



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeal AP-2022-041

Nature's Way of Canada Limited

v.

President of the Canada Border
Services Agency

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

IN THE MATTER OF an appeal heard on October 5, 2023, 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 December 16, 2022, with respect to a request for re-determination.

BETWEEN

NATURE’S WAY OF CANADA LIMITED

Appellant

AND

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

Respondent

DECISION

The appeal is allowed. The Canadian International Trade Tribunal finds that the goods in issue 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 all duties paid by Nature’s Way of Canada Limited (Nature’s Way) as a result of the CBSA’s improper direction to Nature’s Way 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 a heading other than 30.04.

Eric Wildhaber

Eric Wildhaber

Presiding Member

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