



Ottawa, Monday, May 7, 1990

Appeal Nos. 2338, 2342 and 2369

IN THE MATTER OF three appeals scheduled to be heard on March 15, 1990, pursuant to section 47 of the *Customs Act*, R.S.C. 1970, c. C-40, as amended;

AND IN THE MATTER OF decisions of the Deputy Minister of National Revenue for Customs and Excise dated May 30, 1985, and August 21, 1985, with respect to requests for re-determination filed pursuant to subsection 46(3) of the *Customs Act*.

BETWEEN

INTERNATIONAL SIGMA SECURITY INC.

Appellant

AND

**THE DEPUTY MINISTER OF NATIONAL REVENUE
FOR CUSTOMS AND EXCISE**

Respondent

DECISION OF THE TRIBUNAL

Neither the appellant nor its successors or representatives appeared at the hearing of the appeal and the Tribunal finds that there is no *prima facie* reason to allow the appeal on the basis of the record. Accordingly, as the appellant did not discharge the onus of showing that the goods in issue were not properly classified by the respondent, the appeal is dismissed.

Robert J. Bertrand, Q.C.
Robert J. Bertrand, Q.C.
Presiding Member

W. Roy Hines
W. Roy Hines
Member

Michèle C. Blouin
Michèle C. Blouin
Member

Robert J. Martin
Robert J. Martin
Secretary

UNOFFICIAL SUMMARY

Appeal Nos. 2338, 2342 and 2369

INTERNATIONAL SIGMA SECURITY INC.

Appellant

and

**THE DEPUTY MINISTER OF NATIONAL REVENUE
FOR CUSTOMS AND EXCISE**

Respondent

Customs Act - Tariff classification - Whether multilayered magnetic strips imported from West Germany should be classified under tariff item 71100-1 as goods not enumerated in the Customs Tariff or, as claimed by the appellant, under tariff item 35525-1 as thermostatic metals - Non-appearance at hearing by appellant or its representatives.

***DECISION:** Neither the appellant nor its successors or representatives appeared at the hearing of the appeal and the Tribunal finds that there is no prima facie reason to allow the appeal on the basis of the record. Accordingly, as the appellant did not discharge the onus of showing that the goods in issue were not properly classified by the respondent, the appeal is dismissed.*

Place of Hearing: Ottawa, Ontario

Date of Hearing: March 15, 1990

Date of Decision: May 7, 1990

*Tribunal Members: Robert J. Bertrand, Q.C., Presiding Member
W. Roy Hines, Member
Michèle C. Blouin, Member*

Clerk of the Tribunal: Nicole Pelletier

Appeal Nos. 2338, 2342 and 2369

INTERNATIONAL SIGMA SECURITY INC.

Appellant

and

THE DEPUTY MINISTER OF NATIONAL REVENUE
FOR CUSTOMS AND EXCISE

Respondent

TRIBUNAL: ROBERT J. BERTRAND, Q.C., Presiding Member
W. ROY HINES, Member
MICHÈLE C. BLOUIN, Member

DECISION

This decision concerns three appeals under section 47 of the *Customs Act* (the Act), from decisions of the Deputy Minister of National Revenue for Customs and Excise dated May 30, 1985, and August 21, 1985, that multilayered magnetic strips should be classified under tariff item 71100-1 as goods not enumerated in the Customs Tariff. The appellant claims that the goods are better classified under tariff item 35525-1 as thermostatic metals.

The goods in issue were imported from Hanau, West Germany, under the following entry numbers and on the following dates:

<u>ENTRY NUMBER</u>	<u>DATE</u>
E763838	February 3, 1984
L031467	July 12, 1984
L031468	July 12, 1984
L074100	November 19, 1984
L083131	December 13, 1984
L083130	December 14, 1984
L031426	July 13, 1985

Although the appeal was originally commenced before the Tariff Board, it is taken up and continued by the Canadian International Trade Tribunal (the Tribunal) in accordance with subsection 54(2) and section 60 of the *Canadian International Trade Tribunal Act*.¹

These appeals, filed with the Tariff Board on July 25, 1985, and September 5, 1985, were originally scheduled for hearing on January 29, 1986. That hearing was postponed at the request of the appellant.

1. S.C. 1988, c. 56.

On July 26, 1989, the Tribunal was notified in writing by counsel for the appellant that Plaskett & Associates Limited had been appointed Trustee-in-Bankruptcy for the appellant. He stated that it was his understanding that neither the Trustee-in-Bankruptcy nor the purchaser of the assets from the Trustee had an interest in pursuing the above-noted appeals, and that those parties would have no objection to an order dismissing the appeals.

On January 26 and January 30, 1990, the Tribunal sent notices in writing to the Trustee-in-Bankruptcy and counsel for the appellant, respectively, that a hearing of the appeals had been scheduled for March 15, 1990. This hearing was also advertised in the Canada Gazette of February 17, 1990.

The Tribunal received written notice from the Trustee-in-Bankruptcy for the appellant on February 12, 1990, stating that the Trustee had no interest in these appeals and would not be attending the hearing. On the same date, written notice was also received from counsel for the appellant stating that he would not be attending the hearing.

On February 26, 1990, the Tribunal gave notice of the scheduled hearing of the appeals, by telephone and in writing, to the purchaser of the assets of International Sigma Security Inc. The Tribunal received verbal confirmation that the purchaser had no interest in continuing the appeals and thus would not be attending the hearing.

On March 15, 1990, the Tribunal convened to hear the appeal. Neither the appellant nor its successors or representatives appeared at the hearing of the appeal. The Tribunal finds that there is no *prima facie* reason to allow the appeal on the basis of the record. Accordingly, as the appellant did not discharge the onus of showing that the goods in issue were not properly classified by the respondent, the appeal is dismissed.

Robert J. Bertrand, Q.C.
Robert J. Bertrand, Q.C.
Presiding Member

W. Roy Hines
W. Roy Hines
Member

Michèle C. Blouin
Michèle C. Blouin
Member