



Memorandum D10-14-40

Ottawa, November 2, 2015

Unserviceable Vehicle Parts for Remanufacturing

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

Legislation

Customs Tariff, Tariff item 9965.00.00

Guidelines and General Information

1. For the purposes of tariff item 9965.00.00, and 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; this 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.
2. 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.

Additional Information

3. 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	
Legislative References	<u>Customs Tariff</u>
Other References	
Superseded Memorandum D	D10-14-40 dated November 15, 2006