



Ottawa, July 28, 2004

INTERIM MEMORANDUM D10-15-12

In Brief

DISCRETIONARY DOCUMENTATION REQUIREMENTS FOR ARTICLES OF TARIFF ITEM 9986.00.00

The following interim memorandum provides additional guidelines to the information contained in memorandum D10-15-12, *Interpretation of Tariff Item No. 9986.00.00 – Religious Articles*. Specifically, it outlines the discretionary documentation that Canada Border Services Agency officers can require from an importer to certify the religious and devotional nature of a particular article.



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DISCRETIONARY DOCUMENTATION REQUIREMENTS FOR ARTICLES OF TARIFF ITEM 9986.00.00

This interim memorandum outlines the discretionary documentation that Canada Border Services Agency (CBSA) officers can require from an importer to certify the religious and devotional nature of a particular article to be afforded the benefits of tariff item 9986.00.00.

Legislation

Tariff item 9986.00.00 reads:

Religious statues, statuettes, medals, crosses, figures, plaques or ancestral shrines, and communion sets, oil stocks, crosiers, benitiers, sprinklers, incensers, incense boats, baptismal shells or fonts, scapulars, chapelets, rosaries, Scroll sets, Chanuka candlesticks, Kiddush sets, Mezuzah boxes, Havdalah sets or Seder plates; Parts of all the foregoing.

GUIDELINES AND GENERAL INFORMATION

Administrative Policy

1. In order to be afforded the benefits of tariff item 9986.00.00, the articles must be named in tariff item 9986.00.00. Further, the articles must satisfy the requirements that are outlined in the relevant paragraphs of memorandum D10-15-12.

2. In addition, CBSA officers can also, at their discretion, require the importer to provide a certificate attesting that the articles are for religious devotion. The certificate must satisfy the following criteria:

- (a) It should be from an appropriate religious administration (e.g. Catholic or Anglican Diocese, Jewish Synagogue, Hindu Temple, Moslem Mosque, etc.) that has charitable status from the Canada Revenue Agency.
- (b) It should be signed by an ordained member of clergy (e.g. priest, minister, rabbi, imam) with a degree or certificate in divinity from a recognized university, seminary or other institution of religious studies.
- (c) It should describe briefly the article and the reasons why it is a legitimate religious article.
- (d) It should be on the letterhead of the religious administration delivering it.

3. The importer is responsible for providing such a certificate. In the event that the importer fails to provide such a certificate, the CBSA officer will not afford the benefits of tariff item 9986.00.00 to the articles in question.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Tariff Classification and International Nomenclature Division</p>	<p>HEADQUARTERS FILE –</p> <p>HS 9986.00</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>, tariff item No. 9986.00.00</p>	<p>OTHER REFERENCES –</p> <p>N/A</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>N/A</p>	

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