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**Chapter 98****SPECIAL CLASSIFICATION PROVISIONS - NON COMMERCIAL****Notes.**

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3 (a). Goods which are described in any provision of this Chapter are classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.
2. Goods which may be classified under the provisions of Chapter 99, if also eligible for classification under the provisions of Chapter 98, shall be classified in Chapter 98.
3. For each tariff item of this Chapter, the General Tariff rate is the Most-Favoured-Nation Tariff rate.
4. For the purpose of this Chapter, "duties" means duties or taxes levied or imposed on imported goods under Part 2 of this Act, the *Excise Act, 2001* (other than section 54), the *Excise Tax Act*, the *Special Import Measures Act* or any other Act of Parliament relating to customs.
5. Goods entitled to be classified under heading 98.01, 98.02, 98.03, 98.04 (other than tariff item No. 9804.30.00) or 98.05 shall be relieved from all duties, other than the customs duties imposed under Part 2 of this Act with respect to tariff item No. 9804.30.00, notwithstanding the provisions of this or any other Act of Parliament.

**Subheading Notes.**

1. For the purpose of subheading 9804.20, the relief from payment of duties granted shall not be combined with any relief from payment of duties granted under subheading 9804.10 with respect to the same trip abroad.
2. For the purpose of subheading 9804.40, the relief from payment of duties granted shall be extended only to a person who, at time of return to Canada, is not importing goods under another subheading of heading 98.04.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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## I. -RELIEF PROVISIONS

**98.01 Conveyances or containers of Chapters 86, 87, 88 or 89, engaged in the international commercial transportation of goods or passengers, including any ancillary equipment necessary to ensure the safety, security, containment and preservation of the goods or passengers.**

**9801.10 -Conveyances and containers.**

9801.10.10 00 --	<p>--Conveyances, not including trailers and semi-trailers of subheading 8716.31 or 8716.39,  (a) on condition that:  (i) in the case of vehicles, they are registered and licensed in a foreign country and operated in Canada with a vehicle licence issued by the appropriate provincial licensing authority;  (ii) in the case of aircraft, they comply with the requirements of the Aeronautics Act and any regulations made thereunder; and  (iii) in the case of vessels, they comply with the requirements of the Canada Shipping Act and Coasting Trade Act; and  (b) on condition that the conveyances:  (i) are owned or leased and imported by a person whose domicile is in a foreign country;  (ii) leave from and return to the foreign country in the normal course of operation;  (iii) are controlled from the foreign country; and  (iv) are exported within 30 days of the date of their importation or for an additional period not exceeding 24 months where a customs officer is satisfied that the exportation of the conveyances is delayed because:  (A) of adverse weather conditions;  (B) the conveyances are being equipped, reconditioned, reconstructed, refurbished or repaired;  (C) the conveyances have a major equipment breakdown;  (D) the conveyances are detained under an order of a Canadian court, or under an Act of Parliament or the legislature of a province or any regulation made thereunder; or  (E) the delivery of the goods to be loaded on or in the conveyances is delayed.  The conveyances provided for in this tariff item may engage in the transportation of goods from one point in Canada to another point in Canada where:  (a) that transportation is incidental to the international traffic of the goods;  (b) the transportation does not occur outside the territorial limits of Canada; and  (c) the conveyance has not entered Canada for the purpose of an in-transit movement through Canada to a point outside Canada.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
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## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9801.10.20 00	--	--Containers, on condition that: (a) the ancillary equipment for the containers does not include vehicles, accessories, spare parts of vehicles or packaging, and (b) the containers: (i) are fully or partially enclosed to constitute a compartment intended for containing goods; (ii) are of a permanent character and suitable for repeated use; (iii) are designed to carry goods by one or more modes of transport without requiring intermediate reloading; and (iv) have an internal volume of at least 1 m <sup>3</sup> ; (v) leave from and return to a foreign country in the normal course of operation; and (vi) are exported within 365 days of the date of their importation or for an additional period not exceeding 24 months where a customs officer is satisfied that the exportation of the containers is delayed because: (A) of adverse weather conditions; (B) the containers are being equipped, reconditioned, reconstructed, refurbished or repaired; (C) the containers have a major equipment breakdown; (D) the containers are detained under an order of a Canadian court, or under an Act of Parliament or the legislature of a province or any regulation made thereunder; or (E) the delivery of the goods to be loaded in the containers is delayed. The containers provided for in this tariff item may engage in the transportation of goods from one point in Canada to another point in Canada where: (a) the transportation does not occur outside the territorial limits of Canada; and (b) the container has not entered Canada for the purpose of an in-transit movement through Canada to a point outside of Canada.