



Memorandum D10-14-65

Ottawa, August 27, 2015

Tariff Classification of Decoy Calls

In Brief

This memorandum outlines the administrative policy of the Canada Border Services Agency's regarding the tariff classification of decoy calls.

Legislation

Customs Tariff

- 92.08 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.
- 9208.10 Musical boxes
- 9208.90 Other

Guidelines and General Information

1. Heading 92.08 covers, among other things, "... decoy calls of all kinds ...".
2. The Explanatory Note to heading 92.08 describe decoy calls as "... mouth-blown or hand-operated instruments which imitate bird or animal calls in order to attract game."
3. Heading 95.07 covers, among other things, "... decoy 'birds' (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites".
4. However, the Explanatory Notes to heading 95.07 makes it clear that hunting or shooting requisites such as decoy "birds" does not include decoy calls of heading 92.08.
5. When decoy calls were first produced, they imitated bird or animal calls in order to attract game. The technology for decoy calls has changed. Besides the decoy calls mentioned in the preceding paragraph, decoy calls also include battery-operated, hand-held single units containing a speaker. These devices are designed to emit actual bird or animal calls/cries for the purpose of attracting wild animals within the range of hunters.
6. The fact that the Explanatory Notes only describe "mouth-blown" decoy calls cannot be used to limit the legal text, which expressly states that the heading covers "decoy calls **of all kinds** (emphasis added)".
7. As heading 92.08 covers, among other things, "... decoy calls of all kinds", it must be considered for the classification of decoy calls.
8. As battery-operated decoy calls reproduce recorded bird and animal sounds, they are sound reproducing apparatus; consequently, heading 85.19 should also be considered.
9. General Interpretative Rule 3(a) directs that "the heading which provides the most specific description of the goods shall be preferred to headings providing a more general description."
10. The naming provision "decoy calls of all kinds" in heading 92.08 is more specific than the more general description "sound reproducing apparatus" in heading 85.19.

11. Consequently, decoy calls of the battery-operated type are classified in subheading 9208.90 by application of General Interpretative Rules 1, 3(a) and 6. Mouth-blown or hand-operated decoys are classified in subheading 9208.90 by application of GIRs 1 and 6.

Additional Information

12. For certainty regarding the tariff classification of a product, importers may request an advance ruling for tariff classification. 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 Programs and Antidumping Directorate
Headquarters File	HS9208.90
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	N/A