



Ottawa, May 12, 2014

Memorandum D10-15-16

Interpretation of Tariff Items 3926.90.10, 7326.90.10, 8302.30.10, 8708.29.91 and 8708.99.91

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 interpretation of tariff items 3926.90.10, 7326.90.10, 8302.30.10, 8708.29.91, and 8708.99.91 concerning articles used in the manufacture of fire fighting vehicles. These tariff items replace tariff code 6302.

Legislation

Customs Tariff

- 39.26 Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.
- 3926.90.10 - - - For use in the manufacture of fire fighting vehicles; . . .
- 73.26 Other articles of iron or steel.
- 7326.90.10 - - - For use in the manufacture of fire fighting vehicles; . . .
- 83.02 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.
- 8302.30.10 - - - For use in the manufacture of fire fighting vehicles
- 87.08 Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05
- Other parts and accessories:
- 8708.29.91 - - - Parts and accessories for use in the manufacture of fire fighting vehicles; . . .
- 8708.99.91 - - - Parts and accessories for use in the manufacture of fire fighting vehicles; . . .

Guidelines and General Information

1. Canadian manufacturers of fire fighting vehicles of tariff item 8705.30.00 should be aware that aerial ladders imported for the manufacture of fire trucks are classified in heading 84.28 as outlined in Explanatory Note (III)(F) entitled "Mechanical Ladders" to heading 84.28.
2. In the case of a chassis for a fire fighting vehicle made in Canada and exported to the United States to have an aerial ladder installed, the vehicle loses its identity as Canadian goods since American value has been added. Upon return to Canada, the chassis incorporating an aerial ladder has the essential character of a fire fighting vehicle and is entitled to tariff classification under tariff item 8705.30.00.

3. A chassis, not made in Canada, with an aerial ladder is entitled to tariff classification under tariff item 8705.30.00 provided it has the essential character of a complete or finished fire fighting vehicle.

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	HS 3926.90, 7326.90, 8302.30, 8708.29, and 8708.99
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-15-16 dated February 16, 1998