



# Memorandum D10-14-27

Ottawa, July 2, 2019

## Tariff Classification of Front-mount Mowers

### In Brief

This memorandum has been updated to reflect changes made in the [Customs Tariff](#). Other editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum outlines and explains the Canada Border Services Agency's classification of front-mount mowers.

### Legislation

#### [Customs Tariff](#)

Subheading 8701.91 to 8701.95

Tractors (other than tractors of heading 87.09)

### Guidelines and General Information

1. Front-mount mowers, without the mower deck, are to be classified as tractors of subheading 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.00, or 8701.95.90, depending on enginepower.
2. The mower decks for the above-noted tractors are classified under tariff item 8433.19.00 as other mowers for lawns, parks, or sports-grounds.
3. Lawn tractors remain classified under tariff item 8433.11.00 as mowers powered, with the cutting device rotating in a horizontal plane for lawns, parks, or sports-grounds, and are subject to the applicable rates of duty.

#### Additional Information

4. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request are found in [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

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS 8701.90 to 8701.95.90 and 8433.11
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-27 dated April 23, 2014