



Ottawa, May 9, 2014

Memorandum D10-14-24

Tariff Classification of Non-commercial Snowmobile, Utility, or Boat Trailers

In Brief

This memorandum has been updated to include metric measurements. Other editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum outlines and explains the tariff classification of non-commercial snowmobile, utility, or boat trailers under tariff item No. 8716.39.90.

Legislation

Customs Tariff

- 87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.
-Other trailers and semi-trailers for the transport of goods:
- 8716.39 -- Other
- 8716.39.30 --- Trailers and semi-trailers for road tractors or for motor vehicles for the transport of goods (excluding non-commercial snowmobile, utility, boat or horse trailers and trailers for use as permanent mountings for machinery or equipment)
- 8716.39.90 --- Other

Guidelines and General Information

1. Non-commercial snowmobile, utility, or boat trailers are specifically excluded in the text of tariff item 8719.39.30, and are properly classified under tariff item No. 8716.39.90. They are designed and marketed for personal, household, and/or recreational applications, to be towed by means of a bumper hitch attached to a passenger vehicle or a light pickup truck. Most units have one or two axles.
2. In general, gooseneck models are not considered to be non-commercial. However, some gooseneck models may qualify as non-commercial trailers, depending on other design characteristics. Such units would have to be designed to be towed only by a pickup truck equipped with a fifth-wheel adapter system.
3. The following references to maximum length and carrying capacity should not be interpreted as being absolute criteria. Depending on other design factors, units exceeding these specifications may still qualify as non-commercial trailers.
4. In tariff 8716.39.30, the qualifier “non-commercial” does not apply to trailers intended as permanent mountings for machinery or equipment. Such trailers remain classified in that tariff item whether they are commercial or non-commercial.

Snowmobile Trailers

5. Non-commercial snowmobile trailers can transport up to four snowmobiles. They can be of either the van or low-bed type.
6. The length of these trailers is generally between 8 and 20 feet (2.4 m to 6.1 m).
7. Snowmobile trailers whose capacity exceeds four snowmobiles are considered to be commercial and are generally classified under tariff item No. 8716.39.30.

Utility Trailers

8. Non-commercial utility trailers are designed to transport a wide variety of personal and household goods. They are usually of the van or low-bed type and do not exceed a length of 20 feet (6.1 m). Their average carrying capacity is generally between 2,000 and 8,000 pounds (900 kg to 3600 kg).

Boat Trailers

9. Non-commercial boat trailers are generally designed to transport one recreational vessel classified in heading No. 89.03.
10. Trailers designed to transport jet skis and similar small recreational vessels, may include trailers than can transport more than one such vessel. Usually, the vessel rests in a cradle consisting of two or more beams that run the length of the trailer. Such trailers are generally 15 to 30 feet long (4.5 m to 9 m), with a maximum carrying capacity between 7,000 and 10,000 pounds (3200 kg to 4500 kg).

Additional Information

11. For certainty regarding the tariff classification of a particular good, importers may request an Advance Ruling. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
12. 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**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 8716.39
Legislative References	Custom Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-14-24 dated February 11, 1998