



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

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## DECISION

Appeal AP-2023-017

Canadian Tire Corporation, Limited

v.

President of the Canada Border  
Services Agency

*Decision issued  
Wednesday, September 25, 2024*

IN THE MATTER OF an appeal heard on May 28, 2024, pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF a decision of the President of the Canada Border Services Agency pursuant to subsection 67(1) of the *Customs Act*, dated September 8, 2023, with respect to a request for re-determination.

**BETWEEN**

**CANADIAN TIRE CORPORATION, LIMITED**

**Appellant**

**AND**

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

**Respondent**

**DECISION**

The appeal is allowed.

The Tribunal finds that the goods in issue (i.e., the Echelon Reflect touchscreen connected fitness mirrors) are properly classified under tariff item 8528.52.00.

Susana May Yon Lee  
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Susana May Yon Lee  
Presiding Member

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