



Ottawa, May 9, 2014

Memorandum D10-14-26

Tariff Classification of Fire Fighting Vehicles

In Brief

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

This memorandum outlines and explains the classification of fire fighting vehicles and other specialized vehicles operated by fire departments and fire services.

Legislation

Customs Tariff

87.05 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries (wreckers), crane lorries (mobile cranes), fire fighting vehicles, concrete mixer lorries (concrete-mixers), road sweeper lorries (road sweepers), spraying lorries (spraying vehicles), mobile workshops, mobile radiological units).

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8705.30.00 Fire fighting vehicles

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Guidelines and General Information

Fire Fighting Vehicles

1. Tariff item 8705.30.00, which provides for fire fighting vehicles, is limited to those vehicles that are specifically constructed, adapted, or equipped with fire-fighting devices. They must be for direct use in the actual process of extinguishing fires.
2. Examples of vehicles classified under tariff item 8705.30.00 include pumper units/fire engines, airport crash trucks with halon/dry chemical fire-fighting systems, and aerial ladder trucks with permanently mounted pumps for extinguishing fires.

Other Specialized Vehicles

3. Vehicles used to transport personnel or equipment such as squad trucks, tankers, and ladder trucks without pumps are classified under headings 87.02, 87.03, or 87.04 depending on their nature at the time of importation.
4. Emergency rescue trucks, generator trucks, flood light trucks, and other special purpose vehicles are classified under a tariff item of heading 87.05, not including tariff item 8705.30.00.
5. The fact that a vehicle is operated by a fire department or fire service is not sufficient to have it classified under tariff item 8705.30.00.

Additional Information

6. For certainty regarding the tariff classification of a particular good, importers may request an Advance Ruling. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

7. 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	HS 8705.30
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-14-26 dated January 1, 1998