



Ottawa, January 31, 2023

# Memorandum D10-0-1

## Classification of Parts and Accessories in the *Customs Tariff*

### In Brief

This memorandum has been updated to clarify the Canada Border Services Agency's administrative policy regarding the classification of parts and accessories in the [Customs Tariff](#) (Tariff).

This memorandum will serve to assist users of the Tariff to determine the proper tariff classification of parts and accessories.

### Legislation

[Customs Tariff](#)

## Guidelines and General Information

### Guidelines and General Information

1. Subject to any relevant Section or Chapter Notes, for the purpose of tariff classification, parts and accessories are defined as:

“accessory” is defined as “an article which performs a secondary or subordinate role, not essential to the function, which could improve the effectiveness of the host machine, equipment, apparatus or appliance”.

“part” is defined as “an identifiable component of an article, machine, apparatus, equipment, appliance or specific good which is integral to the design and essential to the function of the product in which it is used”.

### Categories of Parts and Accessories

2. The numerous headings and subheadings in the Tariff for the classification of parts and accessories fall within four distinct categories. Three of these categories apply to both parts and accessories. The other applies to parts alone. These categories are:

- (a) parts or accessories specified in a heading or falling within a generic class of goods in a heading;
- (b) parts of general use, as defined in Note 2 to Section XV;
- (c) parts or accessories suitable for use solely or principally with a particular kind of machine or with machines of the same heading; and
- (d) multi-purpose parts or accessories.

### A - Articles (Parts or Accessories) Specified in a Heading

3. The classification of an article specified in a heading and included in the terms of that heading, in accordance with a Section or Chapter Note, constitutes an application of General Interpretive Rule (GIR) 1. Any part or accessory specified or described in a heading text, or whose classification in a particular heading is directed by a Section or Chapter Note, must be classified under that heading and under no other heading in the Tariff. This is true even if the part or accessory is specifically designed or principally or solely suitable for use with a particular machine, appliance, instrument, vehicle or any other manufactured product.

4. The four examples below illustrate the application of Category A. Examples (a) and (b) concern parts or accessories specified in a heading. Examples (c) and (d) concern parts or accessories classified according to a Section Note.

(a) New pneumatic tires, of rubber

Rubber tires are not classifiable as parts of machines of Section XVI or of motor vehicles of Section XVII, despite the fact that tires are not explicitly excluded from these Sections by a Section or Chapter Note. New rubber tires are correctly classified in heading 40.11 *New pneumatic tyres, of rubber* because they are specified in the heading text, in accordance with GIR 1.

(b) Electric accumulators

Commonly referred to as rechargeable batteries, these are used in, among other goods, machines of Section XVI or Section XVII. Electric accumulators are classified in heading 85.07 *Electric accumulators, including separators therefor, whether or not rectangular (including square)*, as they are specified in the heading text, in accordance with GIR 1.

(c) Drill pipes

Drill pipe, commonly used in oil and gas extraction, is excluded from classification under a parts provision in Section XVI, by virtue of Note 1(h) to that same Section. In this case, the Section Note directs the classification of these articles to heading 73.04. *Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel*, by application of GIR 1.

(d) Fuel pumps

Fuel pumps for motor vehicles are not classifiable as parts of goods of Section XVII, as they are explicitly excluded from this Section by Note 1(e). Fuel pumps for motor vehicles are correctly classified in Heading 84.13 which covers all pumps for liquids, by application of GIR 1.

**B – Parts of General Use – Note 2 to Section XV**

5. The expression, “parts of general use” is defined by Note 2 to Section XV. Based on the application of GIR 1, the expression “parts of general use” must be interpreted to mean the following, no matter where in the tariff the term is found:

- (a) articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

6. “Parts of general use” have many applications with respect to goods described in Sections XVI to XX. However, they are specifically excluded from these Sections by Section or Chapter Notes. Similar goods made of plastics are also excluded from those Sections.

For example, plastic nuts and bolts are correctly classified in Chapter 39. Thus the classification of “parts of general use” in their respective headings is another application of GIR 1.

7. Note 2 to Section XV states that, any references to parts of goods in Chapters 73 to 76 and 78 to 82 (but not including heading 73.15), do not include “parts of general use”, as defined in the Note.

