



Ottawa, February 6, 2007

# MEMORANDUM D10-15-25

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## **In Brief**

### **INTERPRETATION OF THE WORD UNIFORMS FOR THE PURPOSE OF TARIFF ITEMS 5112.19.93 AND 5515.13.91**

This memorandum explains the policy of the Canada Border Services Agency with regard to the interpretation of the word “uniforms” as found in the end-use provision “*For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group*” for the purposes of tariff items 5112.19.93 and 5515.13.91.



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This memorandum explains the policy of the Canada Border Services Agency with regard to the interpretation of the word “uniforms” as found in the end-use provision “For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group” for the purposes of tariff items 5112.19.93 and 5515.13.91.

### Legislation

#### Tariff Item

#### Description of Goods

<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair.</b>  <b>-Containing 85% or more by weight of wool or of fine animal hair:</b>
<b>5112.11</b>	<b>--Of a weight not exceeding 200 g/m<sup>2</sup></b>
<b>5112.19</b>	<b>--Other</b>
5112.19.93	----For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group
5112.19.94	----Other, of a weight not exceeding 300 g/m <sup>2</sup>
5112.19.95	----Other, of a weight exceeding 300 g/m <sup>2</sup>
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres.</b>  <b>-Of polyester staple fibres:</b>
<b>5515.13</b>	<b>--Mixed mainly or solely with wool or fine animal hair</b>  <b>---Other:</b>
5515.13.91	----For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group
5515.13.99	----Other

#### End-Use Provision

----For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group.

## GUIDELINES AND GENERAL INFORMATION

### Defining the End-Use Provision

1. This memorandum affects the following two types of fabrics:
  - (a) Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight exceeding 200 g/m<sup>2</sup>.
  - (b) Woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair.
2. Uniform fabric is generally subject to abusive wear. Accordingly, durability is a more important attribute than fashionable appearance. Fabrics used for uniforms usually meet relatively rigid performance specifications.
3. The term “specific group” includes a broad range of organizations throughout the private and public sectors. Such groups may be found within corporations, armed forces, religious institutions, schools, professions, occupations, sport teams, public service departments or agencies and other organizations.
4. The use of uniforms by these types of organizations is often an effort in branding and developing a standard image. A uniform is identifiable by homogeneous fabrics, designs and colours, and not simply by a common logo.
5. Uniform clothing includes upper garments, such as jerseys, coats and jackets; lower garments, such as pants, skirts and shorts; or full body garments, such as coveralls and dresses. Uniforms do not include accessories, such as gloves, mittens, hats, socks, scarves, ties and belts.
6. Corporate and occupational uniforms include apparel chosen by an employer to be worn exclusively by its employees during working hours.
7. Sports uniforms include a set of standard clothing worn by members of an athletic organization while participating in that organization’s activity. For example, official hockey jerseys worn by team members during a hockey game are included. Among the exclusions are jackets and other paraphernalia worn by the general public, a fan base of a sports team, or individual apparel worn by coaching and training staff.

8. For the administration of these end-use tariff items, the importer must be able to prove that the imported fabrics are not for use in the production or manufacture of uniforms.

**Examples of Uniforms**

9. Some examples of uniforms are contained in the attached appendix. This list is not exhaustive.

## APPENDIX

Group	Examples of uniforms worn by:
Corporations	Airline employees Repair personnel Couriers
Armed Forces	Military personnel (e.g., battle fatigues or dress uniforms)
Religious Institutions	Clergy
School	Students of a private school
Organization	Red Cross workers Boy Scouts Girl Guides
Occupation	Aluminium foundry workers Nurses Referees Doctors
Sports team	Registered members of sports organizations (e.g., official jerseys worn by members of NHL Teams)
Public service	Postal workers Border services officers
Correctional Institutions	Inmates in prisons Prison guards
Emergency Services	Paramedics Firefighters
Hospitality Industry	Restaurant employees Hotel employees Museum employees
Policing	Police officers Security guards

## REFERENCES

<b>ISSUING OFFICE –</b> Tariff Policy Division Admissibility Branch	<b>HEADQUARTERS FILE –</b> HS 5112.19 HS 5515.13
<b>LEGISLATIVE REFERENCES –</b> N/A	<b>OTHER REFERENCES –</b> N/A
<b>SUPERSEDED MEMORANDA “D” –</b> N/A	

Services provided by the Canada Border Services Agency are available in both official languages.

