



Ottawa, June 24, 2014

# Memorandum D10-15-22

## Classification of Automatic Transmission Parts Under Tariff Item No. 9961.00.00

### In Brief

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

This memorandum outlines and explains the classification of certain automatic transmission parts under the provision for hydraulic control assemblies and certain parts thereof in tariff item No. 9961.00.00.

### Legislation

#### Customs Tariff

Tariff item No. 9961.00.00 reads in part:

The following for use in the repair of road tractors for semi-trailers, motor vehicles principally designed for the transport of persons or goods, or fire fighting vehicles, and parts thereof:

. . . Vacuum, hydraulic or air control assemblies, other than spring brakes; . . .

. . . Parts of the foregoing, . . .

### Guidelines and General Information

#### Qualifying Goods

1. The following goods are considered to be hydraulic control assemblies or parts thereof under tariff item No. 9961.00.00:

- (a) pump bodies and covers;
- (b) modulator valves;
- (c) automatic shift kits;
- (d) shifts (valve body/transfer plates);
- (e) seals;
- (f) O-rings;
- (g) lip seals;
- (h) sealing rings;
- (i) metal clad seal-front for automatic transmissions;
- (j) gasket kits;
- (k) transmission kits;

(l) overhaul kits; and

(m) filters.

2. All goods classified under tariff item No. 9961.00.00 must meet the conditions of the preamble thereto.

### Non-qualifying Goods

3. The following goods are not entitled to the benefits of tariff item No. 9961.00.00:

(a) transmission bands;

(b) metal clad seals,-front for standard transmissions;

(c) (automatic) transmission kits or gasket kits with clutch plates;

(d) (automatic) hydraulic transmissions;

(e) master overhaul kits wherein the clutch plates represent more than 50% of the net value;

(f) planetary gears; and

(g) clutch assemblies.

4. It is important to note that the foregoing lists are not necessarily exhaustive.

### Additional Information

5. 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](#).

6. 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 Division
<b>Headquarters File</b>	HS 9961.00
<b>Legislative References</b>	<a href="#">Customs Tariff</a> , tariff item No. 9961.00.00
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-15-22 dated June 24, 1998