



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION AND REASONS

Appeal No. AP-2006-053

Spectra/Premium Industries Inc.

v.

President of the Canada Border
Services Agency

*Decision and reasons issued
Wednesday, March 26, 2008*

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IN THE MATTER OF an appeal heard on October 10, 2007, under section 67 of the *Customs Act*, R.S.C. 1985 (2d Supp.), c. 1;

AND IN THE MATTER OF a decision of the President of the Canada Border Services Agency, dated October 20, 2006, with respect to a request for re-determination under section 60 of the *Customs Act*.

BETWEEN

SPECTRA/PREMIUM INDUSTRIES INC.

Appellant

AND

**THE PRESIDENT OF THE CANADA BORDER SERVICES
AGENCY**

Respondent

DECISION

The appeal is dismissed.

Serge Fréchette
Serge Fréchette
Presiding Member

James A. Ogilvy
James A. Ogilvy
Member

Meriel V. M. Bradford
Meriel V. M. Bradford
Member

Hélène Nadeau
Hélène Nadeau
Secretary

Place of Hearing: Ottawa, Ontario
Date of Hearing: October 10, 2007

Tribunal Members: Serge Fr chet, Presiding Member
James A. Ogilvy, Member
Meriel V. M. Bradford, Member

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STATEMENT OF REASONS

BACKGROUND

1. This is an appeal filed by Spectra/Premium Industries Inc. (Spectra) under subsection 67(1) of the *Customs Act*¹ from a decision made on October 20, 2006 by the President of the Canada Border Services Agency (CBSA) under subsection 60(4).
2. The issue in this appeal is whether condensers that are installed in motor vehicle air conditioning machines (the goods in issue) are properly classified under tariff item No. 8415.90.29 of the schedule to the *Customs Tariff*² as parts of air conditioning machines of a kind used for persons, in motor vehicles, not presented in complete “kits”, as determined by the CBSA, or should be classified under tariff item No. 8419.60.00 as machinery for liquefying air or other gases, as claimed by Spectra.
3. The goods in issue are used as repair or replacement parts for motor vehicle air conditioning machines and are sold to automotive parts distributors and professional installers. According to the evidence, condensers like the goods in issue are one of the various components of a motor vehicle air conditioning machine. The other components include the evaporator, the compressor and the blower. The goods in issue are connected to the other components by way of piping and tubing. They resemble a flat grill unit, and their location in motor vehicles is usually in front of the radiator.
4. The goods in issue were imported from Taiwan on April 4, 2003. Upon their importation, the CBSA classified them under tariff item No. 8415.90.29. On May 5, 2005, Spectra requested a refund of duties under paragraph 74(1)(e) of the *Act*. On August 29, 2005, pursuant to subsection 59(1), the CBSA dismissed this request and determined that the goods in issue were properly classified under tariff item No. 8415.90.29.
5. On November 14, 2005, Spectra requested a further re-determination of the tariff classification of the goods in issue pursuant to subsection 60(1) of the *Act*. On October 20, 2006, the CBSA dismissed Spectra’s request and confirmed its determination with respect to the tariff classification of the goods in issue.
6. On January 15, 2007, Spectra appealed this decision to the Tribunal.
7. The nomenclature of the *Customs Tariff* which Spectra claims should apply to the goods in issue reads as follows:

...

84.19 **Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**

...

1. R.S.C. 1985 (2d Supp.), c. 1 [*Act*].
2. S.C. 1997, c. 36.

8419.60.00 **-Machinery for liquefying air or other gases**

...

8. The nomenclature which the CBSA ruled applicable to the goods in issue reads as follows:

...

8415 **Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**

...

8415.20 **-Of a kind used for persons, in motor vehicles**

8415.20.10 ---Presented in complete "kits"

...

8415.20.90 ---Other

...

8415.90 **-Parts**

---Of the goods of tariff item No. 8415.20.90, 8415.81.10, 8415.82.91 or 8415.83.10:

...

8415.90.29 ----Other

...

