



Ottawa, May 5, 2014

Memorandum D10-14-53

Tariff Classification Policy on Belts and Belting of Chapters 39, 40 and 59 of the *Customs Tariff*

In Brief

This memorandum has been revised to reflect changes to the *Customs Tariff* legislation. The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the Canada Border Services Agency's administrative policy regarding the tariff classification of belts and belting of Chapters 39, 40 and 59 of the *Customs Tariff*.

Legislation

Customs Tariff

- 39.20 Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.
- 39.21 Other plates, sheets, film, foil and strip, of plastics.
- 39.26 Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
- 40.10 Conveyor or transmission belts or belting, of vulcanized rubber.
- 59.10 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.
- 59.11 Textile products and articles, for technical uses, specified in Note 7 to this Chapter.

Guidelines and General Information

Administrative Policy

1. For classification purposes, it is important to note the distinction made between belts and belting in Chapters 39, 40 and 59 of the *Customs Tariff*.
2. In order to be considered a belt at the time of importation, the goods must be cut to length and committed for use with a specific machine or application. Some examples of belts are conveyor belts that are used to transport goods or material and transmission belts that are used to transfer power, such as drive belts. Synchronous belts transmit power while maintaining a constant rotational relationship between sheaves. (An example of a synchronous belt is a timing belt and a sheave is a grooved wheel or pulley.)
3. Endless belts, such as engine fan belts, have a continuous and unbroken circumference and are **not** considered to be belts cut to length.
4. Goods imported in random lengths for subsequent cutting to a specific length are considered to be belting rather than belts.

5. Conveyor, transmission, synchronous and elevator belts and belting of any kind, presented with the machines or apparatus for which they are designed (whether or not actually mounted), are classified with that machine or apparatus.

6. Belts and belting are sometimes described as having “butt ends.” The term “butt end” means “the largest, thickest or blunt end of anything.” The indication that a good has butt ends does not confirm that it is a belt cut to length. Even if the good has butt ends at the time of importation, it is considered to be transmission or conveyor belting unless it has been further prepared or finished according to the requirements of the respective heading in the [Customs Tariff](#).

Chapter 39

7. Belts and belting **made of plastic** are classified in Chapter 39.

8. To be considered a transmission, conveyor or elevator belt of heading 39.26, the goods must be endless or cut to length and joined end to end or fitted with fasteners. Transmission or conveyor belts or belting, of textile material, impregnated, coated, covered or laminated with plastics are excluded from this heading. Those goods are classified in Section XI (e.g. heading 59.10).

Conveyor Belts Cut to Length

9. Conveyor belts made up of plastic and cut to length are classified under tariff item 3926.90.10. Under this tariff item, the term “cut to length” means cut to a specific length or size to fit a specific machine and joined end to end or fitted with fasteners.

10. Modular belts that are made up of a series of links are considered to be conveyor belts if they are designed for use with a specific application. Conveyor belts in modular form of a length not exceeding 5 metres are classified under tariff item 3926.90.10. Those exceeding 5 meters are classified under tariff item 3926.90.99.

11. Replacement parts (links) are considered to be parts of belts and are classified under tariff item 3926.90.10. Indeterminate lengths of linked modules are considered to be belting and are classified under tariff item 3926.90.99 on the basis that they are not cut to a length to fit a specific machine.

12. The onus is on the importer to retain documentation demonstrating that the imported belt qualifies under tariff item 3926.90.10. If no documentation is available, classification will be under tariff item 3926.90.99.

Other Belts

13. Transmission and other types of belts made of plastics, including all endless belts, are classified under classification number 3926.90.91.10.

Belting

14. Generally, flat plastic belting that has a rectangular cross-section is classified under either heading 39.20 or 39.21 depending whether the belting is reinforced with a material other than plastic.

