



# Memorandum D10-14-54

Ottawa, January 6, 2022

## Tariff Classification of Racing Shells (Canoes and Kayaks) Under Tariff Item 8903.99.10

### In Brief

Further revisions have been made in this memorandum to clarify our policy on the application of tariff item 8903.99.10 for the importation of racing shells used for training purposes and the use of canoes and kayaks in racing events.

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of certain racing shells (canoes and kayaks) under tariff item 8903.99.10 of the Customs Tariff.

### Legislation

#### Customs Tariff

89.03	Yachts and other vessels for pleasure or sports, rowing boats and canoes.
	- Other
8903.99	- Other
8903.99.10	---Racing shells

### Guidelines and General Information

#### Definitions and Design Characteristics

1. A very limited range of racing canoes and kayaks may be considered racing shells under tariff item 8903.99.10.
2. A racing shell is an extremely narrow, often disproportionately long, rowboat designed to skim on the water in marked racing lanes. The term "shell" refers to the fact that the hull is relatively thin in order to make it as light as possible.
3. The hulls of these shells are very thin and light, which reduces resistance at high speed and creates relatively small waves in the water. The term "shell" is derived from the relative thinness (3.18 mm to 6.36 mm) of the hull.
4. Most hulls are made of composite materials such as carbon fibre, fibreglass, epoxy resin or aramid fibre (e.g. Kevlar). However, a few manufacturers still build wooden hulls.
5. Hulls are characterized by their "stiffness" (i.e. lack of bending). This means that none of the force exerted by the paddler is wasted in twisting the boat.
6. The section and longitudinal lines of the hull of canoes and kayaks must not be concave when measured horizontally and vertically. The measurement is done with a straightedge in a vertical and a horizontal plane. In other words, not in a diagonal plane.

7. Canoe hulls must be built symmetrically upon the axis of their length. This means that the left side must be the mirror image of the right side when viewed along the longitudinal axis.
8. The deck construction cannot be higher at any horizontal point than the highest point of the front edge of the first cockpit.
9. No parts of the shell, including the seat and footrest, can have moving parts that can be used to help propel the boat.
10. All racing shells are constructed with a skeg or small fin that is located along the stern section of the hull.
11. Each oar is held in a U-shaped swivel (oarlock) mounted on a metal pin at the end of a rigger. The rigger is an assembly of tubes that is tightly bolted to the body of the shell.
12. Racing shells are either for sweep rowing or sculling. In sweep rowing, each rower handles a single oar (about 3.9 metres (12.5 feet) in length), while in sculling, a rower uses two oars, or sculls, (each about 3 metres (9.5 feet) in length). Each rower has his or her back to the direction the shell is moving and power is generated using a blended sequence of the rower's legs, back and arms. The rower sits on a sliding seat with wheels on a track called the "slide."
13. Sweep boats (i.e. each rower has one oar) are shells that have from two to eight rowers and often a coxswain, who steers the shell and directs the rowers.
14. Sculling boats (i.e. each rower has two oars) are shells that have from one to eight rowers.
15. The paddler sits in a kayak. In a canoe, the paddler kneels on one knee. Neither type of shell can be operated in a sit-on position (astride) as in the case of a surf ski.
16. Kayaks have a steering rudder or fin that the (foremost) paddler operates with his or her feet. Canoes are not permitted to have steering rudders or any other type of steering apparatus.

#### **International Canoe Federation Specifications**

17. The racing shells that are recognized by the International Canoe Federation for Olympic and international competitions are the following: K1, K2, K4, C1, C2 and C4, where the number indicates the number of paddlers, "K" stands for kayak and "C" for Canadian or canoe, depending on the location.
18. The maximum length and minimum weight requirements may be found in the International Canoe Federation Canoe Sprint Competition Rules.
19. C1 and C2 canoes can be entirely open. The minimum length of the opening is 280 cm and the edge of the side of the shell at the gunwale can extend a maximum 5 cm into the shell along the defined opening. The shell can have a maximum of three strengthening bars with a width of a maximum of 7 cm each.
20. C4 canoes can be entirely open. The minimum length of the opening is 390 cm and the edge of the side of the shell at the gunwale can extend a maximum 6 cm into the shell along the defined opening. The shell can have a maximum of four strengthening bars with a width of a maximum of 7 cm each.
21. The gunwale is the top section on the sides of a shell that runs along the sides of the crew section where the paddlers are located.

#### **Tariff Classification Policy**

22. Only canoes and kayaks that satisfy the preceding definitions, design characteristics and specifications can be classified under tariff item 8903.99.10 as racing shells. These types of canoes and kayaks are designed for training and competing in events such as Olympic competition, sanctioned racing events, international racing events, etc.
23. All other vessels are not considered to be racing shells for the purposes of tariff item 8903.99.10. These include rowboats, kayaks, dragon boats and canoes.

**Additional Information**

24. 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 Memorandum D11-11-3, Advance Rulings for Tariff Classification.
25. 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

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS 8903.99.10
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a> Explanatory Notes to the Harmonized Commodity Description and Coding System
<b>Other References</b>	<a href="#">D11-11-3</a> <a href="#">International Canoe Federation Canoe Sprint Competition Rules</a>
<b>Superseded Memorandum D</b>	D10-14-54 dated April 1, 2021