



Memorandum D10-13-3

Ottawa, August 21, 2021

Interpretation of the Term “Open Vessel” in Tariff Items 8901.90.10, 8906.90.11 and 8906.90.19

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures. The Legislation section has been updated to reflect the information provided in the memorandum.

This memorandum outlines the Canada Border Services Agency’s (CBSA) interpretation of the term “open vessel” as it appears in tariff items 8901.90.10, 8906.90.11, and 8906.90.19.

Legislation

Customs Tariff

8901.90.10 - - - Open vessels
8906.90.11 - - - - Lifeboats imported by societies dedicated to the saving of lives
8906.90.19 - - - - Other

Guidelines and general information

1. An “open vessel” is considered to be a vessel that has no deck.
2. A deck may consist of a horizontal plank or metal plate surface above the bottom of the vessel. It may provide a working surface or flooring. It may also provide a protective covering over the vessel to inhibit the entrance of water to the lower portions of the vessel, or it may be mainly structural providing more buoyancy for the vessel.
3. Regardless of the reasons for the presence of a deck, vessels that have a deck are not to be classified under tariff items 8901.90.10, 8906.90.11, or 8906.90.19.
4. In applying this definition to a vessel, primary consideration should be given to the construction of the vessel:
 - (a) Vessels that have a narrow deck along the gunwale for a footpath may be considered to be open for purposes of the tariff items at issue.
 - (b) Vessels such as barges that may have a flat surface for carrying goods are not considered to be open vessels.

Additional information

5. 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.
6. 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 Policy Division
Headquarters File	HS 8901.90 and 8906.00
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-13-3 dated April 23, 2014