



Ottawa, June 24, 2014

Memorandum D10-15-22

Classification of Automatic Transmission Parts Under Tariff Item No. 9961.00.00

In Brief

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

This memorandum outlines and explains the classification of certain automatic transmission parts under the provision for hydraulic control assemblies and certain parts thereof in tariff item No. 9961.00.00.

Legislation

Customs Tariff

Tariff item No. 9961.00.00 reads in part:

The following for use in the repair of road tractors for semi-trailers, motor vehicles principally designed for the transport of persons or goods, or fire fighting vehicles, and parts thereof:

. . . Vacuum, hydraulic or air control assemblies, other than spring brakes; . . .

. . . Parts of the foregoing, . . .

Guidelines and General Information

Qualifying Goods

1. The following goods are considered to be hydraulic control assemblies or parts thereof under tariff item No. 9961.00.00:

- (a) pump bodies and covers;
- (b) modulator valves;
- (c) automatic shift kits;
- (d) shifts (valve body/transfer plates);
- (e) seals;
- (f) O-rings;
- (g) lip seals;
- (h) sealing rings;
- (i) metal clad seal-front for automatic transmissions;
- (j) gasket kits;
- (k) transmission kits;

(l) overhaul kits; and

(m) filters.

2. All goods classified under tariff item No. 9961.00.00 must meet the conditions of the preamble thereto.

Non-qualifying Goods

3. The following goods are not entitled to the benefits of tariff item No. 9961.00.00:

(a) transmission bands;

(b) metal clad seals, -front for standard transmissions;

(c) (automatic) transmission kits or gasket kits with clutch plates;

(d) (automatic) hydraulic transmissions;

(e) master overhaul kits wherein the clutch plates represent more than 50% of the net value;

(f) planetary gears; and

(g) clutch assemblies.

4. It is important to note that the foregoing lists are not necessarily exhaustive.

Additional Information

5. 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](#).

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 Division
Headquarters File	HS 9961.00
Legislative References	Customs Tariff , tariff item No. 9961.00.00
Other References	D11-11-3
Superseded Memorandum D	D10-15-22 dated June 24, 1998