



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION AND REASONS

Appeal No. AP-2009-071

BMC Coaters Inc.

v.

President of the Canada Border
Services Agency

*Decision and reasons issued
Monday, December 6, 2010*

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IN THE MATTER OF an appeal heard on September 28, 2010, pursuant to subsection 67(1) of the *Customs Act*, R.S.C. 1985 (2d Supp.), c. 1;

AND IN THE MATTER OF decisions of the President of the Canada Border Services Agency, dated November 18 and 30, 2009, with respect to a request for re-determination pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

BMC COATERS INC.

Appellant

AND

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

Respondent

DECISION

The appeal is dismissed.

Stephen A. Leach
Stephen A. Leach
Member

Dominique Laporte
Dominique Laporte
Secretary

Place of Hearing:	Ottawa, Ontario
Date of Hearing:	September 28, 2010
Tribunal Member:	Stephen A. Leach, Presiding Member
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STATEMENT OF REASONS

BACKGROUND

1. This is an appeal filed by BMC Coaters Inc. (BMC) with the Canadian International Trade Tribunal (the Tribunal) pursuant to subsection 67(1) of the *Customs Act*¹ from decisions made by the President of the Canada Border Services Agency (CBSA) pursuant to subsection 60(4).

2. The issue in this appeal is whether certain “replacement rollers” or “roller covers” (the goods in issue) are properly classified under tariff item No. 6307.90.99 of the schedule to the *Customs Tariff*² as other made-up articles, including dress patterns, of other textile materials, as determined by the CBSA, or should be classified under tariff item No. 9603.40.10 as paint pads and rollers of textile materials, as submitted by BMC.

PROCEDURAL HISTORY

3. The goods in issue were imported by BMC under 13 transactions between April 10, 2007, and February 25, 2009, under tariff item No. 9603.40.90.

4. From April 27 to September 17, 2009, the CBSA conducted a compliance verification pursuant to sections 40 and 42 of the *Act*.

5. On August 31, 2009, pursuant to section 59 of the *Act*, the CBSA issued a preliminary decision to advise BMC that the goods in issue should be classified under tariff item No. 6307.90.99.³

6. On November 18 and 30, 2009, the CBSA issued final decisions, pursuant to subsection 60(4) of the *Act*, which confirmed its classification of the goods in issue under tariff item No. 6307.90.99.⁴

7. On February 9, 2010, BMC appealed the CBSA’s decision to the Tribunal pursuant to section 67 of the *Act*.⁵

8. On September 21, 2010, having regard to the fact that neither party intended to call witnesses and after considering submissions filed by the parties on the need for an oral hearing, the Tribunal decided, pursuant to rule 25 of the *Canadian International Trade Tribunal Rules*,⁶ to hear the appeal by way of written submissions.⁷ The Tribunal held a file hearing in Ottawa, Ontario, on September 28, 2010.

GOODS IN ISSUE

9. The goods in issue are described as “roller covers” by the CBSA and as “roller covers”, “replacement rollers”, “roller heads” or “rollers” by BMC.

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

2. S.C. 1997, c. 36.

3. Tribunal Exhibit AP-2009-071-05A.

4. Tribunal Exhibit AP-2009-071-03A.

5. Tribunal Exhibits AP-2009-071-01, AP-2009-071-03, AP-2009-071-03B.

6. S.O.R./91-499.

7. The Tribunal advised the parties that its decision to hold a file hearing was in the interest of judicial economy. To ensure procedural fairness, the Tribunal granted BMC an opportunity to file a written rebuttal of the CBSA’s brief by September 27, 2010.

10. The parties agree that the goods in issue consist of plastic, nylon or polypropylene tubes, of a diameter ranging from 15 mm to 38 mm and in standard lengths from 75 mm to 450 mm. The tubes are covered with knitted or woven textile material consisting of polyester, microfibre, wool, mohair, velour, acrylic or fabric mixtures. The goods in issue are either open at both ends or open at one end with a cap on the other end. They are replaceable and provide different finishes to paint applications, depending on the type of textile material used and its pile or thickness.

