

Ottawa, May 29, 1998

SUBJECT

**INTERPRETATION OF TARIFF
ITEM NO. 9986.00.00 – RELIGIOUS ARTICLES**

This Memorandum outlines and explains the interpretation of tariff item No. 9986.00.00 of the *Customs Tariff*.

Legislation

Tariff item No. 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. Tariff item No. 9986.00.00 provides for articles used in religious services, or used as explicit witness of a religious affiliation or devotion. Articles simply incorporating a religious motif do not qualify for importation under tariff item No. 9986.00.00, if they are not generally regarded as having a religious function or purpose. Examples of such articles are paper weights, jewellery for the adornment of the person, bookends, pencils and pens, and tombstones incorporating a religious design or symbol.
2. The general provisions of tariff item No. 9986.00.00—religious statues, statuettes, medals, crosses, figures, and plaques—should be interpreted to meet the needs of all religious persuasions.
3. The provisions for oil stocks, crosiers, benitiers, sprinklers, incensers, incense boats, baptismal shells or fonts are interpreted to provide for complete sets. Most complete sets will be matched through harmony of design and will consist of matching trays, stands and dispensing utensils, etc.
4. Portable communion sets, oil stock sets, sprinklers and baptismal kits are classified under tariff item No. 9986.00.00. The portable sets may include usual carrying cases and religious paraphernalia not enumerated in the tariff item to be used in ceremonies for which the portable sets were designed. Such accessories are candles, candlesticks, stoles, altar cloths, etc. These accessories, if imported separately, are classified under other tariff items.
5. The parts provision of tariff item No. 9986.00.00 is administered as providing only for repair and replacement parts for goods enumerated in the tariff item.

6. Articles and materials imported for use in the manufacture of goods admissible under tariff item No. 9986.00.00 are no longer covered under special provisions and are classified according to the classification rules.
7. Goods classified under tariff item No. 9986.00.00 can be made of various materials. For instance, communion sets can be made of gold, silver, glass, plastic, and paper.
8. The following information pertains to communion sets:
 - (a) A communion set is defined as a set of utensils for use in religious communion services. It may consist of two or more of the following articles: chalices, ciboria, communion cups, communion cup tray, glasses, cruets, cruet sets, flagons, patens, bread plates, absolution and host boxes, pyxes, viaticums, spoons and ladles, tweezers, intinction sets, ostensorium, lunula, monstrances, thabors, reliquaries, and lavabo bowls.
 - (b) Portable communion sets, mass kits, and sick call sets are admissible under this provision. When imported together, the portable sets may consist of a carrying case containing chalices, glasses, paper cups, bottles, host boxes, bread trays, wafer boxes, spoons, candlesticks, candles, crucifixes, coverings, stoles, and other related articles.
 - (c) When imported separately, the following articles should not be entered as parts of portable communion sets: carrying cases, stoles, candles, candlesticks, altar cloths, collection plates and linen articles such as towels and napkins (see paragraphs 4 and 5).
 - (d) The customs officer may require evidence that items claimed to be communion sets or as parts of communion sets, are intended for such use.
9. The following information pertains to oil stocks:
 - (a) Oil stocks are the containers in which various oils used in religious services are held. Normally, stocks come in sets of three cylindrical containers decorated with appropriate religious symbols. The oil stocks are the storage vessels, not the oils.
 - (b) Oil stocks normally come in one of two styles: sets for use in churches and portable sets for carrying into homes. The oil stocks used in churches usually sit on a tray that may also contain a small box for holding cotton swabs. The complete set is allowed under this provision.
 - (c) Portable sets of oil stocks normally consist of a carrying case, stocks, and cotton swabs. Oil stocks are frequently incorporated into portable absolution and baptismal sets that may be allowed importation under the provision for oil stocks.
 - (d) Large jars used to store oil are not considered to be oil stocks.
 - (e) The customs officer may require evidence that items claimed to be oil stocks or parts of oil stock sets are intended for such use.
10. The following information pertains to crosiers:
 - (a) Crosiers are defined as stylized shepherds' hooked staffs. They are part of a bishop's regalia.
 - (b) Crosiers may come with holders. The holder is allowed to be imported under tariff item No. 9986.00.00 as part of a crosier.
11. The following information pertains to benitiers:
 - (a) Benitiers are defined as open holy water containers. They are used to hold holy water into which worshippers dip their fingers before blessing themselves.
 - (b) Benitiers come in a wide variety of styles. The most common are shallow bowls that have brackets or apparatus allowing them to be affixed to walls. Wall brackets included with the benitier at the time of importation are classified under tariff item No. 9986.00.00. This does not provide for tables or other unrelated stands on which benitier dishes may be set.