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9801.10.30 00	--	--Trailers and semi-trailers of subheading 8716.31 or 8716.39, on condition that they: (a) are registered and licensed in a foreign country and operated in Canada with a vehicle licence issued by the appropriate provincial licensing authority; (b) leave from and return to the foreign country in the normal course of operation; (c) are exported within 30 days of the date of their importation or for an additional period not exceeding 24 months where a customs officer is satisfied that the exportation of the trailers or semi-trailers is delayed because: (i) of adverse weather conditions; (ii) the trailers or semi-trailers are being equipped, reconditioned, reconstructed, refurbished or repaired; (iii) the trailers or semi-trailers have a major equipment breakdown; (iv) the trailers or semi-trailers are detained under an order of a Canadian court, or under an Act of Parliament or the legislature of a province or any regulation made thereunder; or (v) the delivery of the goods to be loaded on or in the trailer or semi-trailer is delayed.			CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9801.10.30 00 Continued		(v) the delivery of the goods to be loaded on or in the trailer or semi-trailer is delayed. The trailers and semi-trailers provided for in this tariff item may engage in the transportation of goods from one point in Canada to another point in Canada where: (a) that transportation is incidental to the international traffic of the goods; (b) the transportation does not occur outside the territorial limits of Canada; and (c) the trailer or semi-trailer has not entered Canada for the purpose of an in-transit movement through Canada to a point outside of Canada.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9801.20.00 00		<b>-Locomotives or railway rolling stock or miscellaneous railway equipment, regardless of tariff treatment entitlement or country of origin, owned or under the control of a railway company in the United States, temporarily engaged in the transportation of goods or passengers from a place in Canada to another place in Canada or imported on a temporary basis for the repair, testing or maintenance of railways in Canada.</b>	-	N/A	UST: Free
9801.30.00 00		<b>-Vessels engaged in international commercial transportation having a Canadian base of operation, other than those having both the departure and destination points situated on the St. Lawrence River or the Great Lakes.</b>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9802.00.00 00		<b>Conveyances temporarily imported by a resident of Canada to be employed in the international non-commercial transportation of that person and accompanying persons using the same conveyance.</b>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9803.00.00 00		<b>Conveyances and baggage temporarily imported by a person who is not a resident of Canada for use by that person in Canada.</b>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
98.04		<b>Goods acquired abroad by a resident or temporary resident of Canada or by a former resident who is returning to Canada to resume residence, for the personal or household use of that person or as souvenirs or gifts, but not bought on commission or as an accommodation for any other person or for sale, and reported by that person at time of return to Canada.</b>			
9804.10.00 00		<b>-Valued at not more than eight hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours.</b>  <b>For the purpose of this tariff item, goods may include either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and tobacco not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco.</b>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9804.20.00	00	<p>-Valued at not more than eight hundred dollars, whether or not included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than seven days.</p> <p>For the purpose of this tariff item:            (a) goods may include either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and tobacco not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco, if included in the baggage accompanying the person at the time of return to Canada; and            (b) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) acquired abroad are not included in the baggage accompanying the person, they may be classified under this tariff item if they are reported by the person at time of return to Canada.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9804.30.00	00	<p>-Valued at not more than three hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours.</p> <p>For the purpose of this tariff item, goods shall not include those which could otherwise be imported into Canada free of duties, nor alcoholic beverages, cigars, cigarettes, tobacco sticks or manufactured tobacco.</p>	-	7%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9804.40.00	00	<p>-Valued at not more than two hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than twenty-four hours.</p> <p>For the purpose of this tariff item, goods shall not include alcoholic beverages, cigars, cigarettes, tobacco sticks or manufactured tobacco.