

Ottawa, Thursday, February 3, 2000

**Appeal No. AP-99-055**

IN THE MATTER OF an appeal heard on February 3, 2000,  
under section 67 of the *Customs Act*, R.S.C. 1985 (2d Supp.), c. 1;

AND IN THE MATTER OF decisions of the Deputy Minister of  
National Revenue dated June 3, 1999, with respect to requests for  
re-determination under section 63 of the *Customs Act*.

**BETWEEN**

**MULTIDICK INCORPORATED**

**Appellant**

**AND**

**THE DEPUTY MINISTER OF NATIONAL REVENUE**

**Respondent**

**DECISION OF THE TRIBUNAL**

The appeal is dismissed.

Patricia M. Close  
Patricia M. Close  
Presiding Member

Peter F. Thalheimer  
Peter F. Thalheimer  
Member

Zdenek Kvarda  
Zdenek Kvarda  
Member

Michel P. Granger  
Michel P. Granger  
Secretary

UNOFFICIAL SUMMARY

Appeal No. AP-99-055

**MULTIDICK INCORPORATED**

**Appellant**

**and**

**THE DEPUTY MINISTER OF NATIONAL REVENUE**

**Respondent**

The issue in this appeal is whether the goods in issue meet the required conditions of tariff Code 0760 and, thereby, qualify for duty relief. The Tribunal notes that the parties agree that the goods in issue were properly classified by the respondent under tariff item No. 7217.20.00 as wire of iron or non-alloy steel plated or coated with zinc.

**HELD:** In order for the goods in issue to qualify for the benefits from duty relief of tariff Code 0760, they must be classified under any one of the tariff item numbers quoted under tariff Code 0760. The Tribunal does not have the jurisdiction to add or rectify a tariff item. The wording of the Code clearly states “**Machinery, apparatus and parts** thereof of headings” and tariff item No. 7217.20.00 is not one of the tariff items enumerated under tariff Code 0760. The appeal is dismissed.

Place of Hearing:	Ottawa, Ontario
Date of Hearing:	February 3, 2000
Date of Decision:	February 3, 2000
Tribunal Members:	Patricia M. Close, Presiding Member Peter F. Thalheimer, Member Zdenek Kvarda, Member
Counsel for the Tribunal:	Michèle Hurteau
Clerk of the Tribunal:	Anne Turcotte
Appearances:	Norman Deschênes, for the appellant Louis Sébastien, for the respondent

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MULTIDICK INCORPORATED

Appellant

and

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TRIBUNAL: PATRICIA M. CLOSE, Presiding Member  
PETER F. THALHEIMER, Member  
ZDENEK KVARDA, Member

REASONS FOR DECISION

(Delivered from the Bench at Ottawa, Ontario, on Thursday, February 3, 2000)

The Tribunal has enough evidence before it to render a decision from the Bench.

The issue in this appeal is whether the goods in issue meet the required conditions of tariff Code 0760<sup>1</sup> and, thereby, qualify for duty relief. The Tribunal notes that the parties agree that the goods in issue were properly classified by the respondent under tariff item No. 7217.20.00<sup>2</sup> as wire of iron or non-alloy steel plated or coated with zinc. The Tribunal must rule on the Tariff under which the goods were imported. The dates were July 25, 1996 and December 12, 1997. These goods were imported under the Harmonized Tariff<sup>3</sup>. The Tribunal is guided by the *General Rules*<sup>4</sup> and not by previous tariff principles such as the *eo nomine* principle.

In order for the goods in issue to qualify for the benefits from duty relief of tariff Code 0760, they must be classified under any one of the tariff item numbers quoted under tariff Code 0760. The Tribunal does not have the jurisdiction to add a tariff item. The wording of the Code clearly states “**Machinery, apparatus and parts** thereof of headings” and then it lists a series of tariff items, of which 7217.20.00 is not mentioned, for several uses, including bookbinding. Tariff item No. 7217.20.00 is not one of the tariff items, as we said before, found under tariff Code 0760; as the goods in issue are classified under tariff item No. 7217.20.00, they do not qualify for duty relief of tariff Code 0760. As the respondent stated in his brief at paragraphs 46 and 47 and in his letter to the appellant in his submissions<sup>5</sup>, an exercise was undertaken to concord the 1988 tariffs with the old tariff. Mistakes could have been made with the concordance exercise, but a period to rectify such mistakes was provided. That period has long since expired. To repeat once more, the Tribunal does not have the jurisdiction to add or rectify that Code.

1. *Customs Tariff*, R.S.C. 1985 (3d Supp.), c. 41.
2. *Customs Act*, R.S.C. 1985 (2d Supp.), c. 1.
3. *Harmonized Commodity Description and Coding System*, Customs Co-operation Council, 1st ed., Brussels, 1987.
4. *General Rules for the Interpretation of the Harmonized System*, R.S.C. 1985 (3d Supp.), c. 41, Annex I.
5. Appellant’s brief, tab D.

In light of the foregoing, the appeal is dismissed.

Patricia M. Close  
Patricia M. Close  
Presiding Member

Peter F. Thalheimer  
Peter F. Thalheimer  
Member

Zdenek Kvarda  
Zdenek Kvarda  
Member