



Ottawa, January 17, 2014

Memorandum D10-15-1

Administrative Policy – Florist and Nursery Stock Definitions for the Purposes of Headings 06.01 and 06.02

In Brief

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

This memorandum provides definitions and explains the end use provisions afforded to florist and nursery stock classified under headings 06.01 and 06.02 of the [Customs Tariff](#). *The Standard Cyclopedia of Horticulture*, by L.H. Bailey has been used as the main reference source.

Legislation

Customs Tariff

10. (1) Subject to subsection (2), the classification of imported goods under a tariff item shall, unless otherwise provided, be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Canadian Rules set out in the schedule.

Tariff items 0601.10.11, 0601.10.21, 0601.20.10 and 0602.90.10, as prescribed in the [Customs Tariff](#), are as follows:

Tariff item 0601.10.11 provides for:

Bulbs, of the genus *narcissus*, other than for use by florists or nurserymen for forcing purposes or for growing on prior to disposal.

Tariff item 0601.10.21 provides for:

Crowns of rhubarb or asparagus;

Tuberous roots of cannas, dahlias and paeonias;

Tubers, other tuberous roots, corms, other crowns and rhizomes, for use by florists or nurserymen for forcing purposes or for growing on prior to disposal.

Tariff item 0601.20.10 provides for:

Chicory plants and roots;

For use by florists or nurserymen for forcing purposes or for growing on prior to disposal;

Tuberous roots of cannas, dahlias and paeonias.

Tariff item 0602.90.10 provides for:

Mushroom spawn;

Palms, ferns (other than tuberous rooted ferns), rubber plants (ficus), lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings and strawberry plants;

For producing cuttings, buds, scions, seeds or similar goods or for having grafting, layering or other operations performed on them;

For producing vegetables;

For propagation purposes or for use by florists or nurserymen for forcing purposes or for growing on prior to disposal.

Guidelines and General Information

1. For the purpose of tariff items 0601.10.11, 0601.10.21, 0601.20.10 and 0602.90.10, the following definitions are applicable.

Florists and Nurserymen

2. The Canada Border Services Agency (CBSA) holds that for purposes of tariff classification, the term florists or nurserymen means those firms engaged in the growing of plants, trees, or flowers on a commercial basis. In order to carry out this function, florists or nurserymen operating on a commercial basis will have permanent facilities to provide an environment conducive to the forcing or growing on processes. Such facilities normally include: greenhouses or structures containing equipment such as beds, shelves, and racks; lighting, heat, water, fertilizers, other growing aids, pesticides, fungicides, and other control agents conducive to the forcing or growing on processes. While municipal authorities or parks departments do not sell their products commercially, they will be considered nurserymen for purposes of the aforementioned tariff items when they do operate greenhouses or such facilities.

3. These firms sell their products to wholesalers, distributors, and/or retailers on a market scale consistent with the size of their commercial operation. Those florists and nurserymen who, in addition to selling their products to wholesalers, etc., also maintain their own retail facilities, whether or not on the same location as the growing facilities, remain florists and nurserymen for the purposes of this definition. Department stores, supermarkets, etc., and retail florists operating retail sales outlets only are not generally considered to be florists or nurserymen for the purpose of tariff classification.

4. Similarly, horticultural hobbyists, who grow plants, trees or flowers for the purpose of shows or exhibits, or for their own pleasure, are not considered to be florists or nurserymen. Although hobbyists may have facilities similar to florists and nurserymen, hobbyists are to classify their importations under an appropriate tariff item in heading 06.01 or 06.02.

5. The importation of plant stock by florists and nurserymen, which are immediately sold or delivered to the premises of wholesalers, retailers, etc., do not meet all the criteria of the above-mentioned tariff items, and must be classified under the appropriate tariff item in heading 06.01 or 06.02.

Forcing

6. Horticultural products are considered to be for “forcing” purposes when:

(a) they are to be subjected to an accelerated program of cultivation wherein growth is made to occur outside their usual or normal growing season; or

(b) they are to be subjected to an accelerated cyclical process of heating and cooling which stimulates their growing and dormant stages.