11. According to BMC, the goods in issue are sold individually or in packages of two to six.

12. The parties also agree that, when the goods in issue are mounted on a handle, they form “paint rollers”. In the present case, the goods in issue are imported without handles.⁸

13. BMC filed the following physical exhibits.⁹

- A-01 Roller heads, Simms General Purpose Mini Refills, model No. A041, 75 mm/3 in.
- A-02 Roller head, Economy, model No. 1655-710, 190 mm/10 mm
- A-03 Roller head, Premier Professional, model No. 1657-550, 240 mm • 6 mm
- A-04 Roller heads, Simms Gold Stripe Fabric, model No. A-146, 100 mm (4 in.)
- A-05 Roller head, Simms Time Trimmer, model No. A-114, 100 mm (4 in.)
- A-06 Roller head, Beauti•Tone Signature Series, model No. 1655-827, 240 mm/15 mm
- A-07 Roller handle, Simms Cage Frame, model No. F189, 244 mm
- A-08 Roller handle, Simms Cage Frame, model No. F115, 240 mm
- A-09 Paint roller, Simms CTR, model No. A040, 75 mm/3 in.
- A-10 Paint roller, Shopmaster[®] Gold Stripe Fabric, model No. SM110, 100 mm
- A-11 Paint roller, MagiKoter Signature Pro[®]

ANALYSIS

Statutory Framework

14. In appeals pursuant to section 67 of the *Act* concerning tariff classification matters, the Tribunal determines the proper tariff classification of the goods in issue in accordance with prescribed interpretative rules.

15. The tariff nomenclature is set out in detail in the schedule to the *Customs Tariff*, which is designed to conform to the *Harmonized Commodity Description and Coding System* (the Harmonized System) developed by the World Customs Organization.¹⁰ The schedule is divided into sections and chapters, with each chapter containing a list of goods categorized in a number of headings and subheadings and under tariff items. Sections and chapters may include notes concerning their interpretation. Sections 10 and 11 of the *Customs Tariff* prescribe the approach that the Tribunal must follow when interpreting the schedule in order to arrive at the proper tariff classification of goods.

8. Tribunal Exhibits AP-2009-071-05A, AP-2009-071-07A.

9. Tribunal Exhibit AP-2009-071-010. BMC also filed photographs of each physical exhibit.

10. Canada is a signatory to the *International Convention on the Harmonized Commodity Description and Coding System*, which governs the Harmonized System.

16. Subsection 10(1) of the *Customs Tariff* provides as follows: "... the classification of imported goods under a tariff item shall, unless otherwise provided, be determined in accordance with the General Rules for the Interpretation of the Harmonized System^[11] and the Canadian Rules^[12] set out in the schedule."

17. The *General Rules* comprise six rules structured in sequence so that, 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.¹³ Classification therefore begins with Rule 1, which provides as follows: "... 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."

18. Section 11 of the *Customs Tariff* provides as follows: "In interpreting the headings and subheadings, regard shall be had to the Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System^[14] and the Explanatory Notes to the Harmonized Commodity Description and Coding System,^[15] published by the Customs Co-operation Council (also known as the World Customs Organization), as amended from time to time." Accordingly, unlike chapter and section notes, the *Explanatory Notes* are not binding on the Tribunal in its classification of imported goods. However, the Federal Court of Appeal has stated that these notes should be applied, unless there is a sound reason to do otherwise.¹⁶

19. Thus, the Tribunal must first determine whether the goods in issue can be classified according to the terms of the headings and in which tariff heading the goods in issue can be classified according to the terms of the headings and any relevant section or chapter notes in the *Customs Tariff*.

20. Once the Tribunal has used this approach to determine the heading in which the goods in issue should be classified, the next step is to determine the proper subheading and tariff item, applying Rule 6 of the *General Rules* in the case of the former and the *Canadian Rules* in the case of the latter.¹⁷

21. Section 13 of the *Official Languages Act*¹⁸ provides that the English and French versions of any act of Parliament are equally authoritative.

