



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeals AP-2021-032 and
AP-2022-026

Atrium Innovations Inc.

v.

President of the Canada Border
Services Agency

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

IN THE MATTER OF appeals heard on May 9 and 10, 2023, pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF decisions of the President of the Canada Border Services Agency, dated October 28, 2021, and October 19, 2022, made pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

ATRIUM INNOVATIONS INC.

Appellant

AND

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

Respondent

DECISION

The appeals are allowed. The Canadian International Trade Tribunal finds that the goods are medicaments of heading 30.04.

Pursuant to subsection 67(3) of the *Customs Act*, the Tribunal orders the President of the Canada Border Services Agency (CBSA) to refund any duties paid by Atrium Innovations Inc. (Atrium) as a result of the CBSA's improper direction to Atrium that it had "reason to believe" that all its importations of the goods in issue, or of goods that are like the goods in issue, had to be classified under heading 21.06.

Eric Wildhaber

Eric Wildhaber
Presiding Member

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