



Ottawa, August 17, 2007

MEMORANDUM D10-14-48

In Brief

TARIFF CLASSIFICATION OF LIFEBOATS AND INFLATABLE RAFTS IMPORTED BY SOCIETIES DEDICATED TO SAVING LIVES

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of lifeboats and inflatable rafts imported by societies dedicated to saving lives under tariff items 8906.90.11 and 8907.10.10 respectively of the *Customs Tariff*.



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Legislation

Customs Tariff

89.06	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
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).
8907.10	-Inflatable rafts
8907.10.10	---Imported by societies dedicated to the saving of lives

Tariff classification policy

2. Only societies that are incorporated under either a federal or provincial charter for the express purpose of saving the lives of persons are entitled to import lifeboats under tariff item 8906.90.11 and inflatable rafts under tariff item 8907.10.10. This position was supported by the decision (November 19, 1992) of the Canadian International Trade Tribunal in Appeal AP-91-006.

3. Any importer that does not satisfy this requirement is excluded from using the provisions of these tariff items. This includes commercial companies and corporations, government departments and agencies, and municipal bodies such as fire and police departments.

4. For additional information contact:

Tariff Policy Division
Trade Programs Directorate
Admissibility Branch
Canada Border Services Agency
150 Isabella Street
Ottawa ON K1A 0L8

Telephone: 613-954-6861
Fax: 613-952-3971

GUIDELINES AND GENERAL INFORMATION

Background

1. Societies dedicated to saving lives are organizations that are incorporated under either a federal or provincial charter for the express purpose of saving the lives of persons who are victims of water mishaps and conducting related life-saving training.

Example: The Royal Life Saving Society Canada / La Société royale de sauvetage du Canada was incorporated and chartered by the Province of Ontario under the patronage of the late King Edward VII.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Tariff Policy Division Trade Programs Directorate Admissibility Branch</p>	<p>HEADQUARTERS FILE –</p> <p>HS8906.90 and HS8907.10</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System</p>	<p>OTHER REFERENCES –</p> <p>N/A</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>N/A</p>	

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