CANADIAN INTERNATIONAL TRADE TRIBUNAL
TRIBUNAL CANADIEN DU COMMERCE EXTÉRIEUR

Ottawa, Friday, November 27, 1998

Appeal No. AP-97-100

IN THE MATTER OF an appeal heard on September 15, 1998, under section 67 of the *Customs Act*, R.S.C. 1985, c. 1 (2nd Supp.);

AND IN THE MATTER OF decisions of the Deputy Minister of National Revenue dated September 2, 4, 9, 18 and 23, 1997, with respect to a request for re-determination under subsection 63(3) of the *Customs Act*.

BETWEEN

BROTHER INTERNATIONAL CORPORATION (CANADA) LTD. **Appellant**

AND

THE DEPUTY MINISTER OF NATIONAL REVENUE **Respondent**

DECISION OF THE TRIBUNAL

The appeal is dismissed in part. That part of the appeal relating to the printing cartridges was adjourned *sine die*.

Richard Lafontaine
Richard Lafontaine
Presiding Member

Peter F. Thalheimer
Peter F. Thalheimer
Member

Pierre Gosselin
Pierre Gosselin
Member

Michel P. Granger
Michel P. Granger
Secretary

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CANADIAN INTERNATIONAL TRADE TRIBUNAL
TRIBUNAL CANADIEN DU COMMERCE EXTÉRIEUR

UNOFFICIAL SUMMARY

Appeal No. AP-97-100

BROTHER INTERNATIONAL CORPORATION (CANADA) LTD. Appellant

and

THE DEPUTY MINISTER OF NATIONAL REVENUE Respondent

This is an appeal under section 67 of the *Customs Act* from decisions of the Deputy Minister of National Revenue made under section 63 of the *Customs Act*. The issue in this appeal is whether certain tape cassettes imported by the appellant are properly classified under tariff item No. 9612.10.90 as other typewriter or similar ribbons, inked or otherwise prepared for giving impressions, as determined by the respondent, or should be classified under tariff item No. 8473.40.30 as parts suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72, as claimed by the appellant. The appellant submitted that the goods in issue were parts of P-touch labelling machines.

In addition, in the appeal originally filed, the appellant sought the reclassification of certain printing cartridges which it had imported. However, the appellant's representative requested that the portion of the appeal relating to the printing cartridges be adjourned. Counsel for the respondent consented to the adjournment.

HELD: The appeal is dismissed in part. The Tribunal is not persuaded that the goods in issue are parts of P-touch labelling machines and, thus, they cannot be classified under tariff item No. 8473.40.30. The Tribunal is of the view that the cassettes in issue derive their essential character from the ink ribbon included in each cassette and, thus, are properly classified under tariff item No. 9612.10.90.

That part of the appeal relating to the printing cartridges was adjourned *sine die*.

Place of Hearing:	Ottawa, Ontario
Date of Hearing:	September 15, 1998
Date of Decision:	November 27, 1998
Tribunal Members:	Richard Lafontaine, Presiding Member Peter F. Thalheimer, Member Pierre Gosselin, Member
Counsel for the Tribunal:	John L. Syme
Clerk of the Tribunal:	Anne Jamieson
Appearances:	Michael Sherbo, for the appellant Louis Sébastien, for the respondent

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CANADIAN INTERNATIONAL TRADE TRIBUNAL
TRIBUNAL CANADIEN DU COMMERCE EXTÉRIEUR

Appeal No. AP-97-100

BROTHER INTERNATIONAL CORPORATION (CANADA) LTD. **Appellant**

and

THE DEPUTY MINISTER OF NATIONAL REVENUE **Respondent**

TRIBUNAL: RICHARD LAFONTAINE, Presiding Member
PIERRE GOSSELIN, Member
PETER F. THALHEIMER, Member

