



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 9984.00.00 of the Customs Tariff.

Plain language summary

Target audience: Importers of commercial goods

Key content: How to determine if commercial goods are eligible to claim tariff item 9984.00.00

Keywords: Sport, sporting goods, commercial goods, eligible, 9984, tariff item, armature sports

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Updates made to this D-memo

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

Guidelines

General Provisions

1. Tariff Item 9984.00.00 covers sporting goods that meet the following conditions:
 - (a) Goods meant for Canadian athletes who compete at an amateur international level; and
 - (b) Goods that Canadian athletes use only to train for or take part in international amateur competitions 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.
3. 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, Hockey Canada).
4. The certification must include:
 - (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) The date the certification was issued.
5. 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 with a detailed description of the goods. Provide a serial or identification number when applicable.
6. Certification is to be provided in duplicate for each shipment.

7. 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).

8. The CBSA will stamp each copy of the certification at the time of accounting. After processing, the original certification is to be retained with the CBSA office copy of the accounting document and the duplicate returned to the importer/owner with the receipt copy of the accounting document.

9. Parts for eligible goods can be imported with a valid certification.

10. Eligibility for this tariff item does not waive any permit requirements for specific goods.

Diversion

11. The importer is responsible to ensure that the goods are not sold or disposed of to a person or for a use not certified by the Canadian Olympic Committee, for a period of two years after the date of accounting. This condition can be met with a signed written statement by the athlete they are intended for, 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, 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)

12. This statement is to be attached to the customs office copy of the accounting document. It does not replace the certification from the Canadian Olympic Committee.

13. If the goods are sold or disposed of to a person who could otherwise have qualified, then a new certification should be obtained and presented to an officer of the CBSA upon request.

14. 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.

15. 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

16. 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](#)
- [Customs Act](#)

Related D memoranda

- [D11-6-6 Reason to believe and corrections to the declaration of origin, tariff classification or value for duty](#)
- [D11-11-3 Advance Rulings for Tariff Classification](#)

Issuing office

Tariff Classification, Origin and Valuation Division
Trade Programs Directorate
Commercial and Trade Branch

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Related links

[Customs Tariff](#)
[Customs Act](#)