



# Memorandum D10-15-27

Ottawa, September 23, 2020

## TARIFF CLASSIFICATION OF SAFETY HEADGEAR OF SUBHEADING 6506.10

### In Brief

This memorandum has been revised to reflect current jurisprudence with respect to safety headgear, other protective headgear, athletic, of subheading 6506.10.

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

### Legislation

#### Customs Tariff

6506.10 - Safety headgear

## 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*.

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

2. 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

3. 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.

4. 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).

5. Athletic activities may include the use of motorized equipment as part of the activity. Motorized athletic activities include, for example, “motorcycle racing”. Motorcycle racing takes place “off-road” on closed circuits and is distinct from leisure street riding which takes place on public streets. Street riding is not considered to be a type of sport and does not constitute the practice of an athletic activity.

6. Accordingly, certain types of helmets suitable for motorized racing are classified under tariff item 6506.10.10.

7. There are differences between helmets designed for motorized racing and leisure riding. These primarily result from the different uses for which they are intended. Helmets designed for racing are distinguishable from other types of riding helmets by the following factors:

- (a) the construction and design characteristics are intended to meet specific requirements for the protection of the rider (e.g. aero stability, tight fit, extended eye portals for goggles, etc.); and
- (b) marketing with a focus towards competition rather than leisure use and a price range that is generally significantly higher than that of leisure helmets; and
- (c) in addition to satisfying the Department of Transportation (DOT) certification standard used in the North American market, a certification standard of one or more international bodies that govern helmet safety certifications is required. These international bodies include the Snell Memorial Foundation certification (SNELL) and the United Nations Economic Commission for Europe (ECE) certification.

8. Headgear designed, priced and marketed for racing, but acquiring only the basic DOT certification standard necessary for regular motorized leisure riding would not be considered to be athletic headgear.

#### **Tariff Item 6506.10.90**

9. Tariff item 6506.10.90 provides for other types of safety headgear, not specifically provided for in tariff item 6506.10.10. This includes, among others, safety headgear worn for military activities and policing activities.

#### **Additional Information**

10. For certainty regarding the tariff classification of a product, 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.

11. For more information, call the Border Information Service (BIS) at **1-800-461-9999** (accessible within Canada and the United States). If calling outside Canada and the United States, call 204-983-3500 or 506-636-5064. Long distance charges will apply. Our automated telephony service provides general information in English and French on CBSA programs, services and initiatives through recorded scripts. Live agents are also available to assist you from 6 am to 10 pm (eastern daylight time), 7 days a week. TTY is also available within Canada: **1-866-335-3237**. Alternatively, you may send your enquiries to the following address: [contact@cbsa.gc.ca](mailto:contact@cbsa.gc.ca).

<b>References</b>	
<b>Issuing Office</b>	Trade Policy Division
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a>
<b>Other References</b>	<a href="#">D11-11-3; AP-2017-028</a>
<b>Superseded Memorandum D</b>	D10-15-27 dated December 4, 2017