(c) Benitiers also come in floor standing models in one or more pieces. If the base and bowl are imported as an entirety, they should be entered as a benitier. If only the base of the benitier is imported, it is classified under a tariff item other than tariff item No. 9986.00.00.

12. The following information pertains to sprinklers:

(a) Sprinklers are defined as hand-held batons used to sprinkle holy water on congregations or objects during religious ceremonies.

(b) There are two types of sprinklers. One has a solid metal handle with a ball on the end. The ball is dipped in a bucket of water and the water adhering thereto is sprinkled. This type usually comes as part of a set including a matching bucket and stand. When imported together as a set, the sprinkler, bucket, and stand are classified under tariff item No. 9986.00.00.

(c) The second type of sprinkler is self-contained. The water is held in a reservoir in the handle. It may include a carrying case. When imported as an entirety, the sprinkler and case are classified under tariff item No. 9986.00.00. Carrying cases imported separately are not entitled to importation under tariff item No. 9986.00.00.

13. The following information pertains to incensers:

(a) Incensers are vessels used for the burning of incense during religious ceremonies.

(b) Incensers are available in a wide variety of styles ranging from the very large ornate type used in churches to smaller types intended for home use. The customs officer may require evidence that items claimed as incensers are intended for use in religious ceremonies.

(c) The usual attachments allowed are chains and stands.

(d) This tariff item does not provide for incense.

14. The following information pertains to incense boats:

(a) Incense boats are vessels and attachments specifically designed to hold and dispense incense.

(b) Incense boats normally come as part of a set that may include a tray, a covered dish, and a spoon. If the complete set is imported together, it is admissible under tariff item No. 9986.00.00. Mustard dishes, relish dishes, and other small covered condiment dishes are not considered to be incense boats.

(c) The customs officer may require evidence that the imported goods will form part of an acceptable set.

15. The following information pertains to baptismal fonts:

(a) Baptismal fonts are normally shallow stone or ceramic bowls that sit on a base. They are used to hold holy water during baptismal ceremonies. The shells that may be natural or man-made are used as a scoop to lift water from the font. Baptismal fonts are not the same for all churches. Some orthodox churches use a high-walled tub to immerse infants; some Protestant congregations use tanks.

(b) If the bowl and base of a font are imported together, they may be entered under this provision. Unrelated tables or stands cannot be imported as parts of fonts but should be classified as furniture or according to material if appropriate.

(c) Tubs and tanks may be imported as fonts, if they are to be permanently installed in churches.

(d) Font lids may be entered as part of a font.

16. The following information pertains to scapulars:

(a) Scapulars may be either of the following:

(1) A short cloak covering the shoulders, prescribed by the rule of St. Benedict, to be worn by monks when engaged in manual labour or worn as a sign of devotion in church services.

(2) An article of devotion composed of two small squares of woolen cloth, fastened together by strings passing over the shoulders. Normally, a scapular is worn as a badge of affiliation to the

religious order that presents it. Scapulars are usually enclosed in plastic with short ribbons. Most bear a devotional scripture and image.

17. The following information pertains to chapelets:

- (a) This item provides for the importation of prayer beads. They must be of the type used for counting prayers. Normally, a chapelet has five decades of *Ave Maria*.
- (b) Normally, chapelets have devotional medals with crosses or crucifixes attached to them. This is acceptable for classification under tariff item No. 9986.00.00.
- (c) The term “chapelets” applies to prayer beads used by all religions.

18. The following information pertains to rosaries:

- (a) This provides for the importation of a specific type of prayer beads usually consisting of a string of 175 beads divided into 15 sets. Each set has ten small and one large bead. The lesser rosary contains only 55 beads.
- (b) Rosaries made of any material, such as wood, metal, glass, semi-precious gems, are admissible under the tariff item.
- (c) Most rosaries also contain crosses, crucifixes, and devotional medals, which are acceptable for classification under tariff item No. 9986.00.00.
- (d) Rosary kits are allowed importation under this tariff item. These kits must consist of the necessary articles required to assemble a rosary. They might include beads, string, medals, crosses, and crucifixes.
- (e) Carrying cases may be allowed when imported with the rosaries as an entirety. Carrying cases imported separately are inadmissible under tariff item No. 9986.00.00.
- (f) The Roman Catholic Church recognizes novelty rosaries in the form of bracelets provided that multiples of the beads contained can be used to count a whole rosary. These types of rosaries are classified under tariff item No. 9986.00.00.

