



Ottawa, October 29, 2010

# MEMORANDUM D2-1-4

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## **In Brief**

### **CASUAL DONATIONS – TARIFF ITEM NO. 9816.00.00**

This memorandum is being updated to clarify various definitions, as well as, to reflect a change in the name of the issuing office.





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## CASUAL DONATIONS – TARIFF ITEM NO. 9816.00.00

This memorandum outlines and explains the interpretation of tariff item No. 9816.00.00 set out in the Schedule to the *Customs Tariff*.

### Legislation

#### Tariff item No. 9816.00.00

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 . . . . . free

#### Customs Tariff

85. Goods that, but for the fact that their value for duty as determined under section 46 of the *Customs Act* exceeds the value specified under tariff item No. 9816.00.00, would be classified under that tariff item, shall be classified under Chapters 1 to 97 and their value for duty reduced by that specified value.

133. The Governor in Council may, on the recommendation of the Minister of Public Safety and Emergency Preparedness, make regulations:

(f) for the purposes of heading No. 98.04 or of tariff item Nos. 9807.00.00, 9813.00.00, 9814.00.00, 9816.00.00, 9938.00.00 or 9989.00.00, prescribing conditions under which goods may be imported.

“non-residents” means persons who, in the settled routine of their lives, make their homes, reside, and are ordinarily present outside Canada;

“in any one case” means in the case of each gift.

2. Companies, business concerns, or associations of any sort do not qualify as donors or recipients for tariff item No. 9816.00.00.

3. Residents returning to Canada cannot bring gifts into the country personally under tariff item No. 9816.00.00. However, these persons can include gifts under their personal exemption entitlement.

4. To be eligible for free importation, no gift can be more than CAN\$60, regardless of the number of joint recipients (for example, a wedding gift for a couple). If more than one gift is shipped in a container, each gift valued at not more than \$60 can be imported free under tariff item No. 9816.00.00. Each gift in the container has to be clearly identified as one gift. This applies regardless of whether one or more donors or recipients are involved.

5. Gifts that would otherwise qualify for importation under tariff item No. 9816.00.00, except that their value is more than \$60, are classified under the regular provisions of the *Customs Tariff*. The value for duty in these circumstances is reduced by \$60.

6. When a gift is a set, the set is treated as one gift.

7. A person outside Canada may send a gift to a friend in Canada, but allow the commercial establishment from which the gift was bought to ship it. In such a case, the benefits of tariff item No. 9816.00.00 may be allowed if the border services officer is satisfied that the gift was unsolicited and from an individual abroad.

8. The provisions of tariff item No. 9816.00.00 or paragraph 133(f) of the *Customs Tariff* cannot be combined with the remission provided under Memorandum D8-2-2 or Memorandum D8-2-16.

## GUIDELINES AND GENERAL INFORMATION

1. Definitions for tariff item No. 9816.00.00:

“casual donations” means gifts sent to an individual, a person, or persons, which are given freely for no consideration whatsoever;

“persons abroad” means residents or non residents of Canada who are physically outside Canada— permanently or temporarily;

“friends in Canada” means persons who are physically present in Canada—as residents or visitors;

”residents” means persons who, in the settled routine of their lives, make their homes, reside, and are ordinarily present in Canada;

**REFERENCES**

<p><b>ISSUING OFFICE –</b> Traveller Border Programs Division Programs Branch Directorate</p>	<p><b>HEADQUARTERS FILE –</b> HS 9816-0 HS 9816.00.00</p>
<p><b>LEGISLATIVE REFERENCES –</b> <i>Customs Tariff</i>, tariff item No. 9816.00.00, Section 85, and paragraph 133(f)</p>	<p><b>OTHER REFERENCES –</b> D8-2-2 and D8-2-16</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b> D2-1-4, May 10, 2004</p>	

Services provided by the Canada Border Services Agency  
are available in both official languages.