11. S.C. 1997, c. 36, schedule [*General Rules*].

12. S.C. 1997, c. 36, schedule.

13. Rules 1 through 5 of the *General Rules* apply to classification at the heading level (i.e. to four digits). Under Rule 6 of the *General Rules*, Rules 1 through 5 apply to classification at the subheading level (i.e. to six digits). Similarly, the *Canadian Rules* make Rules 1 through 5 of the *General Rules* applicable to classification at the tariff item level (i.e. to eight digits).

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

15. World Customs Organization, 4th ed., Brussels, 2007 [*Explanatory Notes*].

16. *Canada (Attorney General) v. Suzuki Canada Inc.*, 2004 FCA 131 (CanLII), paras. 13, 17.

17. Rule 6 of the *General Rules* stipulates as follows: "For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires."

18. R.S.C. 1985, (4th Supp.), c. 31.

Relevant Classification Provisions of Heading No. 96.03

22. The relevant provisions of heading No. 96.03 provide as follows:

Section XX**MISCELLANEOUS MANUFACTURED ARTICLES**

...

Chapter 96**MISCELLANEOUS MANUFACTURED ARTICLES**

...

96.03 **Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**

...

9603.40 **-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers**

9603.40.10 00 - - -Rollers of textile materials

9603.40.90 - - -Other

...

20 - - - - *-Paint rollers*

23. The relevant *Explanatory Notes* to Chapter 96 and heading No. 96.03 are as follows:

GENERAL

This Chapter covers . . . various other articles **not more specifically covered** by other headings in the Nomenclature.

...

(F) PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)

Paint rollers consist of a roller covered with lambskin or other material mounted on a handle.

Relevant Classification Provisions of Heading No. 63.07

24. The relevant provisions of heading No. 63.07 provide as follows:

Section XI**TEXTILES AND TEXTILE ARTICLES**

...

Chapter 63**OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

...

I. -OTHER MADE UP TEXTILE ARTICLES

...

63.07 Other made up articles, including dress patterns.

...

6307.90 -Other

...

--Other:

...

6307.90.99 ---Of other textile materials

25. The relevant section notes to Section XI are as follows:

Section XI**TEXTILES AND TEXTILE ARTICLES****Notes.**

1. This Section does not cover:

...

- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

...

7. For the purpose of this Section, the expression “made up” means:

- (a) Cut otherwise than into squares or rectangles;

...

26. The relevant chapter notes to Chapter 63 are as follows:

Chapter 63

**OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

Notes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.

27. The relevant *Explanatory Notes* to Chapter 63 and heading No. 63.07 are as follows:

GENERAL

In general, Section XI covers raw materials of the textile industry (silk, wool, cotton, man-made fibres, etc.), semi-manufactured products (such as yarns and woven fabrics) and the made up articles made from those products. . . .

. . .

GENERAL

This Chapter includes:

- (1) Under headings 63.01 to 63.07 (sub-Chapter I) made up textile articles of any textile fabric (woven or knitted fabric, felt, nonwovens, etc.) which are **not** more specifically described in other Chapters of Section XI or elsewhere in the Nomenclature. (The expression “made up textile articles” means articles made up in the sense defined in Note 7 to Section XI (see also Part (II) of the General Explanatory Note to Section XI.)

. . .

SUB-CHAPTER I

OTHER MADE UP TEXTILE ARTICLES

. . .

63.07 - Other made up articles, including dress patterns.

. . .

This heading covers made up articles of any textile material which are **not included** more specifically in other headings of Section XI or elsewhere in the Nomenclature.

. . .

Besides the finished articles listed above, this heading covers articles in the length, made up within the meaning of Note 7 to Section XI, **provided** they are not included in other headings of Section XI. . . .

Positions of the Parties

28. Heading No. 96.03 covers “[b]rooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; *paint pads and rollers*; squeegees (other than roller squeegees)” [emphasis added].

