



Ottawa, March 9, 2007

MEMORANDUM D10-14-23

In Brief

TARIFF CLASSIFICATION OF INFLATORS, MODULES OF AIRBAGS, AND AIRBAGS

This memorandum on the classification of inflators, modules of airbags, and airbags has been amended to reflect changes within heading 87.08 in the *Customs Tariff*.



Printed in Canada



Ottawa, March 9, 2007

MEMORANDUM D10-14-23

TARIFF CLASSIFICATION OF INFLATORS, MODULES OF AIRBAGS, AND AIRBAGS

This memorandum outlines and explains the classification of inflators, modules of airbags, and airbags under subheading 8708.95 of the *Customs Tariff*.

Legislation

87.08

Parts and accessories of the motor vehicles of headings 87.01 to 87.05

- Other parts and accessories of bodies (including cabs):

8708.95

-- Safety airbags with inflator system; parts thereof

8708.95.10

--- For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations;

Parts and accessories for use in the manufacture of fire fighting vehicles

8708.95.90

--- Other

GUIDELINES AND GENERAL INFORMATION

Definitions

1. **Modules for airbags** or airbag module assemblies form part of an overall airbag supplemental restraint system and consist of an inflator, an ignitor, and the folded airbag as well as the hardware required to package it behind the special trim cover on the steering wheel (driver side module) or within the upper right-hand instrument panel (passenger side module).

2. **Inflators** consist of a solid generant, an enclosed chamber, and a filter. In the event of a serious crash, the solid generant burns in the chamber producing nitrogen gas. The nitrogen gas is cooled and purified in the filter before inflating the airbag.

3. There are two basic types of **airbags**; namely, driver side airbags and passenger side airbags. They can be made from nylon fabrics as well as a variety of other materials. Usually, the passenger side airbag is about three times larger than the driver side airbag. The driver side airbag is often vented to permit efficient energy absorption and to allow the airbag to deflate after the driver has been restrained.

Administrative Policy

4. For both original equipment and aftermarket applications, all importations of airbags and parts thereof are to be classified under subheading 8708.95.

5. In those instances where the driver's side airbag module assembly is installed in the steering wheel at time of importation, the entire unit will be classified under tariff item 8708.94.29 as a steering wheel.

6. It should be noted that the other elements of the airbag supplemental restraint system; namely, sensors, sensor brackets, airbag monitor assembly, and monitor bracket are classified elsewhere in the Nomenclature. This also includes the wiring assemblies which connect the airbag module assemblies to the airbag monitor and sensors.

7. Any questions on this matter should be directed to:

Tariff Policy Division
Admissibility Branch
Canada Border Services Agency
150 Isabella Street
Ottawa ON K1A 0L8

Telephone: 613-954-6861
Facsimile: 613-952-3971

REFERENCES

<p>ISSUING OFFICE –</p> <p>Tariff Policy Division Trade Programs Directorate Admissibility Branch</p>	<p>HEADQUARTERS FILE –</p> <p>HS 8708.95</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>, tariff items 8708.95.10 and 8708.95.90</p>	<p>OTHER REFERENCES –</p> <p>N/A</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D10-14-23 dated February 3, 1998</p>	

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