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9805.00.00		<p>Goods imported by a member of the Canadian Forces, by an employee of the Canadian government, or by a former resident of Canada returning to Canada to resume residence in Canada after having been a resident of another country for a period of not less than one year, or by a resident returning after an absence from Canada of not less than one year, and acquired by that person for personal or household use and actually owned, possessed and used abroad by that person for at least six months prior to that person's return to Canada and accompanying that person at the time of their return to Canada.</p> <p>"Goods" does not include goods that are sold or otherwise disposed of within twelve months after importation.</p> <p>For the purpose of this tariff item:            (a) the provisions shall apply to either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and tobacco not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco if they are included in the baggage accompanying the importer, and no relief from payment of duties is being claimed in respect of alcoholic beverages or tobacco under another item in this Chapter at the time of importation;            (b) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the person returning from abroad, they may be classified under this item when imported at a later time if they are reported by the person at the time of return to Canada; and</p>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9805.00.00 Continued		(c) any article which was acquired after March 31, 1977 by a class of persons named in this tariff item and which has a value for duty as determined under the <i>Customs Act</i> of more than \$10,000 shall not be classified under this tariff item.		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		10 - - - - Goods imported by returning members of the Canadian Forces .....	-		
		20 - - - - Goods imported by returning employees of the Canadian Government .....	-		
		30 - - - - Goods imported by other returning former residents of Canada .....	-		
		40 - - - - Goods imported by other returning residents of Canada .....	-		
9806.00.00	00	Personal and household effects of a resident of Canada who has died, on the condition that such goods were owned, possessed and used abroad by that resident; Personal and household effects received by a resident of Canada as a result of the death or in anticipation of death of a person who is not a resident of Canada, on condition that such goods were owned, possessed and used abroad by that non-resident; All the foregoing when bequeathed to a resident of Canada.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9807.00.00	00	Goods imported by a settler for the settler's household or personal use, if actually owned, possessed and used abroad by the settler prior to the settler's arrival in Canada and accompanying the settler at the time of the settler's arrival in Canada.  For the purpose of this tariff item: (a) "goods" may include: (i) either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and (ii) tobacco not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco; (b) "goods" does not include imported goods that are sold or otherwise disposed of within twelve months after importation; and (c) if goods (other than alcoholic beverages, cigars, cigarettes, tobacco sticks and manufactured tobacco) are not accompanying the settler at the time of the settler's arrival in Canada, they may be classified under this tariff item when imported at a later time if they are reported by the settler at the time of the settler's arrival in Canada.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9808.00.00	00	Articles for the personal or official use of representatives of foreign countries and of Her Majesty's Governments, and for the personal use of their families, suites or servants.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9810.00.00	00	Arms, military stores, munitions of war and other goods the property of and to remain the property of a foreign country designated by the Governor in Council; Goods consigned to military service agencies and institutions designated by the Governor in Council where the goods are for the personal use of or consumption by nationals of countries designated under this item who are employed in defence establishments of those countries in Canada.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9811.00.00	00	Arms, military stores and munitions of war imported by the Government of Canada in replacement of or in anticipation or actual exchange for similar goods loaned to or exchanged or to be exchanged with the governments of a foreign country designated by the Governor in Council under tariff item No. 9810.00.00.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9812.00.00	00	Publications of the United Nations or the North Atlantic Treaty Organization or any of their specialized agencies.	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9813.00.00		<p>Goods, including containers or coverings filled or empty, originating in Canada, after having been exported therefrom, if the goods are returned without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad.</p> <p>For the purpose of this tariff item:</p> <p>(a) goods on which a refund of customs duty or drawback of customs duty has been made shall not be classified under this tariff item except upon payment of the customs duty equal to the refund or drawback allowed; and</p> <p>(b) goods manufactured in bond or under excise regulations in Canada and exported shall not be classified under this tariff item except upon payment of the customs duty to which they would have been liable had they not been exported from Canada.</p>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
