



Memorandum D10-15-20 - Interpretation of Tariff Item 9966.00.00

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Plain language summary

Target Audience: Importers that import vehicles that are 25 years or older.

Key content: The interpretation of tariff item 9966.00.00 of the *Customs Tariff* and the goods that are eligible for consideration under this tariff item.

Keywords: Vehicles, more than 25 years old

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Updates made to this D-memo

This D-Memo has been updated to reflect accessibility and plain language considerations.

Guidelines

1. Tariff item No. 9966.00.00 reads as follows:

The following vehicles, manufactured more than 25 years prior to the date of importation, and articles for use solely or principally with those vehicles:

Road tractors for semi-trailers;

Motor vehicles principally designed for the transport of persons or goods (other than vehicles specially designed for travelling on snow, golf cars and similar vehicles, and dumpers designed for off-highway use);
Fire fighting vehicles;
Motorcycles (including mopeds), cycles fitted with an auxiliary motor, and side cars.

Motor Vehicles

2. Motor vehicles that are eligible for consideration under tariff item 9966.00.00 must satisfy the following criteria:

- (a) The vehicle must be more than 25 years old at the date of importation. This is the actual month and year of manufacture rather than the model year.
- (b) The vehicle must be of a type cited in the tariff item.
- (c) The vehicle must conform to its original appearance and configuration that existed at the time of manufacture.

3. Vehicles that have been modified and are no longer in their original configuration (such as hot rods, street rods, etc.) do not qualify for consideration under tariff item 9966.00.00. However, modifications such as changes required to have the vehicles conform to safety standards or provincial or territorial registration requirements would not necessarily exclude them from tariff item 9966.00.00.

4. For the purpose of administering tariff item 9966.00.00, the terms "golf cars" and "golf carts", as found in the English version of the *Customs Tariff*, Explanatory Notes, and Memoranda D series are to be considered interchangeable.

Articles

5. Tariff item 9966.00.00 also provides duty-free importation of articles for use in vehicles that would qualify for consideration under this tariff item. Eligible articles are limited to those solely or principally for qualifying vehicles and would maintain the original appearance and configuration of the vehicle. These may be either original articles or reproductions.

6. Articles that incorporate modern safety features or other technological developments may be considered under tariff item 9966.00.00, provided that they are solely or principally for use with qualifying vehicles and do not compromise the original configuration of the vehicle. An example could be a vehicle specific safety modification

article required to allow the vehicle to be registered in a province/territory and be deemed roadworthy.

7. General purpose/universal articles that can be used in both vehicles covered and not covered under tariff item 9966.00.00 are not eligible for consideration.

Additional Information

8. Procedures to obtain an advance ruling for tariff classification of goods are outlined in [Memorandum D11-11-3: Advance Rulings for Tariff Classification](#).

References

Consult these resources for further information.

Applicable legislation

- [Customs Tariff](#)

Issuing office

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

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Related links

- [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#)