



Memorandum D10-15-27

Ottawa, December 4, 2017

TARIFF CLASSIFICATION OF SAFETY HEADGEAR OF SUBHEADING 6506.10

In Brief

This memorandum outlines the CBSA's administrative policy with respect to safety headgear of subheading 6506.10.

This memorandum outlines the CBSA's administrative tariff classification policy of safety headgear.

Legislation

Customs Tariff

65.06 Other headgear, whether or not lined or trimmed.
6506.10 -Safety headgear
6506.10.10 - - - Football helmets;
For firemen;
For mountaineering and climbing;
Industrial safety helmets;
Lead-impregnated or lead-lined, for X-ray operators;
Other protective headgear, athletic
30 - - - -Welders'
40 - - - -Protective headgear, athletic
90 - - - -Other
6506.10.90 00 - - -Other

Guidelines and General Information

Background

1. This memorandum provides clarification with respect to the term "safety headgear" as found in Subheading 6506.10 of the [Customs Tariff](#).

2 The Subheading Explanatory Note for 6506.10 reads as follows: *"This heading covers all hats and headgear not classified in the preceding headings of this Chapter or in Chapter 63, 68 or 95. It covers, in particular safety headgear (e.g., for sporting activities, military or firemen's helmets, motor-cyclists', miners' or construction workers' helmets), whether or not fitted with protective padding or, in the case of certain helmets, with microphones or earphones"*.

Safety headgear

3. Safety headgear of heading 65.06 is worn as a form of personal protection, in order to reduce the risk of injury to the wearer. The type of safety headgear worn is often dictated by the activity or environment for which it is worn, and may have to meet legislated standards.

Tariff Item 6506.10.10

4. Tariff item 6506.10.10 specifically provides for football helmets, industrial safety helmets, lead-impregnated or lead-lined (helmets) for X-ray operators as well as safety headgear for firemen, and for mountaineering and climbing.

5. The tariff provision also includes “other protective headgear, athletic”, which is interpreted to mean headgear designed to be worn during athletic activities (e.g. ice hockey, alpine skiing, bicycling or baseball).

Protective safety headgear designed for motor sport activities are excluded from tariff item 6506.10.10.

Tariff Item 6506.10.90

6. Tariff item 6506.10.90 provides for other types of safety headgear, not specifically provided for in heading 6506.10.10. This includes, among others, safety headgear worn for military activities, policing activities, and all activities that involve the operation of a motorized vehicle. Consequently, safety headgear designed for motor sport activities involving the operation of, or riding of a motorized vehicles (e.g. race car driving, motocross riding, snowmobiling, all-terrain vehicle (ATV) trail riding, etc.,) are classified under tariff item 6506.10.90.

Additional Information

7. Importers may request an Advance Ruling should there be any uncertainty in regards to the tariff classification of a good to be imported. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

8. For more information on CBSA programs, 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	
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	