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Memorandum D21-3-1 Goods Imported by Designated Foreign Countries, Military Service Agencies and Institutions - Tariff Item No. 9810.00.00

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This memorandum outlines and explains the provisions of tariff item No. 9810.00.00 of the [Customs Tariff](#).

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Updates made to this D-memo

This D-memo has been updated to:

- Include a link to onboarding support documentation of the CARM Client Portal (CCP) under the [Related links](#) section
- Include a link to the CARM Web page under the Related Links section
- Provide contemporary information in respect to CARM
- Update Appendix B – List of certain countries that are designated for the purposes of Tariff Item No. 9810.00.00 of the [Customs Tariff](#)

Definitions

Designated means designated pursuant to paragraph 132(1)(g) of the [Customs Tariff Act](#).

Goods means goods described in tariff item No. 9810.00.00.

Tariff item No. 9810.00.00 refers to 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.

Guidelines

Tobacco products

1. Individual members of a designated Visiting Force, including civilian employees and dependants, are entitled to tobacco products on a monthly quota basis, i.e., 1,000 cigarettes, 100 cigars, or 2 lbs. of tobacco per person under tariff item No. 9810.00.00.
2. The quota for tobacco products is extended to dependants 18 years of age and over (in some provinces, 19 is the required age) and the release of these products requires that:

(a) **in the case of importation on behalf of a unit**, the Chief of operations of the Canada Border Services Agency (CBSA) will be advised of the name and rank of the authorized officer designated by the Visiting Force authority to make such importation along with the number of persons, including dependants, on whose behalf he will be authorized to import

(b) **where no unit exists**, importations by individual members of a force will be on the basis of an individual authorization in their favour signed by the authorized representative of the force and limited to importations for the individuals and their dependants. Letters of authorization, signed by the Visiting Force authority, will contain the names of the dependants and are to be in the possession of the individual so authorized for presentation to customs. These letters of authorization are subject to renewal the first day of April each year

Importation of other goods for personal use

3. Refer to [Memorandum D21-4-3, Visiting Forces Personnel - Tariff Item No. 9827.00.00](#), for information on goods imported by members of designated Visiting Forces for personal or household use.

NORAD films, slides, and recordings

4. Films, slides, and recordings, the property of the United States Government, are often dispatched from North American Aerospace Defense Command (NORAD) headquarters to various radio and television stations in Canada for broadcasting in connection with NORAD activities. Such goods are to be reported and accounted for to the CBSA as commercial goods. For more information, refer to *D Memoranda series D17 - Accounting and Release Procedures*.

5. Classification under tariff item No. 9810.00.00 free of duties and taxes, requested by the broadcasting station concerned will be accepted provided an exemption certificate in the following form is available for review at the request of the CBSA officer at the time of importation of the goods:

I certify that the articles and materials herein referred to are imported on behalf of the North American Aerospace Defense Command (NORAD) in Canada and are to remain the property of the Government of the United States and are not for resale or gift.

Signed by Authorized Representative of NORAD

6. At the time of return of the articles and materials to the United States, it will be the responsibility of the broadcasting station to prepare [BSF831: Exporter reporting application form \(cbsa-asfc.gc.ca\)](#), for presentation to the CBSA at the point of departure from Canada. This application form is used by entities who wish to register for the export reporting of commercial goods from Canada. The form is completed and submitted to the Commercial Registration Unit to register for either export reporting of goods via the Canadian Export Reporting system (CERS) or G7-EDI export reporting. The exporter subsequently must still electronically report the goods to be exported within legislated reporting timeframes.

7. Commercial goods to be exported to the United States are exempt from reporting due to a Written Collaborative Arrangement between Canada and the United States. No-declaration-required (NDR) 9 or (NDR) 1 may apply, depending on the goods, control status and their value.

Joint waterfowl surveys

8. Vehicles and equipment imported by the United States Bureau of Sport Fisheries and Wildlife on joint waterfowl surveys with the Canadian Wildlife Service of Environment Canada are to be admitted on [Form BSF865 – Temporary Admission Permit – Commercial Goods](#), without payment of security. The [Form BSF865 – Temporary Admission Permit – Commercial Goods](#) can be completed by importer in the CARM Client Portal. [Memorandum D8-1-4, Administrative Procedures Related to Form BSF865, Temporary Admission Permit](#).

9. Consumable goods for use in the survey which are owned by the United States Bureau are to be reported and accounted to the CBSA as commercial goods. For more information, refer to *D Memoranda series D17 - Accounting and Release Procedures*. Goods will be admissible under tariff item No. 9810.00.00, free of customs duty and goods and services tax (GST), on the Commercial Accounting Document, with the officer in charge of the party signing the certificate as shown under section 2 from Appendix A as the authorized representative of the United States Government. The certificate must be available for review at the request of the CBSA officer at the time of importation of the goods.

10. Wildlife officers engaged in joint waterfowl surveys will carry letters of identification issued by the Director, United States Bureau of Sport Fisheries and Wildlife.

United States preclearance offices at airports

11. Goods for official use imported for the United States Customs, Immigration, and Agriculture preclearance offices located at various airports in Canada are to be reported and accounted to the CBSA as commercial goods. For more information, refer to *D Memoranda series D17 - Accounting and Release Procedures*.

