

SUBJECT 14

Re: Boat Construction Kits — Item 24620

Contact: Larissa A. Franklin Telephone — (703) 838-1824 franklin@nmfta.org

Proponent: Freight Classification Development Council

Present Classification Provisions

Item	Description	Class
	BOAT GROUP: subject to item 24500	
24620	Boat Construction Kits , see Note, item 24623, in boxes or crates:	
Sub 1	With hull, cabins, decks, or sections thereof molded to shape	200
Sub 2	NOI.....	85
24623	NOTE—Applies only on a collection of material or stock requiring bending, cutting, shaping, fitting, or other work of fabrication for the construction of a boat.	
24670	Boats or Boat Sections, viz.:	
	Boards , water sports, see Note, item 24671;	
	Boats or Boat Sections , NOI;	
	Cabins;	
	Canoes;	
	Catamarans , NOI;	
	Deck Houses;	
	Hulls;	
	Kayaks , NOI;	
	Pedal Boats , NOI;	
	Pontoon Boats;	
	Sailboats;	
Sub 1	In boxes, crates or Packages 176, 2115, 2232, 2356, 2366, 2504 or 2525:	
Sub 2	Greatest dimension exceeding 96 inches	500
Sub 3	Greatest dimension not exceeding 96 inches.....	300
Sub 4	In packages other than as set forth in sub 1:	
Sub 5	Greatest dimension exceeding 96 inches	500
Sub 6	Greatest dimension not exceeding 96 inches.....	400
24671	NOTE—Applies on products such as Bodyboards, Kickboards, Kneeboards, Paddleboards, Sailboards , with or without sails, or Surfboards, exceeding 96 inches in greatest dimension. For provisions applicable to articles not exceeding 96 inches in greatest dimension, see item 15520.	

SUBJECT 14

Proposed Classification Provisions

Item	Description	Class
24620	BOAT GROUP: subject to item 24500 Boat Construction Kits, etc.....	⇒Cancel; see item 24670
24623	NOTE—⇒Cancel; no further application.	
24670	Boats or Boat Sections, viz.: Boards, water sports, see Note, item 24671; ⇒ Boat Construction Kits; Boats or Boat Sections, NOI; Cabins; Canoes; Catamarans, NOI; Deck Houses; Hulls; Kayaks, NOI; Pedal Boats, NOI; Pontoon Boats; Sailboats;	
Sub 1	In boxes, crates or Packages 176, 2115, 2232, 2356, 2366, 2504 or 2525:	
Sub 2	Greatest dimension exceeding 96 inches	500
Sub 3	Greatest dimension not exceeding 96 inches.....	300
Sub 4	In packages other than as set forth in sub 1:	
Sub 5	Greatest dimension exceeding 96 inches	500
Sub 6	Greatest dimension not exceeding 96 inches.....	400
24671	NOTE—Applies on products such as Bodyboards, Kickboards, Kneeboards, Paddleboards, Sailboards, with or without sails, or Surfboards, exceeding 96 inches in greatest dimension. For provisions applicable to articles not exceeding 96 inches in greatest dimension, see item 15520.	

Analysis and Conclusion

To address interpretive concerns regarding boat construction kits, this proposal would cancel item 24620 with reference to item 24670 to foster clarification and simplification. Note, item 24623 would be canceled with no further application.