-hazard-communication-requirements-whmis.html

[3] Environment and Climate Change Canada, Guidance document for the New Substances Notification Regulations (Chemicals and Polymers): https://www.canada.ca/en/environment-climate-change/services/managing-pollution/evaluating-new-substances/chemicals-polymers/guidance.html

[4] Environment and Climate Change Canada, Substances search (Domestic Substances List): https://pollution-waste.canada.ca/substances-search/Substance

[5] Consumer Chemicals and Containers Regulations, 2001 (SOR/2001-269), ss. 1, 17, 34, 39, 40: https://laws-lois.justice.gc.ca/eng/regulations/SOR-2001-269/FullText.html

[6] Competition Bureau Canada, Guide to the Consumer Packaging and Labelling Act and Regulations: https://competition-bureau.canada.ca/en/guide-consumer-packaging-and-labelling-act-and-regulations

[7] Health Canada, Meeting Canada Consumer Product Safety Act requirements: https://www.canada.ca/en/health-canada/services/consumer-product-safety/legislation-guidelines/acts-regulations/canada-consumer-product-safety-act.html

[8] Transportation of Dangerous Goods Regulations (SOR/2001-286), Part 2, s. 2.18 (Class 3): https://laws-lois.justice.gc.ca/eng/regulations/SOR-2001-286/page-9.html

[9] CBSA, Memorandum D9-1-6, Goods manufactured or produced by prison or forced labour: https://www.cbsa-asfc.gc.ca/publications/dm-md/d9/d9-1-6-eng.html

[10] CBSA, Memorandum D11-3-1, Marking of Imported Goods: https://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-3-1-eng.html

[11] Government of Québec (LégisQuébec), Charter of the French Language, C-11, ss. 51, 51.1, 205–207: https://www.legisquebec.gouv.qc.ca/en/document/cs/c-11

[12] Government of Québec (LégisQuébec), Regulation respecting the language of commerce and business, C-11, r. 9, ss. 3, 5, 6, 7, 7.1: https://www.legisquebec.gouv.qc.ca/en/document/cr/C-11,%20r.%209

[13] Office québécois de la langue française, Marques de commerce sur les produits (rules in force since 1 June 2025; transition to 1 June 2027): https://www.oqlf.gouv.qc.ca/francisation/entreprises/marque-commerce-produits.html

[14] Office québécois de la langue française, Loi sur la langue officielle et commune du Québec, le français (Bill 96) – legislative changes: https://www.oqlf.gouv.qc.ca/charte/changementslegislatifs/

6. Technical and Safety Standards

This section uses official government sources only (Government of Canada, Government of Québec and Government of Pakistan).

Aspect	Requirement	Authority / reference
Product definition	HS 2710.19 requires petroleum oils (70% or more by weight in preparations) that are not light oils (less than 90% distils at 210°C). Lubricating preparations with less than 70% petroleum oils are classified in 34.03. Synthetic-rich lubricants (more than 50% synthetic hydrocarbons) and greases fall in 2710.19.20; retail packs in 2710.19.91.	CBSA Customs Tariff, Chapters 27 and 34
Workplace hazard communication	Classify each grade under the Hazardous Products Regulations; bilingual WHMIS label and 16-section SDS for hazardous products.	Hazardous Products Act and Regulations (Health Canada)
New substances	All base oils and additive components must be on the DSL, or be notified by the importer before import above the trigger quantity.	CEPA 1999; ECCC
Consumer products	Retail lubricants must meet the CCPSA general prohibition, the CPLA labelling rules and, where a product is toxic, corrosive or flammable, the Consumer Chemicals and Containers Regulations.	Health Canada; Competition Bureau
Transport of dangerous goods	A liquid is Class 3 (flammable) if its closed-cup flash point is 60°C or less, or if it is transported at or above its flash point (s. 2.18). Lubricating oils are normally not regulated; diesel and fuel oils with low flash points are. Ocean shipments follow the IMDG Code.	Transportation of Dangerous Goods Regulations (Transport Canada)
Trade remedies	No anti-dumping or countervailing measure on petroleum oils, lubricants or greases appears in the CBSA list of SIMA measures in force (checked 15 October 2026).	CBSA (SIMA)
Pakistan: OGRA licensing	Lube-oil blending, reclamation and grease plants need an OGRA construction licence and then a five-year operational licence after a third-party inspection; lubricant marketing companies need a separate OGRA licence (fee Rs 1 million). Blending plants must have a laboratory able to test viscosity, flash point, pour point, TBN/TAN, colour, density, foaming and metals (Schedule V). The OGRA documents checked set no separate export permit for lubricants.	Pakistan Oil (Refining, Blending, Transportation, Storage and Marketing) Rules, 2016; OGRA
Export clearance in Pakistan	The Goods Declaration and export documents are filed electronically through Pakistan Single Window (PSW).	Pakistan Single Window
Customs accounting	The importer needs a CBSA business number and must use the CARM Client Portal to account for and pay duties and taxes (free or GPT free for lubricants, plus GST/HST).	CBSA

