



# Memorandum D10-15-12: Interpretation of Tariff Item 9986.00.00 – Religious Articles

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## Plain language summary

**Target audience:** Importers of commercial goods - religious articles.

**Key content:** This memorandum explains the Canada Border Services Agency's (CBSA) administrative policy regarding the interpretation of tariff item 9986.00.00 of the Customs Tariff.

**Keywords:** Release of goods; customs brokers; importers; CARM; commercial importation; tariff classification; special classification provisions; customs duties; duty-free allowance; religious articles.

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## Updates made to this D-memo

This D-memo has been updated to:

- Reflect accessibility and plain language considerations
- Align with the policy of Memorandum D10-0-1.

## Guidelines

1. Tariff item 9986.00.00 reads as follows:

Religious statues, statuettes, medals, crosses, figures, plaques or ancestral shrines, and communion sets, oil stocks, crosiers, benitiers, sprinklers, incensers, incense boats, baptismal shells or fonts, scapulars, chapelets, rosaries, Scroll sets, Chanuka candlesticks, Kiddush sets, Mezuzah boxes, Havdalah sets or Seder plates; Parts of all the foregoing.

2. Tariff item 9986.00.00 is a list of specific religious goods that are eligible for the benefits of tariff item 9986.00.00. If an item is not listed it is not eligible for the benefits of the tariff item, even if it contains a religious motif or function.

3. Tariff item 9986.00.00 provides for the articles listed if they:

- a. are necessary to perform religious sacraments or ceremonies;
- b. symbolically convey a meaningful aspect of a faith or religion; or
- c. enhance the beauty or meaningfulness of a building or sanctuary dedicated to the worship of an ultimate reality or deity.

4. Articles simply incorporating a religious motif are not eligible under tariff item 9986.00.00. They must generally be regarded as having a religious function or purpose.

5. Examples of articles excluded from the provisions of tariff item 9986.00.00:
  - a. A Christmas tree ornament in the form of an angel mounted on a Christmas tree for decorative purposes.
  - b. Paper weights, jewellery for the adornment of the person, bookends, pencils and pens, and tombstones incorporating a religious design or symbol.
  
6. Religious articles are not eligible for the benefits of the tariff item if they are:
  - a. incorporated into articles worn as jewellery such as earrings, brooches, tie pins and clips, cufflinks, dress studs, buttons, buckles, barrettes, dress combs, and other hair ornaments;
  - b. attached to a chain or bracelet, packaged with a chain or bracelet or invoiced with a chain or bracelet under one price;
  - c. incorporated in or affixed to other articles, such as paperweights, bookends, fancy boxes and watch bands;
  - d. jewellery findings and stampings that require further manufacturing in Canada
  
7. The provisions of tariff item 9986.00.00 apply to all religious persuasions. There is no need for the religion to be in practice for the related object to be eligible. For example, in Canada International Trade Tribunal (CITT) case AP-2004-061, a statue of the ancient Egyptian Bast Cat was deemed eligible for the benefits of the tariff item 9986.00.00.
  
8. Articles of mythology that are based on religious ideology or dogma are eligible for the benefits of tariff item 9986.00.00 when they are presented as one of the listed articles. Articles for entertainment purposes that are related to mythological narratives are not.
  
9. Articles eligible for tariff item 9986.00.00 can be made of any material.

## **Complete sets and accessories**

10. The following provisions shall be interpreted to include individual articles and complete sets: oil stocks, crosiers, benitiers, sprinklers, incensers, incense boats, baptismal shells or fonts.
  
11. Complete sets that consist of complimentary items that are matched through harmony of design, such as matching trays, stands and dispensing utensils, are eligible for the benefits of tariff item 9986.00.00.
  
12. Carrying cases and accessories specific to a listed good are eligible for the benefits of tariff item 9986.00.00 when imported with that item. If the carrying cases and

accessories are imported separately they are not eligible for the benefits of the tariff item and remain classified under their respective classification number in Chapters 1 through 97.

13. Portable communion sets, oil stock sets, sprinklers and baptismal kits are eligible under the tariff item 9986.00.00.

## **Documentation to support a claim for tariff item 9986.00.00**

14. The importer may be asked by the CBSA to provide a certification attesting that articles claimed under the tariff item are in fact for religious devotion. The certificate must:

- a. be from an appropriate religious administration (e.g. Catholic or Anglican Diocese, Hindu Temple, Mosque, Synagogue) that has charitable status from the Canada Revenue Agency;
- b. be signed by an ordained member of clergy (e.g. priest, minister, rabbi, imam) with a degree or certificate in divinity from a recognized university, seminary or other institution of religious studies;
- c. briefly describe the article;
- d. explain how it is used in religious services or why it is an explicit witness of a religious affiliation or devotion; and
- e. be on the letterhead of the religious administration delivering it.

15. Should the importer not be able to provide such certification, the goods may not be eligible to the benefits of the tariff item.

