



Memorandum D10-14-68

Ottawa, June 2, 2016

Tariff Classification of Bouncers, Jumpers, Rockers and Swings (Child Seats) Under Tariff Item 9401.71.10 or Tariff Item 9401.80.10

In Brief

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of bouncers, jumpers, rockers and swings (child seats) under tariff item 9401.71.10 or tariff item 9401.80.10 of the [Customs Tariff](#).

Legislation

[Customs Tariff](#) – Heading 94.01 and Note 2 to Chapter 94

Guidelines and General Information

Definitions and Design Characteristics

1. Subject to this memorandum, there are four products, generally described as child seats:

bouncers – described as seats that have an upholstered covering over a metal wire frame, often with a removable toy bar and a vibration mechanism, with some having the capability of playing music. The bouncer is for use by infants from birth until they are able to sit up unassisted.

jumpers – described as seats that consist of an upholstered plastic donut shaped seat ring that is suspended by three covered springs from three taller steel posts attached to a round steel tubular base. The seats have toy components attached to the plastic seat ring that are suspended from overhead. The seat can rotate. The jumper is for use by infants from the time they can hold their heads up unassisted until they are able to walk.

rockers – described as infant seats that convert into a rocking chair for toddlers. They have a textile upholstered cover over a metal frame. The bottom portion of the frame (legs) is curved to allow the seat to rock. The chair can be locked into a non-rocking position. A rocker will often have a removable toy bar and a vibration mechanism, with some having the capability of playing music.

swings – described as infant seats that have an upholstered covering over a metal wire frame, often with a removable toy bar, with some having the capability of playing music. Swings differ from bouncers in that they are designed to seat the infant in a comfortable reclining position while maintaining a swinging motion. The swing is for use by infants from birth until they are able to sit up unassisted.

Tariff Classification Policy

2. On July 10, 2014 the Canadian International Trade Tribunal (the Tribunal) issued its decision in [Mattel Canada Inc. v. President of the Canada Border Services Agency](#), (Mattel), regarding 20 models of imported goods categorized depending on their characteristics as bouncers, jumpers and rockers.

3. Prior to the CITT decision in Mattel, it was the position of the CBSA at that time that the goods subject to that appeal were classified under tariff item No. 9401.71.10 for “other upholstered seats, with metal frames, for domestic purposes”, and under tariff item No. 9401.80.10 for “other seats, for domestic purposes”.

4. In Mattel, the Tribunal determined the goods were classified as other toys, under tariff item No. 9503.90.00 (before 2007) and tariff item No. 9503.00.90 (after 2007), by virtue of GIRs 1, 6 and Rule 1 of the Canadian Rules. The Tribunal stated that the goods could not be classified in Chapter 94 by virtue of Note (A) of the explanatory notes to Chapter 94.
5. As a result of the decision in Mattel, the policy of the Trade Policy Division in regards to similar bouncers, jumpers, rockers and swings that had a toy component, was that these goods were to be classified as other toys under tariff item No. 9503.00.90, by virtue of GIRs 1, 6 and Rule 1 of the Canadian Rules.
6. On December 1, 2015, the World Customs Organization (WCO) published amendments to the Compendium of Classification Opinions (CCO). The amendments contained four opinions regarding the classification of a rocker, bouncer, jumper, and swing; and reads:
- (a) 9401.71 (1) Infant seat with a textile upholstered cover over a metal frame incorporating toys, a vibration mechanism and a sound system. The product has a curved bottom portion which can convert into a rocking chair. It can also be locked into a non-rocking position.
- (b) 9401.71 (2) Baby seat with an upholstered covering over a metal frame, incorporating a vibration mechanism, a sound system, and a removable toy bar. It is designed for a baby until it is able to sit upright.
- (c) 9401.71 (3) Baby seat consisting of a padded ring, covered with plastics, that is suspended from three steel posts by three covered springs, incorporating a lighting mechanism, a sound system and toy components. The posts are attached to a round steel tubular base. It is designed for babies who are able to hold their heads upright unassisted but who are unable to walk.
- (d) 9401.71 (4) Swing-seat for babies which is mounted on a painted metal frame with fittings of plastics and is designed to be placed on the floor. It is powered by batteries and can be set to six different speeds. It includes toys and a musical apparatus. The seat part is padded and includes a harness-type belt for securing the baby.
7. The four WCO opinions relate to goods similar to the goods in issue subject to the Tribunal's Mattel decision.
8. Given that the above four referenced WCO opinions have been issued after the Mattel decision, it is now the policy of the TPD that similar bouncers, jumpers, rockers and swings with a toy component imported after the published date of this memorandum, are to be classified under tariff item No. 9401.71.10 as "other upholstered seats, with metal frames, for domestic purposes" by virtue of GIRs 1 and 6 and Rule 1 of the Canadian Rules.
9. While not common, certain models of bouncers, jumpers, rockers and swings with a toy component may consist of a frame made from a material other than metal (e.g. plastic). In these instances, the goods are to be classified under tariff item No. 9401.80.10 as "other seats, for domestic purposes" by virtue of GIRs 1 and 6 and Rule 1 of the Canadian Rules, when imported after the published date of this memorandum.

Additional Information

10. For certainty regarding the tariff classification of a product, 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](#).
11. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Trade Policy Division Trade and Anti-dumping Programs Directorate Programs Branch
Headquarters File	HS9401.71-0 HS9401.80-0
Legislative References	<u>Customs Tariff</u>
Other References	<u>D11-11-3</u> <u>World Customs Organization</u> – Harmonized Commodity Description and Coding System (HS) Fifth edition (2012)
Superseded Memorandum D	N/A