Canadian International Trade Tribunal

Tribunal canadien du commerce extérieur

CANADIAN INTERNATIONAL TRADE TRIBUNAL

Appeals

DECISION AND REASONS

Appeal No. AP-2018-004

Noble Drilling Services (Canada) Corporation

v.

President of the Canada Border Services Agency

Decision and reasons issued
Tuesday, May 14, 2019

Canada

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IN THE MATTER OF an appeal heard on November 8, 2018, pursuant to section 67 of the *Customs Act*, R.S.C., 1985, c. 1 (2nd Supp.);

AND IN THE MATTER OF a decision of the President of the Canada Border Services Agency, dated February 5, 2018, with respect to a request for re-determination pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

NOBLE DRILLING SERVICES (CANADA) CORPORATION **Appellant**

AND

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

DECISION

The appeal is allowed.

Serge Fréchette
Serge Fréchette
Presiding Member

Place of Hearing: Ottawa, Ontario
Dates of Hearing: November 8, 2018

Tribunal Panel: Serge Fréchette, Presiding Member

Support Staff: Peter Jarosz, Counsel

PARTICIPANTS:

Appellant	**Counsel/Representative**
Noble Drilling Services (Canada) Corporation	Roderick H. Rogers, Q.C.

Respondent	**Counsel/Representative**
President of the Canada Border Services Agency	Luc Vaillancourt

Interveners	**Counsel/Representatives**
ExxonMobil Canada Properties	Roderick H. Rogers, Q.C.
Encana Corporation	Robert G. Grant, Q.C.

WITNESSES:

Adrian Power	Jeffrey M. Bugden
Drilling Coordinator	P. Eng.
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STATEMENT OF REASONS

INTRODUCTION

[1] The appeal concerns the tariff classification of the “Noble Regina Allen” mobile offshore drilling unit (MODU, or the goods in issue).

[2] The issue in this appeal is whether the goods in issue are properly classified under tariff item No. 8905.20.19 as other drilling platforms, as determined by the Canada Border Services Agency (CBSA), or should be classified under tariff item No. 8905.20.11 as drilling platforms used in drilling activity for exploration, delineation or development of offshore projects, as claimed by Noble Drilling Services (Canada) Corporation (Noble Drilling).

PROCEDURAL HISTORY

[3] On April 24, 2017, Noble Drilling requested an advance ruling for the goods in issue.

[4] On August 14, 2017, the CBSA issued its advance ruling for the goods in issue, and determined that they were to be classified under tariff item No. 8905.20.19.

[5] In November 2017, the goods in issue were imported by Noble Drilling.

[6] On or about November 6 or 9, 2017, Noble Drilling filed a dispute of the CBSA’s advance ruling pursuant to subsection 60(2) of the *Act*.

[7] On February 5, 2018, the CBSA confirmed its advance ruling that the goods in issue were to be classified under tariff item No. 8905.20.19.

[8] On May 2, 2018, Noble Drilling filed this appeal with the Tribunal pursuant to subsection 67(1) of the *Act*. Noble Drilling’s position was supported by those of the interveners, ExxonMobil Canada Properties (ExxonMobil) and Encana Corporation (Encana).

[9] The Tribunal held a public hearing in Ottawa, Ontario, on November 8, 2018. Noble Drilling called two witnesses to testify on its behalf, including an expert witness.[1] The CBSA called no witnesses.

[10] During the hearing, the Tribunal advised the parties that it would be seeking post-hearing arguments on a number of issues. These were requested by the Tribunal’s letter of November 13, 2018, and filed according to the schedule set out therein.

DESCRIPTION OF THE GOODS IN ISSUE

[11] The goods in issue are a mobile offshore drilling platform for use in drilling activities. More specifically, the platform consists of a self-elevating drilling unit designed to rest on the seabed via

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1. Mr. Bugden, on consent of the parties, was qualified by the Tribunal as an expert “in the area of regulatory compliance in relation to the development of offshore projects and the industry approach to and meaning in trade of development of offshore projects, plugging and abandonment activities, and drilling activities”: Exhibit AP-2018-004-35.

three columns, with a hydraulic elevating unit to keep the platform above sea level. The platform has a maximum drilling depth of 35,000 feet.