10		- - - - -In shuttle service.....	-		
20		- - - - -Arms, military stores, munitions of war and other goods the property of the Canadian Forces.....	-		
30		- - - - -Demonstration or exhibition goods.....	-		
		- - - - -Diamonds of Sections XIV, otherwise classifiable to 71.02:			
41		- - - - -Diamonds, otherwise classifiable to 7102.10, 7102.21 or 7102.31.....	CTM		
49		- - - - -Other diamonds, otherwise classifiable to 7102.29 or 7102.39.....	CTM		
		- - - - -Other:			
91		- - - - -Goods of Sections I to IV.....	-		
92		- - - - -Goods of Sections V to X.....	-		
93		- - - - -Goods of Section XI or XII.....	-		
94		- - - - -Goods of Sections XIII to XV, other than diamonds of 9813.00.00.41 and 9813.00.00.49.....	-		
95		- - - - -Goods of Section XVI.....	-		
96		- - - - -Goods of Section XVII.....	-		
97		- - - - -Goods of Sections XVIII to XXI.....	-		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9814.00.00		<p>Goods, including containers or coverings filled or empty, which have once been released and accounted for under section 32 of the <i>Customs Act</i> and have been exported, if the goods are returned without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad.</p> <p>For the purpose of this tariff item:                      (a) goods on which a refund of customs duty or drawback of customs duty has been made shall not be classified under this tariff item except upon payment of the customs duty equal to the refund or drawback allowed; and                      (b) goods manufactured in bond or under excise regulations in Canada and exported shall not be classified under this tariff item except upon payment of the customs duty to which they would have been liable had they not been exported from Canada.</p> <p>10 ---- -In shuttle service ..... -                      20 ---- -Arms, military stores, munitions of war and other goods the property of the Canadian Forces..... -                      30 ---- -Demonstration or exhibition goods..... -                      ---- -Other:                      91 ---- -Goods of Sections I to IV ..... -                      92 ---- -Goods of Sections V to X..... -                      93 ---- -Goods of Section XI or XII ..... -                      94 ---- -Goods of Sections XIII to XV ..... -                      95 ---- -Goods of Section XVI..... -                      96 ---- -Goods of Section XVII..... -                      97 ---- -Goods of Sections XVIII to XXI ..... -</p>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9815.00.00	00	<p>Donations of clothing and books for charitable purposes;                      Donations of any goods by non-residents of Canada to religious, charitable or educational institutions in Canada;                      Photographs, not exceeding three, sent by friends and not for the purpose of sale.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9816.00.00	00	<p>Casual donations sent by persons abroad to friends in Canada, or imported personally by persons who are not residents of Canada as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed sixty dollars in any one case.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9817.00.00	00	<p>Medals, trophies and other articles (not including usual merchantable products nor medals, trophies or prizes which are regularly presented by organizations or business companies to their members, employees or representatives), which have been bestowed or awarded by persons or organizations abroad as marks of honour or distinction, or which have been won abroad in competitions, or having been won abroad in competitions are donated by persons or organizations abroad for bestowal or award in Canada.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9818.00.00		Articles imported by or for public museums, public libraries, universities, colleges or schools, to be placed in such institutions as exhibits, accompanied by a certificate, in duplicate, in the prescribed form with the information to be provided with the form, and signed by a responsible official of the institution in which the articles are to be exhibited.		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	-----Purchased .....	-		
	20	-----On loan .....	-		
	90	-----Other .....	-		
98.25		<p>Goods imported by mail or courier for personal or household use. The following goods are not eligible for classification under this heading: goods or classes of goods that, on importation, may be released only in accordance with the accounting provisions of the Customs Act or the applicable regulations on condition that the importer or owner of the goods provides, before the release of the goods, any certificate, licence, permit or other document and any information that is required under any Act of Parliament or any regulation made under such an Act that prohibits, controls or regulates the importation of goods, but this exclusion from eligibility for classification does not apply to any goods imported under the authority of and in accordance with a general import permit issued under subsection 8(1.1) or section 8.3 of the Export and Import Permits Act. The value of goods imported that are eligible to be classified under this heading shall not exceed \$500.</p> <p>The following goods are not eligible for classification under tariff item No. 9825.10.00, 9825.20.00 or 9825.30.00: alcoholic beverages; tobacco; tobacco products; goods subject to any additional customs duty under sections 21.1 to 22 of this Act; goods subject to any tax imposed under subsection 23(1) of the Excise Tax Act; goods in respect of which tax is not payable under Division III of Part IX of that Act; and goods in respect of which tax is payable under section 212.1 of that Act if an amount must be deducted from that tax under section 214.1 of that Act.</p>			
