Canadian International Trade Tribunal
Tribunal canadien du commerce extérieur

CANADIAN INTERNATIONAL TRADE TRIBUNAL

Appeals

DECISION AND REASONS

Appeal No. AP-2020-011

AEXOS Inc.

v.

President of the Canada Border Services Agency

Decision and reasons issued Monday, December 6, 2021

Canada

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IN THE MATTER OF an appeal heard on March 2, 2021, pursuant to subsection 67(1) 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 June 3, 2020, with respect to a request for re-determination pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

AEXOS INC. **Appellant**

AND

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

DECISION

The appeal is allowed.

Peter Burn

Peter Burn
Presiding Member

Place of Hearing:	Ottawa, Ontario
Date of Hearing:	March 2, 2021
Tribunal Panel:	Peter Burn, Presiding Member
Tribunal Secretariat Staff:	Heidi Lee, Counsel Esther Song-Ledlow, Registrar Officer

PARTICIPANTS:

Appellant	**Counsel/Representatives**
AEXOS Inc.	Wendy Wagner Wudassie Tamrat
Respondent	**Counsel/Representative**
President of the Canada Border Services Agency	Alexandra Pullano

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STATEMENT OF REASONS

INTRODUCTION

[1] This is an appeal filed by AEXOS Inc., pursuant to subsection 67(1) of the *Customs Act*,[1] of a decision made by the President of the Canada Border Services Agency (CBSA) pursuant to subsection 60(4) of the Act.

[2] The issue in appeal is whether the goods in issue are classified under tariff item No. 6110.30.00 as "jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of man-made fibres", as determined by the CBSA, or under tariff item No. 9506.99.00 as "other articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games", as claimed by AEXOS.

[3] For the reasons that follow, the Tribunal finds that the goods in issue are classified under tariff item No. 9506.99.00, as argued by AEXOS.

GOODS IN ISSUE

[4] The goods in issue are the AEXOS HALO Protective Compression Equipment.[2]

[5] The goods comprise a patented spinal support device (i.e. protective collar) that is integrated into a compression base-layer shirt. In the event of a collision, the collar will stiffen to stabilize the neck. The collar is made of rate-sensitive polymer. The shirt is made of knitted nylon, polyester and spandex. Inside the shirt, there are silicon bands that are designed to control the wearer's reaction time and posture. The bands work with the protective collar to minimize the impact of collision events.

[6] The goods are sold exclusively on the AEXOS website. Children's sizes retail for $145 and adult sizes retail for $170.

PROCEDURAL HISTORY

[7] On August 7, 2019, the CBSA issued advance ruling TRS No. 283225, classifying the goods in issue under tariff item No. 6110.30.00. AEXOS appealed this decision, arguing that the goods should be classified under tariff item No. 9506.99.00.

[8] On June 3, 2020, the CBSA issued its decision, maintaining that the goods in issue were classified under tariff item No. 6110.30.00.

[9] AEXOS filed the present appeal with the Tribunal on August 25, 2020.

[10] At the request of the parties, the matter was scheduled to be heard by way of written submissions. AEXOS was then provided with an opportunity to file written reply submissions. AEXOS did so on January 25, 2021, including a supplementary witness statement from Mr. Daryl Sherman, Chief Executive Officer of AEXOS.

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1 R.S.C., 1985, c. 1 (2nd Supp.) [Act].

2 Exhibit AP-2020-011-05A at paras. 6–7.

[11] On February 1, 2021, AEXOS also filed additional evidence comprising two video files and additional documentary evidence.[3]

[12] On February 8, 2021, the CBSA filed a request, pursuant to rule 23.1 of the *Canadian International Trade Tribunal Rules*, that the Tribunal exclude Mr. Sherman's supplementary witness statement filed with AEXOS's reply submissions and the additional evidence filed by AEXOS on February 1, 2021.[4]

[13] In response, AEXOS argued that the evidence was filed in reply to arguments raised by the CBSA.[5]

[14] The Tribunal was satisfied that the evidence was filed in reply to the respondent's brief and did not grant the CBSA's request.[6]

[15] The matter was heard by way of written submissions, without the presence of parties, on March 2, 2021. AEXOS filed physical exhibits of the goods in issue, which were examined by the Tribunal in these proceedings.