29. BMC submitted that, pursuant to Rule 1 of the *General Rules*, the goods in issue are provided for in heading No. 96.03 as “paint pads and rollers”, more specifically, in subheading No. 9603.40 as “[p]aint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30¹⁹); paint pads and rollers” and under tariff item No. 9603.40.10 as “[r]ollers of textile materials”.²⁰

30. BMC agreed with the CBSA that the goods in issue, in and of themselves, are not “paint rollers” as described in note (F) of the *Explanatory Notes* to heading No. 96.03, which defines paint rollers as follows:

Paint rollers consist of a roller covered with lambskin or other material *mounted on a handle*.

[Emphasis added]

31. However, BMC argued that both the complete “paint roller”, as defined in note (F) of the *Explanatory Notes* to heading No. 96.03, and the goods in issue are articles of trade (not parts) and are specifically and separately provided for under the terms of heading No. 96.03. In particular, paint rollers are provided for under tariff item No. 9603.40.90,²¹ and roller covers (rollers of textile materials) are provided for under tariff item No. 9603.40.10. The *Explanatory Notes* to heading No. 96.03 clarify the term “paint roller” to distinguish it from a roller cover for classification purposes and does not mean that roller covers are excluded from heading No. 96.03.

32. BMC submitted that the terms of heading No. 96.03 provide for “paint pads” on the one hand and “rollers” (of a type used in painting) on the other hand. In its view, to interpret “paint pads and rollers” as “paint pads and paint rollers” would ignore the plain language found in tariff item No. 9603.40.10, which specifically refers to “rollers of textile materials”.

33. BMC further submitted that a strict interpretation of the application of note (F) of the *Explanatory Notes* to heading No. 96.03 would defeat the purpose of adding a tariff item for “rollers of textile materials” because no products could be classified as such on importation and would inexorably lead to the conclusion that the tariff item in question is redundant. However, the Tribunal has previously rejected the proposition that such redundancy exists in the *Explanatory Notes* or in the nomenclature.²²

34. For its part, the CBSA noted that the *General Rules* require that classification begin with the terms of the headings, not the terms of tariff items. According to the CBSA, BMC is asking the Tribunal to ignore the classification steps and proceed directly to the terms of tariff item No. 9603.40.10.

35. The CBSA acknowledged that heading No. 96.03 refers to “paint pads and rollers”, but contends that the word “paint” modifies both “pads” and “rollers”, and that, in fact, note (F) of the *Explanatory Notes* to heading No. 96.03 specifically describes “paint rollers”. Therefore, according to the CBSA, paint pads and paint rollers can be classified in heading No. 96.03, but not roller covers.

19. Subheading No. 9603.30 reads as follows: “Artists’ brushes, writing brushes and similar brushes for the application of cosmetics”.

20. BMC submitted that the goods in issue are classifiable according to Rule 1 of the *General Rules*. However, in the event that the Tribunal considered the application of Rule 3, it submitted that, in accordance with Rule 3 (a), heading No. 96.03 for “[b]rooms, brushes . . . paint pads and rollers . . .” is the heading with the more specific description compared to heading No. 63.07 for “[o]ther made up articles, including dress patterns . . . of other textile materials”.

21. Tariff item No. 9603.40.90 is “Other”. Paint rollers are included under classification No. 9603.40.90.20.

22. See *Innovak DIY Products Inc. v. President of the Canada Border Services Agency* (20 December 2005), AP-2004-016 (CITT) [*Innovak*].

36. The CBSA also noted that there is no provision for “parts” in heading No. 96.03, thus roller covers and handles, i.e. the constituent materials of paint rollers, cannot be classified in that heading.

37. The CBSA argued that, according to Rule 1 of the *General Rules*, the goods in issue are properly classified in heading No. 63.07 as other made-up articles, including dress patterns.²³

38. The CBSA referred to Note 7(a) of Section XI, which defines “made up” as including items that are “[c]ut otherwise than into squares or rectangles”.

39. The CBSA submitted that the goods in issue meet the dictionary definitions of “articles” and noted that, in *Innovak*, the Tribunal interpreted the word “article” (for the purposes of heading No. 56.04) to mean a material that has undergone a level of manufacture.²⁴

40. The CBSA also noted that the *Explanatory Notes* to heading No. 63.07 provide that this heading covers made-up articles of any textile material which are not included more specifically elsewhere in the nomenclature.