19. The following information pertains to religious statues and statuettes:

- (a) Statues are defined as carved, modeled, or cast figures, especially of persons or animals. Statuettes are defined as carved, modeled, or cast figures that are half or less than half life-size of a person or animal.
- (b) Normally, goods entered under this provision are required to perform religious sacraments or ceremonies; to symbolically convey a meaningful aspect of a faith or religion; or to enhance the beauty or meaningfulness of a building or sanctuary dedicated to the worship of an ultimate reality or deity.
- (c) The principal purpose or function of the article at hand must also be considered. Such a determination may be made by answering the question: “What is the article at hand?” If the article performs a function that would make it more than what is provided for in the tariff item, then it is not admissible. For example, a Christmas tree ornament in the form of an angel may be claimed to be a religious statuette. However, its principal function is for mounting on a Christmas tree for decoration purposes. This is more than the function performed by a religious statuette.

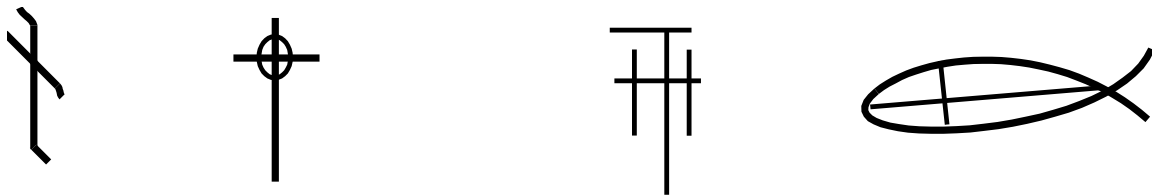
20. The following information pertains to medals and crosses:

- (a) Religious medals are usually flat pieces of inscribed metal or plastic bearing the representation of a religious image or design. Examples of religious medals are: St. Christopher medals, Holy Spirit medals and miraculous medals.

(b) Crosses are ancient symbols that have religious significance to many groups. Buddhism and Hinduism recognize the gammadion or fylfot (𐌆) as a religious symbol or cross. Most crosses are used as a Christian religious symbol to represent the crucifixion of Christ. The common form is the Latin Cross (†). However, there are innumerable variations, both traditional and stylized modern. The following are the most frequently imported traditional crosses:



(c) The following are a few examples of stylized modern crosses:



(d) The customs officer may require evidence that the crosses have a religious significance.

(e) Cross pendants and religious medals must not be attached to chains to be classified under tariff item No. 9986.00.00. Most medals and crosses, for ease of wearing, are equipped with a slip ring that allows them to be hung on a chain. If affixed to the crosses or medals, such slip rings are considered part of the goods.

(f) The following articles are not admissible under this provision:

- (1) medals and crosses that are incorporated into articles worn as jewellery such as earrings, brooches, tie pins and clips, cufflinks, dress studs, buttons, buckles, barrettes, dress combs, and other hair ornaments;
- (2) medals and crosses that are attached to a chain or bracelet, packaged with a chain or bracelet or invoiced with a chain or bracelet at one value;
- (3) medals and crosses incorporated in or affixed to other articles such as paperweights, bookends, fancy boxes, watch bands.
- (4) jewellery findings and stampings in the form of medals and crosses that require further manufacturing in Canada.

21. The following information pertains to religious figures and plaques, mounted or not:

(a) A figure is defined as a representation of the human body (person). Religious representations that are not considered to be statues, statuettes, or plaques but are similar, can be allowed as religious figures. These could include for example Morgen Davids, Buddhist dorjes, Hindu deities. These representations are used in religious services or used as explicit witness of a religious affiliation or devotion.

(b) A plaque is defined as a thin flat wall hanging of metal or wood or other element with decoration or lettering on it, usually with high or low relief.

(c) Many articles although used in the same manner as religious plaques or figures are classified under other tariff provisions. Examples are: religious pictures and mottos under tariff item Nos. 4910.00.10, 4911.91.10, and 4911.99.10; decoration plates under tariff item No. 6913.90.90; tapestries under Section XI entitled "Textile and Textile Articles"; tombstones and grave markers according to material.

