



Ottawa, November 16, 2006

MEMORANDUM D10-15-3

In Brief

TARIFF CLASSIFICATION AND CERTIFICATION PROCEDURES FOR VISUAL AND AUDITORY MATERIALS OF AN EDUCATIONAL, SCIENTIFIC, AND CULTURAL CHARACTER

This memorandum is amended to incorporate changes to the *Customs Tariff*. It also reflects changes to materials supplied by other government agencies, both foreign and Canadian. In addition it takes account of changes due to the establishment of CBSA.



Printed in Canada



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TARIFF CLASSIFICATION AND CERTIFICATION PROCEDURES FOR VISUAL AND AUDITORY MATERIALS OF AN EDUCATIONAL, SCIENTIFIC, AND CULTURAL CHARACTER

This memorandum outlines and explains the tariff classification and certification procedures for tariff item Nos. 3705.90.10, 4905.99.10, 4911.99.10, 8524.32.10, 8524.51.10, 8524.52.10, 8524.53.10 and 8524.99.90.

GUIDELINES AND GENERAL INFORMATION

Certification and Importation Procedure

1. Prior to importation, audiovisual goods to be classified under the listed tariff items must be certified in accordance with those tariff items. Certificates are issued by the representative certifying authority in the country of production. Refer to the Appendix for a sample certificate issued by the Department of Canadian Heritage.
2. Goods eligible for classification under the listed tariff items that were originally produced in Canada but are distributed from abroad may be classified under the provisions of a certificate issued by Canadian Heritage, the certifying authority for Canada.
3. Only goods listed on the certificate may be classified under the listed tariff items. Goods contained in the same shipment but not listed on the certificate must be classified under other provisions of the *Customs Tariff*.
4. If the certification for the goods is obtained after the date of accounting, importers/owners may request that the Canada Border Services Agency determine the tariff classification of the goods under the listed tariff items. Such a request must be filed on Form B2, *Canada Customs – Adjustment Request*, and in accordance with the provisions of the *Customs Act*. A copy of the requisite certificate should be attached to Form B2. Information regarding an adjustment of tariff classification is available in Memorandum D11-6-6, *Self-Adjustments to Declarations of Origin, Tariff Classification, Value for Duty, and Diversion of Goods*.

Administrative Policy – Interpretation

5. The criteria provided in paragraph 6 have been adapted from the criteria in Article 1 of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and

Cultural Character (the Beirut Agreement). The criteria provided in paragraphs 7 and 10 have been adapted from the criteria of the recognized certifying authority of the Government of Canada, Canadian Heritage.

6. The main purpose or effect of audiovisual goods classified under the listed tariff items must be to instruct or inform through the development or aspect of a subject, or to maintain, increase or diffuse knowledge, and to augment international understanding and goodwill. The goods must also be representative, authentic and accurate, and of a technical quality making them adequate for use.
7. Audiovisual goods are excluded from the benefits of these tariff items when their primary purpose or effect is the following:
 - (a) to amuse or entertain;
 - (b) to inform about current events (newsreels, newscasts, spot news);
 - (c) to claim exclusivity or to favour one organization or geographical area over another;
 - (d) to make public service announcements;
 - (e) to subvert international understanding and goodwill or when the goods may be perceived to lend themselves to the misrepresentation of Canada or other countries, their people or institutions;
 - (f) to stimulate the use of a patented process or product; to advertise a particular commercial organization and its product(s) or individual(s); to promote tourism; or to raise funds or appeal for support; or
 - (g) to influence, by special pleading, opinion, conviction or policy (religious, economic or political propaganda) or to indicate any dogma; or to constitute a ritual or denominational service.
8. Regardless of whether they comply with the certification procedures outlined in this memorandum, sound recordings are not admissible under the listed tariff items when imported for sale or rental unless they are for use by educational, scientific or cultural institutions or societies.
9. For the purpose of the listed tariff items, educational, scientific or cultural institutions or societies must be distinct, permanent and identifiable entities established either for research, the transmission of knowledge or the representation of a country, its people or institutions.

10. For the purpose of administering the listed tariff items, a multimedia kit is a collection of goods intended for instructional or informational purposes that consists primarily of one or more audiovisual goods enumerated in the listed tariff items and one or more supporting goods that are designed specifically for use with them. Such kits are classified under the listed tariff items when the following applies:

- (a) the principal goods are provided for in the listed tariff items;
- (b) the supporting good(s) are essential to the character of the educational or informational purpose of the kit;
- (c) the principal qualifying goods exceed the supporting goods in both value and actual prominence within the multimedia kit; and
- (d) the supporting goods are not projectors, viewers or similar hardware equipment.

11. Replacement support materials such as students' and teachers' manuals, lesson plans, study guides and pamphlets that are part of multimedia kits may not be classified separately under the listed tariff items.

12. Wall charts, maps and posters must be finished and processed visual products. The following articles are excluded from this provision:

- (a) unfinished goods such as blank forms, blank chart paper, blank sheets or rolls of paper;
- (b) paintings, drawings and other works of art normally classified under tariff item Nos. 4911.91.10, 9701.10.10, 9701.90.10, 9702.00.00 and 9705.00.00; and
- (c) books or other bound collections of maps (atlases), charts or posters.

Additional Information

13. Further information may be obtained by contacting the Director, Client Services, at any regional CBSA office.

APPENDIX

This certificate is used for Canadian exports, but it resembles certificates that other countries issue for exports to Canada. This particular certificate is for films that, except for television commercials, do not require certification to enter Canada duty-free.

Canadian
HeritagePatrimoine
canadien

CAVCO

Canadian Audio-Visual Certification Office

CERTIFICATE

ISSUED TO FACILITATE THE INTERNATIONAL CIRCULATION OF FILMS
OF AN EDUCATIONAL, SCIENTIFIC AND CULTURAL CHARACTER

FILM

CERTIFICATE
NUMBER

Issued to (Owner of reproduction rights)				Producer			
Address				Address			
Title of the film certified							
1. DESCRIPTION OF THE CERTIFIED FILM							
<input type="checkbox"/> 8 mm	<input type="checkbox"/> 16 mm	<input type="checkbox"/> 35 mm	<input type="checkbox"/> video tape cassette	<input type="checkbox"/> Black and white	<input type="checkbox"/> Colour		
Number of reels				<input type="checkbox"/> Negative	<input type="checkbox"/> Positive		
Length in feet				<input type="checkbox"/> Sound	<input type="checkbox"/> Silent		
Language used in....		A) Titles		B) Sound			
NET WEIGHT OF PRINT				GROSS WEIGHT (PACKED FOR SHIPPING)			
8 MM	16 MM	35 mm	video tape cassette	8 mm	16 mm	35 mm	video tape cassette
2. STATEMENT OF THE CONTENT OF THE FILM							
The film described above is certified by Canadian Heritage as being of international educational, scientific and cultural character.							
_____				_____			
Date				Certification Officer			

7540-CH-140-0012 (E)

REFERENCES

<p>ISSUING OFFICE –</p> <p>Trade Programs Directorate</p>	<p>HEADQUARTERS FILE –</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>, tariff item Nos. 3705.90.10, 4905.99.10, 4911.99.10, 8524.32.10, 8524.51.10, 8524.52.10, 8524.53.10 and 8524.99.90</p>	<p>OTHER REFERENCES –</p> <p>Beirut Agreement, 1948. A guide to the operation of the Agreement for facilitating the international circulation of visual and auditory materials of an educational, scientific and cultural character, “Beirut Agreement,” Paris, UNESCO, 1969.</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D10-15-3, May 15, 1998</p>	

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

