



Ottawa, May 9, 2014

# Memorandum D10-14-52

## Tariff Classification of Deactivated and Replica Firearms and Firearm Reproductions

### In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the Canada Border Services Agency's policy as it relates to the tariff classification of deactivated and replica firearms and firearm reproductions under the [Customs Tariff](#).

### Legislation

[Customs Tariff](#)

[Criminal Code](#)

[Firearms Act](#)

[Export and Import Permits Act](#)

### Guidelines and General Information

1. It should be noted that the following provisions have no bearing on the application of the import prohibition contained in tariff item 9898.00.00 of the [Customs Tariff](#) or any provisions of the [Criminal Code](#), the [Firearms Act](#) or any related Act or Regulation. In this regard, refer to [Memorandum D19-13-2, Importing and Exporting Firearms, Weapons and Devices](#), [Customs Tariff](#), [Criminal Code](#), [Firearms Act](#), and [Export and Import Permits Act](#).
2. Importers should also bear in mind the decision of the Canadian International Trade Tribunal in Appeal AP-2001-064 that found certain replica firearms to be subject to the provisions of tariff item 9898.00.00. Accordingly, importers are strongly advised to seek an Advance Ruling for tariff classification, as directed in paragraph 10 of this memorandum, before purchasing and importing any replica firearms.

### Definitions

"Deactivated firearm" means a firearm that has been rendered inoperable by the removal of parts or portions of parts and the addition of pins and welds such that the firearm can no longer hold or fire ammunition. Firearms deactivation standards are outlined in Appendix D to [Memorandum D19-13-2](#).

"Firearm reproduction" means a fully operational firearm, which is manufactured to conform to the design specifications of an early model firearm, which is no longer commercially manufactured or marketed. This includes reproductions of flintlock, matchlock and wheel-lock muskets and pistols, and percussion-cap, muzzle-loading firearms.

"Replica firearm" means any device designed or intended to exactly resemble or resemble with near precision, a firearm, but that itself is not a firearm and has been manufactured so it cannot be fired.

## Tariff Classification Policy

3. The following tariff classification guidelines are only applicable in those instances where the goods at issue are not subject to the provisions of tariff item 9898.00.00.
4. For the purposes of tariff classification, deactivated firearms are still considered to be articles of Chapter 93. They are to be classified under the appropriate tariff item in Chapter 93. In the event that the deactivated firearm is over 100 years of age at the time of importation, it will be considered to be an antique of tariff item 9706.00.00.
5. A reproduction firearm is to be classified under the appropriate heading of Chapter 93. Although a reproduction firearm may be manufactured to resemble an antique firearm, it is not considered to be an antique of tariff item 9706.00.00 unless the reproduction itself is over 100 years of age at the time of importation.
6. Replica firearms are essentially life-size representations of actual firearms. They are principally designed for display purposes and are not considered to be models as provided for in the Explanatory Note to heading 95.03, Item (E). Since replica firearms are not operational and are essentially decorative in nature, they are to be classified on the basis of the material, which constitutes the essential character of the goods.

### Example:

A replica firearm, which is manufactured from a zinc-aluminum alloy (approximately 95% zinc by weight), would be classified in heading 79.07 as an article of zinc.

## Additional Information

7. For certainty regarding the tariff classification of a product, importers may request an advance ruling. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#), which is found on the CBSA Web.
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**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS9301.90, HS 9302.00, HS0303.10, HS9303.20, HS9303.30 HS 9706.00, HS9898.00
<b>Legislative References</b>	<a href="#">Customs Tariff</a> <a href="#">Criminal Code</a> <a href="#">Firearms Act</a> <a href="#">Export and Import Permits Act</a> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
<b>Other References</b>	<a href="#">D11-11-3</a> , <a href="#">D19-13-2</a>
<b>Superseded Memorandum D</b>	D10-14-52 dated October 24, 2007