

1 Customs Tariff Classification Suggestion

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5 **ITEM:** A 27 tons semi-trailer measuring 14m in length and 4.4m in height, which has been
6 specifically adapted for use as a mobile cinema and can be transformed into a cinema at
7 the location where films are to be screened. The auditorium of the product comprises
8 various permanent fixtures, namely electrical fittings (wiring, sockets, switches, circuit
9 breakers, etc.), air conditioning equipment, 100 permanent seats for the audience and a
10 screen for projecting films. The product also includes loudspeakers and a video projector.
11 The loudspeakers are attached to the interior walls of the semi-trailer using screws. The
12 video projector is placed in the semi-trailer and is completely detached from it. When in
13 use, it can be placed on a table or fixed on a tripod.—

14 Conclusions

15 **Main classification:**

16 Chapter 87, Heading 8716, Subheading 8716.40, Tariff item 8716.40.00.00. The goods are
17 classified as other trailers and semi-trailers because heading 87.16 specifically covers
18 semi-trailers adapted for specialized functions and is not limited by adaptation or
19 permanent fixtures, per the terms of the Nomenclature and the exclusion provided in
20 Chapter 95 Note 6.

21 **Conditional classifications:**

22 - If the semi-trailer were primarily and permanently equipped for human habitation or
23 camping, classification would proceed under 8716.10.00.00. - If the mobile cinema were
24 constructed as an integrated, self-propelled motor vehicle, classification would proceed
25 under the relevant headings of Chapter 87 for special purpose motor vehicles (heading
26 8705), subject to detailed configuration. - If the goods were not a semi-trailer but instead a
27 prefabricated, demountable building or structure intended for assembly at a site,
28 classification would need to be reconsidered under Chapter 94.

29

30 **Details**31 **Extended item description**

32 A 27 tons semi-trailer measuring 14m in length and 4.4m in height, which has been
33 specifically adapted for use as a mobile cinema and can be transformed into a cinema at
34 the location where films are to be screened. The auditorium of the product comprises
35 various permanent fixtures, namely electrical fittings (wiring, sockets, switches, circuit
36 breakers, etc.), air conditioning equipment, 100 permanent seats for the audience and a
37 screen for projecting films. The product also includes loudspeakers and a video projector.
38 The loudspeakers are attached to the interior walls of the semi-trailer using screws. The
39 video projector is placed in the semi-trailer and is completely detached from it. When in
40 use, it can be placed on a table or fixed on a tripod.

41 **Top 2 potential chapters**

Chapter Justification

87 A semi-trailer is prima facie classifiable as a “trailer or semi-trailer” under heading 87.16. [GRI 1] [Tariff Text Ch. 87] . If treated as a composite good including cinema equipment, classification follows the component giving the essential character. [GRI 3(b)] .

95 Heading 95.08 covers “travelling theatres”, which could be considered for a mobile cinema concept. [GRI 1] [Tariff Text Ch. 95] .

42 **TARIFF CLASSIFICATION RULING**43 **I. Applicable legal framework**

- 44 • **GRI 1:** “Classification ... shall be determined by the terms of the headings and ... the
45 Section or Chapter Notes”
46
- 47 • **GRI 3(a):** “The heading which provides the most specific description shall be
48 preferred to headings providing a more general description”
49

- 50 • **GRI 6:** “The classification of goods in the subheadings of a heading shall be
51 determined ... by the terms of those subheadings”
52
- 53 • **Chapter 95, Note 6 (last sentence):** “This heading does not include equipment
54 more specifically classified elsewhere in the Nomenclature.”
55
- 56 • **Tariff texts considered (limited to Chapters 87 and 95 as instructed):**
- 57 – Heading **87.16** “Trailers and semi-trailers; other vehicles, not mechanically
58 propelled; parts thereof.”
59
- 60 – Subheading **8716.40.00** “Other trailers and semi-trailers.”
61
- 62 – Heading **95.08** includes “travelling theatres.” and subheading **9508.40.00.00**
63 “Travelling theatres.”

64

65 **II. Legal and technical analysis (chapter → heading → subheading → tariff** 66 **item)**

67 **1) Chapter level (Chapters 87 vs 95)**

68 The goods are described as a **semi-trailer** (27 tons; 14 m length; 4.4 m height) “specifically
69 adapted for use as a mobile cinema,” with permanent interior fixtures (electrical fittings, air
70 conditioning, 100 permanent seats, a screen), plus loudspeakers (screwed to the walls)
71 and a video projector (detached but placed inside).

- 72 • **Chapter 87** covers, inter alia, trailers and semi-trailers under heading 87.16.
73

- 74 • **Chapter 95** heading 95.08 includes “travelling theatres.”

75 However, for heading 95.08, **Chapter 95 Note 6 expressly provides that the heading does**
76 **not include equipment more specifically classified elsewhere in the Nomenclature.**

77 Since the described article is a **semi-trailer**, and semi-trailers are specifically described by
78 heading **87.16**, the goods are excluded from heading 95.08 by application of Chapter 95
79 Note 6.