REASONS FOR DECISION

INTRODUCTION

This is an appeal under section 67 of the *Customs Act*[1] (the Act) from decisions of the Deputy Minister of National Revenue made under section 63 of the Act. The issue in this appeal is whether certain tape cassettes imported by the appellant are properly classified under tariff item No. 9612.10.90 of Schedule I to the *Customs Tariff*[2] as other typewriter or similar ribbons, inked or otherwise prepared for giving impressions, as determined by the respondent, or should be classified under tariff item No. 8473.40.30 as parts suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72,[3] as claimed by the appellant. The relevant tariff nomenclature is as follows:

84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72.
8473.40	-Parts and accessories of the machines of heading No. 84.72
8473.40.30	---Of the goods of tariff item No. 8472.20.00, 8472.30.00 or 8472.90.90
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.
9612.10	-Ribbons
9612.10.90	---Other

EVIDENCE

Mr. Allan G. MacCaul, Logistics Manager for Sales and Distribution, and Mr. Reuben J. Brecher, Product Manager, both with Brother International Corporation (Canada) Ltd., gave evidence on the appellant's behalf.

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1. R.S.C. 1985, c. 1 (2nd Supp.).
2. R.S.C. 1985, c. 41 (3rd Supp.).
3. In the appeal originally filed, the appellant also sought the reclassification of certain printing cartridges which it had imported. However, the appellant's representative requested that the portion of the appeal relating to the printing cartridges be adjourned. Counsel for the respondent consented to the adjournment. The Tribunal adjourned *sine die* the portion of the appeal pertaining to the printing cartridges and may, therefore, hear that matter in the future.

By way of background, Mr. MacCaul testified that the appellant imports two types of P-touch labelling machines into Canada. On import, the machines are classified under tariff item No. 8472.90.90. Mr. MacCaul stated that there are two types of goods in issue, TC and TZ tape cassettes, each of which can be used only with one particular type of P-touch labelling machine, i.e. the cassettes are not interchangeable. The labelling machines are imported in a box with cassettes for the particular machines. However, once the tape in the goods in issue is exhausted, replacement cassettes may be purchased.[4]

Mr. Brecher was qualified by the Tribunal as an expert in the workings of typewriters and labelling machines and of the printing processes associated with those devices. Mr. Brecher testified that the goods in issue have three main components: a laminate tape, a printing ribbon and an adhesive backing, each of which is stored on spools within the goods in issue.

Mr. Brecher testified that, when the goods in issue are snapped into the labelling machines to which they correspond, a thermal head, which is part of the labelling machine, protrudes into the goods in issue. In addition, a series of gears is inserted into the goods in issue. When the machine is activated, these gears turn the spools, thus unravelling the tape, ribbon and adhesive as required. The laminate tape and the ink ribbon are put together by the platen against the thermal head. When the thermal head comes in contact with the ribbon, it transfers ink from the ribbon onto the laminate tape. After a character has been printed, the laminate tape and the ink ribbon advance and more characters are printed until the desired words are formed. After passing over the thermal head, the expended portion of the ink ribbon is spooled. The laminate moves forward and, along with the adhesive backing, passes between a tape feed roller, which is part of the goods in issue, and a subroller, which is part of the labelling machine. These two devices work in concert to press together the laminate and the adhesive backing. Once that operation is complete, the label emerges from the machine.

Mr. Brecher testified that it is not practical to reload or re-ink spools because of the size and complexity of the pieces involved. Once the tape inside a cassette has been used, the whole cassette is discarded. He also stated that the labelling machines cannot function without the goods in issue and that the goods in issue have no use other than with P-touch labelling machines. Finally, he noted that the tapes and ribbons in the goods in issue are generally 25 feet long and can be used to produce, on average, between 30 and 50 labels.

ARGUMENT

The appellant's representative divided his argument into two parts. He first challenged the basis on which the respondent had classified the goods in issue in heading No. 96.12. The representative then made submissions in support of the position that the goods in issue should be classified under tariff item No. 8473.40.30.

