



Ottawa, April 23, 2014

# Memorandum D10-13-3

## Interpretation of the Term “Open Vessel” in Tariff Items 8901.90.10, 8906.90.11 and 8906.90.19

### 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 Canada Border Services Agency’s interpretation of the term “open vessel” as it appears in tariff items 8901.90.10, 8906.90.11, and 8906.90.19.

### Legislation

#### Customs Tariff

- 8901.90** - Other vessels for the transport of goods and other vessels for the transport of both persons and goods
- 8901.90.10** - - - Open vessels
- 8906.00** Other vessels, including warships and lifeboats other than rowing boats.
- 8906.90** - Other
- - - Open vessels:
- 8906.90.11** - - - - Lifeboats imported by societies dedicated to the saving of lives
- 8906.90.19** - - - - Other

### Guidelines and General Information

1. An “open vessel” is considered to be a vessel that has no deck.
2. A deck may consist of a horizontal plank or metal plate surface above the bottom of the vessel. It may provide a working surface or flooring. It may also provide a protective covering over the vessel to inhibit the entrance of water to the lower portions of the vessel, or it may be mainly structural providing more buoyancy for the vessel.
3. Regardless of the reasons for the presence of a deck, vessels that have a deck are not to be classified under tariff items 8901.90.10, 8906.90.11, or 8906.90.19.
4. In applying this definition to a vessel, primary consideration should be given to the construction of the vessel:
  - (a) Vessels that have a narrow deck along the gunwale for a footpath may be considered to be open for purposes of the tariff items at issue.
  - (b) Vessels such as barges that may have a flat surface for carrying goods are not considered to be open vessels.

## Additional Information

5. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, \*Advance Rulings for Tariff Classification\*](#).

6. 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**.

<b>References</b>	
<b>Issuing Office</b>	Trade Programs and Anti-dumping Directorate
<b>Headquarters File</b>	HS 8901.90 and 8906.00
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-13-3 dated February 8, 1998