80 Accordingly, by **GRI 1** (headings and notes govern), the goods fall in **Chapter 87**.

81 **2) Heading level within Chapter 87**

82 **Competing headings at this level (within Chapter 87) include** headings for motor
83 vehicles and parts/bodies/chassis, and the heading for trailers/semi-trailers.

84 • Heading **87.16** covers “Trailers and semi-trailers; other vehicles, not mechanically
85 propelled; parts thereof.”

86

87 • Heading **87.04** covers “Motor vehicles for the transport of goods.”

88

89 • Heading **87.05** covers “Special purpose motor vehicles”

90

91 • Heading **87.06** covers “Chassis fitted with engines”

92

93 • Heading **87.07** covers “Bodies (including cabs), for the motor vehicles of headings
94 87.01 to 87.05.”

95 The described product is explicitly a **semi-trailer** (not a motor vehicle; no engine/chassis-
96 with-engine is described; and it is not described as a body for motor vehicles of headings
97 87.01 to 87.05). Therefore, the terms of headings 87.04, 87.05, 87.06, and 87.07 are not
98 met on the stated facts, while heading **87.16** directly describes the article as a semi-trailer.

99 Thus, by **GRI 1**, the goods are classified in heading **87.16**.

100 **3) Subheading level within heading 87.16 (GRI 6)**

101 Within heading 87.16, the relevant subheadings shown in the tariff text include: *

102 **8716.10.00** “Trailers and semi-trailers of the caravan type, for housing or camping”

103 * **8716.20** “Self-loading or self-unloading trailers and semi-trailers for agricultural
104 purposes”

105 * **8716.31 / 8716.39** “Other trailers and semi-trailers for the transport of goods ...”

106 * **8716.40.00** “Other trailers and semi-trailers”

107 The semi-trailer is described as adapted and fitted out as a **mobile cinema** (auditorium
108 with permanent seats, screen, electrical fittings, air conditioning). It is **not described** as: *
109 a caravan-type trailer for housing/camping (8716.10), or * an agricultural self-loading/self-
110 unloading trailer (8716.20), or * a trailer “for the transport of goods” of subheadings
111 8716.31/8716.39.

112 Accordingly, by **GRI 6**, classification is in subheading **8716.40.00** (“Other trailers and semi-
113 trailers”).

114 **4) Tariff item level (8 digits + statistical suffix)**

115 The applicable tariff item and statistical suffix are: * **8716.40.00** with statistical suffix **00**
116 (“Other trailers and semi-trailers”).

117

118 **III. Exclusion of alternatives (within Chapters 87 and 95)**

119 **Chapter 95 alternative**

- 120 • **9508.40.00.00 (Travelling theatres)** is excluded because Chapter 95 Note 6 states
121 that heading 95.08 “does not include equipment more specifically classified
122 elsewhere in the Nomenclature,” and the goods are specifically described by
123 heading 87.16 as a semi-trailer.

124 **Chapter 87 alternatives**

- 125 • **87.04 (Motor vehicles for the transport of goods)** is excluded because the product
126 is described as a **semi-trailer**, not a motor vehicle.

- 127
- 128 • **87.05 (Special purpose motor vehicles)** is excluded because the product is
129 described as a **semi-trailer** (and no motor vehicle is described).

- 130
- 131 • **87.06 (Chassis fitted with engines)** is excluded because no chassis fitted with an
132 engine is described.

- 133
- 134 • **87.07 (Bodies for motor vehicles of headings 87.01 to 87.05)** is excluded because
135 the goods are not described as a body (cab) for motor vehicles of headings 87.01–
136 87.05 but as a complete semi-trailer.

- 137
- 138 • Within **87.16:**

- 139 – **8716.10.00 (caravan type, for housing or camping)** is excluded because the
140 described adaptation is for a mobile cinema (auditorium with seats/screen),
141 not housing/camping.

142

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- 143 – **8716.20 (agricultural self-loading/self-unloading)** is excluded because no
 144 agricultural purpose or self-loading/unloading function is described.
 145
- 146 – **8716.31 / 8716.39 (for transport of goods)** are excluded because the
 147 described purpose is a mobile cinema/auditorium, not the transport of
 148 goods.
 149
- 150 – Therefore **8716.40.00** applies as the residual subheading for other trailers
 151 and semi-trailers within heading 87.16.

 152

 153 **IV. Main classification table**

Chapt er	Headin g	Subheadi ng	Tariff item (8 digits)	Statistical suffix	Legal basis
87	8716	8716.40	8716.40.00	00	[GRI 1]; [GRI 6]; [Tariff Text 8716]; [Tariff Text 8716.40.0 0.00]; [Note 6 Ch. 95]

 154

 155 **V. Conditional determination (if applicable)**

156 Not applicable.

 157 **MISSING CRITERIA**

158 None.

 159



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160 **Legal Disclaimer**

161 This report is provided for informational purposes only and is intended to support the
162 Canadian tariff classification process. It does not replace professional judgment or the
163 review of a qualified specialist.

164 This determination was generated using *Claude* based on the Canadian Customs Tariff and
165 the Harmonized System (HS) as currently in force.