## **Definition of the specific religious articles included in tariff item 9986.00.00**

16. The following definitions apply, for the purpose of this Memorandum, to the articles eligible for the benefits of tariff item 9986.00.00. These definitions are in accordance with CITT rulings, including AP-2003-013 and AP-2004-061.

### **Religious statues and statuettes**

17. Religious statues are carved, modeled, or cast representation, predominately of a single religious entity, life size or larger. Statuettes are carved, modeled, or cast representation of a single religious entity that are less than life-size.

## **Religious medals and crosses**

18. Religious medals bear the representation of a religious image or design. Examples include: St. Christopher and other patron Saint medals, miraculous medals, Buddha and Hindu deity amulets.

19. Crosses are ancient symbols that have religious significance to many groups. Both traditional and stylized crosses of any denomination are eligible. Examples of traditional crosses include the Latin Cross, the Greek Cross, the Celtic Cross and the Chi-Rho Cross.

20. Rings that are fixed to the religious medal or cross and used to suspend, attach or wear the cross or medal are considered part of the goods.

## **Religious figures and plaques, mounted or not**

21. A figure is a representation of a religious personage, shape or symbol. Generally, they are three dimensional religious representations, shapes or symbols that are not considered to be a statue, statuette, or plaque. These could include, for example, the Star of David (also called Magen David or Shield of David), Buddhist dorjes (Vajra), Hindu deities.

22. A plaque is a flat wall hanging with decoration or lettering on it. The decoration or text must be of a religious nature, such as a prayer. Such prayers do not have to be found in religious manuscripts, such as the Bible, Torah, or Quran, to be religious. It can be any personal communication, reverent petition, praise or thanksgiving to God, deities, other spiritual entities, such as angels and saints, or objects of worship, such as the sun.

23. Other articles, such as religious pictures and mottos, decoration plates, tapestries, tombstones, and grave markers are not eligible for the benefits of the tariff item, as their primary use is not for religious service or as a witness of a religious affiliation or devotion.

24. Monuments incorporating a religious plaque or statue are eligible for the tariff item 9986.00.00.

## **Religious ancestral shrines**

25. A religious ancestral shrine is a holy or sacred place, which is dedicated to a specific deity, ancestor, hero, martyr, saint, daemon, or similar figure of awe and

respect. It can also be constructed to set apart a site which is thought to be particularly holy.

26. Ancestral shrines often contain idols, relics, photos, cult images or other such objects associated with the figure being venerated. They may contain an altar, a small shelf, or a full table top. Many are small and consist of a statue on a pedestal or in an alcove, niche or grotto, or can be elaborate booths without ceilings.

27. Shrines can be indoors, outdoors, or portable. Shrines are usually the centre of attention and are given a place of prominence for display.

28. An ancestral shrine should not be confused with a temple. A temple is a building devoted to the worship of a God or Gods. Temples are not eligible for tariff item 9986.00.00.

## **Communion sets**

29. A communion set is a set of utensils for use in religious communion services. It may consist of two or more of the following articles: chalices, ciboria, communion cups, communion cup tray, glasses, cruets, cruet sets, flagons, patens, bread plates, absolution and host boxes, pyxes, viaticums, spoons and ladles, tweezers, intinction sets, ostensorium, lunula, monstrances, thabors, reliquaries, and lavabo bowls.

## **Oil stocks**

30. Oil stocks refer only to the containers or vessels in which various oils used in religious services are held, not to the oil itself. Large jars, or other containers, simply used to store oil are not considered to be oil stocks.

## **Crosiers**

31. Crosiers are stylized shepherds' hooked staffs that are part of a bishop's regalia.

## **Benitiers**

32. Benitiers are open holy water containers, into which worshippers dip their fingers before blessing themselves. They come in a wide variety of styles. They may:

- a. be simple shallow bowls, to place on a table or stand;
- b. have brackets or apparatus allowing them to be affixed to walls; or
- c. be free-standing models in one or more pieces.

33. Stands specifically designed as supports for a benitier and wall brackets or other apparatus for affixing a benitier to a wall, that are included with the benitier at the time of importation, are eligible for the tariff item. However, tables or other unattached stands on which benitier dishes may be set are not eligible.

## **Sprinklers**

34. Sprinklers are hand-held batons used to sprinkle holy water on congregations or objects during religious ceremonies. There are two types:

- a. One has a solid metal handle with a ball on the end. The ball is dipped in a bucket of water and the water adhering to it is sprinkled onto worshippers or objects being blessed. This type usually comes as part of a set including a matching bucket and stand and the whole set qualifies under the tariff item.
- b. The other holds the water in a reservoir in the handle.

## **Incensers and incense boats**

35. Incensers, sometimes referred to as censers or thurible, are vessels used for the burning of incense during religious ceremonies, and available in a variety of sizes. They may include chains and stands.

36. Incense boats are vessels specifically designed to hold and dispense incense. Mustard dishes, relish dishes, and other similar covered condiment dishes are not considered to be incense boats.

