



Ottawa, November 27, 2014

Memorandum D10-15-20

Interpretation of Tariff Item 9966.00.00

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum outlines and explains the Canada Border Services Agency's policy respecting the interpretation of tariff item 9966.00.00 of the [Customs Tariff](#) and the goods that are eligible for consideration under this tariff item.

Legislation

Customs Tariff

9966.00.00 The following vehicles, manufactured more than 25 years prior to the date of importation, and articles for use solely or principally with those vehicles:

Road tractors for semi-trailers;

Motor vehicles principally designed for the transport of persons or goods (other than vehicles specially designed for traveling on snow, golf cars and similar vehicles, and dumpers designed for off-highway use);

Fire fighting vehicles;

Motorcycles (including mopeds), cycles fitted with an auxiliary motor, and side cars.

Guidelines and General Information

Motor Vehicles

1. Motor vehicles that are eligible for consideration under tariff item 9966.00.00 must satisfy the following criteria:

(a) The vehicle must be more than 25 years old at the date of importation. This is the actual month and year of manufacture rather than the model year.

(b) The vehicle must be of a type cited in the tariff item.

(c) The vehicle must conform to its original appearance and configuration that existed at the time of manufacture.

2. Street rods and updated vehicles are modified and are no longer in their original configuration. These units would not qualify for consideration under tariff item 9966.00.00. Modifications such as improved brake systems and other changes required to have the vehicles conform to new safety standards would not necessarily exclude them from tariff item 9966.00.00.

3. For the purpose of administering tariff item 9966.00.00, the terms "golf cars" and "golf carts", as found in the English version of the [Customs Tariff](#), Explanatory Notes, and Memoranda D series are to be considered interchangeable.

Articles

4. Tariff item 9966.00.00 also provides duty-free importation of articles for use in vehicles that would qualify for consideration under this tariff item. Eligible articles are limited to those solely or principally for qualifying vehicles and would have to be in keeping with the original appearance and configuration of the vehicle. These may be either original articles or reproductions.

5. Articles that incorporate modern safety features or other technological developments can be considered under tariff item 9966.00.00, provided that they are solely or principally for use with qualifying vehicles and do not compromise the original configuration of the vehicle. An example would be disc brakes designed specifically for a 1936 Chevrolet Coupe.

6. General purpose articles that can be used in vehicles covered and not covered under tariff item 9966.00.00 are not eligible for consideration.

Additional Information

7. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

8. 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**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 9966.00
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-15-20 dated May 1, 1998