The appellant's representative submitted that the classification of the goods in issue in heading No. 96.12, as other typewriter or similar ribbons, was incorrect. In his submission, while the goods in issue contain an ink ribbon and perform a printing function, they also contain a number of other components which perform three other functions (i.e. feeding and aligning the laminate with the ink ribbon; assembling and aligning the laminate and the adhesive; and pressing the adhesive and the laminate together). Based on these functions, he submitted that the goods in issue are not simple typewriter or similar ribbons. The

4. The issue in this appeal is the classification of such replacement cassettes.

representative referred the Tribunal to case law in which, he submitted, the Tribunal classified goods made up of more than one component as composite articles rather than on the basis of one of their components.[5]

The appellant's representative also submitted that the ink ribbon within the goods in issue is itself not a typewriter or similar ribbon within the terms of heading No. 96.12. He noted that heading No. 96.12 refers to ribbons inked or otherwise prepared for giving impressions. The representative submitted that the verb "to impress" means "to make a mark on something using pressure.[6]" As the goods in issue use heat rather than pressure to transfer ink from the ribbon to the laminate, the representative submitted that the ink ribbon, even if imported by itself, would not fall in heading No. 96.12.

The appellant's representative also referred the Tribunal to paragraph 25 of Memorandum D10-0-1[7] (the Memorandum), which sets out certain criteria that the respondent uses in determining whether a given article is a part. The representative submitted that the goods in issue satisfy the criteria set out in paragraph 25 of the Memorandum, which provides as follows:

> Five criteria have emerged over the years which set forth basic considerations for the classification of parts. Parts:
>
> — form a complete unit with the machine;
> — have no alternative function;
> — are marketed and shipped as a unit;
> — are necessary for the safe and prudent use of the unit; and/or
> — are committed to the use of the unit.

In anticipation of the argument put forth by counsel for the respondent, the appellant's representative submitted that the Memorandum contains nothing to suggest that articles which are consumed in the course of their use cannot be considered parts. The representative also submitted that none of the cases cited in the respondent's brief support the proposition that an article which is consumed through use cannot be a part. Finally, the representative noted that the Memorandum provides that, notwithstanding the fact that an article is disposable, it may nonetheless be considered a part.

The appellant's representative argued that the goods in issue should be classified under tariff item No. 8473.40.30. He noted that Rule 1 of the *General Rules for the Interpretation of the Harmonized System*[8] (the General Rules), provides, in part, that classification shall be determined based on the terms of the headings and any relative Section or Chapter Notes. He then referred the Tribunal to Note 2 (b) to Section XVI of Schedule I to the *Customs Tariff*. Note 2 provides, in part:

> 2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 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 Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) …

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5. *Shop-Vac Canada Ltd.* v. *The Deputy Minister of National Revenue*, Appeal No. AP-94-353, January 30, 1996; and *Crosby Valve Ltd.* v. *The Deputy Minister of National Revenue for Customs and Excise*, Appeal No. AP- 90-179, November 20, 1991.
6. Appellant's brief, para. 39.
7. *Classification of Parts and Accessories in the Customs Tariff*, Department of National Revenue, Customs, Excise and Taxation, January 24, 1994.
8. *Supra* note 2, Schedule I.

> (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 No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. … 84.73, … as appropriate.

The appellant's representative submitted that there is a three-step process in classifying parts according to Note 2 to Section XVI. First, it must be determined whether the part is subject to Note 1 to Section XVI, Note 1 to Chapter 84 or Note 1 to Chapter 85. The representative submitted that the goods in issue are not excluded by any of those notes. Second, it must be determined whether the part is specifically named in any of the headings of Chapter 84 or 85. The representative submitted that the goods in issue are not so named. Finally, under Note 2 (b) to Section XVI, it must be determined whether the part is suitable for use solely or principally with a particular kind of machine. If so, it is classified with that machine or, if appropriate, in certain "parts" headings, such as heading No. 84.73. The representative submitted that, as the evidence had established that the goods in issue are parts and are suitable for use solely or principally with P-touch labelling machines which are classified in heading No. 84.72, the goods in issue must be classified in heading No. 84.73 and, in particular, under tariff item No. 8473.40.30.

