

# Memorandum D21-3-1: Goods Imported by Designated Foreign Countries, Military Service Agencies and Institutions—Tariff Item Number 9810.00.00

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This memorandum outlines and explains the provisions of tariff item Number 9810.00.00 of the [Customs Tariff](#).

## Plain language summary

**Target audience:** Designated foreign countries, military services agencies and institutions eligible to import goods into Canada under tariff item Number 9810.00.00.

**Key content:** Importation of tobacco and other goods for personal use; importation of materials for North American Aerospace Defense Command (NORAD) activities; importation of vehicles and equipment for joint U.S. - Canada waterfowl surveys; importation of goods for U.S. preclearance offices located at Canadian airports; list of eligible countries and military service agencies.

**Keywords:** Tariff item Number 9810.00.00, imports, military service agency, customs, airport preclearance, joint waterfowl survey, NORAD, CARM.

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## Updates made to this D-memo

This D-memo has been updated to:

- Include a link to onboarding support documentation of the CARM Client Portal (CCP), and to the CARM webpage, under [Related links](#)
- Include a link to the CARM Web page under the Related Links section
- Provide contemporary information in respect to CARM
- Update Appendix B – List of certain countries that are designated for the purposes of Tariff Item Number 9810.00.00 of the *Customs Tariff*

## Definitions

### Designated

Means designated pursuant to paragraph 132(1)(g) of the [Customs Tariff Act](#).

### Goods

Means goods described in tariff item Number 9810.00.00.

### Tariff item Number 9810.00.00:

- Arms, military stores, munitions of war and other goods the property of and to remain the property of a foreign country designated by the Governor in Council

- Goods consigned to military service agencies and institutions designated by the Governor in Council where the goods are for the personal use of or consumption by nationals of countries designated under this item who are employed in defence establishments of those countries in Canada.

## Guidelines

### Tobacco products

1. Individual members of a designated visiting force, including civilian employees and dependants, are entitled to tobacco products on a monthly quota basis, i.e., 1,000 cigarettes, 100 cigars, or 2 lbs. of tobacco per person under tariff item Number 9810.00.00.
2. The quota for tobacco products is extended to dependants 18 years of age and over (in some provinces, 19 is the required age) and the release of these products requires that:
  - **In the case of importation on behalf of a unit**, the Chief of Operations of the Canada Border Services Agency (CBSA) will be advised of the name and rank of the authorized officer designated by the visiting force authority to make such importation along with the number of persons, including dependants, on whose behalf he will be authorized to import.
  - **Where no unit exists**, importations by individual members of a force will be on the basis of an individual authorization in their favour signed by the authorized representative of the force and limited to importations for the individuals and their dependants. Letters of authorization, signed by the visiting force authority, will contain the names of the dependants and are to be in the possession of the individual so authorized for presentation to customs. These letters of authorization are subject to renewal the first day of April each year.

### Importation of other goods for personal use

3. Refer to [Memorandum D21-4-3: Visiting Forces Personnel—Tariff Item Number 9827.00.00](#) for information on goods imported by members of designated visiting forces for personal or household use.

### NORAD films, slides, and recordings

4. Films, slides and recordings that are the property of the United States government are often dispatched from North American Aerospace Defense Command (NORAD) headquarters to various radio and television stations in Canada for broadcasting in connection with NORAD activities. Such goods are to be reported and accounted for to the CBSA as commercial goods. For more information, refer to [D Memoranda series D17: Accounting and release procedures](#).
5. Classification under tariff item Number 9810.00.00 free of duties and taxes, requested by the broadcasting station concerned will be accepted provided an exemption certificate in the following form is available for review at the request of the CBSA officer at the time of importation of the goods:

I certify that the articles and materials herein referred to are imported on behalf of the North American Aerospace Defense Command (NORAD) in Canada and are to remain the property of the Government of the United States and are not for resale or gift.

