



# Memorandum D10-15-31

Ottawa, November 4, 2020

## TARIFF CLASSIFICATION OF CAR SEAT COVERS

### In Brief

This memorandum outlines the Canada Border Services Agency's (CBSA) administrative policy regarding the tariff classification of car seat covers.

Throughout this Memorandum a reference to car includes a reference to vehicles of headings 87.01 to 87.05.

This memorandum outlines and explains the Canada Border Services Agency's classification of car seat covers.

### Legislation

#### Customs Tariff

##### Headings

- 39.26 Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
- 42.05 Other articles of leather or of composition leather.
- 63.04 Other furnishing articles, excluding those of heading 94.04.
- 87.08 Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
- 94.01 Seats (...) and parts thereof.

## Guidelines and General Information

### DEFINITIONS

Permanent car seat covers: These are covers for the **permanent attachment** to the backs, bottoms and frames of seats of automobiles and other motor vehicles. Permanent car seat covers may be equipped with elements and cut-outs for fixing and adapting them to seats and their frames. They can be made of different materials, and can consist of more than one piece for assembly to constitute a complete seat cover. After the seats are installed in the vehicle, the covers cannot generally be removed without first removing the seat from the vehicle.

For purposes of this administrative policy, it is understood that these covers are presented separately from the seats, and that “permanent attachment” means at least one of the following:

- (i) the covers are physically incorporated into the seats, for instance, by being attached by an adhesive, stitching or the like;
- (ii) the covers are so affixed to the seats that they become practically inseparable, for instance by being attached by staples, bolts, screws or the like that would, at a minimum, require tools to remove the covers; or,
- (iii) the covers are so attached to seats that removal of the covers would cause substantial damage to the seats from which they are removed.

Protective car seat covers: These are removable covers for seats of automobiles and other motor vehicles for adding comfort, thermal protection, design, etc. to seats. These covers are generally fitted with attachment straps, and are not intended for permanent attachment to seats nor as single-use covers.

**Disposable car seat covers:** These are disposable covers for seats of automobiles and other motor vehicles, generally of plastic, used by mechanics, valets, auto body repair shops, etc. to temporarily protect the seats. These removable covers are intended for a single use after which they are discarded.

## **ADMINISTRATIVE POLICY**

### **Parts or accessories of motor vehicles of headings 87.01 to 87.05:**

1. Heading 87.08 provides for “Parts and accessories of the motor vehicles of headings 87.01 to 87.05.” However, vehicle seats of heading 94.01 are specifically **excluded** from Chapter 87 by Section XVII General Explanatory Note (III)(C)(12). Consequently, even though car seat covers may be considered to be a “part” or an “accessory” of seats of automobiles and other motor vehicles in the common ordinary understanding of these words, they are not classified under heading 87.08.

2. For information on the CBSA’s administrative policy on “parts” and “accessories”, refer to [Memorandum D10-0-1, Classification of Parts and Accessories in the Customs Tariff](#).

### **Permanent car seats covers:**

Example:



3. Heading 94.01 covers vehicle seats and parts thereof.

4. The Explanatory Notes to heading 94.01 state that this heading covers identifiable parts of seats, including in particular seat or backrest covers for the permanent attachment to a seat.

5. In accordance with the General Explanatory Notes to Chapter 94, for permanent car seat covers to be classified as parts of seats of heading 94.01, they must be identifiable by their shape or specific features as parts designed solely or principally for vehicle seats, and not more specifically covered in another heading of the [Customs Tariff](#).

6. Permanent car seat covers are classified under subheading 9401.90, which provides for parts of seats

7. The following goods are not considered “parts” of car seats for tariff classification purposes and are not covered by heading 94.01:

- Seat covers which are intended to cover existing seat covers without permanent attachment to the seats;
- Protective car seat covers;
- Disposable car seat covers;
- Any other seat covers not intended for permanent attachment;
- Materials and pieces intended for car seat covers which are not yet sufficiently complete to be identifiable as permanent car seat covers or do not have the essential character of permanent car seat covers; and,
- Materials and pieces that require further fabrication (such as cutting to size or shape, etc.) before use as permanent car seat covers.

8. Classification of such goods is usually based on their constituent materials.

**Protective car seat covers:**

Example:



9. Protective car seat covers serve to protect an already existing fully-finished car seat. They are not considered parts of goods of heading 94.01. Classification of such a good is based on its constituent materials and the application of the pertinent General Rules for the Interpretation of the Harmonized System (GIRs).

10. Classification of a textile protective vehicle seat cover would fall under heading 63.04 which provides for other furnishing articles, excluding those of heading 94.04. Classification of a leather protective car seat would fall under heading 42.05 which provides for other articles of leather or of composition leather.

**Disposable car seat covers:**

Example:



11. Disposable car seat covers are not considered parts of goods of heading 94.01. Classification of the single-use cover is based on its constituent material. Generally made of plastic, the classification would fall under heading 39.26 which provides for other articles of plastics.

**Additional Information**

12. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request are found in CBSA [Memorandum D11-11-3](#), Advance Rulings for Tariff Classification, which is found on the CBSA website.

13. For more information, call the Border Information Service (BIS) at **1-800-461-9999** (accessible within Canada and the United States). If calling outside Canada and the United States, call 204-983-3500 or 506-636-5064. Long distance charges will apply. Our automated telephone service provides general information in English and French on CBSA programs, services and initiatives through recorded scripts. Live agents are also available to assist you from 6 am to 10 pm (eastern time), 7 days a week. TTY is also available within Canada: **1-866-335-3237**. Alternatively, you may send your enquiries to the following address: [contact@cbsa.gc.ca](mailto:contact@cbsa.gc.ca).

<b>References</b>	
<b>Issuing Office</b>	Trade Policy Division Trade and Anti-dumping Programs Directorate Commercial and Trade Branch
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a>
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	N/A