



Ottawa, May 9, 2014

# Memorandum D10-14-56

## Tariff Classification of Metal Frame Gazebos

### In Brief

This memorandum has been updated to reflect CITT decision AP-2012-057, which distinguishes between a gazebo and a pre-fabricated building of heading 94.06.

This memorandum explains the Canada Border Services Agency's administrative policy regarding the tariff classification of metal frame gazebos.

### Legislation

#### Customs Tariff

- 73.08 Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.
- 7308.90 - Other
- 7308.90.90 - - -Other
- 76.10 Aluminum structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.
- 7610.90.00 - Other
- 63.06 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
- Tents:
- 6306.22.00 - - Of synthetic fibres
- 6306.29.00 - - Of other textile materials
- 9406.00 Prefabricated Building
- 9406.00.90 - - -Other

### Guidelines and General Information

1. Gazebos are roofed, open- sided structures intended for use in outdoor areas, such as decks, gardens and yards.
2. Metal frame gazebos generally have a synthetic, fabric canopy or roof with adjustable or removable screen or fabric sides.

3. The supporting metal framework of the gazebo normally consists of an elaborate or complex metal structure with corner configurations made up of several metal bars or poles held together with bolts, clamps or other fixtures.
4. The framework may include features such as interior shelves, outside hooks for planters, lattice panels and/or railings.
5. The gazebos may also have holes in the bottom rails or corners that allow them to be nailed or anchored to a deck or outside hard surface.
6. The metal framework can also be made up of a simpler construction consisting of sturdy, single metal poles or bars, held together with bolts, clamps or other fixtures.
7. The structures for these types of metal frame gazebos are intended to be put up permanently, or for extended periods of time, with the option of removing the fabric canopy or cover at the end of a season.

### **Classification**

8. Heading 73.08 provides for metal structures of iron or steel. The Explanatory Notes to heading 73.08 state that this heading covers complete or incomplete metal structures, characterised by the fact that once they are put in position, they generally remain in that position. The note further specifies that these structures can be made up of bars, rods, tubes, angles, and cites frameworks for greenhouses as an example of a type of structure that falls under the heading.
9. Metal frame gazebos of iron, steel (or steel alloy), with a sturdy, durable, supporting structure that are permanent or semi-permanent in nature are classified under heading 73.08, specifically tariff item 7308.90.90.
10. This classification is in accordance with the Canadian International Trade Tribunal (CITT) decision in [Appeal No. AP-2006-033, Rona Corporation Inc. v. President of the Canada Border Services Agency](#), issued on February 29, 2008.
11. In regard to aluminum frame gazebos, the Explanatory Notes to heading 76.10, which applies to aluminum structures, state that the provisions of the Explanatory Notes to heading 73.08 apply, mutatis mutandis, to heading 76.10. Accordingly, aluminum frame gazebos are classified under tariff item No. 7610.90.00.
12. Attention should be paid to the differences in construction and classification between metal frame gazebos and screen tents.
13. Screen tents or screen houses are characterized by a lightweight, flexible, single pole construction. In many designs, the one-piece fabric top or roof cover, and side panel screens are hung or clipped on to the supporting pole framework. In some cases, there may be supporting guy ropes and pegs. These tent-like structures, which are also referred to as sunshades, are intended to be put up and taken down frequently, generally without the use of tools.
14. Provision is specifically made for tents in Heading 63.06, and the Explanatory Notes to the heading state that tents are “shelters made of lightweight to fairly heavy fabrics of man-made fibres, cotton or blended textile materials, whether or not coated, covered or laminated, or of canvas”.
15. Screen tents are classified according to their fabric composition under either tariff item No. 6306.22.00 (synthetic materials) or tariff item No. 6306.29.00 (other textile materials).
16. Furthermore, as set out in the decision rendered by the CITT regarding [Appeal No. AP-2012-057 Costco Wholesale Canada Ltd. v. President of the Canada Border Services Agency](#), issued on September 17, 2013, sun shelters and gazebos are not classified as prefabricated buildings under subheading 9406.00. The Tribunal made it clear that permanent buildings, including those that are “pre-fabricated”, are considered to be “immovable construction” while structures such as gazebos and sun shelters are designed for on-site assembly that can be readily dismantled for re-assembly at an alternative location.

## Additional Information

17. 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\*](#).

18. 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 6306.21, 6306.22, 6306.29, 7308.90
<b>Legislative References</b>	<a href="#">Customs Tariff</a> , Chapters 63, 73, 94 Explanatory Notes to the Harmonized Commodity Description and Coding System
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-56 dated January 9, 2009