



## Memorandum D10-14-64

Ottawa, December 2, 2021

### Tariff Classification of Goods Using Bluetooth® Technology

#### In Brief

This memorandum has been updated to clarify the Canada Border Services Agency's administrative policy regarding the classification of goods with Bluetooth® capabilities.

This memorandum will serve to assist users of the Tariff to determine the proper classification of goods with Bluetooth® capabilities.

#### Legislation

Customs Tariff

#### Guidelines and General Information

1. Bluetooth® technology allows enabled devices to communicate when they are within range of each other, replacing the need for cables to interconnect devices.
2. Bluetooth® enabled devices may transmit data, receive data, or do both.

#### Tariff Classification Policy

3. Bluetooth® enabled devices are properly classified according to their principal function.
4. Canadian International Trade Tribunal (CITT) decisions provide useful guidance on the meaning of principal function.
5. In AP-2005-035 Panasonic Canada Inc., the CITT relied upon the following definitions from the Canadian Oxford Dictionary, 2d Ed., which help determine the meaning of principal function:
  - Principal – *first in rank or importance, chief, main, leading*
  - Function – *a mode of action or activity by which a thing fulfills its purpose*
6. Devices for which the principal function is the exchange of data between two or more Bluetooth® enabled devices within a wired or wireless network are classified under tariff item 8517.62.00 as "Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus".
7. Separately presented Bluetooth® adapters, sometimes known as Bluetooth® antennas, are also classified under tariff item 8517.62.00. For example, the device that may be inserted into a USB port on a personal computer to accept signals from a Bluetooth® enabled keyboard and/or mouse.
8. Bluetooth® enabled devices, which have a principal function other than the transmission of data between devices via Bluetooth®, are classified elsewhere in the nomenclature.
9. Bluetooth® enabled cellular telephones are classified under tariff item 8517.13.00, or 8517.14.00 as their principal function remains that of a telephone for cellular networks or for other wireless networks.

10. Other examples of Bluetooth® enabled devices that, based upon their principal function, are properly classified elsewhere in the nomenclature include:

- (a) Printers (heading 84.43)
- (b) Computers (heading 84.71)
- (c) Hard drives (heading 84.71)
- (d) Keyboards/mice (heading 84.71)
- (e) Speakers (heading 85.18)
- (f) Compact Disc players (heading 85.19)
- (g) Digital cameras (heading 85.25)
- (h) Global Positioning Systems (heading 85.26)
- (i) Clock-radios (heading 85.27)
- (j) Video monitors/televisions (heading 85.28)
- (k) Thermostats (heading 90.32)
- (l) Video game machines (heading 95.04)

11. For the purposes of tariff item 9948.00.00, Bluetooth® enabled devices may be considered functionally joined to their host goods. For specific guidance regarding tariff item 9948.00.00, refer to Memorandum D10-14-51 Tariff Classification Policy: Tariff Item 9948.00.00.

#### **Additional Information**

12. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request are found in Memorandum D11-11-3, Advance Rulings for Tariff Classification.

13. For more information, call the CBSA Border Information Service (BIS):

Calls within Canada and the United States (toll-free): **1-800-461-9999**

Calls from outside Canada and the United States (long-distance charges apply):

1-204-983-3500 or 1-506-636-5064

TTY: **1-866-335-3237**

Email: [contact@cbsa.gc.ca](mailto:contact@cbsa.gc.ca).

Contact Us at the CBSA website may also be accessed for information.