



Ottawa, October 24, 2007

MEMORANDUM D10-14-52

In Brief

TARIFF CLASSIFICATION OF DEACTIVATED AND REPLICA FIREARMS AND FIREARM REPRODUCTIONS

This memorandum outlines the Canada Border Services Agency policy as it relates to the tariff classification of deactivated and replica firearms and firearm reproductions under the *Customs Tariff*.



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This memorandum outlines the Canada Border Services Agency policy as it relates to the tariff classification of deactivated and replica firearms and firearm reproductions under the *Customs Tariff*.

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 a tariff classification opinion from the appropriate regional Canada Border Services Agency Client Services Office before purchasing and importing any replica firearms.

Definitions

3. “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.
4. “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.
5. “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.

Tariff Classification Policy

6. 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.
7. 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.
8. 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 a reproduction itself is over 100 years of age at the time of importation.
9. 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 Explanatory Note (E) to heading 95.03. 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.
10. It should be noted that in view of the preceding tariff classification policy guidelines, certain national customs rulings and other classification rulings may have to be amended or replaced by the original issuing regional Canada Border Services Agency office.

11. For more information on this policy, please contact:

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REFERENCES

ISSUING OFFICE – Tariff Policy Division Trade Programs Directorate	HEADQUARTERS FILE – HS9301.90, HS 9302.00, HS0303.10, HS9303.20, HS9303.30 HS 9706.00, HS9898.00
LEGISLATIVE REFERENCES – <i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System	OTHER REFERENCES – Memorandum D19-13-2
SUPERSEDED MEMORANDA “D” – N/A	

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