Growing on

7. Horticultural products are considered to be for “growing on” when:

(a) they are to be subjected to controlled processes whereby, over a period of time, the natural growth of the product proceeds from one state in its life cycle to the next; or

(b) over a period of time, the products are to be conditioned to their environment.

8. The term “period of time” is a flexible state, which is dependant upon the particular plant variety and based on good horticultural practice. The plant variety itself is the most important variable.

9. The term “growing on” differs from “forcing” in that during the forcing of a plant, its growth is artificially stimulated, whereas, growing on is the continued natural process of the growth cycle, the plants being simply protected and maintained.

Prior to disposal

10. This phrase provides that florists or nurserymen must carry out the growing on or forcing process at the usual place of business before disposing of the plant stock in any manner. Such disposal is usually by sale, at either the retail or wholesale/distributor level, but may be by other means, such as by planting or displaying by parks departments.

11. In addition, the term will include situations where the plants are delivered directly to a landscaping site, rather than to a florist's or nurserymen's usual place of business, under the following conditions:

- (a) a contract to purchase the plants has been entered into between the owner of the site and the florist or nurserymen with delivery to the site specified in the contract; and
- (b) a maintenance contract (combined with (a) above or separate) has been entered into between the owner of the site and the florist or nurserymen, which specifies that the plants will be maintained by the florist or nurserymen for a minimum of one year from the date the plants are installed at the site.

12. For the purposes of tariff items 0602.20.00 and 0602.90.10, the following definitions are applicable.

Shrubs

13. Shrubs are multi-stemmed woody plants, reaching a height of less than three metres at maturity. The term "multi-stemmed" is not to be confused with "clumped." Some trees, such as birches, may grow in clumps (where more than one central woody stem is in evidence).

Trees

14. A tree has a central woody stem and is over three metres high when fully grown. Dwarf trees (i.e., under three metres tall) may be considered trees as long as a central woody stem is evident, and the height of the plant exceeds its width.

Importations of Marine or Aquatic Plants

15. Marine or aquatic plants are classified under an appropriate plant stock tariff item as long as they meet the requirements of the tariff item claimed.

Importations of Endangered Species of Flora

16. Certain species of flora are included in the list of "Endangered Species of Wild Fauna and Flora", which is contained in the [Export and Import Permits Act](#) handbook. Importations of flora included in the list are admissible into Canada only under the authority of General Import Permit No. 17, under the following conditions:

- (a) flora listed in Appendix I of the Import Control List,
 - (i) a permit issued by the Canadian Wildlife Service of Environment Canada must be presented at the time of importation;
- (b) flora listed in Appendix II of the Import Control List,
 - (i) an export permit, re-export permit, or certificate issued by the exporting State, and
 - (ii) in the case of a specimen introduced from the sea, a permit issued by the Canadian Wildlife Service of Environment Canada must be presented at the time of importation.

17. Permits must be in the form prescribed by the [Convention on International Trade in Endangered Species of Wild Fauna and Flora](#).

18. Accounting documents completed in respect of importations under the authority of General Import Permit No. 17 must be endorsed "Imported under the authority of General Import Permit No. 17."

Additional Information

19. Further information concerning the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* may be obtained from:

Management Authority
 Convention on International Trade in Endangered
 Species of Wild Fauna and Flora (CITES)
 Canadian Wildlife Service
 Environment Canada
 Web site: www.ec.gc.ca/cites/

20. For further information on the tariff classification of plant material, refer to the Explanatory Notes and Chapter 6 of the [Customs Tariff](#) schedule.

21. For certainty regarding the tariff classification of a product, 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*.

22. 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 Programs Directorate
Headquarters File	
Legislative References	Customs Tariff Export and Import Permits Act
Other References	D11-11-3 Convention on International Trade in Endangered Species of Wild Fauna and Flora
Superseded Memorandum D	D10-15-1, dated December 4, 2003