



Ottawa, July 2, 2014

# Memorandum D10-14-42

## Tariff Classification of Automotive Brackets

### In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the Canada Border Services Agency policy concerning the tariff classification of automotive brackets for headings 83.02 and 87.08 of the [Customs Tariff](#).

### Legislation

#### Customs Tariff

- 83.02 Base metal mountings fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.
- 8302.30 Other mountings, fittings and similar articles suitable for motor vehicles.
- 87.08 Parts and accessories of the motor vehicles of heading 87.01 to 87.05.

### Guidelines and General Information

#### Harmonized System Note References

1. There are references in the Section Notes to Sections XV and XVII and the Explanatory Notes to automotive brackets in headings 83.02 and 87.08.
2. Note 2(b) to Section XVII excludes “parts of general use” from consideration as either parts or accessories in Chapters 86, 87 and 88. The definition of “parts of general use” includes all articles of heading 83.02.
3. Explanatory Note (C) to heading 83.02 specifies a wide range of mountings, fittings and similar articles suitable for motor vehicles provided that they are not parts or accessories of Section XVII. These include made up ornamental beading strips; foot rests; grip bars, rails and handles; fittings for blinds (rods, brackets, fastening fittings, spring mechanisms, etc.); interior luggage racks; window-opening mechanisms; specialized ash trays; tail-board fastening fittings.
4. In the opening paragraph to the Explanatory Notes to heading 83.02, it is stated that the scope of the heading does not extend to goods forming an essential part of the structure of an article.
5. In Explanatory Notes (A), (B) and (IJ) to heading 87.08, there are specific references to certain brackets which form parts of chassis-frames, bodies, and non-driving axles.

## Tariff Classification Policy

6. Brackets of heading 87.08 constitute an essential part of the vehicle. These include:
- (a) brackets that are designed specifically to be part of the chassis-frame of a vehicle and constitute the mounting base upon which other major components such as the coachwork (elements of the body), engine, running-boards, battery or fuel tanks are attached to the chassis-frame;
  - (b) number-plate brackets, steering-column brackets and other brackets that are designed specifically to be part of the vehicle body and constitute the mounting base for other components; and
  - (c) stub-axle brackets and similar types of brackets.
7. All other types of base-metal brackets are classified in subheading 8302.30. These include brackets which are, in turn, attached to the coachwork. Examples of such brackets are:
- (a) brackets, which are incorporated into the ends of rails of the interior of a bus body;
  - (b) brackets, which are incorporated into vehicle door handles;
  - (c) brackets for blinds; and
  - (d) brackets, which are used to attach hoses to the radiator.
8. Plastic brackets, which are similar to brackets of heading 83.02, are to be classified in Chapter 39. This is in accordance with Note 2(b) to Section XVII.

### Additional Information

9. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, \*Advance Rulings for Tariff Classification\*](#).
10. 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

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS8302.30, HS8708.29
<b>Legislative References</b>	<a href="#">Customs Tariff</a> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-42 dated March 9, 2007