



Ottawa, March 3, 2014

# Memorandum D10-14-58

## Tariff Classification of Furniture Sets

### 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 (CBSA) administrative policy as it relates to the tariff classification of furniture sets.

### Legislation

#### Customs Tariff:

94.01 Seats (other than those of heading 94.02) whether or not convertible into beds, and parts thereof.

94.03 Other furniture and parts thereof.

General Rule for the Interpretation of the Harmonized System (GIR) 3(b)

When by application of Rule 2(b) or for any other reason, goods are prima facie, classifiable under two or more headings, classification shall be effected as follows:

...

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable" ...

### Guidelines and General Information

1. General Interpretative Rule (GIR) 3(b) allows certain "goods put up in sets for retail sale" (hereafter, "set for retail sale") to be classified collectively rather than individually.
2. Explanatory Note (X) to GIR 3(b) states that the term "goods put up in sets for retail sale" applies to goods that:
  - (a) consist of at least two different articles which are classifiable in different headings;
  - (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
  - (c) are sold directly to users without repacking (e.g., in boxes or cases or on boards).
3. The fact that goods are commercially described as a "furniture set" does not necessarily mean they qualify as "sets for retail sale". They must meet all the conditions listed above.

### Tariff Classification of Furniture Commercially Described as a "Set"

4. Goods commercially described as furniture "sets" qualify as "sets for retail sale" only if the individual pieces:
  - (a) are designed for use together in a specific room/locale, such as a kitchen, dining room, living room or bedroom, or for a specific function, such as an office environment; and

(b) are generally manufactured from the same materials.

**Note:** The pieces also usually have a common or complementary styling (e.g., Swedish Modern, Colonial or French Provincial).

5. Depending on the importer or exporter's shipping requirements or preferences a "furniture set" may enter Canada in a single box or in two or more boxes.
6. However, a HS classification decision of the Harmonized System Committee of the World Customs Organization has established that the number of boxes is a factor in how a furniture set is classified.
7. For example, a "furniture set" consisting of a table and several chairs packaged in a single box at time of importation that meets the criteria set out in paragraphs 2 and 4 above can be considered a "set for retail sale". It would be classified as a single entity, under the heading appropriate for the piece(s) that gives the "furniture set" its essential character, by the application of GIR 3(b).
8. However, if the same "furniture set" is packaged in more than one box, it cannot be considered to be a "set for retail sale". Consequently, the table and chairs would have to be classified separately.
9. It is important to note that the determination of the "essential character" of a "set for retail sale" required by GIR 3(b) must be made on a case-by-case basis, taking into consideration all of the characteristics of the specific goods.
10. Some of the characteristics that may be considered include functionality, durability, quality, material composition and relative value.

### Unassembled or Disassembled

11. A furniture "set for retail sale" can also be imported assembled, unassembled or disassembled.
12. Provided that the set meets the conditions described herein and also meets the terms described in Departmental [Memorandum D10-14-38, \*Tariff Classification of Furniture Imported in Disassembled Condition\*](#), it may still be considered a "set for retail sale".

### Additional Information

13. 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\*](#), which is found on the CBSA Web site.
14. 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 Programs Directorate
<b>Headquarters File</b>	HS94.03
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D10-14-38</a> , <a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-58 dated November 9, 2010