LEGAL FRAMEWORK

[16] The tariff nomenclature is set out in detail in the schedule to the *Customs Tariff*,[7] which is designed to conform to the Harmonized Commodity Description and Coding System (the Harmonized System) developed by the World Customs Organization (WCO). 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.

[17] Subsection 10(1) of the *Customs Tariff* provides that, subject to subsection 10(2), the classification of imported goods shall, unless otherwise provided, be determined in accordance with the *General Rules for the Interpretation of the Harmonized System*[8] and the *Canadian Rules*[9] set out in the schedule.

[18] The *General Rules* comprise six rules. Classification begins with Rule 1, which 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.

[19] 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*[10] and the *Explanatory Notes to the Harmonized Commodity Description and Coding System*,[11] published by the WCO. While the classification opinions and the

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3 Exhibit AP-2020-011-A-02; Exhibit AP-2020-011-A-03; Exhibit AP-2020-011-20 at 4–36.
4 Exhibit AP-2020-011-022.
5 Exhibit AP-2020-011-024.
6 Exhibit AP-2020-011-025.
7 S.C. 1997, c. 36.
8 S.C. 1997, c. 36, schedule [*General Rules*].
9 S.C. 1997, c. 36, schedule.
10 World Customs Organization, 4th ed., Brussels, 2017.
11 World Customs Organization, 6th ed., Brussels, 2017.

explanatory notes are not binding, the Tribunal will apply them unless there is a sound reason to do otherwise.[12]

[20] 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. 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.[13]

[21] 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 use a similar approach to determine the proper subheading.[14] The final step is to determine the proper tariff item.[15]

[22] The relevant provisions of the *Customs Tariff* are as follows:

Section XI: Textiles and Textile Articles		**Section XI : Matières textiles et ouvrages en ces matières**
Chapter 61		**Chapitre 61**
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		**VÊTEMENTS ET ACCESSOIRES DU VÊTEMENT, EN BONNETERIE**
61.10 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		**61.10 Chandails, pull-overs, cardigans, gilets et articles similaires, y compris les sous-pulls, en bonneterie**.
. . .		. . .
6110.30.00	-Of man-made fibres	6110.30.00 -De fibres synthétiques ou artificielles
. . .		. . .

12 See *Canada (Attorney General) v. Suzuki Canada Inc.*, 2004 FCA 131 (CanLII) at paras. 13, 17, and *Canada (Attorney General) v. Best Buy Canada Inc.*, 2019 FCA 20 (CanLII) at para. 4.

13 *Canada (Attorney General) v. Igloo Vikski Inc.*, 2016 SCC 38, [2016] 2 RCS 80 at para. 21.

14 Rules 1 through 5 of the *General Rules* apply to classification at the heading level. 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 the above Rules [i.e. Rules 1 through 5] . . ." and that ". . . the relative Section and Chapter Notes also apply, unless the context otherwise requires."

15 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.

Section XX: Miscellaneous Manufactured Articles	**Section XX : Marchandises et produits divers**
Chapter 95	**Chapitre 95**
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	**JOUETS, JEUX, ARTICLES POUR DIVERTISSEMENTS OU POUR SPORTS; LEURS PARTIES ET ACCESSOIRES**
95.06 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	**95.06 Articles et matériel pour la culture physique, la gymnastique, l'athlétisme, les autres sports (y compris le tennis de table) ou les jeux de plein air, non dénommés ni compris ailleurs dans le présent Chapitre; piscines et pataugeoires.**
. . .	. . .
-Other	-Autres
9506.99.00 - -Other	9506.99.00 - -Autres