Signed by authorized representative of NORAD
6. At the time of return of the articles and materials to the United States, it will be the responsibility of the broadcasting station to prepare [Form BSF831: Exporter Reporting Application Form](#) for presentation to the CBSA at the point of departure from Canada. This application form is used by entities who wish to register for the export reporting of commercial goods from Canada. The form is completed and submitted to the Commercial Registration Unit to register for either export reporting of goods via the Canadian Export Reporting system (CERS) or G7-EDI export reporting. The exporter subsequently must still electronically report the goods to be exported within legislated reporting timeframes.
7. Commercial goods to be exported to the United States are exempt from reporting due to a written collaborative arrangement between Canada and the United States. No-declaration-required (NDR) 9 or (NDR) 1 may apply, depending on the goods, control status and their value.

### Joint waterfowl surveys

8. Vehicles and equipment imported by the United States Bureau of Sport Fisheries and Wildlife on joint waterfowl surveys with the Canadian Wildlife Service of Environment Canada are to be admitted on [Form BSF865: Exception Temporary Admission Permit - Commercial](#), without payment of security. Form BSF865: Exception Temporary Admission Permit - Commercial can be completed by importer in the CARM Client Portal. For more information, refer to [Memorandum D8-1-4: Administrative Procedures Related to Form BSF865, Temporary Admission Permit](#).

9. Consumable goods for use in the survey which are owned by the United States Bureau are to be reported and accounted to the CBSA as commercial goods. For more information, refer to *D Memoranda series D17: Accounting and release procedures*. Goods will be admissible under tariff item Number 9810.00.00, free of customs duty and goods and services tax (GST), on the Commercial Accounting Document (CAD), with the officer in charge of the party signing the certificate as shown under section 2 from Appendix A as the authorized representative of the United States government. The certificate must be available for review at the request of the CBSA officer at the time of importation of the goods.

10. Wildlife officers engaged in joint waterfowl surveys will carry letters of identification issued by the Director, United States Bureau of Sport Fisheries and Wildlife.

## **United States preclearance offices at airports**

11. Goods for official use imported for the United States Customs, Immigration, and Agriculture preclearance offices located at various airports in Canada are to be reported and accounted to the CBSA as commercial goods. For more information, refer to *D Memoranda series D17: Accounting and release procedures*.

12. Goods will be admissible under tariff item Number 9810.00.00, free of duties and taxes, provided that a signed certificate as shown under section 1 from Appendix A is completed. When a Commercial Accounting Document is submitted, the importer must retain the certificate, which must be available for review at the request of the CBSA officer at the time of importation of the goods.

## **Canadian government importation**

13. Goods purchased by Canadian government departments, Canadian government agencies, or Canadian armed forces are not eligible for importation under tariff item Number 9810.00.00

## **Appendix A: Certificates**

### **Section 1**

I certify that the articles and materials described in this certificate or in invoice number are being imported by or on behalf of (name of designated government department, agency, office or military unit) and are to remain the property of the government of (name of designated foreign country) and are not for resale, gift or other distribution.

- Name and title of authorized official
- Telephone and fax numbers
- Mobile number and email address
- Signature and date (day/month/year)

### **Section 2**

I certify that the articles and materials described in this certificate or in invoice number are being imported on behalf of (name of designated foreign country) by (name of designated military service agency or institution) for the personal use of or consumption by nationals of that country who are employed in defence establishments of that country in Canada.

