



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, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website.

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