



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeal AP-2021-010

Bazz Inc.

v.

President of the Canada Border
Services Agency

*Decision and reasons issued
Monday, January 6, 2025*

IN THE MATTER OF an appeal heard on January 30, 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 60(4) of the *Customs Act*, dated May 3, 2021, with respect to a request for re-determination.

BETWEEN

BAZZ INC.

Appellant

AND

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

Respondent

DECISION

The appeal is dismissed. The “smart” light-emitting diode (LED) light fixtures at issue in this appeal are not articles “for use in” goods of heading 84.71 of the *Customs Tariff*, as they are not functionally joined to those goods. Hence, they are not eligible for the duty-free treatment provided under tariff item 9948.00.00. The “smart” LED light fixtures at issue are properly classified as “other lighting fittings not elsewhere specified or included” under tariff item 9405.40.90.

Frédéric Seppey

Frédéric Seppey
Presiding Member

The statement of reasons will be published on the Tribunal’s website at a later date.