9825.10.00	00	-Goods which, if classified in accordance with the provisions of Chapters 1 to 97, would be subject to a rate of customs duty under the Most-Favoured-Nation Tariff that is not more than 5 percentage points greater or less than the rate provided by this tariff item under the Most-Favoured-Nation Tariff.		20%	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9825.20.00	00	--Goods which, if classified in accordance with the provisions of Chapters 1 to 97, would be subject to a rate of customs duty under the Most-Favoured-Nation Tariff that is not more than 5 percentage points greater or less than the rate provided by this tariff item under the Most-Favoured-Nation Tariff.		8%	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9825.30.00	00	--Goods which, if classified in accordance with the provisions of Chapters 1 to 97, would be subject to a rate of customs duty under the Most-Favoured-Nation Tariff that is not more than 5 percentage points greater than the rate provided by this tariff item under the Most-Favoured-Nation Tariff.		Free	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
98.26		<p>Goods acquired abroad by a traveller for personal or household use and accompanying the traveller arriving in Canada from abroad if the traveller arrives at a customs office designated under section 5 of the <i>Customs Act</i> for the purpose of reporting goods under this heading.</p> <p>The following goods are not eligible for classification under this heading: goods or classes of goods that, on importation, may be released only in accordance with the accounting provisions of the <i>Customs Act</i> or the applicable regulations on condition that the importer or owner of the goods provides, before the release of the goods, any certificate, licence, permit or other document and any information that is required under any Act of Parliament or any regulation made under such an Act that prohibits, controls or regulates the importation of goods, but this exclusion from eligibility for classification does not apply to any goods imported under the authority of and in accordance with a general import permit issued under subsection 8(1.1) or section 8.3 of the <i>Export and Import Permits Act</i>.</p> <p>The value of goods imported by a traveller at the same time and accounted for under the same accounting document that are eligible to be classified under this heading shall not exceed \$500.</p> <p>The following goods are not eligible for classification under tariff item No. 9826.10.00, 9826.20.00 or 9826.40.00: alcoholic beverages; tobacco; tobacco products; goods subject to any tax imposed under subsection 23(1) of the <i>Excise Tax Act</i>; goods subject to any additional customs duty under sections 21.1 to 22 of this Act; and goods eligible for classification under tariff item No. 9826.30.00.</p>			
9826.10.00	00	<p>-Goods which, if classified in accordance with the provisions of Chapters 1 to 97, would be subject to a rate of customs duty under the Most-Favoured-Nation Tariff that is not more than 5 percentage points greater or less than the rate provided by this tariff item under the Most-Favoured-Nation Tariff.</p>	-	20%	UST: Free
9826.20.00	00	<p>-Goods which, if classified in accordance with the provisions of Chapters 1 to 97, would be subject to a rate of customs duty under the Most-Favoured-Nation Tariff that is not more than 5 percentage points greater or less than the rate provided by this tariff item under the Most-Favoured-Nation Tariff.</p>	-	8%	UST: Free
9826.30.00	00	<p>-Basic groceries listed in Part III of Schedule VI to the Excise Tax Act.</p>	-	7%	UST: Free
9826.40.00	00	<p>-Goods which, if classified in accordance with the provisions of Chapters 1 to 97, would be subject to a rate of customs duty under the Most-Favoured-Nation Tariff that is not more than 5 percentage points greater than the rate provided by this tariff item under the Most-Favoured-Nation Tariff.