References

[1] CBSA, Customs Tariff 2026, Chapter 27: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch27-eng.html

[2] Health Canada, Supplier hazard communication requirements under WHMIS: https://www.canada.ca/en/health-canada/services/environmental-workplace-health/occupational-health-safety/workplace-hazardous-materials-information-system/supplier-hazard-communication-requirements-whmis.html

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[4] Consumer Chemicals and Containers Regulations, 2001 (SOR/2001-269): https://laws-lois.justice.gc.ca/eng/regulations/SOR-2001-269/FullText.html

[5] Transportation of Dangerous Goods Regulations (SOR/2001-286), s. 2.18: https://laws-lois.justice.gc.ca/eng/regulations/SOR-2001-286/page-9.html

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[8] OGRA, Draft amendments to the Pakistan Oil (Refining, Blending, Transportation, Storage and Marketing) Rules, 2016 (Schedule V laboratory requirements): https://ogra.org.pk/download/4388

[9] Pakistan Single Window (PSW): https://www.psw.gov.pk/

[10] CBSA, CARM: Assess and pay duties and taxes on imported commercial goods: https://www.cbsa-asfc.gc.ca/services/carm-gcra/menu-eng.html

7. Import Tariff

Tariff item	Description	MFN	GPT (Pakistan)	Duty-free / other access
2710.19.20 (22, 24, 29, 30, 40)	Lubricating oils and basestocks with more than 50% synthetic hydrocarbons; other white oils; petroleum and lubricating greases (bulk). Unit: L (greases kg)	Free	Free	Free under all tariff treatments
2710.19.91 (20, 40, 90)	Lubricating oils put up in packings for retail sale (engine oils, automotive gear oils, other). Unit: L	5%	Free	Free: CUSMA, CETA, CPTPP, UK, Korea, LDCT and other FTAs. Not AUT/NZT
2710.19.99 (99 and fuel suffixes)	Other, incl. mineral lubricating oils and basestocks in bulk (inferred), diesel, kerosene, fuel oils. Unit: L	Free	Free	Free under all tariff treatments
3403.19.19 / 3403.99.90 (related)	Lubricating preparations (containing <70% petroleum oils, or none), other than for use in Canadian manufactures. Unit: L	6.5%	3%	Free: CUSMA, CETA, CPTPP, UK, Korea, LDCT and other FTAs

Pakistan is a beneficiary of Canada's General Preferential Tariff (GPT). Bulk lubricants, basestocks and greases are duty-free from every origin, so GPT gives no advantage there. On retail-packed lubricating oils, Pakistan pays nothing under GPT while non-FTA countries such as China and India pay the 5% MFN rate; on lubricating preparations of heading 34.03 it pays 3% instead of 6.5%. Goods must meet the GPT rules of origin (blending in Pakistan from imported base oil should be checked with a customs broker). GST/HST is payable at import. No SIMA measures or surtaxes apply to lubricants.

> **Insight:** The tariff is not a barrier: bulk lubricants are free from everyone, and GPT removes the 5% duty on retail packs. The cost advantage is small, however (5% on a product worth about CAD 6–11 per litre at retail), and it does not help against US suppliers, which also pay nothing.

