



### Cour d'appel fédérale

Date: 20141103

**Docket: A-210-14** 

**Citation: 2014 FCA 254** 

CORAM: NOËL C.J.

GAUTHIER J.A. BOIVIN J.A.

**BETWEEN:** 

**UBISOFT CANADA INC.** 

Appellant

and

## PRESIDENT OF THE CANADA BORDER SERVICES AGENCY

Respondent

Heard at Montréal, Quebec, on November 3, 2014.

Judgment delivered from the bench at Montréal, Quebec, on November 3, 2014.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL C.J.

### Federal Court of Appeal



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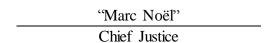
Respondent

# REASONS FOR JUDGMENT OF THE COURT (Delivered from the bench at Montréal, Quebec, on November 3, 2014.)

#### NOËL C.J.

[1] Applying the standard of reasonableness, the appellant was unable to establish that the Tribunal erred in concluding as it did.

- [2] We would simply like to emphasize that the argument that the "educational material" purpose of the bundle determines its essential character for the purposes of Explanatory Note VIII to Rule 3(b) is entirely without merit.
- [3] We would add that Note 3 to Chapter 99 clearly allowed the Tribunal to consider only the guitar in order to determine whether the bundle could be classified under tariff item No. 9948.00.00 (video games).
- [4] The appeal will be dismissed with costs.



Certified true translation Erich Klein

#### FEDERAL COURT OF APPEAL

#### SOLICITORS OF RECORD

**DOCKET:** A-210-14

STYLE OF CAUSE: UBISOFT CANADA INC. v.

PRESIDENT OF THE CANADA BORDER SERVICES AGENCY

PLACE OF HEARING: MONTRÉAL, QUEBEC

**DATE OF HEARING:** NOVEMBER 3, 2014

REASONS FOR JUDGMENT OF THE COURT BY: NOËL C.J.

GAUTHIER J.A. BOIVIN J.A.

**DELIVERED FROM THE BENCH BY:** NOËL C.J.

**APPEARANCES:** 

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PRESIDENT OF THE CANADA BORDER SERVICES AGENCY

**SOLICITORS OF RECORD:** 

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