</p>	-	Free	UST: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9827.00.00	00	<p>Goods, which may include either wine not exceeding 1.5 litres or any alcoholic beverages not exceeding 1.14 litres, and tobacco products not exceeding fifty cigars, two hundred cigarettes, two hundred tobacco sticks and two hundred grams of manufactured tobacco, imported by members of the military forces of countries that are parties to the North Atlantic Treaty or are members of the Commonwealth, or by civilian employees of those military forces who are not Canadian citizens or permanent residents of Canada and are stationed in Canada on official duty, including dependants of such members or employees, but not persons on duty at a diplomatic mission, on condition that:</p> <p>(a) an authorized identification card is presented to a Customs officer by the visiting forces personnel at the time the goods are imported into Canada;</p> <p>(b) the goods were acquired abroad for the personal or household use of the visiting forces personnel and are in quantities and values that are reasonable for such use; and</p> <p>(c) in the case of durable goods, they are accompanied on importation by documentation specified by the Minister of Public Safety and Emergency Preparedness and are not sold or otherwise disposed of (except disposed of by destruction under Customs supervision or by exportation or sale to other visiting forces personnel) unless, prior to the sale or other disposition, the goods are accounted for by the importer or owner and customs duty is paid in respect of the goods.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9829.00.00	00	<p>Household furniture and furnishings for a seasonal residence, excluding construction materials, electrical fixtures or other goods permanently attached to or incorporated into a seasonal residence; Tools and equipment for the maintenance of a seasonal residence; The foregoing, on condition that:</p> <p>(i) the goods are imported by a person who is not a resident of Canada and who owns or leases for not less than three years a residence in Canada for seasonal use, other than a time-sharing residence, trailer or mobile home;</p> <p>(ii) the person is entitled to only one importation under this tariff item;</p> <p>(iii) the goods are for the personal use of that person or their family and are not for any commercial, industrial or occupational purpose;</p> <p>(iv) the goods are owned, possessed and used by that person or their family before their first arrival in Canada to occupy the seasonal residence;</p> <p>(v) the goods are not sold or otherwise disposed of in Canada for at least one year after the date of their importation; and</p> <p>(vi) the goods accompany the seasonal resident at the time of the seasonal resident's first arrival in Canada to occupy the seasonal residence or, if not imported at the time of first arrival in Canada, are, at that time, described and listed on a customs accounting document as goods to follow.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9830.00.00	00	<p>The following for use at a meeting or convention by a foreign organization (excluding a Canadian branch of such an organization), that is a corporation with a head office outside of Canada or an association that is not incorporated and no member of that association is a resident of Canada:</p> <p>Banners, flags, papers, shields, stand decorations, backdrops and other decorations;</p> <p>Identification badges;</p> <p>Information bulletins, booklets, programs and memoranda relating to the meeting or convention or to products displayed at the meeting or convention;</p> <p>Lapel buttons, billfolds, keycases, pens, pencils, corsages, T-shirts, scarves, mugs, jewellery, badges and other souvenirs and official paraphernalia;</p> <p>Printing plates, rolls, cylinders, matrices, moulds, exposed positive or negative films and other goods for the production of advertising matter relating to the meeting or convention;</p> <p>Stationery, paper clips, pens, pencils and other office supplies (not including office machines); on condition that:</p> <p>(i) the meeting or convention is not open to the Canadian public at large;</p> <p>(ii) the foreign organization maintains suitable records as required for the administration of this tariff item; and</p> <p>(iii) goods imported for free distribution or sale if not so distributed or sold are exported immediately after the meeting or convention</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9831.00.00	00	<p>Non-commercial film, exposed or processed while a resident is abroad, and one set of prints therefrom, and non-commercial video tape recorded while a resident is abroad, imported by the resident solely for personal use and not for any business or occupational purpose and, on the resident's return to Canada, are in the possession of the resident or form part of the baggage of the resident;</p> <p>Commercial Canadian film, exposed abroad by a Canadian resident using Canadian equipment, not developed or processed except to the extent necessary for testing the quality of the exposed film, and commercial Canadian video tape recorded by a Canadian resident using Canadian equipment, except if:</p> <p>(a) with respect to the resident:</p> <p>(i) it is impracticable to employ a resident in exposing the film or recording the video tape and the person employed is either a technical specialist or the employment is of a casual nature; or</p> <p>(ii) the person is required to be employed in order to comply with the law of the country in which the exposing of the film or the recording of the video tape is carried out;</p> <p>(b) with respect to the equipment:</p> <p>(i) it is impracticable to obtain Canadian equipment;</p> <p>(ii) the equipment used is a replacement for Canadian equipment that has become defective during the exposing of the film or the recording of the video tape; or</p> <p>(iii) the equipment used is an aircraft, vessel or a vehicle rented in the country in which the exposing of the film or the recording of the video tape is carried out.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
