



Ottawa, July 2, 2014

# Memorandum D10-14-25

## Tariff Classification of Interchangeable Air Springs for Use as Parts on Both Motor Vehicles and Trailers/Semi-trailers

### 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 interchangeable air springs.

### Legislation

#### Customs Tariff

- 87.08 Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.
- 8708.80 Suspension systems and parts thereof (including shock absorbers)
  - - Other
- 8708.80.99 Other
- 87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.
- 8716.90 Parts

### Guidelines and General Information

#### Definitions

1. The following definitions apply to the memorandum:

“Air springs” are parts of suspension systems for road tractors, heavy duty trucks, trailers, and semi-trailers. The two basic types are convoluted air springs and reversible sleeve air springs.

“Convoluted air springs” consist of a rubber air bellow that is squeezed in the middle by a girdle loop. Steel or aluminum bead plates or mounting plates are attached at both ends of the air bellow. An air inlet is located in the upper plate to permit the flow of air in or out of the air bellow.

“Reversible sleeve air springs” consist of a rubber bellow with a steel upper bead plate that features a built-in air inlet. At the base of the air bellow is a piston made of either steel, aluminum, plastic, or hard rubber. The piston is attached to the air bellow by means of a steel bellow end enclosure.

#### Harmonized System Notes

##### Legal Note 3 (Section XVII)

2. References in Chapter 86 to 88 to “parts” and “accessories” do not apply to parts which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

**Explanatory Note (III)(B)(2) (Section XVII)**

3. Certain parts and accessories are suitable for use on more than one type of vehicle (motor cars, aircraft, motorcycles, etc.); examples of such goods include brakes, steering systems, wheels, axles, etc. Such parts and accessories are to be classified in the heading relating to the parts and accessories of the vehicles with which they are principally used.

**Administrative Policy**

4. Interchangeable air springs designed for use on road tractors, heavy duty trucks, trailers, and semi-trailers are to be classified under tariff item No. 8708.80.99 as parts for suspension systems for motor vehicles.

5. Generally, interchangeable air springs, which are designed for road tractors and heavy duty trucks, are also used on trailers and semi-trailers. It has been determined that the majority of interchangeable air springs are used on motor vehicles of tariff item No. 8701.20.00, and heading Nos. 87.04 and 87.05, rather than for trailers and semi-trailers of heading No. 87.16. Accordingly, it was determined that such air springs should be classified under tariff item No. 8708.80.99, which provides for parts for suspension systems of motor vehicles according to Legal Note 3 and Explanatory Note (III)(B)(2) to Section XVII.

6. Air springs that are designed solely for trailers, semi-trailers, and other non-mechanically propelled vehicles of heading No. 87.16 are to be classified under the appropriate tariff item of subheading No. 8716.90.

7. Rubber air bellows, when imported separately, are classified under tariff item No. 4016.95.90 as other inflatable articles of vulcanized rubber other than hard rubber.

**Additional Information**

8. 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](#).

9. 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**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS 8708.80, HS 8716.90, 4016.95
<b>Legislative References</b>	<a href="#">Customs Tariff</a> , tariff item No. 8708.80.99 and subheading No. 8716.90
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-25 dated January 5, 2007