



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

---

## DECISION AND REASONS

Appeal No. AP-2009-019

Canadian Tire Corporation Limited

v.

President of the Canada Border  
Services Agency

*Decision and reasons issued  
Friday, August 6, 2010*

**TABLE OF CONTENTS**

DECISION..... i

STATEMENT OF REASONS ..... 1

    BACKGROUND ..... 1

    PROCEDURAL HISTORY ..... 1

    GOODS IN ISSUE..... 2

    ANALYSIS ..... 2

        Law ..... 2

        Relevant Provisions of the Customs Tariff, General Rules and Explanatory Notes..... 3

        Position of Parties ..... 5

        Tariff Classification at Issue ..... 6

        Conclusion..... 9

DECISION ..... 9

IN THE MATTER OF an appeal heard on May 12, 2010, pursuant to subsection 67(1) 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 May 8, 2009, with respect to a request for re-determination pursuant to subsection 60(4) of the *Customs Act*.

**BETWEEN**

**CANADIAN TIRE CORPORATION LIMITED**

**Appellant**

**AND**

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

**Respondent**

**DECISION**

The appeal is dismissed.

Diane Vincent  
Diane Vincent  
Presiding Member

Dominique Laporte  
Dominique Laporte  
Secretary

Place of Hearing: Ottawa, Ontario  
Date of Hearing: May 12, 2010  
Tribunal Member: Diane Vincent, Presiding Member  
Counsel for the Tribunal: Nick Covelli  
Research Director: Randy Heggart  
Research Officer: Gary Rourke  
Manager, Registrar Office: Michel Parent  
Registrar Officer: Julie Lescom

**PARTICIPANTS:**

<b>Appellant</b>	<b>Counsel/Representative</b>
Canadian Tire Corporation Limited	Andrew T. Simkins
<b>Respondent</b>	<b>Counsel/Representative</b>
President of the Canada Border Services Agency	Korinda McLaine

**WITNESS:**

Donald Mah  
R & D Manager  
Helly Hansen Canada

Please address all communications to:

The Secretary  
Canadian International Trade Tribunal  
Standard Life Centre  
333 Laurier Avenue West  
15th Floor  
Ottawa, Ontario  
K1A 0G7

Telephone: 613-993-3595  
Fax: 613-990-2439  
E-mail: [secretary@citt-tcce.gc.ca](mailto:secretary@citt-tcce.gc.ca)

## STATEMENT OF REASONS

### BACKGROUND

1. This is an appeal filed by Canadian Tire Corporation Limited (Canadian Tire) with the Canadian International Trade Tribunal (the Tribunal) pursuant to subsection 67(1) of the *Customs Act*<sup>1</sup> from a decision made on May 8, 2009, by the President of the Canada Border Services Agency (CBSA), pursuant to subsection 60(4), affirming an advance ruling on tariff classification made pursuant to paragraph 43.1(c).

2. The issue in this appeal is whether “Rush” neoprene personal flotation devices (PFDs) for youth, product No. 79-2142<sup>2</sup> (the goods in issue), are properly classified under tariff item No. 6307.20.00 of the schedule to the *Customs Tariff*<sup>3</sup> as life jackets and life belts, pursuant to Rule 1 of the *General Rules for the Interpretation of the Harmonized System*,<sup>4</sup> as determined by the CBSA, or should be classified under tariff item No. 3926.90.90 as other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14, pursuant to Rule 3 (b) of the *General Rules*, as claimed by Canadian Tire.

### PROCEDURAL HISTORY

3. On May 20, 2008, Canadian Tire requested an advance ruling on the tariff classification of the goods in issue.<sup>5</sup> On October 8, 2008, the CBSA issued a decision that the goods in issue were classifiable under tariff item No. 6113.00.90 as other garments, made up of knitted or crocheted fabrics of heading No. 58.03, 59.06 or 59.07.<sup>6</sup>

4. On November 21, 2008, Canadian Tire requested a review of the advance ruling pursuant to subsection 60(2) of the *Act*.<sup>7</sup>

5. On May 8, 2009, the CBSA made a determination pursuant to subsection 60(4) of the *Act*. The CBSA classified the goods in issue under tariff item No. 6307.20.00 as life jackets.<sup>8</sup>

6. On July 31, 2009, pursuant to subsection 67(1) of the *Act*, Canadian Tire appealed the CBSA’s decision to the Tribunal.