9832.00.00	00	<p>Coffins or caskets:</p> <p>(a) containing the remains of a person who died abroad; or</p> <p>(b) imported by a funeral director, who does not normally reside in Canada or carry on business in Canada, to transport the remains of a non-resident who died in Canada, where the funeral service and burial or cremation take place outside Canada.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9833.00.00	00	<p>Representational gifts that are articles presented by a donor acting in the capacity of a Head of State, Head of Government or representative of a government, a public body of a foreign country or a political subdivision thereof, to a donee acting in the capacity of the Governor General, the Prime Minister of Canada, a minister of the Government of Canada, a member of Parliament, a provincial premier or a municipal mayor, in the course of an official visit by the donee outside Canada or presented by a donor in the course of an official visit to Canada.</p>	-	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
<b>II. -PROHIBITION PROVISIONS</b>					
9897.00.00	00	<p>A live specimen of the mongoose family, including Galidia, Galidictis, Mungotictis, Salanoia, Suricata, Herpestes, Helogale, Donogale, Atilax, Mungos, Crossarchus, Liberiictis, Ichneumia, Bdeogale, Rhynchogale, Cynictis, Paracynictis and Cryptoprocta, unless the Minister of Public Safety and Emergency Preparedness is satisfied, in accordance with the written advice of the Canadian Wildlife Service, that the specimen is imported for breeding, study or exhibition purposes, in confinement, by zoological institutions approved by the Canadian Wildlife Service;</p> <p>A live bird of the Starling family (Sturnidae), other than            (a) the European Starling (Sturnus vulgaris) and the Chinese Talking or Hill Mynah (Gracula religiosa), or            (b) Rothschilds or Bali Mynah (Leucopsar rothschildi) for propagation purposes;            Any other non-game bird, other than            (a) a domestic bird of a kind kept for food purposes,            (b) a bird intended solely for exhibition in a public zoological park, or            (c) a bird intended solely to be kept in confinement in a cage or to be used for purposes of public entertainment;</p> <p>Aigrettes, egret plumes or so-called osprey plumes and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds, either raw or manufactured, other than            (a) the feathers or plumes of ostriches, the plumage of the English pheasant, the Indian peacock, birds imported alive, or of wild birds of groups recognized as game birds in an Act of Parliament or of the legislature of a province relating to game under which an open season is provided, or            (b) specimens imported, in accordance with regulations made by the Minister of Public Safety and Emergency Preparedness, for any museum or for scientific or educational purposes;</p> <p>Base or counterfeit coins;</p> <p>Used or second-hand mattresses or materials therefrom, other than            (a) mattresses imported under tariff item No. 9805.00.00, 9806.00.00, 9807.00.00, 9808.00.00 or 9810.00.00, or            (b) materials from used or second hand mattresses, when imported after having been cleaned and fumigated, in accordance with regulations made by the Minister of Public Safety and Emergency Preparedness, accompanied by such certificates as are designated by the Minister of Public Safety and Emergency Preparedness;</p>	-	N/A	

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9897.00.00 continue	00	<p>Reprints of Canadian copyrighted works and reprints of British copyrighted works that have been copyrighted in Canada;</p> <p>Goods manufactured or produced wholly or in part by prison labour;</p> <p>Goods mined, manufactured or produced wholly or in part by forced labour;</p> <p>Smoke screen apparatus for use on motor vehicles or on vessels of Chapter 89;</p> <p>Used or second-hand motor vehicles of all kinds, manufactured prior to the calendar year in which importation into Canada is sought to be made, other than motor vehicles</p> <p>(a) imported under tariff item No. 9801.10.10, 9801.10.20, 9801.10.30, 9807.00.00, 9808.00.00 or 9810.00.00,</p> <p>(b) imported by a settler on the settler's first arrival but not entitled to be classified under tariff item No. 9807.00.00,</p> <p>(c) forfeited or confiscated for any offence under the Customs laws, or the laws of any province of Canada,</p> <p>(d) left by bequest,</p> <p>(e) imported from the United States,</p> <p>(f) imported from Mexico</p> <p>(i) in the 2009 or 2010 calendar year, if the motor vehicles are not less than ten years old,</p> <p>(ii) in the 2011 or 2012 calendar year, if the motor vehicles are not less than eight years old,</p> <p>(iii) in the 2013 or 2014 calendar year, if the motor vehicles are not less than six years old,</p> <p>(iv) in the 2015 or 2016 calendar year, if the motor vehicles are not less than four years old,</p> <p>(v) in the 2017 or 2018 calendar year, if the motor vehicles are not less than two years old, or</p> <p>(vi) on or after January 1, 2019;</p> <p>Used or second-hand aircraft of all kinds, other than aircraft</p> <p>(a) classified under tariff item No. 9803.00.00 or 9810.00.00, civil aircraft of heading 88.01 or 88.02, or aircraft engaged solely in international traffic,</p> <p>(b) forfeited or confiscated for any offence under any Act of Parliament relating to customs, the Air Regulations or an Act of the legislature of any province,</p> <p>(c) imported by the Department of National Defence for military purposes, or</p> <p>(d) imported from the United States;</p> <p>White phosphorus matches;</p> <p>Any goods, in association with which there is used any description that is false in a material respect as to the geographical origin of the goods or the importation of which is prohibited by an order made under the Trade-marks Act.