



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeals AP-2024-020 and
AP-2024-023

Seba Trade Group Inc.

v.

President of the Canada Border
Services Agency

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

IN THE MATTER OF appeals heard on May 20, 2025, 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 July 22, 2024, and November 6, 2024, with respect to requests for re-determination.

BETWEEN

SEBA TRADE GROUP INC.

Appellant

AND

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

Respondent

DECISION

The polyethylene sheets, the goods in issue in these appeals, are plastics and textile combinations. The woven layer of the goods in issue is entirely coated or covered on both sides with plastics. The Tribunal finds that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour.

The goods in issue are therefore properly classified as other articles of plastic under tariff item 3926.90.99.

They are not classified as tarpaulins of other textile materials under tariff item 6306.19.00.

The appeals are allowed.

Susana May Yon Lee

Susana May Yon Lee
Presiding Member

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