



Ottawa, April 23, 2014

Memorandum D10-14-15

Museum and Other Exhibit Articles (Tariff Item No. 9818.00.00)

In Brief

This memorandum has been updated in order to clarify the record keeping requirements of tariff item 9818.00.00.

This memorandum outlines the certification requirements of tariff item No. 9818.00.00.

Legislation

Tariff item No. 9818.00.00 reads as follows:

Articles imported by or for public museums, public libraries, universities, colleges or schools, to be placed in such institutions as exhibits, accompanied by a certificate, in duplicate, in the prescribed form with the information to be provided with the form, and signed by a responsible official of the institution in which the articles are to be exhibited.

Guidelines and General Information

1. The attached Appendix is a sample of the certification wording that must accompany any museum or other exhibit articles imported under the duty free benefit of tariff item No. 9818.00.00.
2. A complete inventory of all goods imported in the shipment must be attached to the signed certification. Each article on the list is to be numbered in consecutive order and a detailed description of the good provided.
3. The certification must be signed by a responsible official of the institution in which the articles are to be exhibited.
4. Once signed certification has been provided, the institution is responsible to ensure that the imported articles are not diverted or disposed of for uses other than to be exhibited in a public museum or other specified institution.
5. As per Section 32.2 of the [Customs Act](#), if the articles are diverted, a correction to the original declaration must be filed with the Canada Border Services Agency (CBSA) and any applicable duties and taxes paid.
6. For information regarding corrections to declarations of tariff classification, please consult [Memorandum D11-6-6, "Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification and Value for Duty](#), which can be found on the CBSA Web site.

Additional Information

7. For certainty regarding the tariff classification of a particular good, importers may request an Advance Ruling. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
8. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix**Certification of Goods Imported Under Tariff Item 9818.00.00**

This certification is with respect to the _____ (quantity) articles numbered consecutively and described on the attached inventory sheet, imported by _____ (name of importer) are for the _____ (name of institution) of _____ (address)

I certify that the goods listed and described on the attached inventory sheet will be placed as exhibits in the institution named above and will not be diverted or disposed of for other use without the correction to the original customs accounting documents, presented at time of import accounting.

Name and title of official

Signature of official

Date

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 9818.00
Legislative References	<u>Customs Act</u> <i>Customs Tariff</i> , tariff item No. 9818.00.00
Other References	<u>D11-6-6</u> , <u>D11-11-3</u>
Superseded Memorandum D	D10-14-15 dated July 31, 1998