



Ottawa, July 4, 2014

Memorandum D10-14-48

Tariff Classification of Lifeboats and Inflatable Rafts Imported by Societies Dedicated to Saving Lives

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

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](#).

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

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.

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.

Additional Information

4. 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*](#).

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 | HS8906.90 and HS8907.10 |
| 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 | D11-11-3 |
| Superseded Memorandum D | D10-14-48 dated August 17, 2007 |