



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

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## DECISION

Appeals AP-2021-031 and  
AP-2021-033

American Standard Brands (d.b.a.  
Lixil Canada Inc.) and Andrew  
Sheret Purchasing Ltd.

v.

President of the Canada Border  
Services Agency

*Decision and reasons issued  
Tuesday, August 6, 2024*

IN THE MATTER OF a preliminary matter heard on March 26, 2024, in relation to an appeal filed pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF decisions of the President of the Canada Border Services Agency pursuant to subsection 60(4) of the *Customs Act*, dated November 23, 2021, and January 20, 2022, with respect to requests for re-determination.

**BETWEEN**

**AMERICAN STANDARD BRANDS (D.B.A. LIXIL CANADA INC.)** **Appellant**

**AND**

**ANDREW SHERET PURCHASING LTD.** **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 8543.70.00.

Cheryl Beckett  
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Cheryl Beckett  
Presiding Member

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