

# Memorandum D10-15-11 - Sports Goods of Tariff Item 9984.00.00

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This memorandum outlines the conditions and procedures for the importation of sports goods under tariff item No. 9984.00.00 of the [Customs Tariff](#).

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## Updates made to this D-memo

This memorandum has been updated in order to reflect the Canadian Olympic Committee as the new certifying body for goods imported under special tariff classification provision 9984.00.00 as of October 11, 2023. True Sport Canada was the certifying body between October 27, 2016 and October 10, 2023. Before that time the certifying body was the Canada Games Council.

## Guidelines

### General Provision

1. Goods imported under this tariff item number must comply with the following parameters in order to qualify for certification by the Canadian Olympic Committee:

- (a) The certification request must be filed with the Canadian Olympic Committee by the internationally recognized national single sport or multi-sport governing body (for example, Canadian Yachting Association, Olympic Association)

(b) Goods must be intended for Canadian athletes who have achieved international competitive calibre in their sport

(c) Goods must be used by Canadian athletes exclusively for the purpose of training or competing in an international competition such as the Olympic Games, the Commonwealth Games, the Francophone Games, or other world level championships or events

## **Certification**

2. Sporting goods imported under the conditional duties relief of tariff item 9984.00.00 must be accompanied by certification provided by the Canadian Olympic Committee, which is to include the following:

(a) The signature of the Director of Sport System and Athlete Relations of the Canadian Olympic Committee.

(b) A certification number issued by the Canadian Olympic Committee.

(c) A complete inventory of all goods imported in the shipment must be attached to the signed certification. Each article on the list is to be numbered in consecutive order and a detailed description of the good provided.

3. Certification is to be provided in duplicate, with an original signature and must be presented with each shipment of goods.

4. The date of issue of the certification must be within the six month period prior to the date of accounting of the goods with the Canada Border Services Agency (CBSA).

5. Each certificate is to be stamped duty paid by the CBSA at the time of accounting. After processing, the original certificate is to be retained with the customs office copy of the accounting document and the duplicate returned to the importer/owner with the receipt copy of the accounting document.

6. The serial or identification number of the goods, when applicable, must be filled in by the importer/owner on the certificate prior to the release of the goods.

7. Parts for eligible goods may be imported with a valid certificate.

## **Transition**

8. As a transitional measure, notwithstanding paragraph 4), certificates issued by the Canadian Olympic Committee during the period of October 11, 2023, to December 31, 2023, will be accepted for adjustments or refund requests for importations with dates of accounting between October 11, 2023 and December 31, 2023, even if the certificate is dated after the goods were accounted for.

## Diversions

9. Once imported under tariff item 9984.00.00, the importer is responsible to ensure that the goods are not sold or disposed of to a person, or for use, not certified by the Canadian Olympic Committee unless it is sold or disposed of to a person who could otherwise have qualified. This condition may be met by the signing of a written statement by the athlete, as shown below:

I certify that the sports goods listed on Certificate No. \_\_\_\_\_ will not be sold or otherwise disposed of within two years of the date of accounting at customs, unless sold or disposed of to a person who could otherwise have qualified to import them under tariff item 9984.00.00.

(Signature of athlete)

10. This statement is to be attached to the customs office copy of the accounting document. It does not replace the certificate mentioned in paragraph 2.

11. As per Section 32.2 of the [Customs Act](#), if the goods are diverted, a correction to the original declaration must be filed with the CBSA and any applicable duties and taxes paid.

12. For information regarding corrections to declarations of tariff classification, please consult Memorandum D11-6-6, "Reason to believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty.

## Additional Information

13. Further details may be obtained from the [Canadian Olympic Committee](#) website.

14. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Information on how to obtain an advance ruling may be found in Memorandum D11-11-3, Advance Rulings for Tariff Classification.

15. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada and the United States (toll free): **1-800-461-9999**

Calls outside Canada and the United States (long distance charges apply): 1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

## References

Consult these resources for further information.

## Applicable legislation

- Tariff item No. 9984.00.00 reads as follows:  
“Goods certified by the Canadian Olympic Committee as complying with the international competition standards applicable to the sport for which the goods are designed and as being required by an athlete exclusively for the purpose of training for or competing in an amateur competition of international calibre, including goods for testing athletes for doping control purposes, on condition that the goods are not sold or otherwise disposed of within two years of importation, unless sold or otherwise disposed of to persons who are entitled to import goods under this tariff item.”
- [Customs Tariff](#)
- [Customs Act](#)

## Superseded memoranda D

D10-15-11 dated June 23, 2017

## Issuing office

Trade Policy Division  
Trade Programs and Anti-dumping Directorate  
Commercial and Trade Branch

## Contact us

[Contact border information services](#)

## Related links

- [D11-6-6](#)
- [D11-11-3](#)