



Ottawa, November 15, 2006

MEMORANDUM D10-14-40

In Brief

UNSERVICEABLE VEHICLE PARTS FOR REMANUFACTURING

This memorandum outlines and explains the Canada Border Services Agency policy as it relates to the term “vehicles” contained in the provisions of tariff item 9965.00.00.00.



Printed in Canada



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This memorandum outlines and explains the Canada Border Services Agency policy as it relates to the term “vehicles” contained in the provisions of tariff item 9965.00.00.00.

Legislation

Tariff item 9965.00.00 reads as follows:

9965.00.00

Unserviceable vehicle parts for remanufacturing;
Articles for use in such remanufacturing.

GUIDELINES AND GENERAL INFORMATION

1. Following consultations with officials from the Department of Finance, the scope of tariff item 9965.00.00 was clarified. Unlike other tariff items of Chapter 99, the term “vehicle” is not limited to motor vehicles that are classified in heading 87.01, 87.02, 87.03, 87.04 or 87.05.

2. With respect to tariff item 9965.00.00, the reference to vehicle includes:

(a) mobile machines of headings 84.24, 84.25, 84.26, 84.27, 84.28 84.29, 84.30 and 84.32;

(b) railway locomotives, tenders and rolling stock of headings 86.01, 86.02, 86.03, 86.04, 86.05 and 86.06; and

(c) vehicles of headings 87.01, 87.02, 87.03, 87.04, 87.05, 87.09, 87.10, 87.11, 87.12, 87.13, 87.15, and 87.16.

3. Unserviceable parts for vehicles classified in any of the preceding headings, which are imported for remanufacturing, are entitled to the benefits of tariff item 9965.00.00.

REFERENCES

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| <p>ISSUING OFFICE – Tariff Policy Division</p> | <p>HEADQUARTERS FILE – N/A</p> |
| <p>LEGISLATIVE REFERENCES – <i>Customs Tariff</i>, tariff item 9965.00.00</p> | <p>OTHER REFERENCES – D10-14-11, D19-6-4</p> |
| <p>SUPERSEDED MEMORANDA “D” – N/A</p> | |

Services provided by the Canada Border Services Agency are available in both official languages.