[23] The relevant notes to Section XI provide as follows:

1. This Section does not cover:

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

[24] The relevant notes to Chapter 95 provide as follows:

1. This Chapter does not cover:

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

[25] The relevant explanatory notes to heading No. 61.10 provide as follows:

This heading covers a category of knitted or crocheted articles . . . designed to cover the upper parts of the body (jerseys, pullovers, cardigans, waistcoats and similar articles). Articles incorporating incidentally protective components such as elbow pads sewn on sleeves and used for certain sports (e.g. soccer goalkeeper jerseys) remain classified in this heading.

[26] The relevant explanatory notes to heading No. 95.06 provide as follows:

> This heading covers:
>
> (B) **Requisites for other sports and outdoor games (other than** toys presented in sets, or separately, of **heading 95.03)**, e.g.:
>
> (13) Protective equipment for sports or games, e.g., fencing masks and breast plates, elbow and knee pads, cricket pads, shin-guards, ice hockey pants with built-in guards and pads.
>
> . . .
>
> This heading **excludes**:
>
> (e) Sports clothing of textiles, of **Chapter 61 or 62**, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or going areas (e.g., fencing clothing or soccer goalkeeper jerseys).

POSITIONS OF THE PARTIES

[27] AEXOS submits that the goods in issue are classified in heading No. 95.06. The CBSA submits that the goods are classified in heading No. 61.10.

[28] As set out in further detail below, this appeal turns on whether the primary function of the goods is as protective equipment, as argued by AEXOS, or as apparel, as argued by the CBSA.

[29] AEXOS submitted that the design and marketing of the goods in issue indicate that their protective components are the defining attribute of the goods. AEXOS also submitted that the goods are specifically designed around the intent to protect wearers by preventing injuries from whiplash and concussion-related injuries.

[30] For its part, the CBSA submitted that the protective components are incidental, as the goods appear as clothing and take on the predominant functions of clothing.

TRIBUNAL'S ANALYSIS

Analytical framework

[31] 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.[16]

[32] This dispute is at the heading level.

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[16] 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 *Noble Drilling Services (Canada) Corporation v. President of the Canada Border Services Agency* (14 May 2019), AP-2018-004 (CITT) at para. 28; *Canada (Border Services Agency) v. Miner*, 2012 FCA 82 (CanLII) at paras. 7, 21.

[33] The two headings in issue are mutually exclusive: note 1(t) to Section XI excludes articles of Chapter 95 and note 1(e) to Chapter 95 excludes "sports clothing . . . of Chapter 61 whether or not incorporating incidentally protective components".

[34] In tariff classification cases such as this, the Tribunal has consistently held that:[17]

- Goods cannot be *prima facie* classifiable in two headings that are mutually exclusive by virtue of relevant legal notes.[18] Under Rule 1 to the General Rules, the Tribunal must consider both headings and determine which one provides the best fit for the goods.[19] Unlike situations where there is only one exclusionary note, the Tribunal need not begin its consideration of the competing headings in any particular order;[20] and

- In considering mutually exclusive headings, the Tribunal typically prefers a more specific heading to a general one.[21]

[35] Furthermore, the explanatory notes to the headings in issue together establish that sports clothing "incorporating incidentally protective components" are classified in heading No. 61.10, while "protective equipment for sports or games" are classified in heading No. 95.06.