- Name and title of authorized official
- Telephone and fax numbers
- Mobile number and email address
- Signature and date (day/month/year)

## **Appendix B: List of certain countries and military service agencies designated for the purposes of tariff item Number 9810.00.00**

1. The following countries are designated for the purposes of tariff item Number 9810.00.00 of the *Customs Tariff*:

- Albania, Republic of
- Antigua and Barbuda
- Australia
- Austria, Republic of
- Azerbaijani Republic
- Bangladesh, People's Republic of
- Barbados
- Belgium
- Belize
- Benin, Republic of
- Botswana, Republic of
- Brunei Darussalam
- Bulgaria, Republic of

- Cameroon, Republic of
- Côte d'Ivoire, Republic of
- Czech Republic
- Denmark
- El Salvador, Republic of
- Estonia, Republic of
- Ethiopia, Federal Democratic Republic of
- Finland, Republic of
- France
- Georgia, Republic of
- Germany
- Ghana
- Greece
- Guyana, Republic of
- Hungary, Republic of
- Iceland
- India
- Israel
- Italy
- Jamaica
- Japan
- Kazakhstan, Republic of
- Kenya, Republic of
- Korea, Republic of
- Kuwait, State of
- Latvia, Republic of
- Lithuania, Republic of
- Luxembourg
- Macedonia, former Yugoslav Republic of
- Malawi, Republic of
- Malaysia
- Moldova, Republic of
- Nepal, Kingdom of
- Netherlands
- New Zealand
- Nicaragua, Republic of
- Niger, Republic of the
- Nigeria, Federal Republic of
- Norway
- Oman, Sultanate of
- Pakistan
- Poland, Republic of
- Portugal
- Romania
- Sierra Leone, Republic of
- Singapore, Republic of
- Slovak Republic
- Slovenia, Republic of
- Spain, Kingdom of
- Sri Lanka
- Sudan, Republic of the
- Swaziland, Kingdom of
- Sweden, Kingdom of
- Tanzania, United Republic of
- Thailand, Kingdom of
- Trinidad and Tobago
- Turkey
- Uganda, Republic of
- Ukraine
- United Arab Emirates
- United Kingdom
- United States of America
- Uzbekistan, Republic of
- Venezuela, Republic of
- Zambia, Republic of
- Zimbabwe, Republic of

2. The following military service agencies are designated for the purposes of tariff item Number 9810.00.00 of the *Customs Tariff*:

- German Air Force Tactical Training Command, Goose Bay, Labrador, Newfoundland
- Post Exchanges—Aircraft Control and Warning (AC & W) Sites authorized by the Minister of National Revenue
- Royal Air Force Detachment, Goose Bay, Labrador, Newfoundland
- United States Military Services Agencies at Goose Bay Airport, Labrador, Newfoundland
- United States Property Accountability Office, Headquarters ADC Detachment Number 1, Ottawa, Ontario

## References

Consult these resources for further information.

## Applicable legislation

- [Customs Tariff Act](#), Part 4, paragraph 132.(1)(g)
- [Customs Tariff](#), tariff item Number 9810.00.00
- [Goods Imported by Designated Foreign Countries, Military Service Agencies and Institutions \(Tariff Item Number 9810.00.00\) Regulations \(SOR/98-57\)](#)
- [Order Designating Certain Countries and Military Service Agencies for the Purposes of Tariff Item Number 9810.00.00 \(SOR/98-40\)](#)
- [Regulations Designating Certain Countries for the Purposes of Tariff Item Number 9810.00.00, 1999-1 \(SOR/99-234\)](#)
- *Order in Council P.C. 1997-2029*, December 29, 1997
- *Order in Council P.C. 1997-2011*, December 29, 1997

## Related D memoranda

- [Memorandum D8-1-4: Administrative Procedures Related to Form BSF865, Temporary Admission Permit](#)
- [D Memoranda series D17: Accounting and release procedures](#)
- [Memorandum D21-4-3: Visiting Forces Personnel Tariff Item Number 9827.00.00](#)

## Superseded D memoranda

D21-3-1 dated October 21, 2024

## Issuing office

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

## Contact us

[Contact border information services](#)

## Related links

- [CARM: The new way to assess and pay duties and taxes on imported commercial goods](#)
- [CARM Client Portal: Onboarding documentation](#)
- [Form BSF831: Exporter Reporting Application Form](#)
- [Form BSF865: Exception Temporary Admission Permit - Commercial](#)