



Memorandum D10-15-27

Ottawa, April 28, 2021

TARIFF CLASSIFICATION OF SAFETY HEADGEAR OF SUBHEADING 6506.10

In Brief

This memorandum has been revised to reflect current jurisprudence with respect to safety headgear, other protective headgear, athletic, of subheading 6506.10.

This memorandum outlines the CBSA's administrative tariff classification policy of safety headgear.

Legislation

Customs Tariff

6506.10 - Safety headgear

Guidelines and General Information

Background

1. This memorandum provides clarification with respect to the term "safety headgear" as found in Subheading 6506.10 of the *Customs Tariff*.

The Subheading Explanatory Note for 6506.10 reads as follows: "This heading covers all hats and headgear not classified in the preceding headings of this Chapter or in Chapter 63, 68 or 95. It covers, in particular safety headgear (e.g., for sporting activities, military or firemen's helmets, motor-cyclists', miners' or construction workers' helmets), whether or not fitted with protective padding or, in the case of certain helmets, with microphones or earphones".

Safety headgear

2. Safety headgear of subheading 6506.10 is worn as a form of personal protection, in order to reduce the risk of injury to the wearer. The type of safety headgear worn is often dictated by the activity or environment for which it is worn, and may have to meet legislated standards.

Tariff item 6506.10.10

3. Tariff item 6506.10.10 specifically provides for football helmets, industrial safety helmets, lead-impregnated or lead-lined (helmets) for X-ray operators as well as safety headgear for firemen, and for mountaineering and climbing.

4. The tariff provision also includes "other protective headgear, athletic", which is interpreted to mean headgear designed to be worn during athletic activities (e.g. ice hockey, alpine skiing, bicycling or baseball).

5. In AP-2017-029 Gamma Sales Inc., the Canadian International Trade Tribunal (Tribunal) determined that the term "athletic(s)" refers to a specific type of activity that does not encompass all sports. While an athletic activity is incorporated within the broader term of sports, a sport is not necessarily an athletic activity, especially in the context of the Tariff nomenclature.

6. The Tribunal emphasized an important distinction between the terms "athletic" and "sport", both in regards to their ordinary meaning and as they independently appear in the Tariff nomenclature, for classification purposes.

7. The Tribunal noted that tariff item 6506.10.10 does not include a provision for “other protective headgear, sport”. Instead, the provisions in this tariff item identify specific sporting activities that are considered to be athletic. The tariff item further provides for “other protective headgear, athletic”, in order to capture all other safety headgear designed to be worn for athletic activities. This indicates that certain safety headgear designed for other sporting activities are appropriately classified under tariff item 6506.10.90.

8. Based on its analysis, the Tribunal determined that “athletic(s)” covers certain disciplines that are performed by individuals with their physical abilities alone. While these might encompass sporting activities that go beyond the traditional track-and-field events (e.g. boxing, baseball, basketball, etc.), they cannot reasonably be construed to include motorized sports, nor do they refer to sport in general.

Tariff classification policy

9. For the purposes of tariff item 6506.10.10, an athletic activity does not include the use of a motorized vehicle as part of the activity. Safety headgear for use with motorized vehicles are excluded from classification under this tariff item.

Tariff item 6506.10.90

10. Tariff item 6506.10.90 provides for other types of safety headgear, not specifically provided for in heading 6506.10.10. This includes, among others, safety headgear worn for military activities, policing activities, and all activities that involve the operation of a motorized vehicle. Consequently, safety headgear designed for motor sport activities involving the operation of, or riding of a motorized vehicles (e.g. race car driving, motorcycle or motocross riding, snowmobiling, all-terrain vehicle (ATV) trail riding) are classified under tariff item 6506.10.90.

Additional information

11. For certainty regarding the tariff classification of a product, importers may request an advance ruling. Details on how to make such a request are found in CBSA Memorandum D11-11-3, Advance Rulings for Tariff Classification.

12. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

References	
Issuing Office	Trade Policy Division
Headquarters File	
Legislative References	<u>Customs Tariff</u>
Other References	<u>D11-11-3, AP-2017-029</u>
Superseded Memorandum D	D10-15-27 dated September, 2020