[36] The Tribunal previously considered the two headings in issue in *Bauer Hockey*, on which both parties relied in the present appeal.[22] In that case, the Tribunal set out a useful summary of the analytical framework:[23]

> While sports clothing incorporating incidentally protective components are explicitly excluded from heading No. 95.06 according to the *Explanatory Notes* to that heading, these articles are captured by heading No. 61.10. In this regard, the *Explanatory Notes* to heading No. 61.10 provide as follows: "This heading covers a category of knitted or crocheted articles, without distinction between male or female wear, designed to cover the upper parts of the body (jerseys, pullovers, cardigans, waistcoats and similar articles). *Articles incorporating incidentally protective components such as elbow pads sewn on sleeves and used for certain sports (e.g., soccer goalkeeper jerseys) remain classified in this heading*".
>
> . . . However, *protective equipment for sports . . . (e.g., fencing masks and breast plates, ice hockey pants, etc.)*" . . . are covered in heading No. 95.06, according to the *Explanatory Notes* to that heading.

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17 *Costco Wholesale Canada Inc. v. President of the Canada Border Services Agency* (18 July 2018), AP- 2017-045 (CITT) at para. 35.

18 *Canac Marquis Grenier Ltée v. President of the Canada Border Services Agency* (11 September 2017), AP-2016-026 (CITT) [*Canac Marquis*] at para. 30 and footnote 13; *Sher-Wood Hockey Inc. v. President of the Canada Border Services Agency* (10 February 2011), AP-2009-045 (CITT) at para. 37.

19 *VGI Village Green Imports v. Canada Border Services Agency* (13 January 2012), AP-2010-046 (CITT) [*VGI*] at paras. 61–62.

20 *Canac Marquis* at para. 31.

21 See, for example, *Produits Laitiers Advidia Inc. v. Commissioner of the Canada Customs and Revenue Agency* (8 March 2005), AP-2003-040 (CITT) at para. 40, citing General Rule 3(a); and *VGI* at para. 94 (preferring the heading, the terms of which "squarely describe the goods in issue").

22 *Bauer Hockey Corporation v. President of the Canada Border Services Agency* (26 April 2012), AP-2011-011 (CITT) [*Bauer Hockey*].

23 *Bauer Hockey* at paras. 37–41.

> The Tribunal therefore agrees with the shared view of the parties that the classification of the goods in issue turns on the meaning of the term "incidentally protective component".
>
> The Tribunal also accepts Bauer's submission that the term "incidentally", in the context of its use in the *Explanatory Notes*, is a concept denoting a position of subordinate or secondary importance. It stands to reason, therefore, that a determination on whether the protection afforded by a particular component is incidental requires a prior determination of the primary function of the article of which the component in question forms part. In short, whether the integrated Kevlar® neck guards . . . are incidentally protective components of the goods in issue turns on the question of whether the tops and one-piece garments function primarily as base-layer apparel or as protective equipment for ice hockey.
>
> While not seeking to downplay the absolute importance of neck guards and groin cups, which are clearly essential to the protection of hockey players from potentially catastrophic injury, the issue, in the Tribunal's view, is not whether the protection afforded by these components is of fundamental importance in se, but rather whether it pertains to the primary function of the goods in issue.
>
> [Emphasis in original, footnotes omitted]

[37] Having regard to the above jurisprudence, the key point of dispute in this appeal is whether the protective components of the goods in issue are incidental or not. This question is determined by examining the primary function of the goods, namely whether the goods function primarily as protective equipment, as argued by AEXOS, or as apparel, as argued by the CBSA.

Analysis

The goods are protective equipment of heading No. 95.06

[38] There is no dispute between the parties that the goods in issue have protective components. However, the CBSA submitted that the protective components are only incidental and that the goods are analogous to those in *Bauer Hockey*.

[39] In *Bauer Hockey*, the Tribunal considered the classification of upper body apparel with integrated neck guards. Relying on the long-standing principle that "the design, best usage, marketing and distribution of the goods in issue are indicative of the proper tariff classification of the goods",[24] the Tribunal found that the design and marketing of the goods indicated that their primary function was as base-layer garments and that the neck guards were incidentally protective components.