References

[1] CBSA, Customs Tariff 2026, Chapter 27, tariff item 2710.19.20, 2710.19.91 and 2710.19.99: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch27-eng.html

[2] CBSA, Import commercial goods into Canada: https://www.cbsa-asfc.gc.ca/import/?D=A

[3] CBSA, Customs Tariff 2026, Chapter 34 (heading 34.03): https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch34-eng.html

[4] CBSA, Customs Tariff 2026: List of countries and applicable tariff treatments (Pakistan: MFN, GPT): https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/countries-pays-eng.html

[5] CBSA, SIMA measures in force: https://www.cbsa-asfc.gc.ca/sima-lmsi/mif-mev/menu-eng.html

8. Non-Tariff Barriers

- **OEM approvals and industry licences:** Canadian buyers of engine oils expect API service categories (with the licensed "donut" and starburst marks), ILSAC/ACEA grades and OEM approvals (for example from Cummins, Detroit Diesel, Volvo or Mercedes-Benz). Obtaining them requires engine tests and licensing fees that small blenders rarely have (industry practice).
- **Brand dominance and local production:** the market is held by Petro-Canada, Esso/Mobil, Shell/Pennzoil/Quaker State, Castrol (Wakefield Canada), Valvoline, Chevron and FUCHS, which blend in Canada or ship from US plants. Private-label buyers (such as retailers' own brands) source from North American blenders.
- **Chemical and hazard documentation:** every additive must be on the Domestic Substances List or notified; hazardous workplace products need bilingual WHMIS labels and SDSs; consumer products need CPLA and, where relevant, Consumer Chemicals and Containers labelling.
- **Freight and lead time:** lubricants are heavy, low-value-per-kilogram goods. Ocean freight from Karachi and a 5–7 week transit cannot compete with US supply delivered by truck or rail in days (inferred).
- **Buyer structure:** the HS 271019 importers are refiners, fuel marketers and airlines buying fuels by the cargo; there is no specialised importer group looking for offshore lubricant supply.
- **Quebec French-language rules (Bill 96):** retail lubricants need full French labelling, including French versions of descriptive words in trademarks; Quebec cleared 27.6% of imports in 2024.
- **Supply uncertainty in Pakistan:** Pakistani blenders depend on base oil from a single domestic refinery or imports, and since March 2026 fuel-oil exports need prior government approval, which shows how quickly petroleum export rules can change.

References

[1] Health Canada, Supplier hazard communication requirements under WHMIS: https://www.canada.ca/en/health-canada/services/environmental-workplace-health/occupational-health-safety/workplace-hazardous-materials-information-system/supplier-hazard-communication-requirements-whmis.html

[2] Environment and Climate Change Canada, New Substances Notification guidance: https://www.canada.ca/en/environment-climate-change/services/managing-pollution/evaluating-new-substances/chemicals-polymers/guidance.html

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[5] Canadian Importers Database, HS 271019, major importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=271019&lang=eng

[6] S&P Global Commodity Insights, Pakistan mandates prior approval for fuel oil exports (13 March 2026): https://www.spglobal.com/energy/en/news-research/latest-news/refined-products/031326-pakistan-mandates-prior-approval-for-fuel-oil-exports-amid-middle-east-war

9. Distribution Channels

Lubricants reach Canadian users through the channels below. The company examples are taken from the Canadian Importers Database lists of major importers of HS 271019, and of the related codes HS 340319 and 340399 (2024).

Channel	Role	Examples of major importers (CID, 2024)
Integrated oil companies and base-oil refiners	Make or import base oils and finished lubricants, blend locally and sell under their own brands to distributors, fleets and retailers	Petro-Canada Lubricants (Mississauga, ON); Esso Chemical Canada / Imperial Oil (Calgary, AB); Shell Canada Products (Calgary, AB); Chevron Canada (Calgary, AB); Irving Oil (Saint John, NB)
Lubricant brand marketers and specialty blenders	Import finished lubricants, greases and specialty fluids and sell to industrial and automotive	FUCHS Lubricants Canada (Cambridge, ON); Wakefield Canada / Castrol (Toronto, ON); Klondike Lubricants (Langley, BC); Lubricon Industries (Grafton, ON); Jet-