12. Goods will be admissible under tariff item No. 9810.00.00, free of duties and taxes, provided that a signed certificate as shown under section 1 from Appendix A is completed. When a Commercial Accounting Document is submitted, the importer must retain the certificate, which must be available for review at the request of the CBSA officer at the time of importation of the goods.

Canadian government importation

13. Goods purchased by Canadian government departments, Canadian government agencies, or Canadian armed forces are not eligible for importation under tariff item No. 9810.00.00

Appendix A

Certificate

Section 1

I certify that the articles and materials described in this certificate or in invoice no. (number) are being imported by or on behalf of (name of designated government department, agency, office or military unit) and are to remain the property of the government of (name of designated foreign country) and are not for resale, gift or other distribution.

Name and title of authorized official

Telephone and fax numbers

Mobile number and email address

Signature and date (day/month/year)

Section 2

I certify that the articles and materials described in this certificate or in invoice no. (number) are being imported on behalf of (name of designated foreign country) by (name of designated military service agency or institution) for the personal use of or consumption by nationals of that country who are employed in defence establishments of that country in Canada.

Name and title of authorized official

Telephone and fax numbers

Mobile number and email address

Signature and date (day/month/year)

Appendix B

List of certain countries and military service agencies designated for the purposes of Tariff Item No. 9810.00.00

1. The following countries are designated for the purposes of tariff item No. 9810.00.00 of the [Customs Tariff](#):

Albania, Republic of	Luxembourg
Antigua and Barbuda	Macedonia, former Yugoslav Republic of
Australia	Malawi, Republic of
Austria, Republic of	Malaysia
Azerbaijani Republic	Moldova, Republic of
Bangladesh, People's Republic of	Nepal, Kingdom of
Barbados	Netherlands
Belgium	New Zealand
Belize	Nicaragua, Republic of
Benin, Republic of	Niger, Republic of the
Botswana, Republic of	Nigeria, Federal Republic of
Brunei Darussalam	Norway
Bulgaria, Republic of	Oman, Sultanate of
Cameroon, Republic of	Pakistan
Côte d'Ivoire, Republic of	Poland, Republic of
Czech Republic	Portugal

Denmark	Romania
El Salvador, Republic of	Sierra Leone, Republic of
Estonia, Republic of	Singapore, Republic of
Ethiopia, Federal Democratic Republic of	Slovak Republic
Finland, Republic of	Slovenia, Republic of
France	Spain, Kingdom of
Georgia, Republic of	Sri Lanka
Germany	Sudan, Republic of the
Ghana	Swaziland, Kingdom of
Greece	Sweden, Kingdom of
Guyana, Republic of	Tanzania, United Republic of
Hungary, Republic of	Thailand, Kingdom of
Iceland	Trinidad and Tobago
India	Turkey
Israel	Uganda, Republic of
Italy	Ukraine
Jamaica	United Arab Emirates
Japan	United Kingdom
Kazakhstan, Republic of	United States of America
Kenya, Republic of	Uzbekistan, Republic of
Korea, Republic of	Venezuela, Republic of
Kuwait, State of	Zambia, Republic of
Latvia, Republic of	Zimbabwe, Republic of
Lithuania, Republic of	

2. The following military service agencies are designated for the purposes of tariff item No. 9810.00.00 of the [Customs Tariff](#):

- (a) German Air Force Tactical Training Command, Goose Bay, Labrador, Newfoundland
- (b) Post Exchanges - AC & W Sites authorized by the Minister of National Revenue
- (c) Royal Air Force Detachment, Goose Bay, Labrador, Newfoundland
- (d) United States Military Services Agencies at Goose Bay Airport, Labrador, Newfoundland
- (e) United States Property Accountability Office, Headquarters ADC Detachment No. 1, Ottawa, Ontario

References

Consult these resources for further information.

Applicable legislation

- [Customs Tariff Act](#), Part 4, paragraph 132.(1)(g)
- [Customs Tariff](#), tariff item No. 9810.00.00
- [Goods Imported by Designated Foreign Countries, Military Service Agencies and Institutions \(Tariff Item No. 9810.00.00\) Regulations](#)
- [Order Designating Certain Countries and Military Service Agencies for the Purposes of Tariff Item No. 9810.00.00](#)
- [Regulations Designating Certain Countries for the Purposes of Tariff Item No. 9810.00.00, 1999-1 \(SOR/99-234\)](#)
- *Order in Council P.C. 19972029*, December 29, 1997
- *Order in Council P.C. 19972011*, December 29, 1997

Superseded memoranda D

D21-3-1 dated October 21, 2024

Issuing office

Trade Policy Division
Trade Programs and Anti-dumping Directorate
Commercial and Trade Branch

Contact us

[Contact border information services](#)

Related links

- [CARM: The new way to assess and pay duties and taxes on imported commercial goods \(cbsa-asfc.gc.ca\)](#)

- [CARM Client Portal: Onboarding documentation](#)
- [Memorandum D21-4-3 - Visiting Forces Personnel Tariff Item No.9827.00.00 \(cbsa-asfc.gc.ca\)](#)
- [Memorandum D8-1-4, Administrative Procedures Related to Form BSF865, Temporary Admission Permit](#)
- [BSF831: Exporter reporting application form \(cbsa-asfc.gc.ca\)](#)
- [Form BSF865 – Temporary Admission Permit – Commercial Goods](#)

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