[40] In doing so, the Tribunal noted that the neck guards could be purchased separately and their incorporation into the base layer was not necessary for their use.[25] Bauer acknowledged that the neck guards were introduced to distinguish Bauer's base-layer apparel from that of competitors. The goods were also marketed as performance apparel, together with base layers without protective components, and were priced similarly. The Tribunal also noted that if the protective components were the "defining attribute" of the goods, Bauer would have presumably marketed the goods under

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24 *Bauer Hockey* at para. 43, relying on *Partylite Gifts Ltd. v. Commissioner of the Canada Customs and Revenue Agency* (16 February 2004), AP-2003-008 (CITT) at 5.

25 *Bauer Hockey* at paras. 42–44.

the "Protective" category of its catalogue. Altogether, the Tribunal concluded that the integration of the protective elements into the base layers did not deprive the goods of their fundamental character as sports apparel.[26]

[41] There are similarities between the goods in issue in the present appeal and the goods in *Bauer Hockey*. Indeed, they are both compression base layers with integrated, patented protective elements to protect the neck area. However, having considered the evidence on the design, best use, marketing and distribution of the goods in issue, the Tribunal is satisfied that their protective components are not merely incidental and that the goods are sufficiently distinguishable from those in *Bauer Hockey*.

[42] In the present appeal, the evidence indicates that the goods were initially designed as an entirely exoskeletal device to protect the neck from impacts. The compression base layer was later developed as the "delivery mechanism" for the protective collar.[27] Unlike in *Bauer Hockey*, there is no evidence to suggest that the protective collar, in the current state of the product, can be used without the base layer.

[43] The goods have also undergone testing by independent laboratories and researchers to demonstrate the effectiveness of the product as a protective device. According to Mr. Sherman, testing has "consistently demonstrated" a correlation between use of the goods and reductions in whiplash and concussion injuries.[28]

[44] The goods are also considerably more expensive than standard compression shirts. The goods in issue cost $170 for adult sizes and $145 for children's sizes. In comparison, AEXOS submitted that standard compression shirts from leading brands in the sports industry typically retail for between $25 and $80, which is consistent with evidence submitted by the CBSA.[29]

[45] Altogether, this evidence suggests that the primary function of the goods is to protect against neck and head injuries. In the Tribunal's view, the wearability, comfort, and performance of the base layer do not detract from this primary protective function, as suggested by the CBSA.

[46] This conclusion is supported by AEXOS's marketing of the goods, which is predominantly focused on the protective components, particularly for use by athletes.

[47] On its website, AEXOS describes the goods as "compression equipment designed to reduce whiplash of the head and neck during impacts in contact sports", "advanced base layer [which] provides postural support that works with the natural movements of an athlete", and "wearable technology [that] allows athletes to challenge physical limits while reducing risk of injury".[30]

[48] A Kickstarter web page for AEXOS also describes the goods in issue as "an advanced compression shirt, engineered to work in real time to instantly reduce whiplash motion of the neck and head during impact" and "protective equipment that enhances an athlete's resistance to injury."[31]

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26 *Bauer Hockey* at paras. 47, 49.
27 Exhibit AP-2020-011-13A at paras. 4–6 and at 5–25.
28 Exhibit AP-2020-011-05A at para. 11 and at 270–313.
29 *Ibid.* at para. 7.
30 *Ibid.* at 13, 15–17.
31 Exhibit AP-2020-011-07 at 28, 30–31.

[49] Third parties have also focused on the protective components of the goods in issue,[32] including Public Services and Procurement Canada (PSPC). AEXOS proposed the goods in response to a solicitation issued by PSPC for testing by the Department of National Defence (DND). In evaluating the bid, PSPC noted that the goods' "key feature is the range of motion allowed while still acting as a piece of protective equipment."[33] PSPC further noted that the "core of the design is a multi-compound collar . . ." and that the "technology performs like an exoskeleton, but rather than a heavy, mechanical, expensive apparatus, the design is a lightweight base layer system."[34]