15. Certain types of non-conveyor belts and belting that incorporate profile shapes, such as “V” grooves, notches or other types of trapezoidal, rectangular or circular cross-sections, are not eligible for consideration under either heading 39.20 or 39.21 on the basis that they have been further worked. Those types of belting are classified under classification number 3926.90.91.10.

16. Belting that has a raised surface of less than 2 millimetres (mm) is not considered to be further worked (i.e. molded or embossed). This type of belting remains classified under either heading 39.20 or 39.21.

Chapter 40

17. Rubber belts and belting are provided for specifically under heading 40.10. This heading covers both conveyor and transmission belts and belting that are made up of one of the following:

- (a) wholly of vulcanized rubber;
- (b) textile fabric impregnated, coated, covered, or laminated with rubber;

(c) textile yarn or cord impregnated, coated, covered or sheathed with rubber; or

(d) vulcanized rubber reinforced with glass fibre fabric, glass fibres or cloth of metal wire.

18. Heading 40.10 is divided into two parts: subheadings 4010.11 to 4010.19, covering conveyor belts and belting, and subheadings 4010.31 to 4010.39, covering transmission belts and belting. Synchronous belts (e.g., timing belts) are transmission belts and are classified under these latter subheadings.

19. Heading 40.10 covers endless belts, belting for subsequent cutting to length, and belts already cut to length (whether or not joined end to end or fitted with fasteners). As noted previously, “cut to length” means that the imported belts have been cut to a specific length to fit a specific machine, and “belting in the length” refers to belting in random lengths.

20. In accordance with Note 8 to Chapter 40, transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber are classified under heading 40.10.

21. Belts and belting of rubber in combination with materials other than just textiles are not specifically named in the [Customs Tariff](#). They may be classified in Chapter 40 or other chapters depending on their composition. (See below.)

Chapter 59

22. Heading 59.10 covers transmission and conveyor belts and belting that are used for the transmission of power or the conveyance of goods and that are usually woven or plaited from yarns of wool, cotton, man-made fibres, etc. These belts or belting may be in various widths and in the form of one or more plies woven or bonded together.

23. Heading 59.10 also covers transmission and conveyor belts and belting of textile material, whether or not impregnated, coated, covered or laminated with plastics or reinforced with metal or other material. In accordance with Chapter 59, Note 6, heading 59.10 does not cover transmission or conveyor belting of textile material less than 3 mm thick or transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber. These latter goods are covered under heading 40.10, as previously noted.

24. All transmission and conveyor belts made wholly of textiles, of textile and plastic or of textiles reinforced with other materials are classified under heading 59.10, irrespective of the thickness of the material.

25. In regard to the determination of whether the belt or belting is “of textile materials,” as outlined in the terms of heading 59.10, it is the material component that predominates by weight that will determine the essential character and classification of the belt or belting. When belts or belting are of textile material in combination with other materials (e.g. multi-layer belting of plastic, rubber and textiles combined), the weights of the textiles in different layers are aggregated as well as the weights of the other materials.

26. All belts made wholly of textiles, of textile and plastic or of textiles reinforced with other materials are classified under heading 59.10. Belting, 3 mm or more in thickness, and other belts of textile materials in combination with other materials (e.g. multi-layer belting of plastic, rubber and textiles combined) that cannot be classified using solely General Interpretive Rule (GIR) 1, may be classified under heading 59.10 or under another heading depending on their composition. (See below.)

Belts

27. Transmission or conveyor belts must be endless or already cut to size either with the ends joined together or furnished with fastenings for joining the ends together. All such belts are classified under heading 59.10, irrespective of the thickness of the material. Heading 59.10 also covers transmission belts of textile rope or cord, ready for use. These may be endless or have joined ends.

28. Tariff item 5910.00.11 provides for pasta dryer belts, cut to size, containing polyester wire, endless conveyor belts with a tension rating of less than 40 kN/m, and solid woven, PVC impregnated, fire-resistant belts for use underground in mining. All other types of belts are classified under tariff item 5910.00.19.