ANALYSIS

9. For the purposes of this appeal, the Tribunal must follow sections 10 and 11 of the *Customs Tariff*. Section 10 provides that the classification of imported goods shall be determined in accordance with the *General Rules for the Interpretation of the Harmonized System*³ and the *Canadian Rules*.⁴ Section 11 provides that, in interpreting the headings and subheadings in the schedule, regard shall be had to the *Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System*⁵ and to the *Explanatory Notes to the Harmonized Commodity Description and Coding System*.⁶

10. The *General Rules* consist of six rules structured in cascading form. If the classification of the goods cannot be determined in accordance with Rule 1, then regard must be had to Rule 2 and so on, until classification is completed.

11. Rules 1 through 5 of the *General Rules* apply to the classification at the heading level. Rule 6 of the *General Rules* makes these rules also applicable for the classification at the subheading level. Similarly, the *Canadian Rules* make Rules 1 through 5 of the *General Rules* applicable for the classification at the tariff item level.

3. *Supra* note 2, schedule [*General Rules*].

4. *Supra* note 2, schedule.

5. World Customs Organization, 2d ed., Brussels, 2003.

6. World Customs Organization, 3d ed., Brussels, 2002 [*Explanatory Notes*].

12. Rule 1 of the *General Rules* reads as follows:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

13. The competing headings of the tariff nomenclature at issue, namely, headings 84.15 and 84.19, are both found in Chapter 84 of the schedule to the *Customs Tariff*. Thus, it is common ground between the parties that Section XVI, which includes Chapter 84, covers the goods in issue. The Tribunal agrees with the parties in this regard.

14. Both parties also acknowledged that the goods in issue are used only as parts of air conditioning machines in motor vehicles. The Tribunal is of the view that the evidence on the record clearly establishes this fact, as the witness for Spectra agreed that there are no other uses for these goods.⁷

15. Accordingly, the goods in issue are parts of a machine. In order to properly classify such parts of machines under the *Customs Tariff*, Rule 1 of the *General Rules* is of utmost importance. As stated by the Tribunal in *York Barbell Co. Ltd. v. Deputy M.N.R.C.E.*:⁸

...

When classifying goods as either parts of something or as entities in their own right, the application of Rule 1 of the General Rules for the Interpretation of the Harmonized System (General Rules) is of utmost importance. This rule states that *classification is first determined by the wording of the tariff headings and any relevant legal note*. Therefore, the first consideration of the Tribunal is whether the goods are named or generically described in a particular heading of the tariff schedule. If the goods are named in the heading, they are classified there, subject to any relevant legal note. If not, the Tribunal would give consideration to the heading of the product for which the goods are claimed to be a part.

...

[Emphasis added]

16. Thus, when parts are named or generically described in a particular heading of the tariff schedule, they are to be classified in that heading, subject to any relevant Section or Chapter Notes. In this appeal, Note 2 of Section XVI provides additional rules for the classification of parts of articles within that section. The relevant part reads as follows:

...

- 2 Subject to . . . [Notes that are not relevant in this appeal], parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
 - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

7. *Transcript of Public Hearing*, 10 October 2007 at 17.

8. (16 March 1992), AP-91-131 (CITT) at 3.

- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17.

...

17. Essentially, Note 2(a) provides that, in the case of goods covered by Section XVI, when parts of machines are themselves goods included in a particular heading of Chapter 84 or 85, they are to be classified as goods of that heading and not as parts of something else.⁹ In turn, Note 2(b) indicates that “[o]ther parts . . .” (i.e. parts that are *not* goods included in any of the headings of Chapters 84 and 85) that are suitable for use “. . . solely or principally . . .” with a particular kind of machine are to be classified with the machine of that kind or in certain specifically identified headings, as appropriate.¹⁰

18. In view of the above, Note 2 of Section XVI is a “relative Section Note” which is relevant and must therefore be considered by the Tribunal pursuant to Rule 1 of the *General Rules*. This note confirms that the Tribunal’s first consideration in order to classify the goods in issue must be whether, based on the terms of the relevant headings, the goods are named or generically described, that is, included in a particular heading of Chapter 84 or 85. To the extent that they are, they must be classified in that heading, not as parts, but as specifically named goods.

