Ottawa, December 8, 2014

Memorandum D10-14-49

Tariff Classification of Racing Shells Under Tariff Item 8903.99.10

In Brief

A complete review of this memorandum was made.

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of racing shells under tariff item 8903.99.10 of the *Customs Tariff*.

Legislation

Customs Tariff

89.03 Yachts and other vessels for pleasure or sports, rowing boats and canoes.

- Other

8903.99- Other

8903.99.10---Racing shells

Guidelines and General Information

Definition and Design Characteristics

1. A racing shell is an extremely narrow and often disproportionately long rowboat designed to skim on the water in marked racing lanes. The term "shell" refers to the fact that the hull is only about 3.18 millimetres (1/8 inches) to 6.36 millimetres (1/4 inches) thick in order to make it as light as possible.

2. Most shells are made of composite materials such as carbon fibre, fibreglass, or Kevlar; however, a few manufacturers still build wooden boats.

3. The shells are characterized by their "stiffness" (i.e. a lack of flexing). This means that none of the force exerted by the rower is wasted in twisting the boat.

4. All racing shells are constructed with a skeg or small fin that is located along the stern section of the hull.

5. Each oar is held in an U-shaped swivel (oarlock) mounted on a metal pin at the end of a rigger. The rigger is an assembly of tubes that is tightly bolted to the body of the shell.

6. Racing shells are either for sweep rowing or sculling. In sweep rowing, each rower handles a single oar (about 3.9 metres (12.5 feet) in length), while in sculling, a rower uses two oars, or sculls, (each about 3 metres (9.5 feet) in length). Each rower has his or her back to the direction the shell is moving and power is generated using a blended sequence of the rower's legs, back and arms. The rower sits on a sliding seat with wheels on a track called the "slide."

7. Sweep boats (i.e. each rower has one oar) are shells that have from two to eight rowers and often a coxswain, who steers the shell and directs the rowers.

8. Sculling boats (i.e. each rower has two oars) are shells that have from one to eight rowers.

Terminology

9. The following terms are commonly used with respect to racing shells:

(a) The **blade** is the wide flat section of the oar at the head of the shaft, also known as the spoon. This term is often used when referring to the entire oar.

(b) The **scull** refers to one of the oars used in a sculling shell.

(c) The **foot stretcher** is an adjustable bracket in a shell to which the rower's feet are secured in some sort of shoe or clog.

(d) The **seat**, upon which the rower sits, is mounted on a frame that permits the seat to slide during rowing. The term "seat" also refers to the rower's place in the boat; the convention is to number the seats from bow to stern.

(e) The **rigger** (or outrigger) is the device that connects the oarlock to the shell and is bolted to the body of the shell. On sweep boats, riggers are typically alternating from one side to the other on adjacent seats, but it is not uncommon to see two adjacent riggers on the same side.

(f) The **button** (or collar) is a plastic or metal fitting tightened on the oar to keep the oar from slipping through the oarlock.

(g) The **slide** is the track on which the seat moves.

(h) The **gunwale** is the top section on the sides of a shell, which runs along the sides of the crew section where the rowers are located. The riggers are secured to the gunwale with bolts.

(i) The **keel** is the structural member running the length of the boat at the bottom of the hull. Some shells are built without this member so the term often refers to the center line of the shell.

(j) The **rudder** is the steering device at the stern. It is, in turn, connected to cables (tiller ropes) that the coxswain can use to steer the shell.

(k) The **skeg** is a small fin located along the stern section of the hull. It helps to stabilize the shell in holding a true course when rowing. The skeg should not be confused with the rudder.

(l) **Rigging** is the adjustment and alteration of accessories (riggers, foot stretchers, oars, etc.) in and on the shell. Examples of rigging adjustments are the height of the rigger, location of the foot stretchers, location and height of the oarlocks, location of the button (or collar) on the oar and the pitch of the blade of the oar.

(m) The **slings** (or trestles) are collapsible/portable frames with straps upon which a shell can be temporarily placed.

Tariff Classification Policy

10. Boats that satisfy the preceding definitions and possess the related design characteristics can be classified under tariff item 8903.99.10 as racing shells.

11. Certain flat water sprint racing canoes and kayaks may also be classified under tariff item 8903.99.10 as explained in Memorandum D10-14-54. All other vessels are not considered to be racing shells for the purposes of tariff item 8903.99.10. These include rowboats, kayaks, dragon boats and canoes.

Additional Information

12. 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 CBSA Memorandum D11-11-3, *Advance Rulings for Tariff Classification*.

13. 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	HS8903.99
Legislative References	*Customs Tariff* General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
Other References	D10-14-54, D11-11-3
Superseded Memorandum D	D10-14-49 dated August 17, 2009