



Ottawa, October 28, 2014

Memorandum D10-15-15

Interpretation of Tariff Item 9959.00.00

In Brief

This memorandum has been revised to reflect a change of policy in respect of “conversions” of vans to motor homes, to reflect the decision of the Canadian International Trade Tribunal in the case Great West Van Conversions Inc. Appeal No. AP-2010-037.

This memorandum outlines and explains the interpretation of tariff item 9959.00.00 of the List of Tariff Provisions set out in the schedule to the [Customs Tariff](#).

Legislation

[Customs Tariff](#)

Tariff item 9959.00.00 reads:

Materials of Section III, VI, VII, XI, XIII, XIV or XV or of Chapter 45 or 48, or electric conductors for a voltage exceeding 1,000 V (excluding winding wire and co-axial conductors), for use in the manufacture of passenger automobiles, buses, trucks, ambulances or hearses, or chassis therefor, or parts, accessories or parts thereof, other than rubber tires and inner tubes.

Guidelines and General Information

Administrative Policy

1. Certain materials are admissible free of duty under tariff item 9959.00.00 when for use in the manufacture of passenger automobiles, buses, lorries (motor trucks), ambulances or hearses, or chassis therefor, or in the manufacture of parts, accessories or parts thereof, other than rubber tires and inner tubes.
2. The Canada Border Services Agency considers goods such as plastic sheeting, textiles, paper products, etc., not cut to size or shape, and artificial plastic moulding pellets to be “material” for the purposes of tariff item 9959.00.00. This does not include products such as cutting oils which may be used in the manufacturing process but which do not form part of the finished product. This broad interpretation has been given to both the English and French versions of the [Customs Tariff](#).
3. Tariff item 9959.00.00 is not restricted to materials for use in the manufacture of parts and accessories for original equipment manufacturing purposes; materials for use in the manufacture of aftermarket parts (repair and replacement parts) and across-the-counter accessories are also admissible. For example, materials for use in the manufacture of accessories such as car masks (grille protectors for sports cars), or wiring for use in the manufacture of parts such as ignition sets, are eligible for consideration under tariff item 9959.00.00.
4. The words “for use in the manufacture” are subject to the legal definition as found in section 2 of the [Customs Tariff](#), which reads as follows:

“for use in,” wherever it appears in a tariff item in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

5. Snowmobiles, golf carts and similar recreational vehicles are not considered to be “passenger automobiles” for the purposes of tariff item 9959.00.00.

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**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 9959.00
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-15-15 dated February 6, 1998