



Ottawa, June 24, 2014

Memorandum D10-15-25

Interpretation of the Word Uniforms for the Purpose of Classification Number 5112.19.00.10

In Brief

This memorandum has been updated to reflect changes to the *Customs Tariff* legislation. The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the policy of the Canada Border Services Agency with regard to the interpretation of the word “uniforms” as found in the end-use provision “For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group” for the purposes of classification number 5112.19.00.10.

Legislation

Customs Tariff

Tariff Item	Description of Goods
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51.12	Woven fabrics of combed wool or of combed fine animal hair. - Containing 85% or more by weight of wool or of fine animal hair:
5112.11	-- Of a weight not exceeding 200 g/m ²
5112.19	-- Other
5112.19.00.10	----- For use in the manufacture of apparel, other than uniforms designed to identify members of a specific group
5112.19.00.90	----- Other

Guidelines and General Information

1. This memorandum affects woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight exceeding 200 g/m².
2. Uniforms, and the fabric from which they are made, are generally subject to abusive wear. Accordingly, the durability of the fabric from which they are made is a more important attribute than fashion appearance. Fabrics used for uniforms usually meet specific performance specifications.
3. The term “specific group” includes a broad range of organizations throughout the private and public sectors. Such groups may be found within corporations, armed forces, religious institutions, schools, professions, occupations, sport teams, public service departments or agencies and other organizations.
4. The use of uniforms by these types of organizations is often an effort in branding and developing a standard image. A uniform is identifiable by homogeneous fabrics, designs and colours, and not simply by a common logo.

5. Uniform clothing includes upper garments, such as jerseys, coats and jackets; lower garments, such as pants, skirts and shorts; or full body garments, such as coveralls and dresses. Uniforms do not include accessories, such as gloves, mittens, hats, socks, scarves, ties and/or belts.
6. Corporate and occupational uniforms include apparel chosen by an employer to be worn exclusively by its employees during working hours.
7. Sports uniforms include a set of standard clothing worn by members of an athletic organization while participating in that organization's activity. For example, official hockey jerseys worn by team members during a hockey game are included.
8. Goods that do not qualify under classification number 5112.19.00.10 include fabrics for jackets and other paraphernalia worn, for example, by the general public, a fan base of a sports team, and the coaching or training staff.
9. For the administration of these end-use tariff items, the importer must be able to prove that the imported fabrics are not for use in the production or manufacture of uniforms.

Examples of Uniforms

10. Some examples of uniforms are contained in the attached appendix. This list is not exhaustive.

Additional Information

11. 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*](#).
12. 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**.

Appendix

Group	Examples of uniforms worn by:
Corporations	Airline employees Repair personnel Couriers
Armed Forces	Military personnel (e.g., battle fatigues or dress uniforms)
Religious Institutions	Clergy
School	Students of a private school
Organization	Red Cross workers Boy Scouts Girl Guides
Occupation	Aluminium foundry workers Nurses Referees Doctors
Sports Team	Registered members of sports organizations (e.g., official jerseys worn by members of NHL Teams)
Public Service	Postal workers Border services officers
Correctional Institutions	Inmates in prisons Prison guards
Emergency Services	Paramedics Firefighters
Hospitality Industry	Restaurant employees Hotel employees Museum employees
Policing	Police officers Security guards

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 5112.19
Legislative References	<i>Customs Tariff</i>
Other References	D11-11-3
Superseded Memorandum D	D10-15-25 dated February 6, 2007