Belting

29. All belting of heading 59.10 is classified under either tariff item 5910.00.20 or tariff item 5910.00.90.
30. Belting of textile material having a thickness of less than 3 mm and meeting the definition in Note 7 to Chapter 59 is classified under heading 59.11 as a textile product for technical uses.
31. It should be noted that belting is considered to be a technical use as required by Note 7, and that, in addition, the expression "textile fabrics" found in Note 6(b), 7(a)(i) and 7(a)(v) only applies to textile fabrics as defined in Note 1 to Chapter 59.

Multi-layer Belting

32. Belts and belting can consist of several layers of material. These layers can be plastic, rubber, textile or other materials in various combinations and thicknesses. The following sections provide information and examples with respect to the classification of these types of goods.

Plastic and Textile Combinations

33. Transmission or conveyor belts or belting 3 mm thick or more made solely from textile materials and plastics are classified under heading 59.10. Transmission or conveyor belting less than 3 mm thick made solely from textile materials and plastic (coated, covered or laminated) having the essential character of a textile good and meeting the definition in Note 7 to Chapter 59 is classified under heading 59.11. Essential character is determined by the component that is predominant by weight, and belting having the essential character of plastic is classified in Chapter 39.

Rubber and Textile Combinations

34. Note 6(b) to Chapter 59 and Note 8 to Chapter 40 apply solely to textile/rubber combinations. If a third component is present (e.g. plastic), these notes do not apply.

Plastic, Rubber and Textile Combinations

35. When a product cannot be classified solely according to GIR 1, the essential character should be determined by weight unless one component or layer is considered, without doubt, to have a purpose that clearly indicates its importance over any other layer. This component would determine the essential character of the product and its classification.

Example 1: Belting less than 3 mm thick (four layers)

Plastics 4%
Textile fabric 85%
Plastics negligible
Rubber 11%

The textile component predominates by weight. As the product is less than 3 mm thick, it is classified as a textile product for technical use under heading 59.11.

Example 2: Belting less than 3 mm thick (three layers)

Plastic 4%
Textile fabric 85%
Rubber 11%

Rules 2, 4, and 6(b) to Chapter 59 do not apply. The textile component predominates by weight. As the product is less than 3 mm thick, it is classified as a textile product for technical use under heading 59.11.

Example 3: Belting more than 3 mm thick (four layers)

Plastics 4%
Textile fabric 85%
Plastics negligible
Rubber 11%

The textile component predominates by weight. As the product is more than 3 mm thick, it is classified as belting under heading 59.10.

Example 4: Belting less than 3 mm thick (four layers)

Plastics 4%
Textile fabric 85%
Plastics negligible
Rubber 11%

The textile component predominates by weight. As the product is less than 3 mm thick, it is classified as a textile product for technical use under heading 59.11.

Example 5: Belting less than 3 mm thick (five layers)

Rubber 20%
Plastics 4 %
Textile fabric 25%
Plastics 31%
Rubber 20%

The rubber component predominates by weight. This product is classified as rubber belting under heading 40.10.

Example 6: Belting less than 3 mm thick (four layers)

Plastics 4%
Textile fabric 35%
Rubber 21%
Plastics 40%

The plastic component predominates by weight. The product is classified as a plastic product under heading 39.21.

Anti-static and Adhesive Layers

36. When classifying multi-layer belts or belting in Chapter 39, 40 or 59, the anti-static layer has been found to be negligible and in many cases not measurable. Accordingly, the anti-static layer should not be considered when determining classification, unless it is found to be a distinct visible layer whose composition can be identified.

37. When a plastic or rubber adhesive is used to assemble two or more layers and when the adhesive cannot be seen in a cross-section, it is not to be taken into consideration for classification purposes.

Additional Information

38. 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](#).

39. 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 39, 40, 59
Legislative References	<u><i>Customs Tariff</i></u> , General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
Other References	<u>D11-11-3</u>
Superseded Memorandum D	D10-14-53 dated March 28, 2008