

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

## Appeals Decision

Appeals AP-2021-024 and AP-2021-025

Wolseley Canada Inc.

٧.

President of the Canada Border Services Agency IN THE MATTER OF appeals heard on September 8 and 9, 2022, pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF decisions of the President of the Canada Border Services Agency, dated October 5 and 12, 2021, made pursuant to subsection 60(4) of the *Customs Act*.

## **BETWEEN**

WOLSELEY CANADA INC.

**Appellant** 

**AND** 

## THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY

Respondent

## **DECISION**

The appeals are allowed. The goods in issue are properly classified under tariff item No. 8543.70.00.

Susan D. Beaubien

Susan D. Beaubien Presiding Member

The statement of reasons will be issued at a later date.