For example, steel screws specifically designed to fasten the liner of a stove would not be considered as parts of stoves. Screws are excluded from classification in heading 73.21, *Stoves and parts thereof*, as the screws are defined as “parts of general use” in accordance with Note 2 to Section XV.

8. Note 2 to Section XV also states that, parts of goods of Chapters 73 to 76 and 78 to 82 (but not including heading 73.15), do not include goods which meet the definition of “parts of general use” as defined in Note 2. Additionally, Note 2 states that articles of Chapter 82 or 83 are excluded from classification in Chapters 72 to 76 and 78 to 81.

For example, flexible steel expansion joints for pipes are excluded from classification as pipe fittings in heading 73.07, which covers iron or steel tube or pipe fittings. Flexible steel expansion joints for pipes are correctly classified in heading 83.07, which provides for flexible tubing of base metal.

9. All of the articles described in paragraphs 5, 6, and 7 above are correctly classified as “parts of general use”. The classification of “parts of general use” is not affected by the application of the parts, their comparative value or suitability as integral components of any machine, appliance, instrument, apparatus, vehicle or other manufactured product. Consequently, the articles specified in paragraphs 5, 6, and 7 above are to be classified in their respective headings, whether or not they are identified as parts by a part number or are specified as parts in technical manuals, engineering diagrams or similar references.

10. The classification principle that applies to “parts of general use” may be summarized as follows:

Articles covered by the expression “parts of general use” do not have to be articles for general use, but simply articles specified in the headings enumerated in Note 2 to Section XV. For example, an iron or steel article having the essential character of a bolt, but committed by design to function as a fastening or holding device in a particular mining machine, is classified in heading 73.18 and not as a machine part since heading 73.18 falls within the scope of the expression “parts of general use”.

11. An application of the “parts of general use” provision can be found in Section XVI. Note 1(g) to Section XVI excludes parts of general use, as defined in Note 2 to Section XV, of base metal or similar goods of plastics. In this instance, even if the article may be committed by design and for use solely or principally for a machine included in Section XVI, if it is identified as a “part of general use”, the article is excluded from classification in Section XVI.

12. The Appendix to this memorandum contains lists of articles covered by the expression “parts of general use”.

#### **C – Parts or Accessories Suitable for Use Solely or Principally With a Particular Good or With Goods under the Same Heading**

13. The third category of parts or accessories reflects the application of Section or Chapter Notes found, *inter alia*, in Note 2(b) to Section XVI (parts only), Note 3 to Section XVII and Note 3 to Chapter 95.

14. Those Notes specify that parts in Section XVI, or parts and accessories in Section XVII and Chapter 95 which are suitable for use solely or principally with the goods of Section XVI, Section XVII and Chapter 95, are not subject to either categories A or B above, and are to be classified as parts of the goods covered by Section XVI, or as parts or accessories of the goods covered by Section XVII and Chapter 95 respectively. These provisions are in Section or Chapter Notes and the classification of parts or accessories falling under this category (e.g., parts or accessories dedicated to a single application) is an application of GIR 1.

15. Dictionaries generally describe principal as “chief” or “first in importance”. These definitions have been upheld by the Canadian International Trade Tribunal (CITT) in several decisions.

16. The specific use of the part(s), should be obtained from the exporter, manufacturer or trade literature.

17. The following examples illustrate the principles of categories A, B, and C:

(A) Heading 84.06 (Steam turbines and other vapour turbines) includes subheading 8406.90 for “Parts” (e.g., rotors, stators, rotor or stator blades);

(B) Heading 73.18 (Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel) provides for parts of general use even if they are principally or solely for use with a particular machine.

(C) Heading 95.03 provides for “Dolls representing only human beings”. Artificial eyes made of plastics for those dolls effectively have no other use.

#### **D – Multi-purpose Parts and Accessories**

18. Multi-purpose parts and accessories cover articles which are not specifically designed for one particular type of good and therefore are capable of use in a variety of applications. They can only be included in this final category if they are not:

(a) specified in a heading or covered by a Section or Chapter Note (See category A);

- (b) “parts of general use” (See category B);
- (c) suitable for use solely or principally with a particular machine or class of machines (See category C); or
- (d) covered by any other provisions of the Tariff.

19. Parts and accessories of this category are usually classified according to the provisions of Note 2(c) to Section XVI, Note 3 to Section XVII, and Note 2(c) to Chapter 90 and to the relevant exclusions in Note 1 to a Section or Chapter.

