



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeal AP-2023-021

Transcan Motorsports Group Inc.

v.

President of the Canada Border
Services Agency

*Decision and reasons issued
Friday, February 7, 2025*

IN THE MATTER OF an appeal heard on August 15, 2024, pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF a decision of the President of the Canada Border Service Agency pursuant to subsection 60(4) of the *Customs Act*, dated January 18, 2024, with respect to a request for re-determination.

BETWEEN

TRANSCAN MOTORSPORTS GROUP INC.

Appellant

AND

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

Respondent

DECISION

The appeal is allowed, in part.

The Tribunal finds that the prefabricated garages are properly classified under tariff item 9406.90.90, whereas the prefabricated garden sheds are properly classified under tariff item 7308.90.00.

Randolph W. Heggart

Randolph W. Heggart

Presiding Member

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