

MEMORANDUM D9-1-13

Ottawa, January 1, 1988

SUBJECT

WHITE PHOSPHOROUS MATCHES

This Memorandum outlines and explains the provisions of tariff code 9966 of Schedule VII to the Customs Tariff which prohibits the importation into Canada of white phosphorous matches.

Legislation

Tariff code 9966 of Schedule VII reads:
"White Phosphorous matches."

GUIDELINES AND GENERAL INFORMATION

1. Under the provisions of section 4 of the White Phosphorous Matches Act, no person shall import into Canada matches made with white phosphorous.
2. When an importation of matches is suspected to be prohibited by tariff code 9966 of Schedule VII, the goods shall be detained. Complete details respecting the goods must be reported to the Regional Chief Officer of Customs who will arrange to have a sample submitted to the Customs Laboratory for testing purposes if necessary.

Penalty Information

3. Section 114 of the Customs Tariff states that the importation into Canada of any goods enumerated, described or referred to in Schedule VII are prohibited. The attention of importers/owners is directed to sections 36, 99, 101, 102 and 142 of the Customs Act respecting abandonment, detention and exportation of goods which are prohibited by virtue of the provisions of section 114 of the Customs Tariff.

REFERENCES

EFFECTIVE DATE -

May 27, 1914

ISSUING OFFICE -

Tariff Programs

LEGISLATIVE REFERENCES -

Customs Tariff, section 114 and Schedule VII, tariff code 9966

HEADQUARTERS FILE -

Tariff code 9966

SUPERSEDED MEMORANDA "D" -

D9-1-13, June 1, 1986

OTHER REFERENCES -

White Phosphorous Matches Act, section 4

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE, CUSTOMS AND EXCISE.