[12] The goods in issue have been contracted to perform plug and abandonment activities to decommission natural gas wells in the Sable Offshore Energy Project and the Deep Panuke Offshore Gas Project oilfields near the coast of Nova Scotia.

LEGAL FRAMEWORK

[13] The tariff nomenclature is set out in detail in the schedule to the *Customs Tariff*,[2] which is designed to conform to the Harmonized Commodity Description and Coding System (the Harmonized System) developed by the World Customs Organization (WCO).[3] 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.

[14] Subsection 10(1) of the *Customs Tariff* provides that the classification of imported goods shall, unless otherwise provided, be determined in accordance with the *General Rules for the Interpretation of the Harmonized System*[4] and the *Canadian Rules*[5] set out in the schedule to the *Customs Tariff*.

[15] The *General Rules* comprise six rules governing the classification of goods under the Harmonized System. The *General Rules* are hierarchical in the sense that any classification exercise must begin with Rule 1. Rule 1 provides that 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 other rules. It is only where Rule 1 does not conclusively determine the classification of the goods that the other general rules become relevant to the classification process[6].

[16] Section 11 of the *Customs Tariff* provides that, in interpreting the headings and subheadings, regard shall be had to the *Compendium of Classification Opinions to the Harmonized Commodity Description and Coding System*[7] and the *Explanatory Notes to the Harmonized Commodity Description and Coding System*,[8] published by the WCO. While the classification opinions and the explanatory notes are not binding, the Tribunal will apply them unless there is a sound reason to do otherwise.[9]

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2. S.C. 1997, c. 36.
3. Canada is a signatory to the *International Convention on the Harmonized Commodity Description and Coding System*, which governs the Harmonized System.
4. S.C. 1997, c. 36, schedule [*General Rules*].
5. S.C. 1997, c. 36, schedule.
6. *Canada (Attorney General) v. Igloo Vikski Inc*., 2016 SCC 38 (CanLII) [*Igloo Vikski*] at para. 21.
7. World Customs Organization, 4th ed., Brussels, 2017.
8. World Customs Organization, 6th ed., Brussels, 2017.
9. The Supreme Court of Canada stated in *Igloo Vikski* at para. 8 that, while "the Explanatory Notes . . . are not binding, they must be at least considered in determining the classifications of goods imported into Canada." See also *Canada (Attorney General) v. Suzuki Canada Inc*., 2004 FCA 131, at paras. 13, 17, where the Federal Court of Appeal interpreted section 11 of the *Customs Tariff* as requiring that the explanatory notes be respected unless

[17] The Tribunal must therefore first determine whether the goods in issue can be classified at the heading level according to Rule 1 of the *General Rules* as per the terms of the headings and any relative section or chapter notes in the *Customs Tariff*, having regard to any relevant classification opinions and explanatory notes.

[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. Rule 6 of the *General Rules* provides that "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 [Rules 1 through 5] . . ." and that "the relative Section and Chapter Notes also apply, unless the context otherwise requires."

[19] Finally, the Tribunal must determine the proper tariff item classification. Rule 1 of the *Canadian Rules* provides that "the classification of goods in the tariff items of a subheading or of a heading shall be determined according to the terms of those tariff items and any related Supplementary Notes and, mutatis mutandis, to the [General Rules] . . ." and that "the relative Section, Chapter and Subheading Notes also apply, unless the context otherwise requires." Classification opinions and explanatory notes do not apply to classification at the tariff item level.

TARIFF PROVISIONS AT ISSUE

[20] The relevant tariff provisions at issue in this appeal are:

> 89.05 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.
>
> 8905.20 -Floating or submersible drilling or production platforms
>
> - - -Drilling platforms:
>
> 8905.20.11 - - - -Used in drilling activity for exploration, delineation or development of offshore projects
>
> 8905.20.19 - - - -Other
>
> 8905.20.20 - - -Production platforms

PARTIES' POSITIONS

Noble Drilling (and the interveners ExxonMobil and Encana)

[21] Noble Drilling and the interveners argued that the plugging and abandonment activities to be performed by the goods in issue were part of the development of offshore oil and gas fields; the goods in issue, in their view, should therefore be classified under tariff item No. 8905.20.11.

