



# Memorandum D10-0-2

Ottawa, September 24, 2015

## Punctuation in the *Customs Tariff*

### In Brief

This memorandum outlines the Canada Border Services Agency (CBSA) policy regarding the use of punctuation in the *Customs Tariff*.

## Legislation

### *Customs Tariff*

### Guidelines and General Information

1. Understanding the use of punctuation in the *Customs Tariff* (Tariff) is essential for determining the correct classification of a good.
2. A coma is generally used to denote a series or list of commodities that are classified under the same Tariff provision. For example, “live horses, asses, mules and hinnies” are all classified under heading 01.01.
3. The comma may also be used to set apart descriptors which limit the classification of a particular commodity. For example, the text of heading 07.08 (“Leguminous vegetables, shelled or unshelled, fresh or chilled”) means the leguminous vegetables may be shelled or unshelled but must be either fresh or chilled (i.e. not frozen or cooked etc.).
4. The colon indicates that there is additional information to follow that is part of the description of the goods classified under the Tariff provision. For example, one dash, suppressed subheading 6203.1 (“Suits”) is subdivided into three two-dash subheadings:
  - Suits:
  - 6203.11 -- Of wool or fine animal hair
  - 6203.12 -- Of synthetic fibres
  - 6203.19 -- Of other textile materials
5. The semi-colon divides Tariff provisions into distinct clauses. The terms of a clause do not apply to any other clause in the provision.
6. For example, in heading 49.07 (Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title) the first clause provides for certain kinds of “unused postage, revenue or similar stamps”. The heading contains four other distinct clauses each referring to goods (e.g. “banknotes”, banknotes). The goods mentioned in those other clauses do not need to be unused.
7. Similarly, the halide lamps of subheading 8539.32 (“Mercury or sodium vapour lamps; metal halide lamps”) must be of metal, whereas the vapour lamps must be of either mercury or sodium.
8. However, there are certain Tariff provisions in which the semi-colon does not provide an absolute separation between clauses.

9. In tariff item 9953.00.00 (Hydraulic equipment and articles for use therein; Articles for use in compression-ignition internal combustion piston engines (diesel or semi-diesel engines); All the foregoing for use in the manufacture of road graders or road scrapers) the first two clauses of the tariff item each refer to goods, while the third clause describes certain conditions.
10. Even though the three clauses are separated by semi-colons, as the third and final clause would otherwise have no meaning it must be interpreted to limit which of the goods specified in the first two clauses can qualify for the benefits of the tariff item.
11. This was confirmed in [Wolseley Engineered Pipe Group v. Canada \(Border Services Agency\)](#). The Federal Court of Appeal found that “The only rational reading of tariff item no. 9953.00.00 is that ... the goods in question, must be “for use in the manufacture of road graders or road scrapers.”
12. However, the terms of a clause of one Tariff provision may not be applied to any other clause of that same tariff provision if each clause has meaning in its own right.
13. Lastly, the period at the end of a Tariff provision and in Section, Chapter, Subheading and Supplementary legal notes represents a full stop.

### Additional Information

14. 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 [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
15. For information regarding CBSA programs, from within Canada call the Border Information Service line, toll-free, 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 statutory 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>	HS 9953.00
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D11-11-3</a> Federal Court of Appeal Docket: <a href="#">A-223-10</a> Citation: 2011 FCA
<b>Superseded Memorandum D</b>	N/A