[50] The evidence also shows a clear difference between the marketing of the goods in issue and the marketing of the standard compression shirts. The latter focuses on the wearer's comfort and physical performance, with no mention of protection against injury.[35]

[51] The CBSA argued that the goods are referred to as apparel (i.e. "compression tops", "compression shirts" or "workout shirts") by third party reports, but the Tribunal notes that these references are in articles focused on the protective elements of the goods in contact sports (i.e. "Halo smart collar designed to protect athletes from concussion" and "The AEXOS 'HALO' Compression Shirt Reduces Sports Injuries").[36]

[52] Having considered the totality of the evidence, the Tribunal finds that the primary function of the goods in issue is as protective equipment for contact sports.

[53] In this regard, there is no dispute between the parties that the goods are protective. The Tribunal is also satisfied that the goods meet the definition of "equipment", which has been broadly construed to mean "tools, articles, clothing, etc. used or required for a particular purpose."[37] While there is also no dispute that the goods are used for sports, the CBSA submitted that the goods are also marketed for use outside of sports and athletic settings, such as the military and the workplace.

[54] As noted above, the goods were indeed accepted for testing by DND, and there is no dispute that the goods could have applications in other settings outside of sports. However, on balance, the Tribunal is satisfied that the evidence shows that the goods are primarily intended to be used in contact sports. In addition to the evidence noted above, the photographs in both AEXOS' own materials and in third-party reports are largely focused on the use of the goods by athletes, specifically in contact or extreme sports.[38] AEXOS has also partnered with several sporting events and organizations in relation to the goods in issue.[39] More broadly, Mr. Sherman explained that AEXOS was founded by former athletes with the purpose of creating better sporting equipment.[40]

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32 See also Exhibit AP-2020-011-05A at 268.
33 *Ibid.* at 317.
34 *Ibid.* at 320.
35 Exhibit AP-2020-011-07 at 71–86.
36 *Ibid.* at 39–44, 92–93.
37 *Canadian Tire Corporation Limited v. President of the Canada Border Services Agency*, (12 April 2012), AP-2011-020 (CITT) at para. 30 and footnote 43.
38 Exhibit AP-2020-011-05A at 15–18; Exhibit AP-2020-011-07 at 32, 34, 42–44, 99–101; Exhibit AP- 2020-011-20 at 14–36.
39 Exhibit AP-2020-011-05A at 268–269; Exhibit AP-2020-011-07 at 38, 99–101; Exhibit AP-2020-011-20 at 14–36.
40 Exhibit AP-2020-011-05A at paras. 3–4 and at 13, 19.

[55] Accordingly, the Tribunal is satisfied that the goods in issue are classified in heading No. 95.06 as "protective equipment for sports or games", as set out in the explanatory notes to that heading.

[56] As a final point, the Tribunal recognizes that certain sports clothing of textiles with protective elements are classified in Chapter 61 or 62, such as "fencing clothing",[41] soccer goalkeeper jerseys,[42] and paintball pants.[43] However, the Tribunal was not persuaded that the goods in issue were sufficiently similar to any of these three examples such that they should direct classification of the goods to heading No. 61.10, in view of the evidence on the design, marketing, and best use of the goods in issue.

Conclusion

[57] The Tribunal finds that the goods in issue are properly classified under tariff item No. 9506.99.00, as argued by AEXOS.

DECISION

[58] The appeal is allowed.

Peter Burn

Peter Burn
Presiding Member

41 "Fencing clothing" is classified in Chapters 61 and 62 in accordance with the notes to Chapter 95 and the explanatory notes to heading No. 95.06.

42 "Soccer goalkeeper jerseys" are classified in Chapters 61 and 62 in accordance with the notes to Chapter 95 and the explanatory notes to heading No. 61.10 and heading No. 95.06, as well as WCO Classification Opinion 6110.30/1.

43 "Paintball pants" (trousers) are classified in subheading No. 6211.33 in accordance with WCO Classification Opinion 6211.33/1.