19. On the basis of Rule 1 of the *General Rules* and in accordance with the provisions of Note 2(a) of Section XVI, Spectra argued that the goods in issue, which are parts of machines (not being parts of the articles of excluded headings), are goods included in a heading of Chapter 84, namely, heading No. 84.19, and are therefore to be classified in that heading. Specifically, it submitted that the condensers are “machinery for liquefying air or other gases” within the meaning of the terms of subheading No. 8419.60 and should be classified as such under tariff item No. 8419.60.00.

20. The CBSA did not agree that the goods in issue are “machinery for liquefying air or other gases” included in heading No. 84.19. It argued that they are not parts which are themselves goods included in any of the headings of Chapter 84 or 85. For this reason, it submitted that the goods in issue cannot be classified on the basis of Note 2(a) of Section XVI and argued that, on the basis of Note 2(b), since the goods in issue are suitable solely for use with a particular kind of machine (i.e. motor vehicle air conditioning machine), they are “other parts” that are to be classified with the machines of that kind, that is, in heading No. 84.15, which covers air conditioning machines.

21. Pursuant to Rule 1 of the *General Rules*, the Tribunal will first determine whether the goods in issue are included in heading No. 84.19, as claimed by Spectra, or are properly classified as parts of air conditioning machines of heading No. 84.15, as determined by the CBSA. It will then determine the appropriate classification at the tariff item level.

9. Subject to certain exclusions that are not relevant in this appeal.

10. The specific headings listed in Note 2(b) are not relevant in this appeal.

Heading No. 84.19

22. Spectra acknowledged that, in order to succeed in this appeal, it had the onus to demonstrate that the goods in issue are included in heading No. 84.19. To this end, it relied on the *Explanatory Notes* to heading No. 84.15 which state that, “. . . [i]f presented as separate elements, the components of air conditioning machines are classified in accordance with the provisions of Note (2) (a) to Section XVI . . .” Spectra also submitted that these notes expressly refer to heading No. 84.19 among headings potentially applicable to parts of air conditioning machines.

23. In addition, Spectra relied heavily on the *Explanatory Notes* to heading No. 84.19. First, it argued that the goods in issue are condensers and that the *Explanatory Notes* specifically identify “. . . [c]ondensers for nitrogen or other gases . . .” as an example of goods to which heading No. 84.19 applies. Second, it argued that the goods in issue are designed to perform a condensing operation, as described in the *Explanatory Notes* and spelled out by the terms of the heading. Third, it argued that the *Explanatory Notes* make clear that this heading is not limited to “machinery, plant or laboratory equipment”, but covers a broader range of goods identified as being “apparatus”. In support of this argument, Spectra referred to the French version of heading No. 84.19 and of tariff item No. 8419.60.00 where the term that corresponds to “machinery” is the word “*appareils*”,¹¹ which is also found in the French version of the *Explanatory Notes* for the term “apparatus”. It also noted that the examples of “machinery and plant” in the *Explanatory Notes* to heading No. 84.19 are described as “. . . *apparatus* . . . essentially used industrially . . .”¹² [emphasis added]. In Spectra’s view, further support for this argument is found in the *Explanatory Notes* to Chapter 84, according to which “. . . [h]eadings 84.02 to 84.24 cover . . . machines and *apparatus* which are classified mainly by reference to their function, and regardless of the field of industry in which they are used . . .”¹³ [emphasis added].

24. Accordingly, Spectra argued that the goods in issue fit within the terms of heading No. 84.19 because, in its view, the evidence establishes that they are apparatus for the treatment of materials by a process involving condensing a gas into a liquid. It submitted that heading No. 84.19 describes the goods in issue even if, on their own, without the other components of air conditioning machines to which they are connected, they cannot perform a condensing operation. In Spectra’s view, what matters is that, when they work in conjunction with the other components, the goods actually submit materials to a process involving condensing and do in fact liquefy a gas.