20. Examples of parts of goods of Section XVI, which are not limited to be used in a particular machine, appliance, etc., include:

- (a) machinery parts of heading 84.87 (for non-electrical goods): greasing nipples, oil seal rings, levers; and
- (b) electrical parts of machinery of heading 85.48 (for electrical goods): certain types of thermocouples.

### **Identifying Parts and Accessories**

21. Decisions of the Federal Court and the Canadian International Trade Tribunal (CITT), provide useful guidance to the classification of parts and accessories.

22. In AP-2010-057, *RLOGISTICS LIMITED PARTNERSHIP*, the CITT affirmed that it is clear that the term “accessory” is a reference to “something that has a subordinate relationship with another product, that is not essential to the use or function of that other product or that adds beauty, convenience or effectiveness to that other product.”

23. In AP-2010-006, *KOMATSU INTERNATIONAL (CANADA) INC.*, the CITT acknowledged the CBSA’s definition of a part, upon issuance of its decision for hydraulic hose assemblies, stating that the goods are “identifiable components of hydraulic systems that are committed by design for use therein and fulfill a clearly defined function that is integral to the design and essential to the overall functioning of hydraulic systems. Accordingly, the Tribunal found the goods to be parts of hydraulic systems.”

24. For an article to be classified as a part of a good it must be committed for use with those goods.

25. An article that can be used with goods other than those described in a heading, subheading or tariff item is not to be regarded as so committed. An article which has no other use than with such goods and is necessary to their function is committed for use with them.

26. Five criteria have emerged over the years which set forth basic considerations for the classification of parts. To be considered to be a part, goods:

- (a) form a complete unit with the good;
- (b) have no alternative function;
- (c) are marketed and shipped as a unit;
- (d) are necessary for the safe and prudent use of the unit; and/or
- (e) are committed to the use of the unit.

27. These considerations have no particular order of precedence. Used individually or in combination, they are useful in determining whether or not an article constitutes a part.

28. For an article to be considered an accessory it must be solely or principally for use with a particular good and must supplement the functionality of that good.

### **Disposable Articles**

29. The fact that an article may be a “disposable” item does not preclude its consideration as a part or accessory or even as an appliance, apparatus or other device in its own right. Changing technologies have led to the replacement of some re-usable parts with disposable ones. Proper application of the five criteria mentioned in paragraph 26 will take precedence over the inherent disposability of an article.

30. The Federal Court has affirmed and reaffirmed that:

The law must be construed by reference to the whole of its possible field of application and not by considering only the limited areas. Application of this concept to disposable articles recognizes the principles set forth in decisions relevant to the classification of parts and accessories while taking into consideration evolving technologies, particularly in the medical sciences.

### **Additional Information**

31. 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 Memorandum D11-11-3, Advance Rulings for Tariff Classification.

32. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website.

## Appendix

### Articles Covered by the Expression “Parts of General Use”

Note 2 to Section XV provides for:

#### In provision (a)

73.07 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.

73.12 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.

Note: Whether or not cut to length or fitted with terminal parts, provided they do not assume the character of articles of other headings.

73.15 Chain and Parts Thereof, of iron or steel.

73.17 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of other material, but excluding such articles with heads of copper.

73.18 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.

Note 2 to Section XV extends the definition of “Parts of General use” to include similar articles as those mentioned above made of base metals.

Base metals are defined in Note 3 to Section XV as:

Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

**Note:** The articles of this heading are used to assemble or fasten goods. Whether or not an article is committed by design to a specific assembly, machine, etc., or fastening application does not preclude classification from its appropriate heading.

#### In provision (b)

73.20 Springs and leaves for springs, of iron or steel

Note: The only exceptions are clock or watch springs.

#### In provision (c)

83.01 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, or base metal; keys for any of the foregoing articles, of base metal.

83.02 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.

83.06 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.

83.08 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.

83.10 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05

**Note:** Similar articles of base metals are classified in their respective Chapters of Section XV; similar articles of plastics in Chapter 39; similar articles of rubber in Chapter 40.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-Dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<u><a href="#">Customs Tariff</a></u>
<b>Other References</b>	<u><a href="#">AP-2010-006</a></u> , <u><a href="#">AP-2010-057</a></u>
<b>Superseded Memorandum</b>	D10-0-1 dated November 20, 2020