Channel	Role	Examples of major importers (CID, 2024)
	customers	Lube of Canada (Nisku, AB); WD-40 Company Canada (Toronto, ON)
Industrial distributors and service companies	Supply MRO lubricants, metalworking fluids and service fills	Kem Krest Canada (Oakville, ON); Oemeta North America (Ingersoll, ON); Toronto Lube Service (Markham, ON); Univar Solutions Canada (Toronto, ON)
Retail and co-operatives	Sell packaged motor oil and greases, including private labels	Canadian Tire Corporation (Toronto, ON); Federated Co-operatives (Saskatoon, SK)
Fuel importers (not lubricant buyers)	Import diesel, jet fuel and fuel oil by the cargo	Suncor Energy Marketing, Shell Trading Canada (Calgary); Valero Energy (Montréal); Parkland Refining B.C.; Air Canada; NL Hydro and NARL Marketing (St. John's); Woodward's Oil (Happy Valley-Goose Bay)

A realistic entry route, if any, is a niche one: (1) private-label or specialty products (greases, chain and industrial oils, two-stroke and marine oils) supplied to an independent blender or distributor that already sources offshore; or (2) sales to South Asian-owned auto parts and service businesses in Ontario and British Columbia, which still require full Canadian labelling and recognised specifications. Selling branded engine oils to mainstream retail or fleet buyers is not realistic without OEM approvals and a Canadian brand partner. Fuel oil, Pakistan's actual export, has very few Canadian buyers (Newfoundland & Labrador Hydro and a few marketers) and is supplied from nearby refineries.

References

[1] Canadian Importers Database, HS 271019, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=271019&lang=eng

[2] Canadian Importers Database, HS 340319, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=340319&lang=eng

[3] Canadian Importers Database, HS 340399, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=340399&lang=eng

10. Pricing

Level	Product / basis	Price	Source
Retail, store brand	Super Tech Full Synthetic 5W-30 motor oil, 5 L	CAD 34.88 (CAD 6.98/L)	Walmart.ca
Retail, store brand (bulk pack)	SuperTech Conventional 5W-30, 18.9 L pail	CAD 109.00 (CAD 5.77/L)	Walmart.ca
Retail, branded conventional	Valvoline Daily Protection 10W30, 5 L / Castrol GTX 10W30, 5 L	CAD 32.97 / 37.88 (CAD 6.59–7.58/L)	Walmart.ca
Retail, branded synthetic	Pennzoil 5W-30, 5 L / Pennzoil Platinum Synthetic 5W30, 5 L	CAD 42.88 / 52.88 (CAD 8.58–10.58/L)	Walmart.ca
Retail, heavy-duty diesel	Shell Rotella T4 15W-40 heavy-duty diesel engine oil	CAD 54.88 (pack size not shown)	Walmart.ca
B2B industrial (list price)	Petro-Canada conventional diesel engine oil 15W-40, 205 L drum	CAD 1,486.76 (CAD 7.25/L)	Acklands-Grainger
Export (FOB Pakistan), HS 2710 all markets	Average value of Pakistan's exports, 2025 (mostly fuel oil, inferred)	USD 0.476 per kg (USD 476 per tonne); 2024: USD 0.486/kg	UN Comtrade (WITS)

Prices checked on 15 October 2026, in Canadian dollars before tax. Retail prices of mainstream motor oils run from about CAD 6 to CAD 11 per litre, and industrial drum oil about CAD 7 per litre at list price; distributors and

fleets pay less on contract. Pakistan's export unit value (about USD 0.48 per kg) is a fuel-oil price and is not comparable with lubricant prices; there is no Pakistani lubricant export price to Canada. A Canadian importer of lubricants adds ocean freight, inland freight, brokerage, GST/HST and the distributor and retailer margins; retail packs from Pakistan enter duty-free under GPT.

