



Ottawa, March 9, 2007

MEMORANDUM D10-14-44

In Brief

TARIFF CLASSIFICATION OF WHEELS AND RIMS FOR USE AS PARTS ON BOTH MOTOR VEHICLES AND TRAILERS/SEMI-TRAILERS

This memorandum outlines the Canada Border Services Agency policy as it relates to the tariff classification of interchangeable wheels and rims and parts and accessories thereof of the *Customs Tariff*.



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Legislation

Customs Tariff

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

8708.70 - Road wheels and parts and accessories thereof.

87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.

8716.90 -Parts.

GUIDELINES AND GENERAL INFORMATION

Harmonized System Notes

Legal Note 3 (Section XVII)

1. References in Chapters 86 to 88 to “parts” and “accessories” do not apply to parts which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

Explanatory Note (III)(B)(2) (Section XVII)

2. Certain parts and accessories are suitable for use on more than one type of vehicle (motor cars, aircraft, motorcycles, etc.); examples include brakes, steering systems, wheels, axles, etc. Such parts and accessories are to be classified in the heading relating to the parts and accessories with which they are principally used.

3. Numerous types of wheels and rims, which are designed for road tractors, buses and trucks, are also used on trailers and semi-trailers. It has been determined that the majority of interchangeable units are used on motor vehicles of tariff item 8701.20.00, and headings 87.02, 87.04 and 87.05 rather than for trailers/semi-trailers of heading 87.16.

Tariff Classification Policy

4. Interchangeable wheels and rims and parts and accessories thereof are to be classified under the appropriate tariff items of subheading 8708.70 as road wheels and parts and accessories thereof for motor vehicles in accordance with Legal Note 3 and Explanatory Note (III), (B)(2) to Section XVII.

5. Where it can be determined that the wheels and rims are designed solely or principally for trailers, semi-trailers or other non-mechanically propelled vehicles of heading 87.16, such types are to be classified under the appropriate tariff item of subheading 8716.90.

6. For additional information contact:

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Canada Border Services Agency
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Telephone: 613-954-6861

Facsimile: 613-952-3971

REFERENCES

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| <p>ISSUING OFFICE –</p> <p>Tariff Policy Division Trade Programs Directorate Admissibility Branch</p> | <p>HEADQUARTERS FILE –</p> <p>HS8707.70</p> |
| <p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System</p> | <p>OTHER REFERENCES –</p> <p>N/A</p> |
| <p>SUPERSEDED MEMORANDA “D” –</p> <p>N/A</p> | |

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

