



Ottawa, March 3, 2014

Memorandum D10-14-38

Tariff Classification of a Piece of Furniture Imported Unassembled or Disassembled

In Brief

This memorandum has been revised to clarify the Canada Border Services Agency (CBSA) policy regarding the tariff classification of a piece of furniture imported in unassembled or disassembled condition.

This memorandum outlines the administrative policy of the Canada Border Services Agency (CBSA) regarding the tariff classification of a piece of furniture imported unassembled or disassembled as per Rule 2(a) of the General Rules for the Interpretation (GIR) of the Harmonized System.

Legislation

Customs Tariff

General Rules for the Interpretation of the Harmonized System

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

Guidelines and General Information

1. Explanatory Notes (V), (VI), (VII), (VIII) and (IX) to GIR 2(a) provide guidance with respect to articles that are presented unassembled or disassembled.
2. It is a reality of modern commerce that, for ease of transport, goods may be ordered and purchased as a complete good but shipped unassembled (never having been assembled) or disassembled (“knocked down”) and assembled in their final form after importation. In the case of goods imported to be re-sold, the final assembly may be done before or after the sale, as preferred.
3. Two scenarios in which an unassembled or disassembled piece of furniture is shipped are:
 - (a) All components that make up the piece of furniture are presented in a single shipment. For example, the tops, legs and hardware for six complete tables form a single shipment at the time of importation.
 - (b) Certain parts are imported in one shipment while the remaining parts are imported in one or more separate shipments. For example, the tops for six complete tables are imported as a single shipment with the legs and hardware being imported, for example, a week later as a separate shipment.

Tariff Classification Policy

4. Goods of the type described by paragraph 3(a) above, are to be considered articles presented unassembled or disassembled and, in accordance with GIR 2(a), are classified as the whole, or completely assembled, good.
5. However, GIR 2(a) does not apply to goods of the type described by paragraph 3(b) above. Each shipment of goods is classified separately on its own merits

6. Articles that are imported as replacement parts, or to be used to manufacture furniture in Canada, are to be classified as goods in their own right or as parts of the piece of furniture, as appropriate.

Furniture Sets

7. Furniture commercially referred to as a “set”, for example, a table and two chairs, may qualify as a “set put up for retail sale” if it meets the terms set out in [Memorandum D10-14-58](#), *Tariff Classification of Furniture Sets*, and may also be considered unassembled or disassembled for the purposes of GIR 2(a) if it meets the conditions set out herein.

Additional Information

8. For certainty regarding the tariff classification of a particular good, importers may request an Advance Ruling. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3](#), *Advance Rulings for Tariff Classification*.

9. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

References	
Issuing Office	Trade Programs Directorate
Headquarters File	HS9403.80
Legislative References	Customs Tariff
Other References	D10-14-58 , D11-11-3
Superseded Memorandum D	D10-14-38 dated March 23, 2006