References

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[2] Walmart.ca, Conventional motor oil (Valvoline, Castrol, SuperTech pail, Shell Rotella), checked 15 October 2026: https://www.walmart.ca/en/browse/automotive/oils-and-fluids/motor-oil/conventional-motor-oil/10016-21054-32203-41251

[3] Acklands-Grainger, Diesel engine oil, conventional, 205 L, 15W-40 (Petro-Canada), checked 15 October 2026: https://punchout.acklandsgrainger.com/en/product/DIESEL-ENGINE-OIL%2CCONVNTNAL%2C205-L%2C15W-40/p/PETDHP15DRM

[4] UN Comtrade via World Bank WITS, Pakistan exports, product 271000, 2024 and 2025 (values and net weights used to calculate unit values): https://wits.worldbank.org/trade/comtrade/en/country/PAK/year/2025/tradeflow/Exports/partner/ALL/product/271000

11. Reasons for Pakistan's Low/High Share

Why the share has not grown

- There has been no growth to explain: Canada's imports from Pakistan under HS 2710.19 have stayed between USD 126 and USD 794 a year since 2016, i.e. samples and personal parcels only.
- The fast growth in Pakistan's exports under this code (USD 26.7 million in 2021 to USD 692.5 million in 2025) is surplus refinery fuel oil sold to Gulf and Asian traders (inferred), a product and a trade route that do not lead to Canada.

Why it is still small

- No lubricant export base: Pakistani blenders rely on base oil from National Refinery or imports (OGRA), the Pakistan Exporters Directory lists no companies under HS 2710 or 3403, and only two lubricant firms appear among the 62 entries in TDAP's Chapter 27 exporter list.
- US dominance and local production: the United States supplies 81.2% of HS 271019 and over 85% of lubricating preparations, and Canada has its own base-oil refinery and blending plants.
- Brand and approval barriers: mainstream buyers want licensed API/ILSAC products with OEM approvals, sold under known brands.
- Freight economics: lubricants are bulky and of moderate value, and US supply arrives by truck or rail in days.
- Tariff gives little help: bulk lubricants are free from everyone, and GPT only removes a 5% duty on retail packs.
- Regulatory set-up costs: bilingual labels, WHMIS SDSs and DSL checks for every additive must be in place before the first sale.

> **Insight:** On the evidence, Pakistan's prospects in Canada's lubricant market are weak. The country is not an established lubricant exporter, the Canadian market is supplied overwhelmingly by US and domestic producers under global brands, and the tariff offers almost no advantage. Any business is likely to be small and niche.

References

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[3] Pakistan Exporters Directory (TDAP), search by HS code 2710 and 3403: https://pakistanexportersdirectory.gov.pk/searchbyhscode?product_code=2710

[4] TDAP, Exporters list, Chapter 27: Mineral fuels, mineral oils: https://tdap.gov.pk/wp-content/uploads/2022/02/Chapter-27-Mineral-fuels-mineral-oils.pdf

[5] CBSA, Customs Tariff 2026, Chapter 27: https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch27-eng.html

12. Recommendations

- **Be selective and realistic.** Do not target mainstream branded engine oil. Focus on niches where a blender can compete on price and service: greases, industrial gear and hydraulic oils, chain and bar oils, two-stroke and marine oils, and private-label products for independent distributors.
- **Find a Canadian partner first.** Approach independent blenders and lubricant distributors (Section 14) about toll-blending or private-label supply; they hold the Canadian labels, SDSs and customer approvals.
- **Prepare the compliance file.** GHS SDS, full CAS-level formulation for DSL checks, certificates of analysis, API/ACEA test data where claimed, and bilingual (English/French) label artwork that meets the CPLA and Quebec rules.
- **Use GPT on retail packs.** Supply a proof of origin so the importer pays 0% instead of 5% on retail-packed oils (and 3% instead of 6.5% on 34.03 preparations); confirm that blending in Pakistan from imported base oil meets the GPT origin rule.
- **Test through the community market.** Small trial containers through South Asian-owned auto parts and service businesses in the Greater Toronto Area and Metro Vancouver can show whether a Pakistani brand can sell, provided labels are fully Canadian.
- **Do not plan on fuel oil.** Canada's fuel imports come from nearby US and European refineries, and Pakistan's fuel-oil exports are now subject to prior government approval.

