



Memorandum D10-14-68

Ottawa, October 5, 2022

Tariff classification of play seats for young children

In Brief

This memorandum updates the Canada Border Services Agency's (CBSA) policy concerning the tariff classification of infant bouncers, jumpers, rockers and swings under tariff item 9503.00.90 of the Schedule to the *Customs Tariff* following a decision of the Federal Court of Appeal (FCA) in 2021 FCA 162 (court file No. A-339-19).

Legislation

[Customs Tariff](#)

Tariff item 9503.00.90 – other toys

Guidelines and general information

Introduction

1. The guidance provided by this memorandum applies to goods that incorporate a seat for a young child (such as a baby, infant, or toddler) with an element of motion or play incorporated into the goods, where the seat provides more than a safe and secure place to sit a young child. This includes a variety of goods sometimes referred to as bouncers, jumpers, gliders, exersaucers, etc.

Background

2. On August 5, 2021, the FCA in A-339-19 dismissed the appeal filed by the CBSA of the Canadian International Trade Tribunal's (Tribunal) decision in appeal AP-2018-005 regarding the tariff classification of the Fisher-Price Roarin' Rainforest Jumperoo. The Tribunal determined that the goods under review are classified under tariff item 9503.00.90 as other toys.

3. The Jumperoo consists of a donut-shaped seat that is suspended by three covered springs from three taller steel posts. The springs provide for motion (jumping). The goods are equipped with an activity center which features toys, sound (music), bright colours and lights. The goods are intended for use by infants from the time they can hold their heads up unassisted until they are able to walk and climb out of the good.

4. The Tribunal concluded that the Rainforest Jumperoo, when considered as a whole, was intentionally designed to provide amusement, rather than to provide a safe and secure seat in which to place an infant. The Tribunal found that the jumping feature, among other play features, provided amusement and entertainment and gave the product its main play value.

5. Regard was given to the four Compendium Classification Opinions (CCOs) published by the World Customs Organization (WCO); however expert witness testimony constituted sound reason for the Tribunal to deviate from the WCO CCOs.

6. In view of the Tribunal decision upon which this policy is based, Canada **is not** able to apply the four CCOs as follows:

Compendium of Classification Opinions (CCO):

9401.71 (1) Infant seat with a textile upholstered cover over a metal frame incorporating toys, a vibration mechanism and a sound system. The product has a curved bottom portion which can convert into a rocking chair. It can also be locked into a non-rocking position.

9401.71 (2) Baby seat with an upholstered covering over a metal frame, incorporating a vibration mechanism, a sound system, and a removable toy bar. It is designed for a baby until it is able to sit upright.

9401.71 (3) Baby seat consisting of a padded ring, covered with plastics, that is suspended from three steel posts by three covered springs, incorporating a lighting mechanism, a sound system and toy components. The posts are attached to a round steel tubular base. It is designed for babies who are able to hold their heads upright unassisted but who are unable to walk.

9401.71 (4) Swing-seat for babies which is mounted on a painted metal frame with fittings of plastics and is designed to be placed on the floor. It is powered by batteries and can be set to six different speeds. It includes toys and a musical apparatus. The seat part is padded and includes a harness-type belt for securing the baby.

Administrative policy

7. Similar goods that contain a seat and toy component, where an infant can safely sit while playing, bouncing, jumping, rocking, or swinging, are classified under tariff item 9503.00.90 as other toys, when they are intended to provide amusement rather than just a safe and secure seat. The factors to consider include how the goods are designed, the features they include, and how they are intentionally marketed and packaged. These goods are classified in accordance with General Interpretative Rules 1, 6, and Canadian Rule 1.

Additional information

8. 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.

9. For more information, 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 Policy Division Trade and Anti-dumping Programs Directorate Commercial and Trade Branch
Legislative References	<u>Customs Tariff</u>
Other References	<u>D11-11-3</u> <u>CITT AP-2013-034 and AP-2013-040</u> Mattel Canada Inc. v. President of the Canada Border Services Agency (10 July 2014) <u>CITT AP-2018-005</u> Mattel Canada Inc. v. President of the Canada Border Services Agency (19 June 2019) <u>2021 FCA 162</u> Attorney General of Canada v. Mattel Canada Inc.
Superseded Memorandum D	D10-14-68 dated June 2, 2016