25. To the extent that it must demonstrate that the goods in issue are “. . . apparatus . . . essentially used industrially . . .” as suggested by the *Explanatory Notes*, Spectra argued that they are indeed used industrially. On this issue, it submitted that the terms “industry” and “industrial” have a broad meaning and

11. In the French version of the schedule to the *Customs Tariff*, heading No. 84.19 reads as follows: “*Appareils et dispositifs, même chauffés électriquement [...] pour le traitement de matières par des opérations impliquant un changement de température telles que le chauffage, la cuisson, la torréfaction, la distillation, la rectification, la stérilisation, la pasteurisation, l’étuvage, le séchage, l’évaporation, la vaporisation, la condensation ou le refroidissement, autres que les appareils domestiques; chauffe-eau non électriques, à chauffage instantané ou à accumulation.*” In turn, the French version of tariff item No. 8419.60.00 reads as follows: “*Appareils et dispositifs pour la liquéfaction de l’air ou d’autres gaz*”.

12. The Tribunal notes that, in the French version of the *Explanatory Notes*, they are described as “. . . *matériels industriels susmentionnés . . .*”

13. The Tribunal notes that, in the French version of the *Explanatory Notes*, this sentence reads as follows: “*Les N°s 84.02 à 84.24 groupent les autres machines et appareils qui y sont repris principalement en raison de leur fonction.*”

should not be interpreted to exclude service activities. In view of the evidence that the goods in issue are used in a professional service environment, specifically in this case, the car repair industry,¹⁴ Spectra submitted that they are apparatus used industrially.

26. The CBSA argued that tariff classification always begins at the heading level and that the goods in issue cannot be classified in heading No. 84.19 for two reasons. First, it argued that the *Explanatory Notes* to heading No. 84.19 indicate that this heading covers only non-domestic equipment and, thus, specifically excludes domestic equipment. In the CBSA's view, the goods in issue are equipment for domestic use and are therefore not included in heading No. 84.19. In support of this argument, the CBSA submitted that, although the *Explanatory Notes* do not define the terms "non-domestic" and "domestic", they suggest that domestic equipment is the opposite of equipment used industrially. According to the CBSA's argument, it therefore follows that, if the goods in issue are *not* used industrially, they are equipment for domestic use, which is excluded from heading No. 84.19. The CBSA submitted that the goods in issue are not used industrially or in an industry. In response to Spectra's argument in this regard, the CBSA argued that the dictionary definition of the term "industry" primarily refers to production or manufacturing activities or interests. It also argued that the fact that the goods in issue are sold to professionals in the automotive industry does not mean that they are used industrially. On this issue, the CBSA submitted that Spectra's argument relates to the sale of the goods, as opposed to the actual use of the goods.

27. The CBSA's second argument was that the goods in issue are not, in themselves, "machinery" within the meaning of the terms of heading No. 84.19. It submitted that, in a previous decision, *Alliance Ro-Na Home Inc. v. Commissioner of the Canada Customs and Revenue Agency*,¹⁵ the Tribunal adopted the following definition of the term "machinery": "... [m]achines, or the constituent parts of a machine, taken collectively"¹⁶ In that same decision, the Tribunal defined machine as "... [a]ny instrument employed to transmit force, or to modify its application"¹⁷ Based on these definitions and the evidence on the record, the CBSA argued that, taken individually, the goods in issue are not "machinery" because they serve no purpose and cannot function. Without the action of the other components of air conditioning machines, the goods in issue would be incapable of performing a condensing function and transforming a gas into a liquid.

28. Heading No. 84.19 reads as follows:

Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.