(d) Monuments and commemorative plaques, even though they may incorporate a religious plaque or statue, are considered to be more than the goods provided for under tariff item No. 9986.00.00 and are not permissible thereunder.

(e) When religious figures and plaques of relatively unknown religions are claimed under this item, the customs officer will require the importers/owners or their agent to provide proof that the religion exists, and that the article has a religious significance. In cases of doubt, the Trade Policy and Interpretation Directorate in Ottawa should be consulted.

22. Scroll sets include religious phylacteries known as tefillin. These sets are normally handwritten parchments of the first five books of Moses. Besides the first five books of Moses, the sets usually contain the following:

(a) wooden rollers around which the scroll is rolled;

(b) ties used to bind the two sides of the scroll together;

(c) the mantle or cloth used to cover the scroll; the metal or wooden box when used to replace the mantle;

(d) the crown (Keter) used to "top" the mantle or wooden box (Maklut);

(e) the breast plate (Tzit) to hang over the mantle or wooden box;

(f) the pointer (Yad) used to underscore the text;

(g) headpieces used to cap the ends of the wooden rollers;

(h) the cloth on which the scroll is laid.

23. The following information pertains to Chanuka candlesticks:

(a) Chanuka candlesticks are usually nine-branched candelabrum commonly known as a menorah.

(b) However, the menorah may also be a modified lamp using oil and wick. Antique or modified menorahs may have more than one Shammash (pilot light). This is the tallest branch of the menorah that is taller than the ritualistic eight. Such modified menorahs may be entered as Chanuka candlesticks.

24. The following information pertains to Kiddush sets:

(a) A complete Kiddush set may consist of a wine decanter, goblet(s), candle holder, tray, or bread container, and a cloth to cover the loaves.

(b) Kiddush set items are usually matched through harmony of design. However, plain goblets, trays, and decanters may also be used to perform the Kiddush ceremony.

(c) The customs officer may require evidence that items claimed to be Kiddush sets or parts of Kiddush sets, are intended for such use.

25. The following information pertains to Mezuzah boxes:

(a) Mezuzah boxes are small cases of any material containing a scroll which depicts a religious blessing or prayer.

(b) The Mezuzah box is usually tubular in shape and from three to four inches tall. It normally comes with brackets or attachments to affix it to a door post. The attachments may be entered under this tariff item.

(c) Some Mezuzah boxes are worn as a pendant on a chain. If imported with the chain attached, packaged with a chain, or invoiced with the chain at one price, the Mezuzah box and chain must be classified as jewellery.

26. The following information pertains to Havdalah sets:

(a) A complete Havdalah set may include a carrying case, goblets, candle holder, spice box, and a single intertwined candle with two wicks. When imported together, the set may be classified under Havdalah sets. The set is used after the evening sabbath service. A benediction noting the distinction between sabbath and weekday is recited over the Havdalah set.

(b) Separately imported cases and candles cannot be classified under tariff item No. 9986.00.00.

(c) When dealing with parts, the customs officer may require evidence that the imported goods will form part of qualified Havdalah sets.

27. The following information pertains to Seder plates:

(a) Normally, Seder plates are large dishes of any material meant to contain the ritualistic foods during the Passover feast.

(b) They are usually divided into sections in order to contain these ritualistic foods.

(c) Complete sets of dishes with pots and pans used during the Passover feast are not to be classified as Seder plates under tariff item No. 9986.00.00.

28. The following information pertains to religious ancestral shrines:

(a) These are religious altars, usually a ceremonial table or a raised structure with a flat horizontal top on which to place offerings or sacrifices.

(b) These shrines are used in religious services and are consecrated to religious celebration or worship.

Additional Information

29. This policy is effective immediately and all previous rulings and administrative policies with respect to these goods are superseded. Importers/ owners are requested to ensure that goods are imported for customs purposes according to the provisions of this Memorandum.

30. Further information may be obtained by contacting the Director of Trade Administration Services at any regional Revenue Canada customs office.

REFERENCES

ISSUING OFFICE –

Trade Policy and Interpretation Directorate

LEGISLATIVE REFERENCES –

Customs Tariff, tariff item No. 9986.00.00

HEADQUARTERS FILE –

HS 9986.00

SUPERSEDED MEMORANDA “D” –

D10-15-12, January 1, 1988

OTHER REFERENCES –

N/A

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE.