



Ottawa, October 31, 2014

Memorandum D10-14-50

Tariff Classification of Goods Eligible for the Benefits of Tariff Item 9927.00.00

In Brief

The editing revisions made in this document reflect the jurisprudence of the Canadian International Trade Tribunal with respect to the scope of the terms printers, lithographers, bookbinders, and paper or foil converters.

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of goods eligible for the benefits of tariff item 9927.00.00 of the [Customs Tariff](#).

Legislation

[Customs Tariff](#)

Tariff Item 9927.00.00

Articles and materials to be employed in the manufacture of the following, for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or by manufacturers of articles made from paper, paperboard or foil:

Blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished);

Bookbinding machinery, including book-sewing machines;

Dryers for paper or paperboard;

Machinery, apparatus and equipment (other than machine tools of headings 84.56 to 84.65) for type-founding or type-setting, or for preparing or making printing blocks, plates, cylinders or other printing components;

Machinery for making up paper or paperboard, including cutting machines of all kinds but not including machinery for making or finishing paper or paperboard;

Machines and mechanical appliances of subheading 8479.89;

Offices machines and accessories thereof, other than typewriters and word-processing machines, calculating machines, accounting machines, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device, cash registers, automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, machinery for stitching or stapling of a kind using wire, portable electronic organizers, and accessories thereof;

Printing machinery and machines for uses ancillary to printing;

Printing type, blocks, plates, cylinders and other printing components;

Parts of all the foregoing.

Guidelines and General Information

1. In order for the goods to be eligible for the benefits of tariff item 9927.00.00, the following two requirements must both be satisfied:
 - (a) The imported articles and materials are to be employed in the manufacture of the specific goods named in tariff item 9927.00.00; and
 - (b) The specific goods named must be for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or by manufacturers of articles made from paper, paperboard or foil.
2. For the purposes of this tariff item, the terms printers, lithographers, bookbinders, and paper or foil converters, apply to those who are involved in a commercial enterprise, including those enterprises whose core business is other than printing, lithography, book binding or paper or foil converting.
3. However, the terms are not so broad as to include everyone involved in activities such as an individual printing on a home computer. Rather, the terms contemplate those individuals and enterprises that are involved in printing, lithography, book binding, or, paper or foil converting as part of a commercial enterprise. For example, the term “printers” includes enterprises such as print-for-pay shops and individuals of an in-house printing department who print large volumes of items as part of a commercial enterprise.
4. Articles and materials imported for the purposes of repair, replacement, or maintenance, of the specific goods named are not eligible for the benefits of tariff item 9927.00.00.

Additional Information

5. 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](#).
6. 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 and Anti-dumping Programs Directorate |
| Headquarters File | HS9927.00 |
| Legislative References | Customs Tariff |
| Other References | D11-11-3 AP-2013-015 - Xerox Canada Ltd. |
| Superseded Memorandum D | D10-14-50 dated August 20, 2007 |