Counsel for the respondent submitted that the goods in issue are properly classified in heading No. 96.12 because they are specifically described in that heading. He submitted that an article must satisfy two criteria to be classified in heading No. 96.12. First, it must be a typewriter or similar ribbon. Second, it must be inked or otherwise prepared for giving impressions. Counsel submitted that the goods in issue satisfy both criteria. With respect to the first criterion, counsel submitted that, while the goods in issue are not typewriter ribbons, they are similar ribbons because they have the same function as typewriter ribbons, i.e. to print something. With respect to the second criterion, counsel submitted that the ink ribbon which, together with the thermal head, transfers ink onto the laminate tape is a device inked or otherwise prepared for giving impressions. Regarding the submission made by the appellant's representative to the effect that the goods in issue do not print by making an impression, counsel referred the Tribunal to the following definition of "impression": "form, or figure resulting from physical contact usu. with pressure.[9]"

Counsel for the respondent submitted that the contact between the ink ribbon and the laminate tape constitutes an impression as contemplated by heading No. 96.12. Counsel referred the Tribunal to the Tariff Board's decision in *Xerox Canada Inc.* v. *The Deputy Minister of National Revenue for Customs and Excise*[10] in support of that proposition. Counsel also pointed out that the *Explanatory Notes to the Harmonized Commodity Description and Coding System*[11] (the Explanatory Notes) to heading No. 96.12 provide that the heading covers ribbons for use not only with typewriters but also with "any other machines incorporating a device for printing by means of such ribbons."

Finally, counsel for the respondent submitted that the goods in issue are not parts. He also referred the Tribunal to paragraph 25 of the Memorandum. Counsel submitted that, most of the time, on import, the goods in issue do not satisfy the third criterion, i.e. that the goods be marketed and shipped as a unit. Counsel reminded the Tribunal that the evidence indicated that, for every unit of the goods in issue imported with P-touch labelling machines, approximately 13 replacement cassettes were imported on their own. In addition, counsel submitted that decisions of the Tribunal and the Tariff Board have established that, in order for an

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9. *Webster's Third New International Dictionary of the English Language* (Springfield: Merriam-Webster, 1986) at 1137.
10. 17 C.E.R. 47, Appeal Nos. 2678 and 2722, July 15, 1988.
11. Customs Co-operation Council, 1st ed., Brussels, 1986.

item to be considered a part, it must have a degree of permanency in the machine of which it is said to be a part.[12] In counsel's submission, the goods in issue lack that attribute.

Finally, counsel for the respondent noted that heading Nos. 84.69 to 84.72 all describe different types of office machines, the first being typewriters classified in heading No. 84.69. Ribbons used with typewriters are classified in heading No. 96.12. Counsel suggested that this nomenclature makes it clear that the fact that a ribbon may be used with a typewriter does not make the ribbon a part of the typewriter. In counsel's submission, the same logic applies to the goods in issue and P-touch labelling machines.

DECISION

Section 10 of the *Customs Tariff* provides that the classification of imported goods under a tariff item shall be determined in accordance with the General Rules and the *Canadian Rules*.[13] Section 11 of the *Customs Tariff* provides that, in interpreting the headings and subheadings in Schedule I, regard shall be had to the *Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System*[14] and the Explanatory Notes.

The General Rules are structured in a cascading form. If the classification of an article cannot be determined in accordance with Rule 1, then regard must be had to Rule 2, etc. Rule 1 provides the following:

> 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.

Rule 1 of the *Canadian Rules*, which is the only Canadian rule applicable to this appeal, provides that, in deciding under which of two competing tariff positions an imported article should be classified, only tariff positions at the same level are comparable. Therefore, for example, it would be incorrect to compare a tariff position at the four-digit level with one at the six- or eight-digit level.

The competing headings in this case are as follows:

84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72.
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.

The appellant's representative argued that the goods in issue are more than simply typewriter or similar ribbons. The Tribunal agrees. While one of the components of the goods in issue could be considered a typewriter ribbon or similar ribbon, an issue addressed below, the goods are also composed of, among other things, a laminate tape and an adhesive backing. Accordingly, the goods in issue are not a typewriter or similar ribbon as contemplated by heading No. 96.12.

