



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeal AP-2024-004

Costco Wholesale Canada Ltd.

v.

President of the Canada Border
Services Agency

*Decision and reasons issued
Friday, January 23, 2026*

IN THE MATTER OF an appeal heard on September 25, 2025, 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 January 31, 2024, with respect to a request for re-determination.

BETWEEN

COSTCO WHOLESALE CANADA LTD.

Appellant

AND

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

Respondent

DECISION

The three models of metal shelving units in issue in this appeal are properly classified as “other metal furniture” under tariff item 9403.20.00.

They are not classified under tariff item 9403.10.00 because the evidence does not demonstrate that any of the models are of a kind particularly designed for use in offices.

The appeal is dismissed.

Susana May Yon Lee

Susana May Yon Lee

Presiding Member