



Ottawa, May 9, 2014

Memorandum D10-15-13

Handicrafts

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 conditions under which designated handicrafts are admissible under tariff item No. 9987.00.00 of the List of Tariff Provisions set out in the schedule to the [Customs Tariff](#).

Legislation

Tariff item No. 9987.00.00 reads as follows:

The following handicraft goods, originating in a country entitled to the benefits of the General Preferential Tariff, having forms or representing any national, territorial or religious symbols of the geographical region where produced, having acquired their essential characteristics by the handiwork of individual craftsmen using tools held by hand or tools not powered by machines other than those powered by hand or foot, being non-utilitarian and not copies or imitations of handicraft goods of any country other than the country in which they originate, and not produced in large quantities by sophisticated tools or by moulding:

Puppets, musical instruments (other than guitars, viols, harpsichords or copies of antique instruments), gourds and calabashes, incense burners, retablos, fans, screens, lacquer ware, hand-carved picture frames, hand-carved figurines of animals, and religious symbols and statuettes, composed wholly or in chief part by value of wood, if not more than their primary shape is attained by mechanically powered tools or machines;

Ornaments, mirrors and figurines, composed wholly or in chief part by value of bread dough;

Hookahs, nargiles, candelabra and incense burners, composed wholly or in chief part by value of clay;

Figurines, fans, hats, musical instruments, toys, sitkas, greeting cards and wall hangings, composed wholly or in chief part by weight of vegetable fibres or vegetable materials other than linen, cotton or corn husks;

Figurines, masks, baskets and artistic cut-outs, composed wholly or in chief part by value of paper or papier maché;

Puppets, bellows, pouffes, bottle cases, and wine or water bottles and jugs, composed wholly or in chief part by value of hide or of leather that has not been finished beyond tanning other than by individual craftsmen;

Figurines, costume jewellery, beads, belts, hair pins, buttons, lamp bases and key holders, composed wholly or in chief part by value of coconut shell;

Musical instruments, chimes, combs, fans, costume jewellery, beads, belts, hair pins, wall and table decorations, buttons, lamp bases, and key holders, composed wholly or in chief part by value of mother of pearl, horn, shell including tortoiseshell, or coral;

Hookahs, nargiles, musical instruments, bells, gongs, incense burners, masks, adzes, mattocks, finger and keyhole plates, door handles and locks, hinges and latches, samovars, kukris and machetes, composed wholly or in chief part by value of base metals, if not more than their primary shape is attained by mechanically powered tools or machines;

Bracelets, nargiles and hookahs, composed wholly or in chief part by value of glass;

Fabrics decorated with crewel embroidery, hand-woven semi-finished wall hangings on back strap looms, reverse hand-sewn appliqué wall hangings, and dhurries, composed wholly or in chief part by weight of wool or cotton;

Lanterns, composed wholly or in chief part by value of stone.

Under this Act, the Governor in Council may amend the list of goods in this tariff item.

Goods may be classified under this tariff item on production of a certificate in the duplicate in prescribed form with the information required to be provided with the form, and signed by a representative of the government of the country of origin or any other authorized person in the country of origin recognized by the Minister of National Revenue as competent for that purpose.

Guidelines and General Information

1. The following definitions are intended to explain the Canada Border Services Agency (CBSA)'s interpretation of tariff item No. 9987.00.00:

(a) "geographical region" means the country of manufacture or a specific region of that country; that country must be entitled to the benefits of the General Preferential Tariff;

(b) "non-utilitarian" describes goods that may have a function (a utility) but that are obtained or valued for their artistic, religious, or cultural features.

2. To have acquired their essential characteristics by the handiwork of individual craftsmen employing traditional manual skills, handicraft products must have been made by one or more of the following processes:

(a) solely by hand; or

(b) with tools held in the hand, which are not powered by machinery other than by machines powered by foot or by hand.

3. Traditional manual skills are those skills handed down from generation to generation, such as:

appliqué work, beating, branding, carving, chasing, crocheting, cutting, drawing, dyeing, embossing, embroidering, enamelling, engraving, etching, filigreeing, hammering, inlaying, joining, knitting, knotting, moulding, needlework, netting, painting, plaiting, printing, punching, quilting, rubbing, scraping or scratching, studding, tating, tooling, twisting, weaving, etc.

4. For the purpose of this memorandum, goods that exhibit or demonstrate traditional or artistic characteristics of the geographical region or country of origin where the goods are made by individual craftsmen, are considered to be handicrafts if:

(a) they have particular artistic or decorative features representative of that country;

(b) they do not copy or imitate, or attempt to copy or imitate, traditional, decorative, artistic, or indigenous products of any country other than the country of manufacture;

(c) they are not identical (in terms of size, design, method of production) to each other, meaning there is no evidence suggesting mass production or production line techniques were employed;

(d) there is no evidence that an original handicraft product was used as a "model" and reproduced in large quantities partly by hand and partly by sophisticated tools or by moulding; and

(e) they are produced by individual craftsmen that acquired their skills by formal training or working under close supervision.

Certification

5. Handicraft goods may only be classified under tariff item 9987.00.00 of the [Customs Tariff](#) when supported by the appropriate certification supplied by the recognized authority in the country of origin.

6. A complete inventory of all goods imported in the shipment must be attached to the signed certification. Each article on the list is to be numbered in consecutive order and a detailed description of the good provided.
7. The attached Appendix is an example of the certification wording that must accompany each imported shipment of goods accounted for under tariff item 9987.00.00.
8. The importer is responsible to ensure that the handicraft certification is presented at time of accounting, or whenever requested by a CBSA officer.
9. As per Section 32.2 of the [Customs Act](#), if authorized certification of the goods is not available, the importer must file a correction to the original declaration of the goods and pay any applicable duties and taxes. For information regarding corrections to declarations of tariff classification, please consult [Memorandum D11-6-6, "Reason to believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty.](#)

Additional Information

10. For certainty regarding the tariff classification of a particular good, importers may request an Advance Ruling. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification.](#)
11. 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**.

Appendix

Example of wording for the certification of goods imported under tariff item 9987.00.00

This certification is with respect to the _____ (quantity) articles numbered consecutively and described on the attached inventory sheet, imported by _____ (name of importer).

I certify that the goods listed and described on the attached inventory sheet are handicraft products that have been made by individual craftsmen of _____ (region and/or country where produced) using tools held by hand or tools not powered by machines other than those powered by hand or foot. These goods are not imitations of handicraft goods of any country other than the country in which they originate. These goods are not produced in large quantities by sophisticated tools or by moulding.

Name and title of official

Address

Signature of official

Date

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 9987.00
Legislative References	<i>Customs Act</i> <i>Customs Tariff</i> , tariff item 9987.00.00
Other References	D11-6-6 , D11-11-3
Superseded Memorandum D	D10-15-13 dated May 1, 1998