7. The Tribunal held a public hearing in Ottawa, Ontario, on May 12, 2010. Mr. Donald Mah, R & D Manager, Helly Hansen Canada, was qualified as an expert in PFDs and life jackets and testified on behalf of Canadian Tire. The CBSA did not call any witnesses.

---

1. R.S.C. 1985 (2d Supp.), c. 1 [*Act*].  
2. Tribunal Exhibit AP-2009-019-03A, tabs 1, 7.  
3. S.C. 1997, c. 36.  
4. S.C. 1997, c. 36, schedule [*General Rules*].  
5. Tribunal Exhibit AP-2009-019-03A, tab 1.  
6. *Ibid.*, tab 2.  
7. *Ibid.*, tab 3.  
8. *Ibid.*, tab 7.

## GOODS IN ISSUE

8. The goods in issue are neoprene PFDs available in various sizes and designed to fit children from 20 to 90 lbs.<sup>9</sup> In an agreed statement of facts, the parties indicated that the goods in issue have a front zipper closure and two black plastic snap buckles. The outer layer of the PFDs consists of a laminated textile material, which in itself consists of a layer of cellular rubber (neoprene) between two layers of fabric of yarns of man-made fibres (polyester). The two front panels, as well as the neck/collar panel, of the PFDs are constructed by stitching the edges of the laminated textile material to enclose loose cellular plastic sheets. The back panel consists solely of a sheet of laminated textile material. The PFDs are assembled by sewing together the pieces of the rubberized textile materials.<sup>10</sup>

9. Canadian Tire filed a physical exhibit of the goods in issue.<sup>11</sup>

## ANALYSIS

### Law

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

11. 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.<sup>12</sup> 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.

12. 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*] and the Canadian Rules<sup>[13]</sup> set out in the schedule.”

13. 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, until classification is completed.<sup>14</sup>

---

9. *Ibid.*, tab 8.

10. Tribunal Exhibit AP-2009-019-14A.

11. Exhibit A-1.

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

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

14. Rules 1 through 5 of the *General Rules* apply to classification at the heading level (i.e. to four digits). Pursuant to 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. 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<sup>[15]</sup> and the Explanatory Notes to the Harmonized Commodity Description and Coding System,<sup>[16]</sup> 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, as they serve as an interpretative guide to tariff classification in Canada.<sup>17</sup>

15. Section 13 of the *Official Languages Act*<sup>18</sup> provides that the English and French versions of any act of Parliament are equally authoritative.

16. Classification therefore begins with Rule 1 of the *General Rules*, which reads as follows:

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.

17. 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 heading and any relevant section or chapter notes in the *Customs Tariff*.

18. 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.<sup>19</sup>

### Relevant Provisions of the Customs Tariff, General Rules and Explanatory Notes

19. The relevant provisions of the *Customs Tariff*, which Canadian Tire claims should apply to the goods in issue, read as follows:

#### Section VII

#### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

...

#### Chapter 39

#### PLASTICS AND ARTICLES THEREOF

...

**39.26 Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**

...

3926.90.90 ---Other

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

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

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

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

19. Rule 6 of the *General Rules* stipulates the following: “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.”

20. Note 2 to Chapter 39 states the following:

2. This Chapter does not cover:

...

(p) Goods of Section XI (textiles and textile articles);

...

21. The nomenclature of the *Customs Tariff* which the CBSA considers applicable to the goods in issue reads as follows:

### Section XI

#### TEXTILES AND TEXTILE ARTICLES

...

### Chapter 63

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

...

**63.07 Other made up articles, including dress patterns.**

...

**6307.20.00 -Life-jackets and life-belts**

22. Note 7 to Section XI states the following:

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

...

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

...

23. The *Explanatory Notes* to Chapter 63 provide the following:

The classification of articles in this sub-Chapter is not affected by the presence of minor trimmings or accessories of furskin, metal (including precious metal), leather, plastics, etc.

Where, however, the presence of these other materials constitutes **more than** mere trimming or accessories, the articles are classified in accordance with the relative Section or Chapter Notes (General Interpretative Rule 1), or in accordance with the other General Interpretative Rules as the case may be.

24. The *Explanatory Notes* to heading No. 63.07 provide as follows:

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.

It includes, in particular:

...

(2) Life-jackets and life-belts.