Trade shows

Show	Dates	Location	Focus
ExpoCam 2027 (Newcom Media)	22–24 April 2027	Palais des congrès de Montréal, QC	Canada's national trucking show; fleet buyers of heavy-duty engine oils and greases
AAPEX 2026 (Automotive Aftermarket Products Expo)	3–5 November 2026	Venetian Expo, Las Vegas, NV, USA	Automotive aftermarket; motor oil and chemical brands meet North American (incl. Canadian) distributors and retailers
STLE 2027 Annual Meeting & Exhibition (Society of Tribologists and Lubrication Engineers)	2–6 May 2027	Hyatt Regency Chicago, IL, USA	Lubricant formulation and industrial lubrication; suppliers of base oils, additives and finished lubricants

References

[1] Newcom Media (trucknews.com), ExpoCam 2027 event page (official website expocam.ca): https://www.trucknews.com/event/expocam-2027/

[2] AAPEX, AAPEX 2026 registration press release (dates and venue): https://www.aapexshow.com/press-release/aapex-2026-registration/

[3] STLE, Future Annual Meeting dates: https://www.stle.org/files/Events/Future_Annual_Meeting_Dates/files/Events/Future_Annual_Meeting_Dates.aspx?hkey=26993456-d0f9-4e71-b564-f6176ffce573

13. Pakistani Exporters

Canadian buyers looking for Pakistani suppliers of lubricants can use these official sources:

- Pakistan Exporters Directory (TDAP), search by HS code 2710 or 3403. When checked on 15 October 2026 both searches returned no companies.
- TDAP's list of Pakistani exporters for Chapter 27 (mineral fuels, mineral oils) has 62 entries, mostly oil marketing and refining companies (Pakistan State Oil, Hascol, Byco, National Refinery, Shell Pakistan); two are lubricant businesses: Vega Lubricants (Pvt) Ltd, Lahore, and AB International Traders, Gujranwala (c/o Islam Lubricants).
- OGRA publishes lists of licensed lube-oil blending and reclamation plants; list No. 02 shows six plants in Karachi, Faisalabad, Multan and Hattar (Haripur), including Shell Pakistan, Pak Hy Oils and Union Chemicals Industries.

UN Comtrade data shows that Pakistan exported HS 2710 products to 18 partner countries in 2025 (13 in 2024), but almost all of the value was fuel oil to the UAE, Singapore, China and Malaysia. Canadian buyers can contact the TIC Wing for introductions to licensed Pakistani lubricant blenders.

References

[1] Pakistan Exporters Directory (TDAP), search by HS code 2710: https://pakistanexportersdirectory.gov.pk/searchbyhscode?product_code=2710

[2] Pakistan Exporters Directory (TDAP), search by HS code 3403: https://pakistanexportersdirectory.gov.pk/searchbyhscode?product_code=3403

[3] TDAP, Pakistani exporters by HS chapter: https://tdap.gov.pk/pakistani-exporters/

[4] TDAP, Exporters list, Chapter 27: Mineral fuels, mineral oils (PDF): https://tdap.gov.pk/wp-content/uploads/2022/02/Chapter-27-Mineral-fuels-mineral-oils.pdf

[5] OGRA, List of Lube Oil Blending & Reclamation Plants No. 02: https://ogra.org.pk/download/2896

[6] UN Comtrade via WITS, Pakistan exports, product 271000, 2025 (destinations): https://wits.worldbank.org/trade/comtrade/en/country/PAK/year/2025/tradeflow/Exports/partner/ALL/product/271000

14. List of Canadian Importers

The table below lists major Canadian importers of heavy petroleum oils, including lubricating oils and greases (HS 271019). The complete list of importers can be obtained from the Canadian Importers Database at **https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=271019&lang=eng**.

Company	City, Province	Postal code	Phone	Website
ESSO CHEMICAL CANADA (Imperial Oil)	Calgary, Alberta	T2C 5N1	403-237-3737 †	imperialoil.ca
NEWFOUNDLAND & LABRADOR HYDRO	St. John's, Newfoundland and Labrador	A1B 4K7	709-229-7441 †	nlhydro.com
PARKLAND REFINING B.C. LTD.	Vancouver, British Columbia	V6E 3T4	604-299-8580 †	parkland.ca
PETRO-CANADA LUBRICANTS INC.	Mississauga, Ontario	L5J 1K2	1-844-388-2665 †	petrocanadalubricants.com
SHELL CANADA PRODUCTS	Calgary, Alberta	T2P 2H5	403-569-6251 †	shell.ca
SUNCOR ENERGY MARKETING INC.	Calgary, Alberta	T2P 3Y7	403-296-8000 *	suncor.com
VALERO ENERGY INC. (Énergie Valero)	Montréal, Quebec	H3A 2N4	514-982-8200	valero.com/fr-ca/energie-valero
FUCHS LUBRICANTS CANADA LTD (R)	Cambridge, Ontario	N1T 1S8	519-622-2040	fuchs.com/ca/en

