



# Memorandum D8-3-6

Ottawa, March 1, 2016

## Tariff Item 9905.00.00 and the *Passover Products Remission Order*

### In Brief

The editing revision made in this memorandum is the addition of an Appendix to provide the Passover holiday dates for 2016 through 2026.

This memorandum outlines the conditions under which certain products imported for use during the Passover holidays qualify for customs duty-free entry and Goods and Services Tax/Harmonized Sales Tax (GST/HST) relief. It also sets out the procedures to follow to import customs duty-free Kosher for Passover margarine.

### Legislation

[\*Customs Tariff\*](#) – Tariff item 9905.00.00

### Guidelines and General Information

1. Requests to amend the list of Passover products in tariff item 9905.00.00 must be submitted to the Minister of Finance. Only “Kosher for Passover” products that are not produced in Canada will be considered.
2. The package containing the product must be marked with any certified Kosher symbols, such as:
  - (a) the symbol “uP”;
  - (b) “Kosher Lepasach”; or
  - (c) “Kosher for Passover” or similar wording.
3. Margarine is also an agricultural product subject to Tariff Rate Quota (TRQ). (1517.10.20). According to the terms of tariff item 9905.00.00, only margarine of tariff item 1517.10.10 (within access commitment) is eligible under tariff item 9905.00.00 and the [\*Passover Products Remission Order\*](#). An import permit from Global Affairs Canada is required for “within access commitment” margarine importations. Historically, the TRQ for margarine usually does not reach the “within access commitment” maximum limit.
4. For further information on Tariff Rate Quotas, see Memoranda [D10-18-6, \*First-come, First-serve Agricultural Tariff Rate Quotas\*](#) and [D10-18-1, \*Tariff Rate Quotas\*](#).
5. For the purposes of tariff item 9905.00.00, “matzo and matzo products” include any product whose main ingredient is derived from matzo, matzo meal, or matzo flour. The meal or flour can be made from the five grains mentioned in the Torah, namely: wheat, barley, spelt, rye and oats. Generally, wheat and barley are subject to TRQs. However, the duty relief tariff item places no restrictions on whether the matzo or matzo product is imported “within access commitment” or “over access commitment.” Nevertheless, matzo is a grain product and may require an import permit for statistical purposes.
6. If the imported matzo and cake mixes meet the criteria stipulated in tariff item 9905.00.00 (marked and imported during the holiday timeframe and not available in Canada), then the importer could take advantage of the duty free tariff item 9905.00.00 or the [\*Passover Products Remission Order\*](#).

7. The address to apply for an import permit, if required, is:

Global Affairs Canada  
Trade Controls and Technical Barriers Bureau  
Trade Controls Policy Division  
125 Sussex Drive  
Ottawa, ON K1A 0G2

### **Goods and Services Tax/Harmonized Sales Tax (GST/HST)**

8. Products that are eligible for the benefits of tariff item 9905.00.00 also qualify for the [Passover Products Remission Order](#). The Order allows for remission of the GST/HST in full. The special authorization code is: 90-2849.

9. The provincial sales tax applicable to non-commercial importations is not collected by the CBSA when the goods are entitled to full relief of the GST/HST.

### **Documentation and Accounting Procedures**

10. All customs invoices must clearly show that the imported products are for the Passover holiday.

11. Importers in the Province of Quebec should ensure that the products are also labelled in accordance with provincial regulations.

12. Legal Note 3 to Chapter 99 requires imported goods that qualify under a tariff item in Chapter 99 to be classified under a dual tariff classification system. Legal Note 3 reads as follows:

“Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met.”

13. Accordingly, the regular ten-digit classification number applicable to the goods under Chapters 1 to 97 must appear in field 27 on a [Canada Customs Coding Form, Form B3-3](#). The first four digits of tariff item 9905.00.00 appear in field 28 and special authorization code 90-2849 appears in field 26.

14. In the case of “within access commitment” margarine, a two-line entry is required because both the Order in Council P.C. 90-2849 and the import permit number must be quoted on the Form B3-3 in field 26. The first line should detail all of the data including the actual value for duty with 90-2849 in field 26. The second line will detail the same quantity and classification as the previous line, but the value for duty will be input as zero (to ensure no additional duty and taxes are calculated) and the import permit number should appear in field 26. A copy of the import permit must be attached to the Form B3-3.

### **Additional Information**

15. For certainty regarding the tariff classification of a particular good, 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](#).

16. 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**.

## Appendix

### Dates of the Passover holiday: 2016-2026.

Saturday April 23, 2016  
 Tuesday April 11, 2017  
 Saturday March 31, 2018  
 Saturday April 20, 2019  
 Thursday April 9, 2020  
 Sunday March 28, 2021  
 Saturday April 16, 2022  
 Thursday April 6, 2023  
 Tuesday April 23, 2024  
 Sunday April 13, 2025  
 Thursday April 2, 2026

References	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	6564-12
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a> <a href="#"><i>Passover Products Remission Order</i></a>
<b>Other References</b>	<a href="#">D10-18-1</a> , <a href="#">D10-18-6</a> , <a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D8-3-6 dated June 18, 2014