## Position of Parties

25. Canadian Tire alleged that the goods in issue cannot be classified pursuant to Rule 1 of the *General Rules*, as the goods in issue are comprised of two different components, a textile fabric and plastic sheets, and, as such, are *prima facie* classifiable in both heading No. 63.07 and heading No. 39.26.

26. Canadian Tire submitted that the goods in issue are in fact composite goods within the meaning of Rule 2 (b) of the *General Rules*<sup>20</sup> and that, therefore, classification must be determined pursuant to Rule 3.<sup>21</sup>

27. Canadian Tire argued that the goods in issue are to be classified according to the principles of Rule 3 of the *General Rules*, more specifically, Rule 3 (b),<sup>22</sup> which provides that goods are to be classified as if they consisted of the material or component which gives them their *essential character*.<sup>23</sup>

28. In this respect, Canadian Tire refers to heading No. 89.07, “Other floating structures . . .”, and the following *Explanatory Notes*, which read as follows:

The heading also **excludes**:

...

(b) Life-belts and life-jackets (classified according to their constituent material).

29. As Canadian Tire argued that it was the sheets of plastic that gave the PFDs their essential character, which is to provide buoyancy, the goods should be classified in heading No. 39.26, more specifically, under tariff item No. 3926.90.90, in accordance to Rule 3 (b) of the *General Rules*.

30. The CBSA submitted that the goods in issue were classifiable in heading No. 63.07 because the goods meet the terms of the heading, as they are made up articles of textile.<sup>24</sup>

31. The CBSA argued in particular that the goods in issue meet the definition of “made up”, as defined in Note 7 to Section XI.

---

20 Rule 2 (b) provides as follows: “Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.”

21. *Transcript of Public Hearing*, 12 May 2010, at 68, 72, 74-75. Rule 3 provides as follows: “When, by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows . . . .”

22 Rule 3 (b) provides as follows: “Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.”

23. Tribunal Exhibit AP-2009-019-03A at 36. Canadian Tire argued that Rule 3 (a) of the *General Rules* did not apply in this instance, as both heading No. 63.07 and heading No. 39.26 refer to only part of the materials or substances of composite goods, and that, therefore, both headings were to be regarded as equally specific.

24. Tribunal Exhibit AP-2009-019-14A at paras. 2, 3. It was agreed by both parties that the textile is a rubberized textile material, weighing approximately 678 g/m<sup>2</sup>.

32. Furthermore, the CBSA argued that the goods in issue are “articles”, as defined in the *Canadian Oxford Dictionary*: “a particular or separate thing, esp. one of a set”.<sup>25</sup> Since the life jackets are not articles of clothing (but rather safety equipment), the CBSA argued that the goods are not classifiable in any heading of Chapter 61 or 62 and that they are more appropriately classified in heading No. 63.07 as other made up articles.

### Tariff Classification at Issue

33. As indicated above, the Tribunal must determine whether the goods in issue are properly classified in heading No. 63.07 as “other made up articles, including dress patterns”, or should be classified in heading No. 39.26 as “other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14”.

34. In order to determine whether the goods in issue are classifiable in either of the headings in issue, the Tribunal must proceed to examine the relative section and chapter notes in accordance with Rule 1 of the *General Rules* and, if necessary, in cascading order of the remaining rules.

35. Both parties agree that the goods in issue meet the common definition of a life jacket and are essentially the same as life jackets.<sup>26</sup>

36. The CBSA submitted a definition for “life jacket” from the *Merriam-Webster OnLine Dictionary* that defines a life jacket as “a life preserver in the form of a buoyant vest”.<sup>27</sup> Canadian Tire did not dispute this definition. The CBSA also made reference to an online source that defined a PFD as follows: “A **personal flotation device** (abbreviated as **PFD**; also referred to as, **lifejacket** . . . etc.) is a device designed to assist a wearer, either conscious or unconscious, to keep afloat with his or her mouth and nose (airway) of his or her head’s face above the water surface when in or on water.”<sup>28</sup> Again, Canadian Tire did not dispute this definition.

37. The Tribunal agrees with the parties that, for the purpose of tariff classification, a life jacket and a PFD closely resemble each other and are the same goods. The expert witness’s testimony was particularly relevant to this issue.

