



LIFE BUILT IN CANADA · CASE STUDY

Are Printed Tiffin Boxes From India a Profitable Canadian Import?

A full landed-cost, compliance and margin breakdown for Canadian importers — with every figure verified in our Landed Cost Calculator.

Published by Life Built in Canada · lifebuiltincanada.com · August 2026

\$9,419.25 total cash to import	\$32.21 effective landed cost / unit	31.3% net margin, paid shipping
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These figures are educational estimates, not supplier quotes, tax advice or legal customs advice. Confirm your own classification, duty rates and compliance obligations with a licensed customs broker before ordering inventory.

The scenario

Printed steel tiffin boxes look premium, distinctive and nothing like the plain plastic containers on most Canadian shelves. But a beautiful product does not guarantee a viable business. If you imported a commercial run of these tiffins from India and sold them in Canada, would you actually make money — or would freight, duty, testing and last-mile delivery quietly eat your entire margin?

This case study models the true landed cost, compliance requirements and exact profit margins of importing decorative metal tiffin boxes. Every figure was run through the Life Built in Canada Landed Cost Calculator so you can reproduce it yourself.

The product we're modelling

Costs and compliance both hinge on defining the product precisely — a change in material or intended use immediately changes the customs classification.

- **Item:** decorative, reusable, three-tier metal tiffin box.
- **Materials:** printed exterior with a food-contact interior in stainless steel.
- **Not** electric, not vacuum-insulated, no licensed artwork.
- **Order size:** 300 sets at an assumed landed supplier price of \$15.00 CAD per set — a \$4,500.00 supplier invoice.
- **Defect allowance:** 5% written off, leaving 285 sellable units.

Step 1 — Customs classification & compliance

A premium exterior creates shelf appeal, but it also introduces regulatory risk. Before the numbers, four things have to be true:

- **Tariff classification:** a stainless-steel tiffin used as kitchenware generally falls under Canadian tariff item 7323.93.90.10 (stainless-steel cooking utensils and kitchenware). The Most-Favoured-Nation (MFN) duty rate is 6.5%.
- **Why 6.5% and not the lower GPT rate:** India was removed from Canada's General Preferential Tariff list in 2015, so goods from India no longer qualify for the reduced GPT rate and the MFN rate applies.
- **Import accounts:** no food-import licence is needed for an empty container, but you need a Business Number with an import/export (RM) account and access to the CBSA CARM Client Portal, now mandatory for commercial importers.
- **Health Canada testing:** if the box is marketed for children, the exterior coating must meet the surface-coating lead limits under the Canada Consumer Product Safety Act. Independent third-party lab testing is required — never rely on a supplier's "non-toxic" claim alone.
- **Retail labelling:** under the Consumer Packaging and Labelling Act, the retail box needs the product identity, dealer information, quantity, and bilingual (English and French) text.

Step 2 — The true landed cost

Your supplier price is not your landed cost. To get 300 tiffins from a factory in India to a warehouse in Calgary, every logistics and compliance step has to be counted.

Cost component (CAD)	Amount
Product invoice (300 sets)	\$4,500.00
Artwork, setup & samples	\$350.00
Ocean freight & insurance (LCL)	\$1,450.00
Destination charges & Calgary delivery	\$700.00
Customs brokerage	\$250.00
Independent testing & compliance	\$750.00
Retail packaging & labels	\$450.00
Import duty (6.5%)	\$292.50
Import GST (5%, on duty-paid value)	\$239.63
Contingency (5%)	\$437.13
Total cash required	\$9,419.25

The cash needed to import and prepare this product is more than double the original supplier invoice — about \$33.05 per sellable unit before you sell a single tiffin.

Cash cost vs. effective cost — the GST you get back

Two of those dollars per unit are not really a cost. If your business is GST/HST-registered, the \$239.63 of import GST is recoverable as an input tax credit:

- **Cash per unit:** \$33.05 (what actually leaves your bank account).
- **Effective planning cost:** \$9,419.25 – \$239.63 = \$9,179.62.
- **Effective landed cost per sellable unit:** \$32.21.

Use \$32.21 as the true unit cost for margin decisions if you are registered; use \$33.05 if you are not.

Step 3 — Will it actually make money?

Assume a premium Canadian retail price of \$64.99. On landed cost alone, the calculator reports a healthy 49.1% gross margin (\$31.94 gross profit per unit). But gross margin is not take-home — you still have to sell and ship each unit. Subtracting realistic direct selling costs:

- Effective landed cost: −\$32.21
- Payment processing (2.9% + \$0.30): −\$2.18
- Fulfilment packaging: −\$1.75
- Advertising allowance (~10%): −\$6.50
- Returns & service allowance: −\$2.00

Scenario	Net contribution / order	Margin
A — customer pays shipping	\$20.35	~31%
B — you offer free shipping (−\$12)	\$8.35	~13%
C — wholesale at 50% (\$32.50)	under \$0.30	not viable

Free shipping is the margin killer: at ~13%, one item damaged in transit or a spike in ad costs wipes out the profit on several orders. And because your landed cost (\$32.21 effective, \$33.05 cash) sits right at the 50%-of-retail wholesale price of \$32.50, a 300-unit order cannot support wholesale at all — that only works at much larger volumes that pull the per-unit cost down.

The verdict

Importing printed tiffin boxes from India can be profitable — but only if four things hold:

- the supplier price stays tightly controlled;
- the print and food-contact interior pass independent compliance testing;
- the branding genuinely commands a premium retail price; and
- last-mile delivery is charged to the customer or heavily optimised.

The biggest lesson for new importers: the 6.5% duty is not the problem. Freight, compliance testing and last-mile delivery move your margin far more than the tariff does.



Run your own numbers before you order

Do not commit to inventory without modelling it first. Build exact margins for your own import with our free tools:

- Landed Cost Calculator — lifebuiltincanada.com/landed-cost-calculator-canada
- GST/HST & pricing calculators — lifebuiltincanada.com/tools
- New to importing from India? — lifebuiltincanada.com/importing-from-india-to-canada

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