



Ottawa, May 6, 2015

Memorandum D10-15-11

Sports Goods of Tariff Item 9984.00.00

In Brief

This memorandum has been updated in order to reflect organizational name changes.

This memorandum outlines the conditions and procedures for the importation of sports goods under tariff item No. 9984.00.00 of the [Customs Tariff](#)

Legislation

Tariff item No. 9984.00.00 reads as follows:

“Goods certified by the Canada Games Council as complying with the international competition standards applicable to the sport for which the goods are designed and as being required by an athlete exclusively for the purpose of training for or competing in an amateur competition of international calibre, including goods for testing athletes for doping control purposes, on condition that the goods are not sold or otherwise disposed of within two years of importation, unless sold or otherwise disposed of to persons who are entitled to import goods under this tariff item.”

Guidelines and General Information

General Provisions

1. Goods imported under this tariff item number must comply with the following parameters in order to qualify for certification by the Canada Games Council:
 - (a) The certification request must be filed with the Canada Games Council by the internationally recognized national single sport or multi-sport governing body (for example, Canadian Yachting Association, Olympic Association);
 - (b) Goods must be intended for Canadian athletes who have achieved international competitive calibre in their sport; and
 - (c) Goods must be used by Canadian athletes exclusively for the purpose of training or competing in an international competition such as the Olympic Games, the Commonwealth Games, the Francophone Games, or other world level championships or events.

Certification

2. Sporting goods imported under the conditional duties relief of tariff item 9984.00.00 must be accompanied by certification provided by the Canada Games Council, which is to include the following:
 - (a) The signature of the President of the Canada Games Council or their administrative assistant.
 - (b) A certification number issued by the Canada Games Council.
 - (c) 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. Certification is to be provided in duplicate, with an original signature and must be presented with each shipment of goods.
4. The date of issue of the certification must be within the six month period prior to the date of accounting of the goods with the Canada Border Services Agency (CBSA).
5. Each certificate is to be stamped duty paid by the CBSA at the time of accounting. After processing, the original certificate is to be retained with the customs office copy of the accounting document and the duplicate returned to the importer/owner with the receipt copy of the accounting document.
6. The serial or identification number of the goods, when applicable, must be filled in by the importer/owner on the certificate prior to the release of the goods.
7. Parts for eligible goods may be imported with a valid certificate.

Diversion

8. Once imported under tariff item 9984.00.00, the importer is responsible to ensure that the goods are not sold or disposed of to a person, or for use, not certified by the Canada Games Council unless it is sold or disposed of to a person who could otherwise have qualified. This condition may be met by the signing of a written statement by the athlete, as shown below:

I certify that the sports goods listed on Certificate No. ___ will not be sold or otherwise disposed of within two years of the date of accounting at customs, unless sold or disposed of to a person who could otherwise have qualified to import them under tariff item 9984.00.00. (signature of athlete)

9. This statement is to be attached to the customs office copy of the accounting document. It does not replace the certificate mentioned in paragraph 2.
10. As per Section 32.2 of the [Customs Act](#), if the good are diverted, a correction to the original declaration must be filed with the CBSA and any applicable duties and taxes paid.
11. 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](#).

Additional Information

12. Further details may be obtained from the [Canada Games Web site](#).
13. 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](#).
14. 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**.

References	
Issuing Office	Trade and Anti-Dumping Programs Directorate
Headquarters File	HS 9984.00
Legislative References	Customs Tariff Customs Act
Other References	D11-6-6 , D11-11-3
Superseded Memorandum D	D10-15-11 dated December 3, 1998