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there is a sound reason to do otherwise. The Tribunal is of the view that this interpretation is equally applicable to the classification opinions.

[22] They submitted that the industry definition, as well as that found in various legislation related to offshore oil and gas exploitation, support their interpretation of the term “development” used in the tariff item. Noble Drilling argued that the term “development” used in tariff item No. 8905.20.11 should be interpreted broadly and include plug and abandonment activities. Noble Drilling and the interveners also submitted that the drilling activities for which the goods in issue will be used are development activities; they noted that the French version of the tariff item uses the term “mise en valeur” for “development”.

[23] Noble Drilling and the interveners further submitted that the legislator intended for the importation of the goods in issue to be duty-free. They claimed that the purpose of the tariff item and applicable tariff rate was to support Canada’s offshore oil and gas industry, and that the legislator did not intend for tariff item No. 8905.20.11 to apply only to drilling platforms used for pre-production activities. According to them, tariff item No. 8905.20.11 includes “development” as a use and development does not end when production begins. They claim that there is no distinction between pre-production and post-production drilling activities, and the tools used at the beginning of a well’s life cycle are the same as those used in plugging and abandonment activities are the same.

CBSA

[24] The CBSA argued that development is confined to the pre-production phase of oil exploitation. The CBSA submitted that the term “development” used in tariff item No. 8905.20.11 does not include post-production plug and abandonment drilling.

[25] According to the CBSA, the 2014 amendments to the *Customs Tariff*, which resulted in the current version of the tariff items at issue, were intended to provide tariff relief for the use of drilling platforms in pre-production drilling activities. The CBSA submitted that Parliament never intended to cover the post-production drilling activities for which the goods in issue will be used. Rather, the terms “exploration, delineation and development” refer to pre-production phases that end when production begins. Therefore, the CBSA submitted that “development” cannot include post-production activities.

[26] The CBSA suggested that the Tribunal could discern the legislator’s intent from the Regulatory Impact Analysis Statements in the *2004 Remission Order*[10] and the *2009 Remission Order* (referred to collectively as the Remission Orders).[11]

[27] The CBSA argued that the legislator intended to stimulate exploration leading to offshore oil and gas discoveries, but this does not mean that the legislator intended the import of all drilling platforms to be duty-free. The CBSA submitted that the legislator’s intent when drafting tariff item No. 8905.20.11 could be ascertained from a budget document entitled *The Road to Balance: Creating Jobs and Opportunities*.

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10. Exhibit-2018-004-12, Vol. 1, Annex 6.
11. Exhibit-2018-004-12, Vol. 1, Annex 7.

TRIBUNAL'S ANALYSIS

Introduction

[28] In appeals filed pursuant to section 67 of the *Act*, it is the appellant that bears the burden of demonstrating that the CBSA incorrectly classified the goods.[12] In this case, the onus is on Noble Drilling to demonstrate that the goods in issue were incorrectly classified under tariff item No. 8905.20.19 and should be instead classified under tariff item No. 8905.20.11.

[29] The parties agree that the goods in issue are classified under subheading No. 8905.20 as floating or submersible drilling or production platforms. Therefore, as mentioned above, the issue in this appeal is whether the goods in issue should be classified under tariff item No. 8905.20.11 as floating or submersible drilling platforms used in drilling activity for exploration, delineation or development of offshore projects as claimed by Noble Drilling and the interveners, or whether they were properly classified by the CBSA as other floating or submersible drilling platforms of tariff item No. 8905.20.19.

[30] As the parties conceded, and the evidence established, the MODU performs drilling activities and is a drilling platform. As such, the parties disagreed solely about the interpretation of the term "development" in the context of the tariff items at issue and the facts of this appeal.

[31] As tariff item No. 8905.20.19 is residual in nature, the Tribunal must first determine whether the drilling activities in question are for the exploration, delineation or development of offshore projects under tariff item No. 8905.20.11.

The meaning of "development" of offshore projects

<u>Principles of statutory interpretation</u>

[32] The *Customs Tariff* does not define "for . . . development of offshore projects".

[33] It is now well established in law that the proper approach to statutory interpretation is the modern principle. This was recognized by the Supreme Court of Canada in *Re Rizzo & Rizzo Shoes*[13] where it stated that "[t]oday there is only one principle or approach, namely, the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of parliament." The ordinary meaning is sometimes referred to as the dictionary or literal meaning, but is most often the natural meaning which appears when the words are simply read through.[14]

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12. In appeals under subsection 67(1) of the *Act*, the burden of proof is well established pursuant to subsection 152(3) of the *Act*. See, for example, *Jakks Pacific Inc. v. President of the Canada Border Services Agency* (30 March 2016), AP-2015-012 (CITT) at para. 33; *Costco Wholesale Canada Ltd. v. President of the Canada Border Services Agency* (23 May 2014), AP-2011-033 (CITT) at para. 25; *Canada (Border Services Agency) v. Miner*, 2012 FCA 81 (CanLII).
13. [1998] 1 SCR 27.
14. Ruth Sullivan, *Sullivan on the Construction of Statutes*, 6th ed., at 27-28.

[34] It is presumed that the ordinary meaning of legislation is the meaning intended by the legislature. In the absence of a reason to reject it, this meaning is binding on the courts.[15] Even when the ordinary meaning of a legislative text is clear, the courts are obliged to look to other indicators of legislative meaning as part of the work of interpretation. The presumption in favour of ordinary meaning is rebutted by evidence that another meaning was intended or is more appropriate in the circumstances.[16]

[35] With respect to interpretation of the *Customs Tariff* specifically, the Supreme Court stated:

> As the Federal Court of Appeal has noted, the *Customs Tariff* bears little resemblance to ordinary legislation . . . :
>
> **[The *Customs Tariff*] is legislation of such a specialized nature and expressed in terms that have so little to do with traditional legislation that for all practical purposes the court is being asked to give legal meaning to technical words that are well beyond its customary mandate.** Furthermore, there are unique Canadian and international rules of interpretation applicable to the Customs Tariff that bear little resemblance to the traditional canons of statutory construction. . . . [*Schrader Automotive*, at para. 5][17]
>
> [Emphasis added]

The meaning and intent of the *Customs Tariff* provisions at issue

[36] The parties' arguments centred on the legislator's intent when it modified the *Customs Tariff* in 2014 introducing the present wording of the tariff items at issue.

[37] Much of the parties' submissions were focused on the duty amounts imposed by the respective tariff items. Initially, the Tribunal must state that the duty rates for a particular tariff item (and the impact of duties on the parties), while undoubtedly of great practical importance, are not relevant *per se* to its conclusions regarding proper tariff classification.

[38] As well, the fact that the provisions of the *Customs Tariff* changed (following the adoption of the Remission Orders) is not necessarily indicative of a particular legislative intent.

[39] The Remission Orders used the same wording as tariff item No. 8905.20.11, granting remission to platforms used in drilling activity for exploration, delineation and development activities, so there is nothing in the Remission Orders or their respective Regulatory Impact Analysis Statements to indicate the legislator's intent as to the meaning of the term "development".

[40] The budget document entitled *The Road to Balance: Creating Jobs and Opportunities* relied on by the CBSA only indicated that the proposed elimination of the tariff on the importation of drilling platforms in Budget 2014 would "permanently eliminate a disincentive to exploration leading to oil and gas discoveries"; it did not provide much more guidance than what could be inferred from the tariff provisions themselves.

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15. *Sullivan* at 51.
16. *Ibid.* at 52.
17. *Igloo Vikski* at para. 30.

[41] The Tribunal was not persuaded by the above arguments and evidence; instead, its analysis focused on the terms of the *Customs Tariff* as a whole and the factual background evidence provided by the witnesses for Noble Drilling.

[42] At the outset, the Tribunal finds that the CBSA's main argument as set out above conflates the issue of *production activity* with drilling activity *used for development*. These are issues at different levels of the Harmonized System nomenclature and thus not the relevant issue to be resolved. The proper comparison in this case is firstly at the subheading level, i.e. whether the goods are production platforms or drilling platforms.

[43] Some necessary factual background to understand these issues was provided by the witnesses.

[44] To begin with, production is never undertaken by MODUs, which were agreed by the parties to perform drilling activities and therefore to be a drilling platform. Instead, production activities are undertaken by production platforms – these are agreed by the parties to be classified in a different tariff item.[18] This shows that Parliament has decided that production platforms (which produce oil and gas) are to be classified differently than drilling platforms (which do not produce oil and gas). The *production* of oil or gas is not otherwise mentioned in the two tariff items at issue.

[45] The offshore exploitation process also does not appear to be linear in the way the CBSA presents it, i.e. it does not involve sequential activities of exploration, delineation, development and production. There can be a mix of these activities occurring at any given time.[19] The CBSA's approach therefore ignores the fact that the MODU activity has nothing to do with whether production took or will take place.

[46] It was explained at the hearing that exploration wells, delineation wells and development wells are separate drilled wells as part of a project (meaning that an exploration well does not become a delineation well, for example).[20]

[47] A development well is a well that has been drilled to exploit the hydrocarbon resource for commercial benefit,[21] *even where no production is ever realized* (and the well is subsequently plugged and abandoned, as was the case of the Alma 4 well cited by the appellant's witness).[22] Development wells include:

- wells that produce hydrocarbons;
- wells drilled to inject fluids;
- wells drilled to dispose of fluids;
- wells that monitor/observe; or

18. Exhibit AP-2018-004-35, Vol. 1.
19. *Transcript of Public Hearing* at 86, 93-94.
20. *Transcript of Public Hearing* at 21.
21. *Transcript of Public Hearing* at 26.
22. *Transcript of Public Hearing* at 34.

- suspended wells that no longer perform their primary function.[23]

[48] More specifically, a disposal well is a development well utilized to dispose of fluids generated from the development process that are unwanted or of no value. Disposal wells are classified as development wells in the industry even though they never produce any hydrocarbons.[24] Another type of well, observation wells, are wells drilled in a producing oil or gas field whose primary purpose is to monitor pressures in the reservoir. It does not produce or inject fluids – it is simply a well that is drilled for monitoring.[25] An observation well is classified as a development well, despite never having production.[26] Suspended wells are wells which no longer perform their primary function (i.e. production, injection or disposal), but still exist, while suspended securely such that no fluids can move in or out of the well.[27]

[49] Plugging and abandoning a development well was shown to be the end of the life cycle of a development well – that is, the last step in the development process.[28] This is where the well is plugged and abandoned using cement plugs, to isolate a hydrocarbon formation, so that the well is secured for environmental and safety reasons.[29] Plugging and abandonment is included as part of the development plan application process,[30] and is considered to be part of the process of drilling a well. The drilling process is not complete until the well has been permanently plugged and abandoned and no longer poses any threat of a leak of hydrocarbons.[31] However, abandonment is not unique to *producing* development wells, and also occurs for exploration and delineation wells.[32] The CBSA's position implies that, had the MODU been employed in capping non-producing or non-development wells, it would have agreed with the appellant's classification. This seems to be a results-oriented position, which has nothing to do with the drilling activity itself but rather with what preceded it in this instance, i.e. production of hydrocarbons.

[50] Mr. Bugden suggested that the definitions of "development" found in various other acts and regulations[33] should guide the Tribunal's interpretation of the tariff items at issue. *Sullivan* provides that statutes enacted by a legislature that deal with the same subject are presumed to be drafted with one another in mind, so as to offer a coherent and consistent treatment of the subject.[34] The parties also submitted various documents to the Tribunal as evidence of the meaning of "development".[35]

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23. *Transcript of Public Hearing* at 21.
24. *Transcript of Public Hearing* at 29.
25. Exhibit AP-2018-004-39, Vol. 1 at 5.
26. *Transcript of Public Hearing* at 35.
27. *Transcript of Public Hearing* at 27.
28. Exhibit AP-2018-004-39, Vol. 1 at 28.
29. Exhibit AP-2018-004-39, Vol. 1 at 19.
30. *Transcript of Public Hearing* at 50.
31. *Transcript of Public Hearing* at 88.
32. *Transcript of Public Hearing* at 66.
33. Including federal and provincial "mirror" legislation governing offshore projects, i.e. subsection 122(1) of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*, SC 1988, c. 28; also see section (f) of the definition of "coasting trade" at subsection 2(1) of the *Coasting Trade Act*, SC 1992, c. 31; the definition of "designated goods" at subsection 2(1) of the *Customs and Excise Offshore Application Act*, RSC 1985, c. C-53; and subsection 20(1) of the *Oceans Act*, SC 1996, c. 31.
34. *Sullivan*, note 12 at 416.
35. Exhibit AP-2018-004-03B.

[51] Even though the Tribunal is not bound by the definitions contained in those acts and documents, most of which are unrelated to the *Customs Tariff* and apply in a different context than the tariff items at issue, they are useful in confirming the Tribunal's interpretation of the tariff items at issue. Such publications can be used to help establish the background of legislation, that is, the historical, social, political, economic, institutional or legal context in which the legislation was enacted and operates.

[52] Most notably, the evidence described the filing and approval of development plans, which are regulatory requirement offshore projects on the Atlantic coast of Canada. Plugging and abandoning of a well is part of the regulatory requirements found in a development plan.[36]

[53] The Tribunal is persuaded by the totality of the evidence that "development" is meant to describe a "cradle to grave" process,[37] i.e. the term "development" covers the entire life cycle of an offshore project. Within that project's scope, MODUs perform drilling activities and are a drilling platform; they do not perform production activities. Instead, production activities are undertaken by production platforms – these are agreed by the parties to be classified in a different provision of the nomenclature, tariff item No. 8905.20.20. The Tribunal is thus satisfied that, while the provisions of tariff item No. 8905.20.11 are perhaps not as succinct as they might have been, these provisions indicate the intent to cover *all drilling* activity occurring in the entire duration of an offshore project regardless of whether production has begun or ended.[38]

Case law interpretations

[54] *Sullivan* provides the governing principle that when courts look to other provisions within the same or a related statute to assist interpretation of relevant terms, they may also consider the case law interpreting those other provisions.[39]

[55] The parties submitted several cases to guide the Tribunal in its interpretation of the term "development". These cases did not provide any conclusive guidance on the central issue in this appeal.[40] It must also be noted that all of these cases predate the version of the tariff items at issue, dating as they do from the 1980s and 1990s, and therefore cannot bind the Tribunal's interpretation of the current version of tariff item No. 8905.20.11.

Other evidence

[56] *Sullivan* provides that evidence respecting the meaning of words should be admissible in so far as it is relevant and reliable.[41] Noble Drilling submitted letters of support from Natural Resources Canada[42] and the Nova Scotia Department of Energy in support of their position. Both letters stated the view that plugging and abandonment was an integral activity in offshore oil and gas projects.

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36. *Transcript of Public Hearing* at 87-88, 92-93.
37. *Transcript of Public Hearing* at 47.
38. Exhibit AP-2018-004-39, Vol. 1.
39. *Sullivan* at 430.
40. *Mobil Oil Canada Ltd. v. R.*, 9 C.E.R. 127 (FCA); *Leonard Pipeline Contractors Ltd. v. Canada (Deputy Minister of National Revenue for Customs and Excise)*, [1980] FCJ No. 141 (FCA); *Pilar Construction Ltd. v. Minister of National Revenue* (25 October 1990), AP-89-122 (CITT).
41. *Sullivan* at 45.
42. Exhibit AP-2018-004-03B, Vol. 1, Tab 31.

That fact being largely undisputed, the Tribunal is not bound by the opinions of Natural Resources Canada and the Nova Scotia Department of Energy in determining the meaning of the terms contained in the tariff provisions in issue.

Conclusion

[57] The Tribunal finds that the meaning of the term "for . . . development", in the context of all of the relevant tariff provisions and facts of this case, applies to the drilling activities (i.e. plugging and abandonment) performed by the MODU. The Tribunal is convinced that plugging and abandonment of offshore wells are drilling activities which are used for development of an offshore project.

[58] For the foregoing reasons, the Tribunal finds that the goods in issue are properly classified under tariff item No. 8905.20.11.

DECISION

[59] The appeal is allowed.

Serge Fréchette
Serge Fréchette
Presiding Member