12. *Supra* note 10 at 70.
13. *Supra* note 2, Schedule I.
14. Customs Co-operation Council, 1st ed., Brussels, 1987.

Citing Note 2 (b) to Section XVI, the appellant's representative submitted that the goods in issue should be classified in heading No. 84.73. Note 2 relates to the classification of parts. Therefore, before Note 2 can be applied, it must first be established that the goods in issue are parts.

In arguing that the goods in issue qualify as parts, the appellant's representative submitted that they satisfy the criteria set out in paragraph 25 of the Memorandum. He also referred the Tribunal to its decisions in *Shop-Vac* and *Crosby Valve*.

However, it is the Tribunal's view that there is a fundamental difference between the goods in *Shop-Vac* and *Crosby Valve* and the goods in issue. The goods in *Shop-Vac* were head assemblies designed to function as vacuum cleaners. The goods in *Crosby Valve* were spring and washer assemblies for use with pressure release valves. Whereas the goods in *Shop-Vac* and *Crosby Valve* could be used for an indefinite period of time, the evidence in this case indicates that the goods in issue could, depending on the amount of use, be fully utilized and disposed of in a relatively short period of time.[15]

The appellant's representative also referred the Tribunal to its decisions in *Procedair Industries Inc.* v. *The Deputy Minister of National Revenue for Customs and Excise*[16] and *SnyderGeneral Canada Inc.* v. *The Deputy Minister of National Revenue*.[17] As noted by the representative, in those cases, the Tribunal found certain goods to be parts, notwithstanding the fact that they were designed to be used for a period of time and then discarded. However, the evidence before the Tribunal in *Procedair* and *SnyderGeneral* indicated that the goods were designed to be used for an extended period of time. For example, the goods in *Procedair* were designed to be used for many years.

In the Tribunal's view, the goods in issue are more akin in nature to the typewriter ribbons in *Xerox* and the computer tape rolls in *Canadian Totalisator Company, A Division of General Instruments of Canada* v. *The Deputy Minister of National Revenue for Customs and Excise*.[18] In *Xerox*, in finding typewriter ribbons not to be parts, the Tariff Board stated:

> Goods which consist essentially of ribbon loaded with a supply of ink required for a typewriter's production are not an integral part of the machine even though encased in a container designed to fit into the machine and provide such ink on demand so long as and to the extent that the ribbon and the container were designed to provide such.…
>
> The whole notion of parts of a machine implies a degree of permanency. This is particularly true of an operating or working part, *i.e.*, one that moves in relation to the operation of the rest of the machine. Such movement of a true part is an essential element in the operation of the machine. In the goods at issue, the cartridge is fixed, while the reel of inked ribbon merely unreels to provide access in a passive manner to the typewriter mechanism which brings such ribbon into contact with and onto the copy paper where the ribbon leaves the amount of ink which the printing mechanism's key has struck off it. The goods are a delivery system for the ink supply essential to record the typewriter's strikings.[19]

In *Canadian Totalisator*, the Tariff Board considered whether paper tape rolls could be considered parts of specialized printing machines. The evidence was that the paper used in making the tape rolls had been designed specifically for the particular application and that the tape rolls could only be used with the

15. *Transcript of Public Hearing and Argument*, September 15, 1998, at 52-53.
16. Appeal No. AP-92-152, July 22, 1993.
17. Appeal No. AP-92-091, September 19, 1994.
18. (1986), 11 T.B.R. 120.
19. *Supra* note 10 at 70.

printing machines in question. The Tariff Board concluded that the tape rolls were essential to the operation of the machines. However, in concluding that the tape rolls were not parts of the machines, the Tariff Board stated that "[t]he mere fact that the system does not operate and the printer will not function without the tape, however, does not make the roll of tape a part of the printer.[20]" The Tariff Board went on to state that "[p]arts of a machine are used for extended periods of time until they wear out or break and need to be replaced.[21]"

Though P-touch labelling machines will not function without the goods in issue and the goods in issue are designed to be used with those machines, the Tribunal is of the view that the goods in issue are not parts of the machines. In part, the goods in issue serve as storage devices for the three types of tape needed to print an adhesive label. When a P-touch labelling machine is activated, the spools within the goods in issue are driven by sprockets from within the machine and unravel in a passive manner to provide a supply of the various tapes required to make a label. As the goods in issue cannot practically be replenished, when the tapes have been fully utilized, they are simply discarded. In the Tribunal's view, the goods in issue are, in these regards, somewhat more sophisticated versions of the typewriter ribbon cartridges in *Xerox*.