29. Based on the wording of this heading, three conditions must be satisfied for the goods in issue to be classified therein. They must be "[1] [m]achinery, plant or laboratory equipment . . . for the treatment of materials [2] by a process involving a change of temperature such as . . . condensing or cooling, [3] other than machinery or plant of a kind used for domestic purposes"

14. *Transcript of Public Hearing*, 10 October 2007 at 13, 18.

15. (17 September 2001), AP-2000-028 (CITT).

16. *Ibid.* at 6.

17. *Ibid.* at 6.

30. With respect to the first and second conditions, having regard to the *Explanatory Notes*, the Tribunal is of the view that, while the English version of heading No. 84.19 does not expressly use the term “apparatus”, it nonetheless includes goods that are apparatus. However, the Tribunal is not convinced that this interpretation broadens the range of goods included in heading No. 84.19, as argued by Spectra. In the context of the *Explanatory Notes*, the term “apparatus” appears to be used as a synonym for the term “machinery”. According to the dictionary definitions provided by Spectra, the term “apparatus” means “. . . a collection or set of materials, instruments, appliances, or *machinery* designed for a particular use . . . any compound instrument or appliance designed for a specific mechanical or chemical action or operation: *Machinery*, Mechanism . . .” [emphasis added] or “[a]ny complex device or machine designed or prepared for the accomplishment of a special purpose . . .”¹⁸. Given that the term “apparatus” can mean “machinery” and that, at the very least, these two terms have similar meanings, the Tribunal fails to see how describing the goods in issue as “apparatus” affects their classification under the tariff schedule.

31. To reach the conclusion sought by Spectra, the Tribunal would have to agree that the goods in issue are “machinery” or, as Spectra interprets this term, apparatus “. . . for the treatment of materials by a process involving a change of temperature such as . . . condensing or cooling . . .” and, specifically, apparatus for liquefying air or other gases.

32. The Tribunal does not accept this argument. It is of the view that the goods in issue are not, in themselves, apparatus or machinery “. . . for the treatment of materials by a process involving a change of temperature such as . . . condensing or cooling . . .” within the meaning of the terms of heading No. 84.19. On the basis of the wording of heading No. 84.19, the Tribunal considers that the product that is generically described as “machinery” must perform the function described in the heading and that the terms of the heading do not refer to individual components that contribute to that function. While it can be argued that, as a whole, a motor vehicle air conditioning machine is apparatus which submits materials to a process involving a change of temperature such as condensing, the goods in issue, on their own, do not submit materials to a process involving condensing.

33. In fact, according to the evidence provided by the expert witness for the CBSA,¹⁹ by itself, a condenser for use in motor vehicle air conditioning machines performs no function at all.²⁰ Thus, the Tribunal agrees with the CBSA that, without the action of the other components, especially the compressor, the evaporator and the blower, the goods in issue could not submit materials to a condensing process and transform gas or vapour into a liquid.

34. In view of the above, the Tribunal finds that the goods in issue do not fall in heading No. 84.19. Accordingly, the goods in issue are not classifiable under tariff items of that heading, including under tariff item No. 8419.60.00 as machinery for liquefying air or other gases, as claimed by Spectra. With respect to the specific tariff item claimed by Spectra, the Tribunal’s conclusion that it does not cover the goods in issue is supported by the evidence provided by the expert witness who testified that the phrase “machinery for liquefying air or other gases” does not describe them and that the condensers, on their own, do not liquefy air or other gases.²¹ Pursuant to the *Canadian Rules* which govern the classification of goods at the tariff item level, since the condensers do not themselves liquefy air or gases, they cannot be considered goods classifiable under tariff item No. 8419.60.00.

18. Appellant’s Book of Authorities, tabs 11 and 12.

19. At the hearing, Mr. Bruce Aitken was qualified as an expert in the design and functionality of air conditioning units.

20. *Transcript of Public Hearing*, 10 October 2007 at 25, 27.

21. *Transcript of Public Hearing*, 10 October 2007 at 27-28.