38. The expert witness, Mr. Mah, testified that PFDs and life jackets are essentially the same goods, but that life jackets are primarily used in a commercial environment (as opposed to a recreational environment), where the conditions are much harsher, thus requiring a higher level of performance for safety.<sup>29</sup> According to Mr. Mah, the primary difference between a PFD and a life jacket is in the degree of buoyancy provided by each, a PFD generally providing less buoyancy than a life jacket.<sup>30</sup> Both a PFD and a life jacket provide the same function of keeping a person afloat to prevent a person from drowning.<sup>31</sup> Mr. Mah further indicated that a PFD and a life jacket appear so indistinguishable that even he would have to read the inside label, which gives the standard to which the goods in issue have been approved, in order to determine whether it is a PFD or a life jacket.<sup>32</sup>

---

25. Tribunal Exhibit AP-2009-019-05A at para. 37.

26. Tribunal Exhibit AP-2009-019-03A at para. 31; Tribunal Exhibit AP-2009-019-05A at para. 23.

27. Tribunal Exhibit AP-2009-019-05A, tab 17.

28. *Ibid.*, tab 13.

29. *Transcript of Public Hearing*, 12 May 2010, at 13.

30. *Ibid.*

31. *Ibid.* at 13-14.

32. *Ibid.* at 15-18.

39. Both parties also agree that the goods in issue are *prima facie* classifiable in heading No. 63.07 as other made up articles. However, the parties disagree as to the importance of the plastic sheets, in regard to the classification of the goods in issue.

40. In this regard, Canadian Tire referred to the *Explanatory Notes* to Chapter 63, which read as follows:

The classification of articles in this sub-Chapter is not affected by the presence of minor trimmings or accessories of furskin, metal (including precious metal), leather, plastics, etc.

Where, however, the presence of these other materials constitutes **more than** mere trimming or accessories, the articles are classified in accordance with the relative Section or Chapter Notes (General Interpretative Rule 1), or in accordance with the other General Interpretative Rules as the case may be.

41. Canadian Tire submitted that the goods in issue are composite goods and that the plastic sheets of the goods in issue are more than mere accessories, as the sheets provide the goods with their essential characteristic. Therefore, Canadian Tire argued that the only remaining way for the goods to be classified in heading No. 63.07 by virtue of Rule 1 to the *General Rules* is by “. . . the direction of a specific Section or Chapter Note”,<sup>33</sup> which, in this appeal, do not exist in Sections 7 or 11, or in Chapters 39 or 63.

42. The Tribunal finds that the wording of the *Explanatory Notes* to Chapter 63 does not preclude classification of the articles referred to in the *Explanatory Notes* to heading No. 63.07 pursuant to Rule 1 of the *General Rules*.

43. On the contrary, the *Explanatory Notes* to Chapter 63 expressly reaffirm that, where such articles consist of materials that are more than mere accessories, classification shall be “determined according to the terms of the headings and any relative Section or Chapter Notes”, as contemplated by Rule 1 of the *General Rules*, or in accordance with other rules if applicable.

44. Therefore, if the plastic sheets of the goods in issue are more than accessories, the Tribunal must then continue its analysis pursuant to Rule 1 of the *General Rules* and cannot jump ahead to Rule 2 unless it has satisfied itself that classification cannot be resolved on the basis of Rule 1.

45. Are the sheets of plastic more than mere accessories? The plastic sheets contained in the PFD provide the required buoyancy. Mr. Mah testified that the PFD obtains its buoyancy “[s]trictly from [the] white foam [sheets] that are encased in [the] outside material.”<sup>34</sup> Since the fundamental purpose of the goods in issue is to provide buoyancy, the Tribunal finds that the sheets of plastic, by giving the goods in issue buoyancy, are not mere accessories. Therefore, the Tribunal must proceed to examine the “terms of the headings and any relative Section or Chapter Notes”, in accordance with Rule 1 of the *General Rules* and, if necessary, in cascading order of the remaining *General Rules*.

46. Canadian Tire also submitted that the *Explanatory Notes* to heading No. 89.07 imply that life jackets must be classified according to the constituent material which, further to Rules 2 (b) and 3 (b) of the *General Rules*, provides their essential characteristic, that is buoyancy.<sup>35</sup> The Tribunal finds that this reasoning is contrary to subsection 10(1) of the *Customs Tariff*, as it would imply the use of Rules 2 and 3 before having disposed of Rule 1 for the classification of the goods in issue.

---

33. *Ibid.* at 78.

34. *Ibid.* at 18.

