



Ottawa, June 19, 2014

# Memorandum D10-14-44

## Tariff Classification of Wheels and Rims for Use as Parts on Both Motor Vehicles and Trailers/Semi-trailers

### In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum outlines the Canada Border Services Agency policy as it relates to the tariff classification of interchangeable wheels and rims, and parts and accessories thereof, of the [Customs Tariff](#).

### Legislation

#### Customs Tariff

- 87.08 - Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
- 8708.70 - Road wheels and parts and accessories thereof.
- 87.16 - Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.
- 8716.90 - Parts.

### Guidelines and General Information

#### Harmonized System Notes

##### Legal Note 3 (Section XVII)

1. References in Chapters 86 to 88 to “parts” and “accessories” do not apply to parts which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

##### Explanatory Note (III)(B)(2) (Section XVII)

2. Certain parts and accessories are suitable for use on more than one type of vehicle (motor cars, aircraft, motorcycles, etc.); examples of such goods include brakes, steering systems, wheels, axles, etc. Such parts and accessories are to be classified in the heading relating to the parts and accessories of the vehicles with which they are principally used.

3. Numerous types of wheels and rims, which are designed for road tractors, buses and trucks, are also used on trailers and semi-trailers. It has been determined that the majority of interchangeable units are used on motor vehicles of tariff item 8701.20.00, and headings 87.02, 87.04 and 87.05 rather than for trailers/semi-trailers of heading 87.16.

## Tariff Classification Policy

4. Interchangeable wheels and rims and parts and accessories thereof are to be classified under the appropriate tariff items of subheading 8708.70, as road wheels and parts and accessories thereof for motor vehicles in accordance with Legal Note 3 and Explanatory Note (III), (B)(2) to Section XVII.

5. Where it can be determined that the wheels and rims are designed solely or principally for trailers, semi-trailers or other non-mechanically propelled vehicles of heading 87.16, such types are to be classified under the appropriate tariff item of subheading 8716.90.

### Additional Information

6. For certainty regarding the tariff classification of a particular good, 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](#).

7. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS8708.70
<b>Legislative References</b>	<a href="#">Customs Tariff</a> General Rules for the Interpretation of the Harmonized System 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>	D10-14-44 dated March 9, 2007