41. The CBSA also submitted that legal note 1(u) to Section XI, which excludes goods of Chapter 96, does not apply by virtue of the fact that the goods in issue are not classifiable in Chapter 96 because they are not paint rollers.

42. To further support its position, the CBSA referred to U.S. customs rulings which classified “paint roller covers” in heading No. 63.07.

43. In reply, in addition to reminding the Tribunal that it is not bound by U.S. customs rulings, BMC pointed out that the United States does not have the tariff item upon which BMC relies.

44. BMC also noted that there is nothing in the facts as stipulated to suggest or suppose that the goods in issue are ever cut otherwise than into squares or rectangles, and, indeed, the production steps have not been introduced into evidence.

45. BMC also submitted that, providing for the application of Rule 3 (a) of the *General Rules* by virtue of the fact that the goods in issue consist of cylinders covered in textile materials, the goods in issue are more specifically described as rollers of textile material than as made-up articles of other textile materials.

Tribunal’s Analysis

46. The Tribunal first notes that both parties agree on the description of the goods in issue, specifically, that the goods in issue, as imported, are not mounted on handles and therefore are not “paint rollers” as defined by note (F) of the *Explanatory Notes* to heading No. 96.03.

23. In the event that the Tribunal found that the goods in issue were classifiable according to Rule 3 (a) of the *General Rules*, the CBSA submitted that the two headings in consideration would be heading No. 39.26 and heading No. 63.07, as heading No. 96.03 provides for complete paint rollers. The CBSA added that, should the Tribunal consider Rule 3, Rule 3 (b) applies to the goods in issue, as the textile material is the component that gives the goods in issue their essential character by its capacity to retain paint and to provide the finish at the time of application.

24. See *Innovak*.

47. Second, the parties generally agree that the appeal can be resolved through the application of Rule 1 of the *General Rules*. In accordance with Rules 1 and 6, if goods are described by the terms of one, and only one, heading (having regard to any relevant section or chapter notes, as well as the relevant *Explanatory Notes*), then the next step is to find the appropriate subheading and tariff item.

48. With respect to the terms of heading No. 96.03, the Tribunal observes that the ambiguity in the English version (namely, whether the phrase “paint pads and rollers” refers to paint pads and to rollers or to paint pads and to paint rollers) does not exist in the French version, which reads as follows: “. . . *tampons et rouleaux à peindre* . . .” The words “*rouleaux à peindre*” translate as “paint rollers”. Thus, the French text of the heading clearly suggests that the heading covers “paint pads” and “paint rollers”. As the parties agree that the goods in issue are not paint rollers, *prima facie*, they do not fit the terms of heading No. 96.03.

49. Similarly, the French version of note (F) of the *Explanatory Notes* to heading No. 96.03 uses the phrase “**TAMPONS ET ROULEAUX A PEINDRE**”. It goes on to explain what is meant by “*tampons*” (paint pads) and “*rouleaux à peindre*” (paint rollers). In the Tribunal’s view, this note confirms that heading No. 96.03 covers paint pads and paint rollers, but not rollers or roller covers.

50. Even if the terms of heading No. 96.03 could be interpreted as referring to “rollers”, rather than complete “paint rollers”, it is not clear that the goods in issue would be covered by this term and heading. Both parties generally describe the goods in issue as “roller covers”, not as “rollers”. BMC has used both terms, as well as others, but has mostly used the term “roller covers”. The term “roller cover” itself would suggest that it is something that covers a roller and therefore is not a roller *per se*. This view appears to be supported by the definition of “paint roller” in note (F) of the *Explanatory Notes* to heading No. 96.03 as consisting in part of “. . . a roller covered with lambskin or other material . . .” These words indicate that a roller is separate and distinct from the material that might cover it, e.g. a roller cover. Indeed, the full definition identifies three components of a “paint roller”: (1) the roller; (2) the material that covers the roller; and (3) the handle on which the roller is mounted. Thus, the roller must be the frame, attached to the handle, over which the roller cover is placed. In fact, the CBSA has submitted a common definition of “paint roller” as typically consisting of a “roller frame” with a handle and a “roller cover”.²⁵ Although there is evidence that the goods in issue would constitute “rollers”,²⁶ BMC has not satisfied the Tribunal, on a preponderance of evidence, that this is the case.

