



Memorandum D2-1-4

Ottawa, November 26, 2018

Casual Donations – Tariff Item No. 9816.00.00

In Brief

This memorandum has been updated as the result of a technical review.

This memorandum outlines and explains the interpretation of tariff item No. 9816.00.00 set out in the Schedule to the [Customs Tariff](#).

Legislation

Tariff item No. 9816.00.00

Casual donations sent by persons abroad to friends in Canada, or imported personally by persons who are not residents of Canada as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed sixty dollars in any one case.

Customs Tariff

85. Goods that, but for the fact that their value for duty as determined under section 46 of the [Customs Act](#) exceeds the value specified under tariff item No. 9816.00.00, would be classified under that tariff item, shall be classified under Chapters 1 to 97 and their value for duty reduced by that specified value.

133. The Governor in Council may, on the recommendation of the Minister of Public Safety and Emergency Preparedness, make regulations:

(f) for the purposes of heading No. 98.04 or of tariff item Nos. 9807.00.00, 9813.00.00, 9814.00.00, 9816.00.00, 9938.00.00 or 9989.00.00, prescribing conditions under which goods may be imported.

Guidelines and General Information

1. Definitions for tariff item No. 9816.00.00:

casual donations – means gifts sent to an individual, a person, or persons, which are given freely for no consideration whatsoever;

friends in Canada – means persons who are physically present in Canada—as residents or non-residents;

in any one case – means in the case of each gift;

non-residents – means persons who, in the settled routine of their lives, make their home, reside, and are ordinarily present outside Canada;

persons abroad – means residents or non-residents of Canada who are physically outside Canada—permanently or temporarily;

residents – means persons who, in the settled routine of their lives, make their home, reside, and are ordinarily present in Canada.

2. Companies, businesses, or associations of any sort do not qualify as donors or recipients for tariff item No. 9816.00.00.
3. Residents returning to Canada cannot bring gifts into the country personally under tariff item No. 9816.00.00. However, these persons can include gifts under their personal exemption entitlement under heading 98.04.
4. To be eligible for free importation, no gift can be more than CAN\$60, regardless of the number of joint recipients (for example, a wedding gift for a couple). If more than one gift is shipped in a container, each gift valued at not more than CAN\$60 can be imported free under tariff item No. 9816.00.00. Each gift in the container has to be clearly identified as one gift. This applies regardless of whether one or more donors or recipients are involved.
5. In accordance with section 85 of the *Customs Tariff*, gifts that would otherwise qualify for importation under tariff item No. 9816.00.00, except that their value is more than CAN\$60, are classified under the regular provisions of the *Customs Tariff*. The value for duty in these circumstances is reduced by CAN\$60.
6. When a gift is a set, the set is treated as one gift.
7. A person outside Canada may send a gift to a friend in Canada, but allow the commercial establishment from which the gift was bought to ship it. In such a case, the benefits of tariff item No. 9816.00.00 may be allowed if the border services officer is satisfied that the gift was unsolicited and from an individual abroad.
8. The provisions of tariff item No. 9816.00.00 or section 85 of the *Customs Tariff* cannot be combined with the remission provided under [Memorandum D8-2-2, Postal Imports Remission Order](#) or [Memorandum D8-2-16, Courier Imports Remission](#).

Additional Information

9. 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**.

References	
Issuing Office	Program and Policy Management Division Traveller Programs Directorate Programs Branch
Headquarters File	HS 9816-0 HS 9816.00.00
Legislative References	Customs Tariff
Other References	D8-2-2 and D8-2-16
Superseded Memorandum D	D2-1-4 dated November 13, 2015