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January 8, 2008

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Subject: Advance Ruling for Tariff Classification
Importer: Digi- Key Corporation
Commodity: Aluminum bolt-on style heat sink
Effective date: January 9, 2009

TRS # 234133
BN #895173490RM0001
Digi-Key Part #: 102-1488-ND
C.U.I part #: VHS-45

Mr. Kubrick:

This is in response to your letter dated November 19th, 2008 requesting a tariff classification advance ruling under paragraph 43.1(1)(c) of the *Customs Act* for the Digi-Key aluminum bolt-on style heat sink Digi-Key part number 102-1488-ND (C.U.I part number VHS-45) that non-resident importer, Digi-Key Corporation wishes to import into Canada.

According to the literature and the sample received, this 102-1488-ND bolt-on heat sink is primarily used as a cooling device for half-brick DC/DC converters. It has a black anodized finish. The screws and washers are included. Approximate dimensions (LxWxH) are 61mm x 57.90mm x 11.43mm. These types of heat sinks are employed as cooling devices in computers and other devices containing integrated circuits, etc.

The heat sink is made entirely of aluminum and the first section that was considered was: Section XV: Base Metals and Articles of Base Metal. In this section, *aluminium and articles thereof* belong in Chapter 76. However, section note 1(f) states that articles of Section XVI (*machinery, mechanical appliances and electrical goods*) are excluded from this section. Therefore, Section XVI needs to be verified before proceeding in this section (XV).

The notes to Section XVI and to Chapter 84 do not exclude the product. The item is classified under heading 84.73: *Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72*. Then to:

8473.30 -Parts and accessories of the machines of heading 84.71

8473.30.90 00 -- -Other

Note: Items of heading 84.71 are:

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Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.

The 102-1488-ND Bolt-on heat sink is classified by virtue of General Interpretative Rule (1), which states that:

"The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions."

Therefore, the 102-1488-ND Bolt-on aluminium heat sink is classified as a part for an automatic data processing machine – other.

Commodity	Classification Number	Rate of Duty
102-1488-ND Bolt-on aluminium heat sink	8473.30.90.00	0% MFN

In addition to the duty payable, when applicable, the above-mentioned product is subject to the 5% Goods and Services Tax under the *Excise Tax Act*. This tax is calculated on the value for tax of the good, i.e. the value of the goods in Canadian funds plus the amount of duty.

To ensure the benefits of this advance ruling at time of importation, please indicate that you are in possession of this ruling by indicating the advance ruling number on the Canada Customs Invoice, Form CI 1, the commercial invoice, or in the "description" field of the Form B3, Canada Customs Coding or the "input ruling reference number" field (K160) if you are a CADEX participant.

Furthermore, this advance ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with this ruling issued under paragraph 43.1(1)(c) of the *Customs Act*, you may file a dispute notice, by way of a letter, under subsection 60(2) of the *Customs Act* within 90 days of the issuance of this ruling. (Please refer to Customs Memorandum D11-11-3)

This advance ruling applies to all relevant importations subsequent to its effective date. If goods were properly declared in accordance with the *Customs Tariff* that existed at the time of accounting, an importer may be eligible for a refund of duties only if a retroactive order-in-council was made to amend the legislation.

This ruling is considered "reason to believe" pursuant to section 32.2 of the *Customs Act*.

Failure to make the required corrections, including paying any duty and interest owing on a declaration of tariff classification of imported goods within 90 days after having reason to believe the declaration was incorrect, will result in the application of penalties under the Administrative Monetary Penalty System (AMPS) which came into effect October 7, 2002. Pursuant to subsection 32.2(4) of the *Customs Act*, the obligation to make a correction in respect of imported goods ends four years after the goods have been accounted for under subsection 32 (1), (3) or (5) of the *Customs Act*.

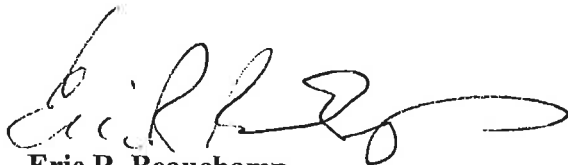
For more information regarding AMPS please visit the following website

www.cbsa.gc.ca/trade-commerce/amps/menu-eng.html

Statistics Canada has determined that the reporting of the unit of measure and quantity of imports are often incorrect through out the importing community. Accurate numbers are required to ensure Canada has sound trade data. Canada's trade statistics are used to set government policy related to the value of the dollar, the establishment of trade surpluses and/or deficits, and the value and provisions in free trade agreements. In addition, they are used by Canadian business to assess market share and make business decisions, as well as by foreign investors to determine whether or not to invest here. Please ensure that the correct unit of measure and quantity is reflected on your accounting documents.

If you require additional information on this matter, please contact the undersigned by telephone at (613) 991-1431 or by facsimile at (613) 952-7149.

Yours truly,



Eric R. Beauchamp
Senior Officer Trade Compliance



Lisette Martin
A/Manager Client Services