51. As for BMC’s argument that the *Customs Tariff* specifically provides for roller covers under tariff item No. 9603.40.10 (“[r]ollers of textile materials”), the Tribunal has two observations. First, as just discussed, the Tribunal is not satisfied that the goods in issue are “rollers”. Second, and in any event, the Tribunal is required to follow the *General Rules*. As such, regard must be given to the hierarchical manner in which the headings, subheadings and tariff items are structured in the *Customs Tariff*. The Tribunal must first determine whether the goods in issue fall squarely in a particular heading. Classification at the heading level cannot be based on the interpretation of a subheading, tariff item or statistical suffix item. Indeed, it is well established that classification must be conducted pursuant to sections 10 and 11 of the *Customs Tariff* and that the Tribunal should apply the *Explanatory Notes*, unless there is a sound reason to do otherwise. In this case, the Tribunal is of the view that there is no sound reason not to do so, especially in light of the fact that the French text of heading No. 96.03 itself makes it clear that the heading covers paint rollers, not rollers or roller covers.

25. Tribunal Exhibit AP-2009-071-07A, tab 13.

26. For example, a definition of “roller” in *Webster’s New World Dictionary*, 3d ed., 1988, is “a cylinder covered with a napped fabric, fixed on a tool with a handle and used for applying paint”.

52. The Tribunal finds that the goods in issue meet the terms of heading No. 63.07. This heading is in Section XI, “Textiles and Textile Articles”, which clarifies that the made-up articles of heading No. 63.07 are made-up textile articles. In this respect, the Tribunal notes that the parties have agreed that the goods in issue are articles made of plastic, nylon or polypropylene tubes covered with knitted or woven textile material consisting of polyester, microfibre, wool, mohair, velour, acrylic or fabric mixtures.

53. Note 1(u) to Section XI provides that the section does not cover articles of Chapter 96. This is not an obstacle to classifying the goods in issue in heading No. 63.07 in light of the fact that the goods are not classifiable in Chapter 96 for the reasons already discussed.

54. Note 7 to Section XI is also not an obstacle to classifying the goods in heading No. 63.07. As mentioned, the expression “made up” means, *inter alia*, “[c]ut otherwise than into squares or rectangles”. In this regard, the Tribunal’s examination of the physical exhibits has revealed that, as evidenced by the seam on each roller cover of Exhibits A-01 to A-06, the textile fabric on the tubes is cut diagonally and not into squares or rectangles. Therefore, the goods in issue are made-up textile articles.

55. While the Tribunal invariably gives little weight to foreign customs rulings, it does note that its conclusion with respect to heading No. 63.07 is largely consistent with the U.S. customs rulings that the CBSA has submitted.

56. Having determined that the CBSA properly classified the goods in issue in heading No. 63.07, the Tribunal must now determine the proper subheading and tariff item. The available subheadings from which to choose are 6307.10 (“**Floor-cloths, dish-cloths, dusters and similar cleaning cloths**”), 6307.20 (“**Life-jackets and life-belts**”) and 6307.90 (“**Other**”). As the goods in issue obviously do not fit the terms of the first or second subheading, the Tribunal finds that the third subheading applies. Within that subheading, there are numerous tariff items with tariff item No. 6307.90.99 (“Of other textile materials”) being the default. As the goods in issue do not meet the terms of the other tariff items, the Tribunal finds that the goods in issue are covered by tariff item No. 6307.90.99.

DECISION

57. For the foregoing reasons, in accordance with Rule 1 of the *General Rules* and the applicable tariff nomenclature identified above, the goods in issue are properly classified in heading No. 63.07. Pursuant to the *Canadian Rules*, it follows that the goods in issue should be classified under tariff item No. 6307.90.99.

58. The appeal is dismissed.

Stephen A. Leach
Stephen A. Leach
Presiding Member