



# Memorandum D8-3-6

Ottawa, March 4, 2021

## Tariff Item 9905.00.00 and the *Passover Products Remission Order*

### In Brief

The editing revision made in this memorandum is the addition of an Appendix to provide the Passover holiday dates for 2020 through 2030.

The editing revision made in this memorandum also provides additional information on the eligibility of goods for relief of sales taxes under the *Passover Products Remission Order*.

This memorandum outlines the conditions under which certain products imported for use during the Passover holidays qualify for customs duty-free entry. It also sets out the procedures to follow to import customs duty-free Kosher for Passover margarine.

### Legislation

[Customs Tariff](#) – Tariff item 9905.00.00

[Passover Products Remission Order](#)

## Guidelines and General Information

### Tariff Item 9905.00.00; Relief of customs duties applicable to importations of Passover products.

1. To obtain relief from customs duties payable on imported Passover products, goods must be found on the list of goods described in tariff item 9905.00.00 within the Customs Tariff.
2. Goods that are identified on the tariff item 9905.00.00 list must be imported during the period beginning two months before the eve of the first day of the holiday and ending on the last day of the holiday. The dates of the Passover holidays have been identified in the Appendix below.
3. The package containing the product must be marked with any certified Kosher symbols, such as:
  - (a) the symbol “uP”;
  - (b) “Kosher Lepasach”; or
  - (c) “Kosher for Passover” or similar wording
4. Margarine is also an agricultural product subject to Tariff Rate Quota (TRQ). According to the current list of products described in the list of tariff item 9905.00.00, only margarine of tariff item 1517.10.10 (within access commitment) is eligible for relief of customs duty under tariff item 9905.00.00. An import permit from Global Affairs Canada is required for “within access commitment” margarine importations.
5. For further information on Tariff Rate Quotas, see Memoranda D10-18-6, First-come, First-serve Agricultural Tariff Rate Quotas and D10-18-1, Tariff Rate Quotas.
6. For the purposes of tariff item 9905.00.00, “matzo and matzo products” include any product whose main ingredient is derived from matzo, matzo meal, or matzo flour. The meal or flour can be made from the five grains mentioned in the Torah, namely: wheat, barley, spelt, rye and oats. Generally, wheat and barley are subject to TRQs. However, the duty relief tariff item places no restrictions on whether the matzo or matzo product is

imported “within access commitment” or “over access commitment.” Nevertheless, matzo is a grain product and may require an import permit for accurate reporting.

7. If the imported matzo and cake mixes meet the criteria stipulated in tariff item 9905.00.00 (marked and imported during the holiday timeframe), then the importer could obtain relief of the customs duty on the importation of goods meeting the terms of tariff item 9905.00.00.

8. The address to apply for an import permit, if required, is:

Global Affairs Canada  
Trade Controls and Technical Barriers Bureau  
Trade Controls Policy Division  
125 Sussex Drive  
Ottawa, ON K1A 0G2

9. Requests to amend the list of Passover products in tariff item 9905.00.00 must be submitted to the Minister of Finance. Only “Kosher for Passover” products that are not produced in Canada will be considered.

***Passover Products Remission Order; Relief of customs taxes applicable to importations of Passover products.***

10. Certain Passover foods that are eligible for the benefits of tariff item 9905.00.00 may also qualify for the *Passover Products Remission Order* which allows for remission of the customs taxes (GST/HST) in full.

11. In order to qualify for the *Passover Products Remission Order*, Passover foods and products must be of a class not available in Canada and must be imported during the period beginning two months before the eve of the first day of the holiday and ending on the last day of the holiday. The dates of the Passover holidays have been identified in the Appendix below.

12. The provincial sales tax applicable to non-commercial importations is not collected by the CBSA when the goods are entitled to full relief of the GST/HST.

**Documentation and Accounting Procedures**

13. All customs invoices must clearly show that the imported products are for the Passover holiday.

14. Importers should ensure that the products are also labelled in accordance with provincial regulations.

15. Legal Note 3 to Chapter 99 requires imported goods that qualify under a tariff item in Chapter 99 to be classified under a tariff item in Chapters 1 to 97 of the Customs Tariff first in order to determine qualification for the Chapter 99 tariff item.

16. Accordingly, the regular ten-digit classification number applicable to the goods under Chapters 1 to 97 must appear in field 27 on a Canada Customs Coding Form, Form B3-3.

**I) For goods only meeting the conditions of tariff item 9905.00.00:**

17. To obtain relief of customs duties only on imported goods meeting the requirements identified in paragraph 1 to 7 above, the first four digits of tariff item 9905.00.00 must appear in field 28 of Form B3-3 and, in the case of margarine, the import permit number must appear on Form B3-3 in field 26.

**II) For goods only meeting the conditions of the *Passover Products Remission Order*:**

18. To obtain relief of the customs taxes (GST/HST) on imported goods meeting the requirements identified in paragraph 10 to 12 above, special authorization code 90-2849 must appear in field 26 of Form B3-3.

19. In the case of "within access commitment" margarine, a two-line entry is required because both the Order in Council P.C. 90-2849 and the import permit number must appear in field 26 of Form B3-3. The first line should detail all of the data including the actual value for duty with code 90-2849 in field 26 of Form B3-3. The second line will detail the same quantity and classification as the previous line, but the value for duty will be input as zero (to ensure no additional duty and taxes are calculated) and the import permit number should appear in field 26 of Form B3-3.

**III) For goods meeting the conditions of both tariff item 9905.00.00 and the *Passover Products Remission Order*:**

20. The first four digits of tariff item 9905.00.00 must appear in field 28 and special authorization code 90-2849 appears in field 26 of Form B3-3.

21. In the case of "within access commitment" margarine, a two-line entry is required because both the Order in Council P.C. 90-2849 and the import permit number must appear in field 26 of Form B3-3. The first line should detail all of the data including the actual value for duty with 90-2849 in field 26 of Form B3-3. The second line will detail the same quantity and classification as the previous line, but the value for duty will be input as zero (to ensure no additional duty and taxes are calculated) and the import permit number should appear in field 26 of Form B3-3.

**Additional Information**

22. For certainty regarding the tariff classification of a good, applicants may request an advance ruling. Details on how to present such an application are found in Memorandum D11-11-3, Advance Rulings for Tariff Classification.

23. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

**Appendix****Dates of the Passover holiday: 2020-2030.**

Thursday April 9, 2020

Sunday March 28, 2021

Saturday April 16, 2022

Thursday April 6, 2023

Tuesday April 23, 2024

Sunday April 13, 2025

Thursday April 2, 2026

Thursday April 22, 2027

Tuesday April 11, 2028

Saturday March 31, 2029

Thursday April 18, 2030

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	6564-12
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a> <a href="#"><i>Passover Products Remission Order</i></a>
<b>Other References</b>	<a href="#">D10-18-1</a> , <a href="#">D10-18-6</a> , <a href="#">D11-11-3</a> <a href="#">Form B3-3</a>
<b>Superseded Memorandum D</b>	D8-3-6 dated March 1, 2016