## **Baptismal shells or fonts**

37. Baptismal fonts hold holy water for use during a baptism. Commonly of stone or ceramic, they range from shallow bowls to high-walled tubs or tanks. To be eligible for this tariff item, baptismal fonts are to be of the type permanently installed in churches.

38. A font bowl imported together with a specifically designed base or support qualifies under the tariff items. However, unrelated tables or stands do not.

## **Scapulars**

39. Scapulars may be either:

- a. Monastic - A short cloak covering the shoulders, originally prescribed by the Order of St. Benedict, to be worn by monks when engaged in manual labour or worn as a sign of devotion in church services.

b. Devotional - An article composed of two small squares of woolen cloth, wood or laminated paper, a few inches in size, fastened together by long strings passing over the shoulders. Most bear a devotional scripture and image.

40. Scapulars are commonly worn as a badge of affiliation to the religious order that presents it.

## **Chaplets and rosaries**

41. Chaplets, also called chapelets or prayer beads, are a series of beads or knots strung together and used for counting prayers. They are used by various religions and may each have their own design, number and pattern of beads or knots. They may have devotional medals, crosses, crucifixes, or tassels attached to them.

42. Kits consisting of all the necessary articles and materials required to assemble a chaplet, for example beads, string, medals, crosses, and crucifixes, are eligible for tariff item 9986.00.00.

43. Rosaries are a specific type of chaplet used when reciting Rosary prayers. Common forms of rosaries are made up of a total of 59 beads. 54 beads are arranged in a loop of five sets of 10 small beads and a large or distinctive bead. Replacing one of the large beads can be a short string of five beads leading to a cross, crucifix or a medallion.

44. Rosaries in the form of bracelets are eligible for tariff item 9986.00.00, provided they can be used to count a whole Rosary prayer.

## **Scroll sets**

45. Scroll sets may be either:

a. religious phylactery scroll sets known as tefillin. These are small boxes, usually made of leather, which contain small pieces of religious parchments with phrases from the Torah (Old Testament); or

b. Torah scrolls of handwritten parchments of the first five books of Moses.

These sets usually include:

- i. Wooden rollers around which the scroll is rolled;
- ii. Ties used to bind the two sides of the scroll together;
- iii. A cloth (mantle), metal or wooden box used to cover the scroll;
- iv. the crown (Keter) used to "top" the covered pair of wooden rollers (Maklot);
- v. The breast plate (Tzit) to hang over the mantle or wooden box;
- vi. The pointer (Yad) used to track the text;

- vii. Headpieces used to cap the ends of the wooden rollers;
- viii. The cloth on which the scroll is laid.

## **Chanukah candlesticks**

46. Chanukah candlesticks, also called hanukkiah, are a nine pronged candelabrum. Also included are menorahs. Both Chanukah candlesticks and menorahs may use candles or oil and wicks. They may have more than one Shamash, by which the Chanukah lights are lit.

## **Kiddush sets**

47. A Kiddush set is a collection of items used to sanctify the Sabbath and holidays in the Jewish tradition. The Kiddush set may consist of any combination of a wine decanter, goblet(s), candle holder, tray(s), or bread board(s) or container(s) with a cloth to cover the loaves. They are usually matched through harmony of design.

## **Mezuzah boxes**

48. Mezuzah boxes are small cases, of any material, containing a scroll which depicts a religious blessing or prayer. They are usually tubular in shape, three to four inches tall, and may come with brackets or attachments to affix it to a door post.

## **Havdalah sets**

49. A Havdalah set is a collection of ritual items used for the Havdalah ceremony. A complete Havdalah set commonly includes a carrying case, goblet(s), candle holder, spice box, and a single intertwined candle with multiple wicks.

## **Seder plates**

50. Seder plates are most often large dishes, of any material, meant to hold the ceremonial foods during the Passover feast. They are usually divided into sections.

51. Only the plates are eligible under tariff item 9986.00.00. Complete sets of dishes with pots and pans used during the Passover feast are not eligible for tariff item 9986.00.00.

## **Parts eligible under tariff item 9986.00.00**

52. Parts eligible under tariff item 9986.00.00 are identifiable components of an article listed in tariff item 9986.00.00, which is integral to the design and essential to the function of the product in which it is used, as defined in the [Memorandum D10-0-1, \*Classification of Parts and Accessories in the Customs Tariff\*](#).

53. When imported on their own, consumable goods, such as candles, oil, and incense, are not considered as a part of an eligible article for tariff item 9986.00.00. Consumable goods remain classified under their respective classification number in Chapter 1 through 97.

## **Additional Information**

54. 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](#)

## **Related D memoranda**

- [D10-0-1: Classification of Parts and Accessories in the Customs Tariff](#)
- [D10-13-1: Tariff Classification of Goods](#)
- [D11-11-3: Advance Rulings for Tariff Classification](#)

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- [Canadian International Trade Tribunal](#)