



Memorandum D10-15-21

Ottawa, November 2, 2015

Interpretation of Tariff Item 9958.00.00

In Brief

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

This memorandum will clarify the Canada Border Services Agency's (CBSA's) administrative policy respecting the interpretation of tariff item 9958.00.00, which pertains to certain articles used as original equipment in passenger automobiles, trucks, and buses. This information will be of special interest to automotive parts manufacturers, assemblers, motor vehicle manufacturers, and their suppliers.

Legislation

Customs Tariff

Tariff Item 9958.00.00 – Parts, accessories and articles, excluding tires and tubes, for use in the manufacture of original equipment parts for passenger automobiles, trucks or buses, or for use as original equipment in the manufacture of such vehicles or chassis therefor.

Guidelines and General Information

Administrative Policy

1. Any importer can utilize tariff item 9958.00.00 for the duty-free importation of articles (except tires and tubes), parts, and accessories. This is with the requirement that satisfactory evidence is produced confirming that the imported goods are used either:
 - (a) in the manufacture of original equipment parts for passenger automobiles, trucks, or buses; or
 - (b) as original equipment in the manufacture of such vehicles or chassis.
2. The imported articles, parts, or accessories may be in the form of completed goods, or incomplete goods that require further processing and/or assembly to become completed goods. In both instances, the completed goods can be either used in Canada or subsequently exported, provided that they are employed only in original equipment applications outlined in the tariff item.
3. As previously stated, in order to qualify for the benefits of tariff item 9958.00.00, importers must be able to substantiate the actual end-use of the articles, parts, or accessories to the satisfaction of the CBSA. This would take the form of a verifiable part number audit trail both inside and outside Canada. In addition, importers must be able to provide the CBSA, upon request, with relevant documentation such as copies of contracts or letters of understanding.

Exclusions

4. In addition to tires and tubes for original equipment, articles, parts, and accessories for after-market applications, and goods in the form of materials are not eligible for consideration under tariff item 9958.00.00.

Goods in the form of materials may be entitled to consideration for concessionary relief under tariff item 9959.00.00. Please refer to [Memorandum D10-15-15, Interpretation of Tariff Item No. 9959.00.00](#).

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 Directorate
Headquarters File	HS 9958.00
Legislative References	Customs Tariff
Other References	D10-15-15 , D11-11-3
Superseded Memorandum D	D10-15-21 dated June 26, 1998