Company	City, Province	Postal code	Phone	Website
IRVING OIL LIMITED (R)	Saint John, New Brunswick	E2L 4K1	506-202-2000 *	irvingoil.com
JET-LUBE OF CANADA LTD (R)	Nisku, Alberta	T9E 1K7	780-463-7441	jetlube.com
KEM KREST CANADA, ULC (R)	Oakville, Ontario	L6H 1A7	905-847-1119	kemkrest.com
LUBRICON INDUSTRIES CANADA LIMITED (R)	Grafton, Ontario	K0K 2G0	647-288-2963 †	lubricon.ca
OEMETA NORTH AMERICA INC (R)	Ingersoll, Ontario	N5C 3J7	519-579-8470 †	oemeta.com
WAKEFIELD CANADA INC. (R)	Toronto, Ontario	M8W 1N6	1-800-268-5339 *	wakefieldcanada.ca
WD-40 COMPANY CANADA LTD. (R)	Toronto, Ontario	M9C 5K6	1-888-324-7596 *	wd40.ca

*The first seven companies are on the Canadian Importers Database (CID) list of major importers of HS 271019 in 2024 (Canadian addresses). Because that list is dominated by fuel buyers, companies marked (R) are added from the CID lists of major importers of the related lubricating-preparation codes HS 340319 and 340399 (2024); they are lubricant makers, blenders and brand distributors. The CID does not publish an importer list for HS 271019 from Pakistan (no data or confidential). Contact details and websites checked on 15 October 2026. * Phone number taken from the company's own website. † YellowPages.ca gives a different address from the CID, so confirm before contacting: Imperial Oil 3000-237 4 Ave SW, Calgary T2P 4X7; NL Hydro St. John's A1A 1A2; Parkland Refining 5201 Penzance Dr, Burnaby V5C 1L7; Petro-Canada Lubricants 385 Southdown Rd, Mississauga L5J 2Y3; Shell Canada Products 4949 Barlow Trail SE, Calgary T2B 3B5; Lubricon (YellowPages.ca) PO Box 28, Port Hope L1A 3V9; Oemeta 550 Trillium Dr, Kitchener N2R 1K3. Websites of Wakefield Canada (6950 Creditview Rd, Mississauga L5N 8E9) and Irving Oil (10 King Square South, Saint John E2L 0G3) also show addresses different from the CID. Not listed because a phone number and a working website could not both be confirmed: Air Canada, NARL Marketing, Woodward's Oil, Shell Trading Canada, Chevron Canada, Klondike Lubricants, Toronto Lube Service, Federated Co-operatives, Calumet Specialty Products Canada, H.L. Blachford. The CID gives company names and addresses only, not contact persons or import values; the importer is not necessarily the end user.*

References

[1] Canadian Importers Database, HS 271019, major Canadian importers (all countries, 2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=271019&lang=eng

[2] Canadian Importers Database, HS 271019, major importers by country of origin: https://ised-isde.canada.ca/app/ixb/cid-bdic/exportingCountries.html?hsCode=271019

[3] YellowPages.ca business search (phone numbers and websites), accessed 15 October 2026: https://www.yellowpages.ca/

[4] Canadian Importers Database, HS 340319, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=340319&lang=eng

[5] Canadian Importers Database, HS 340399, major Canadian importers (2024): https://ised-isde.canada.ca/app/ixb/cid-bdic/productReport.html?hsCode=340399&lang=eng

[6] Suncor Energy, Contact us: https://www.suncor.com/en-ca/contact-us

[7] Irving Oil, Contact us: https://www.irvingoil.com/en-CA/contact-us

[8] Wakefield Canada, company website: https://www.wakefieldcanada.ca/

[9] WD-40 Canada, company website: https://www.wd40.ca/

[10] Lubricon Industries, Contact us: https://lubricon.ca/contact-us/

**The TIC Wing may be contacted for additional guidance.*