



Ottawa, May 9, 2008

MEMORANDUM D10-14-54

In Brief

TARIFF CLASSIFICATION OF CERTAIN FLAT WATER SPRINT RACING CANOES AND KAYAKS UNDER TARIFF ITEM 8903.99.10

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of certain flatwater sprint racing canoes and kayaks under tariff item 8903.99.10 of the *Customs Tariff*.



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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

Background

Following consultations with officials from the Department of Finance and the Canadian Canoe Association (CanoeKayak Canada), it was determined that a very limited range of flatwater sprint racing canoes and kayaks had evolved to the point that they could be considered racing shells under tariff item 8903.99.10.

Flatwater sprint racing, which is also referred to by the International Olympic Committee as “canoe/kayak flatwater”, is one of the two canoeing disciplines that are featured in the Summer Olympics.

GUIDELINES AND GENERAL INFORMATION

Definitions and design characteristics

1. Flatwater sprint racing canoes or kayaks have a very narrow (often disproportionately long) and extremely unstable shell that is designed to skim the surface of the water in marked racing lanes. The beam or width of such shells is barely wider than the hips of the paddler, and the very long and narrow shape of the shells reduces drag. These shells are not intended for any condition other than flatwater (calm waters).

2. The hulls of these shells are very thin and light, which reduces resistance at high speed and only creates relatively small waves in the water. The term “shell” is derived from the relative thinness (3.18 mm to 6.36 mm) of the hull.

3. Most hulls are made of composite materials such as carbon fibre, fibreglass, epoxy resin or aramid fibre (e.g. Kevlar).

4. Hulls are characterized by their “stiffness” (i.e. lack of bending). This means that none of the force exerted by the paddler is wasted in twisting the boat.

5. The section and longitudinal lines of the hull of canoes and kayaks must not be concave when measured horizontally and vertically. The measurement is done with a straightedge in a vertical and a horizontal plane. In other words, not in a diagonal plane.

6. Canoe hulls must be built symmetrically upon the axis of their length. This means that the left side must be the mirror image of the right side when viewed along the longitudinal axis.

7. The deck construction cannot be higher at any horizontal point than the highest point of the front edge of the first cockpit.

8. No parts of the shell, including the seat and footrest, can have moving parts that can be used to help propel the boat.

9. The paddler sits in a kayak. In a canoe, the paddler kneels on one knee. Neither type of shell can be operated in a sit-on position (astride) as in the case of a surf ski.

10. Kayaks have a steering rudder or fin that the (foremost) paddler operates with his or her feet. Canoes are not permitted to have steering rudders or any other type of steering apparatus.

International Canoe Federation specifications

11. The shells that are recognized by the International Canoe Federation for Olympic and international competitions are the following: K1, K2, K4, C1, C2 and C4, where the number indicates the number of paddlers, “K” stands for kayak and “C” for Canadian or canoe, depending on the location.

12. The International Canoe Federation’s official boat length and weight specifications are the following:

Boat Type	Maximum Length	Minimum Weight
K1	520 cm	12 kg
K2	650 cm	18 kg
K4	1100 cm	30 kg
C1	520 cm	16 kg
C2	650 cm	20 kg
C4	900 cm	30 kg

13. C1 and C2 canoes can be entirely open. The minimum length of the opening is 280 cm and the edge of the side of the shell at the gunwale can extend a maximum 5 cm into the shell along the defined opening. The shell can have a maximum of three strengthening bars with a width of a maximum of 7 cm each.

14. C4 canoes can be entirely open. The minimum length of the opening is 390 cm and the edge of the side of the shell at the gunwale can extend a maximum 6 cm into the shell along the defined opening. The shell can have a maximum of four strengthening bars with a width of a maximum of 7 cm each.

15. The gunwale is the top section on the sides of a shell that runs along the sides of the crew section where the paddlers are located.

Tariff classification policy

16. Only canoes and kayaks that fall under the preceding definitions and design characteristics used exclusively in Olympic and other international flatwater sprint racing competitions can be classified under tariff item 8903.99.10 as racing shells.

17. All other types of canoes and kayaks are not considered to be racing shells under tariff item 8903.99.10.

18. For additional information, contact the following:

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REFERENCES

<p>ISSUING OFFICE – Tariff Policy Division Trade Programs Directorate Admissibility Branch</p>	<p>HEADQUARTERS FILE – HS8903.99</p>
<p>LEGISLATIVE REFERENCES – <i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description</p>	<p>OTHER REFERENCES – Memorandum D10-14-49</p>
<p>SUPERSEDED MEMORANDA “D” – N/A</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

