



Ottawa, Thursday, September 12, 1991

Appeal No. AP-89-001

IN THE MATTER OF an appeal heard on August 8, 1991,
under section 67 of the *Customs Act*, R.S.C., 1985, c. 1
(2nd Supp.), as amended;

AND IN THE MATTER OF a decision of the Deputy Minister
of National Revenue for Customs and Excise dated
November 29, 1988, with respect to a request for a
re-determination pursuant to section 63 of the *Customs Act*.

BETWEEN

FISHER SCIENTIFIC LIMITED

Appellant

AND

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

Respondent

DECISION OF THE TRIBUNAL

The appeal is allowed. The Tribunal declares that the Fortin type mercurial barometers, Catalogue No. PTI 453, Fisher Catalogue No. 02-380, should be classified under tariff item No. 43150-1 as geophysical precision instruments.

John C. Coleman
John C. Coleman
Presiding Member

Arthur B. Trudeau
Arthur B. Trudeau
Member

W. Roy Hines
W. Roy Hines
Member

Robert J. Martin
Robert J. Martin
Secretary

Appeal No. AP-89-001

FISHER SCIENTIFIC LIMITED

Appellant

and

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

Respondent

TRIBUNAL: JOHN C. COLEMAN, Presiding Member
ARTHUR B. TRUDEAU, Member
W. ROY HINES, Member

REASONS FOR DECISION

This is an appeal under section 67 of the *Customs Act*¹ of a decision of the Deputy Minister of National Revenue for Customs and Excise. The appeal was lodged with the Tribunal on January 5, 1989. The Notice of Appeal was published in the July 13, 1991, issue of the Canada Gazette. A hearing was held in Ottawa on August 8, 1991.

The appellant is Fisher Scientific Limited and the respondent is the Deputy Minister of National Revenue for Customs and Excise. This appeal is to decide whether, pursuant to the *Customs Tariff*,² Fortin type mercurial barometers, Catalogue No. PTI 453, Fisher Catalogue No. 02-380, should be classified under tariff item 46200-1 as instruments for observation of natural phenomena or, as claimed by the appellant, under tariff item 43150-1 as geophysical precision instruments.

The respondent did not oppose the re-classification of the barometers under tariff item 43150-1. Accordingly, at the hearing, counsel for the respondent did not contest the appellant's claim that the barometers in question were precision instruments.

Both parties asked the Tribunal to declare that the barometers which are the subject of this appeal be classified under tariff item 43150-1 as geophysical precision instruments.

1. R.S.C., 1985, c. 1 (2nd Supp.), as amended.
2. R.S.C., 1985, c. C-54.

There having been no intervenor in the case or any evidence brought to contradict the position of the two parties, the Tribunal allows the appeal and declares that the barometers should be classified under tariff item 43150-1 as geophysical precision instruments.

John C. Coleman
John C. Coleman
Presiding Member

Arthur B. Trudeau
Arthur B. Trudeau
Member

W. Roy Hines
W. Roy Hines
Member