



Memorandum D10-14-27

Ottawa, July 2, 2019

Tariff Classification of Front-mount Mowers

In Brief

This memorandum has been updated to reflect changes made in the [Customs Tariff](#). 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 Canada Border Services Agency's classification of front-mount mowers.

Legislation

[Customs Tariff](#)

Subheading 8701.91 to 8701.95

Tractors (other than tractors of heading 87.09)

Guidelines and General Information

1. Front-mount mowers, without the mower deck, are to be classified as tractors of subheading 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00, or 8701.95.90, depending on engine power.
2. The mower decks for the above-noted tractors are classified under tariff item 8433.19.00 as other mowers for lawns, parks, or sports-grounds.
3. Lawn tractors remain classified under tariff item 8433.11.00 as mowers powered, with the cutting device rotating in a horizontal plane for lawns, parks, or sports-grounds, and are subject to the applicable rates of duty.

Additional Information

4. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
5. 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 8701.90 to 8701.95.90 and 8433.11
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-14-27 dated April 23, 2014