Based on the foregoing, the Tribunal concludes that the goods in issue are not parts and, therefore, pursuant to Rule 1 of the General Rules, cannot be classified in heading No 84.73. Rule 2 has no application to the goods in issue, as they are not incomplete, unfinished or unassembled and do not consist of mixtures of materials.

The goods in issue are made up of a number of components, including three spools of tape (laminate, ink and adhesive). In light of that fact, the Tribunal is of the view that the goods in issue are *prima facie* classifiable in more than one heading and, as such, are to be classified in accordance with Rule 3 of the General Rules. Rule 3 (a) provides:

> The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods …, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

The Tribunal is of the view that Rule 3 (a) of the General Rules is of no assistance, as all of the potentially applicable headings refer to only part of the materials or substances contained within the goods in issue. It is, therefore, necessary to proceed to Rule 3 (b).

Rule 3 (b) of the General Rules provides, in part, that composite goods made up of different materials or made up of different components shall be classified as if they consisted of the material or component which gives them their essential character. Explanatory Note VIII to Rule 3 (b) states that the "factor which determines essential character will vary as between different kinds of goods." It goes on to state that essential character "may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of the constituent material in relation to the use of the goods."

In the Tribunal's view, the goods in issue are properly classified as typewriter ribbons in heading No. 96.12. The appellant's representative argued that the goods in issue and, indeed, the ink ribbons within the goods in issue could not be classified in heading No. 96.12 because that heading is for typewriter or

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20. *Supra* note 18 at 124.
21. *Ibid.*

similar ribbons, prepared for giving "impressions," which means "to make a mark on something using pressure." As the goods in issue use heat rather than pressure to transfer ink from the ink ribbon to the laminate, he submitted that the ink ribbon, even if imported by itself, would not fall in heading No. 96.12. The Tribunal was not persuaded that the ribbon could be excluded from heading No. 96.12 on that basis. As noted by counsel for the respondent, the word "impression" can also be defined as a "form, or figure resulting from physical contact usu. with pressure." The Tribunal notes that the *Merriam-Webster's Collegiate Dictionary*[22] defines an "impression," in part, as "a stamp, form, or figure resulting from physical contact.[23]" In the Tribunal's view, when the thermal head comes into physical contact with the ink ribbon (which is itself in contact with the laminate) and transfers ink onto the laminate, the resulting mark is an impression.

In the Tribunal's view, the ink ribbons within the goods in issue provide them with their essential character. It is true that all of the components which make up the goods in issue are necessary for them to function; however, in the Tribunal's view, the ink ribbons are those parts of the goods in issue which are most central to the production of a label. While, as with any printing operation, it is necessary to have a medium on which to print, in this case provided by the laminate tape, it is the ink ribbon and its interaction with the thermal head which produce a printed label within the confined space of the labelling machine that provides the goods in issue with their essential character. The fact that the goods in issue are, in part, made of plastic does not affect their character. If, for example, the goods in issue were identical in all respects, except that they were made of some material other than plastic, they would still be what they are. Their essential character would be unchanged.

The Tribunal is of the view that the goods in issue are properly classified under tariff item No. 9612.10.90. Consequently, the appeal is dismissed in part. That part of the appeal relating to the printing cartridges was adjourned *sine die*.

Richard Lafontaine
Richard Lafontaine
Presiding Member

Peter F. Thalheimer
Peter F. Thalheimer
Member

Pierre Gosselin
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Member

22. Tenth ed. (Merriam-Webster, 1993).
23. *Ibid.* at 584.