35. Tribunal Exhibit AP-2009-019-03A, at 7-8.

47. Moreover, Canadian Tire would have the Tribunal read into heading No. 63.07 words from the *Explanatory Notes* to heading No. 89.07, a heading that does not form the immediate context to heading No. 63.07. As mentioned earlier, Rule 1 of the *General Rules* stipulates that “. . . classification shall be determined according to the terms of the headings and any *relative* Section or Chapter Notes . . .” [emphasis added], of which the *Explanatory Notes* to heading No. 89.07—a heading in which both parties agree the goods in issue are not classifiable—are not relative to heading No. 63.07.

48. As a matter of statutory interpretation, the Tribunal does not see a reason to deviate from the clear wording of heading No. 63.07 and the *Explanatory Notes* thereto. The *Explanatory Notes* to heading No. 63.07 expressly and plainly indicate that heading No. 63.07 covers “life-jackets”. There is no mention as to the composition of the life jackets that would exclude some life jackets from this heading based on their constituent material. The plain language of the said *Explanatory Notes* does not provide for a limitation based on constituent material. The Tribunal sees no reason to infer from the statutory scheme or otherwise that Parliament intended to include a limitation based on the constituent material of life jackets in the context of the classification of goods in heading No. 63.07. Furthermore, the Tribunal finds that there is no wording in the *Customs Tariff* or the *Explanatory Notes* that states that a life jacket is to be classified in the heading for the material that provides the life jacket with its buoyancy.

49. Canadian Tire also referred the Tribunal to other headings in the *Customs Tariff* which, it claimed, indicate that life jackets are to be classified on the basis of the material that provides the buoyancy. Canadian Tire specifically referred the Tribunal to the wording of heading No. 45.03, “**Articles of natural cork**”, and heading No. 70.20 “**Other articles of glass.**” The *Explanatory Notes* to heading No. 45.03 read as follows: “This heading covers, *inter alia*: . . . (3) . . . lifebuoys . . .” The *Explanatory Notes* to heading No. 70.20 read as follows: “The heading includes: . . . (5) . . . life-buoys and life-belts.”<sup>36</sup> However, the *Explanatory Notes* to the other headings referenced by Canadian Tire are not relevant to the classification of the goods in issue, as they do not deal specifically with the goods in issue, which are life jackets, not life-buoys or life-belts.<sup>37</sup>

50. Consequently, the Tribunal finds that there are no section or chapter notes relative to heading No. 63.07 that exclude the goods in issue from classification in heading No. 63.07. Therefore, pursuant to Rule 1 of the *General Rules*, the goods in issue are *prima facie* classifiable in heading No. 63.07.

51. Having determined that the goods in issue are classifiable in heading No. 63.07, the Tribunal will examine heading No. 39.26.

52. Note 2(p) to Chapter 39 excludes goods of Section XI (textiles and textile articles). By virtue of that note, as the goods in issue are classifiable in heading No. 67.03, which is part of section XI, they are excluded from classification in heading No. 39.26.

53. Therefore, Rules 2 (b) and 3 (b) of the *General Rules* cannot be applied, as Rule 1 is sufficient to determine the classification of the goods in issue in only one heading, which is *prima facie* in heading No. 63.07 as other made up articles.

---

36. *Ibid.*, tab 3.

37. Canadian Tire did not argue or submit evidence that the goods in issue were known also as life-buoys or life-belts.

54. Having classified the goods in issue at the heading level, the Tribunal must determine in which subheading the goods in issue should be classified. Heading No. 63.07 has three first-level subheadings, which are as follows: subheading No. 6307.10 (floor cloths, dishcloths, dusters and similar cleaning cloths); subheading No. 6307.20 (life jackets and life belts); and subheading No. 6307.90 (other).

55. As mentioned above, the Tribunal finds that the goods in issue are the same goods as “life-jackets”. Therefore, pursuant to Rule 6 of the *General Rules*, which stipulates that the relevant provisions of Rules 1 through 5 be applied at the subheading level to determine the appropriate subheadings among those that merit equal consideration, the goods in issue are properly classified in subheading No. 6307.20, more precisely, under tariff item No. 6307.20.00.

### **Conclusion**

56. For the foregoing reasons, the Tribunal concludes that the goods in issue are properly classified under tariff item No. 6307.20.00 as life jackets.

### **DECISION**

57. The appeal is dismissed.

Diane Vincent  
Diane Vincent  
Presiding Member