35. Given the Tribunal's conclusion, it is not necessary to examine whether the goods in issue are machinery or plant "... other than machinery or plant ... used for domestic purposes", the third condition that must be met for goods to be classified in heading No. 84.19, in order to dispose of this appeal. Therefore, the Tribunal will not address the parties' submissions on this issue.

Heading No. 84.15

36. Given that the Tribunal determined that the goods in issue are not classifiable in heading No. 84.19, the issue becomes whether they are properly classified in heading No. 84.15, as determined by the CBSA. The Tribunal notes that, to the extent that the goods in issue are not included in heading No. 84.19, Spectra has not argued that they are parts that are themselves goods included in another particular heading of Chapter 84 or 85 and are to be classified as goods of another heading in accordance with Note 2(a) of Section XVI. The Tribunal has not identified any other such relevant heading that would require that the goods be classified as goods in their own right as opposed to parts of other goods. Consequently, the Tribunal considers that, since the goods in issue are suitable only for use with a particular kind of machine, namely, motor vehicle air conditioning machines, they are to be classified with the machines of that kind, in accordance with the provisions of Note 2(b) of Section XVI.

37. Pursuant to Rule 1 of the *General Rules*, the goods in issue must therefore be classified with air conditioning machines. There is no doubt that heading No. 84.15 covers air conditioning machines. As a result, the goods in issue are properly classified in heading No. 84.15.

38. Turning to the classification of the goods in issue in the relevant subheading of heading No. 84.15, the Tribunal notes that the evidence indicates that the goods in issue are parts of air conditioning machines of a kind used for persons, in motor vehicles. Such air conditioning machines are to be classified in subheading No. 8415.20. Subheading No. 8415.20 includes two tariff items, No. 8415.20.10, which covers air conditioning machines of a kind used for persons, in motor vehicles, presented in complete kits, and No. 8415.20.90, which covers other air conditioning machines of a kind used for persons, in motor vehicles. Accordingly, air conditioning machines of a kind used for persons, in motor vehicles, not presented in complete kits, are to be classified under tariff item No. 8415.20.90. Pursuant to the *General Rules* and the *Canadian Rules*, the Tribunal finds that air conditioning machines of which the goods in issue are parts are properly classified under tariff item No. 8415.20.90.

39. In addition, heading No. 84.15 includes a specific subheading which applies to parts of certain goods classified under certain tariff items of this heading, namely, subheading 8415.90. Under this subheading, there are four tariff items which can potentially apply to parts of the type of motor vehicle air conditioning machines that are relevant in this appeal, i.e. those of tariff item No. 8415.20.90. These tariff items are the only ones that may apply to parts of the goods of tariff item No. 8415.20.90. They are tariff item No. 8415.90.21 (chassis, chassis bases or outer cabinets for use in the manufacture of the goods of certain tariff items, including No. 8415.20.90), tariff item No. 8415.90.22 (other chassis, chassis bases or outer cabinets), tariff item No. 8415.90.23 (other parts for use in the manufacture of the goods of these tariff items) and tariff item No. 8415.90.29 (other). Since the goods in issue are not goods named in the first three listed tariff items for parts of goods of tariff item No. 8415.20.90, pursuant to Rule 1 of the *General Rules* and the *Canadian Rules*, they are to be classified in the residual category "other", tariff item No. 8415.90.29.

40. On the basis of the evidence presented and the applicable rules of interpretation, the Tribunal concludes that the goods in issues are parts of air conditioners of a kind used for persons, in a motor vehicle, within the plain meaning of the words used in the description of tariff item No. 8415.90.29.

DECISION

41. In conclusion, the Tribunal finds that the goods in issue are parts for use solely in air conditioning machines of a kind used for persons, in motor vehicles, not presented in complete kits, and, as such, are properly classified under tariff item No. 8415.90.29 as parts of goods of tariff item No. 8415.20.90.

42. For all of the above reasons, the appeal is dismissed.

Serge Fréchette
Serge Fréchette
Presiding Member

James A. Ogilvy
James A. Ogilvy
Member

Meriel V. M. Bradford
Meriel V. M. Bradford
Member