</p>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9898.00.00	00	<p>Firearms, prohibited weapons, restricted weapons, prohibited devices, prohibited ammunition and components or parts designed exclusively for use in the manufacture of or assembly into automatic firearms, in this tariff item referred to as prohibited goods, but does not include the following:</p> <p>(a) prohibited goods imported by</p> <p>(i) a public officer in the course of the public officer's duties or employment,</p> <p>(ii) an individual on behalf of and under the authority of a police force, the Canadian Forces, a visiting force or a department of the Government of Canada or of a province, or</p> <p>(iii) a non-resident or an individual belonging to a class of non-residents who, at the time of importation, has the benefit of an exemption under subsection 97 (1) or (2) of the Firearms Act;</p> <p>(b) prohibited goods imported by a business that holds a licence authorizing it to acquire and possess those goods, or prohibited goods that are being shipped in transit through Canada by a business that does not carry on business in Canada;</p> <p>(c) prohibited goods, or any class of prohibited goods, that, under regulations made by the Governor in Council, are exempted from the provisions of this tariff item;</p> <p>(d) any weapon that, under subsection 84(3) of the Criminal Code, is deemed not to be a firearm;</p> <p>(e) any firearm, other than a restricted firearm or a prohibited firearm, imported by</p> <p>(i) a non-resident who meets the requirements of section 35 of the Firearms Act or who holds a licence to acquire and possess that kind of firearm,</p> <p>(ii) an individual who holds a licence to acquire and possess that kind of firearm, who is a resident of Canada and who acquired the firearm outside Canada, or</p> <p>(iii) an individual who is a resident of Canada and who did not acquire the firearm outside Canada;</p> <p>(f) any restricted firearm imported by;</p> <p>(i) a non-resident who meets the requirements of section 35 of the Firearms Act or who holds a licence to acquire and possess that kind of firearm and an authorization to transport,</p> <p>(ii) an individual who holds a licence to acquire and possess that kind of firearm and an authorization to transport, who is a resident of Canada and who acquired the firearm outside Canada, or</p> <p>(iii) an individual who is a resident of Canada, who holds an authorization to transport and who did not acquire the firearm outside Canada;</p> <p>(g) any prohibited firearm, imported by an individual who is a resident of Canada, who holds an authorization to transport and who did not acquire the firearm outside Canada;</p> <p>(h) arms, ammunition, implements or munitions of war, army, naval or air stores and any articles deemed capable of being converted into any such things or made useful in the production of any such things, imported with a permit issued under section 8 of the Export and Import Permits Act;</p> <p>(i) arms, military stores, munitions of war and other goods eligible for entry under tariff item No. 9810.00.00 or 9811.00.00; and</p> <p>(j) arms, military stores, munitions of war, or classes thereof, that under regulations made by the Governor in Council, are exempted from the provisions of this tariff item.</p> <p>For the purposes of this tariff item,</p>	-	N/A	

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
9898.00.00 continued	00	<p>a) "firearms" and "weapon" have the same meaning as in section 2 of the Criminal Code;</p> <p>(b) "automatic firearm", "licence", "prohibited ammunition", "prohibited device", "prohibited firearm", prohibited weapon, restricted firearm and "restricted weapon" have the same meanings as in subsection 84(1) of the Criminal Code;</p> <p>(c) "public officer" has the same meaning as in subsection 117.07(2) of the Criminal Code;</p> <p>(d) "authorization to transport", "business", "carrier" and "non-resident" have the same meanings as in subsection 2(1) of the Firearms Act; and</p> <p>(e) "visiting force" has the same meaning as in section 2 of the Visiting Forces Act</p>			
9899.00.00	00	<p>Books, printed paper, drawings, paintings, prints, photographs or representations of any kind that</p> <p>(a) are deemed to be obscene under subsection 163(8) of the <i>Criminal Code</i>,</p> <p>(b) constitute hate propaganda within the meaning of subsection 320(8) of the <i>Criminal Code</i>,</p> <p>(c) are of a treasonable character within the meaning of section 46 of the <i>Criminal Code</i>, or</p> <p>(d) are of a seditious character within the meaning of sections 59 and 60 of the <i>Criminal Code</i>;</p> <p>Writings, signs, visible representations or audio recordings that constitute terrorist propaganda within the meaning of subsection 83.222(8) of the <i>Criminal Code</i>;</p> <p>Posters and handbills depicting scenes of crime or violence; or</p> <p>Photographic, film, video or other visual representations, including those made by mechanical or electronic means, or written material, that are child pornography within the meaning of section 163.1 of the <i>Criminal Code</i>.</p>	-	N/A	