



Ottawa, August 20, 2007

MEMORANDUM D10-14-50

In Brief

TARIFF CLASSIFICATION OF GOODS ELIGIBLE FOR THE BENEFITS OF TARIFF ITEM 9927.00.00

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of goods eligible for the benefits of tariff item 9927.00.00 of the *Customs Tariff*.



Printed in Canada



Ottawa, August 20, 2007

MEMORANDUM D10-14-50

TARIFF CLASSIFICATION OF GOODS ELIGIBLE FOR THE BENEFITS OF TARIFF ITEM 9927.00.00

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of goods eligible for the benefits of tariff item 9927.00.00 of the *Customs Tariff*.

Legislation

Customs Tariff

9927.00.00 Articles and materials to be employed in the manufacture of the following, for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or by manufacturers of articles made from paper, paperboard or foil:

Blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished);

Bookbinding machinery, including book-sewing machines;

Dryers for paper or paperboard;

Machinery, apparatus and equipment (other than machine tools of headings 84.56 to 84.65) for type-founding or type-setting, or for preparing or making printing blocks, plates, cylinders or other printing components;

Machinery for making up paper or paperboard, including cutting machines of all kinds but not including machinery for making or finishing paper or paperboard;

Machines and mechanical appliances of subheading 8479.89;

Offices machines and accessories thereof, other than typewriters and word-processing machines, calculating machines, accounting machines, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device, cash registers, automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, machinery for stitching or stapling of a kind using wire, portable electronic organizers, and accessories thereof;

Printing machinery and machines for uses ancillary to printing;

Printing type, blocks, plates, cylinders and other printing components;

Parts of all the foregoing.

GUIDELINES AND GENERAL INFORMATION

Tariff classification policy

1. In order for the goods to be eligible for the benefits of tariff item 9927.00.00, the following two requirements must both be satisfied:

(a) The imported articles and materials are to be employed in the manufacture of the specific goods named in tariff item 9927.00.00; and

(b) Those specifically named goods must only be for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or by manufacturers of articles made from paper, paperboard or foil.

2. In the event that the imported articles and materials are imported for the purposes of repair, replacement or maintenance of the specifically named goods, they would not be eligible for the benefits of tariff item 9927.00.00.

3. For additional information contact:

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

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

REFERENCES

ISSUING OFFICE – Tariff Policy Division Trade Programs Directorate Admissibility Branch	HEADQUARTERS FILE – HS9927.00
LEGISLATIVE REFERENCES – <i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System	OTHER REFERENCES – N/A
SUPERSEDED MEMORANDA “D” – N/A	

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

