



Ottawa, February 13, 2009

# MEMORANDUM D10-14-27

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## **In Brief**

### **TARIFF CLASSIFICATION OF FRONT-MOUNT MOWERS**

This memorandum has been revised to reflect the organizational changes resulting from the creation of the Canada Border Services Agency (CBSA).



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## TARIFF CLASSIFICATION OF FRONT-MOUNT MOWERS

This memorandum outlines and explains the classification of front-mount mowers.

### Legislation

87.01 Tractors (other than tractors of heading 87.09)  
8701.90.00 Other

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## GUIDELINES AND GENERAL INFORMATION

1. As a result of the decisions of the Canadian International Trade Tribunal in appeals AP-93-311 and AP-93-388, the Canada Border Services Agency now holds that front-mount mowers, less the mower deck, are to be classified as tractors of subheading 8701.90.
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.

4. Any questions on this matter should be directed to:

Transportation, Machinery, Electrical and  
Specialty Products  
Tariff Policy Division  
Trade Programs Directorate  
Admissibility Branch  
Canada Border Services Agency  
150 Isabella Street, 8th floor  
Ottawa ON K1A 0L8

Telephone: 613-954-6861  
Facsimile: 613-952-3971

**REFERENCES**

<b>ISSUING OFFICE –</b> Trade Programs Directorate	<b>HEADQUARTERS FILE –</b> HS 8701.90 and 8433.11
<b>LEGISLATIVE REFERENCES –</b> <i>Customs Tariff</i> , tariff item 8701.90.00 and 8433.11.00	<b>OTHER REFERENCES –</b>
<b>SUPERSEDED MEMORANDA “D” –</b> D10-14-27 dated January 28, 1998	

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



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