

Federal Court of Appeal



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



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

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.

“Marc Noël”

Chief Justice

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:

Jean-Marc Clément

FOR THE APPELLANT
UBISOFT CANADA INC.

Lune Arpin

FOR THE RESPONDENT
PRESIDENT OF THE CANADA
BORDER SERVICES AGENCY

SOLICITORS OF RECORD:

BCF LLP
Montréal, Quebec

FOR THE APPELLANT
UBISOFT CANADA INC.

William F. Pentney
Deputy Attorney General of Canada

FOR THE RESPONDENT
PRESIDENT OF THE CANADA
BORDER SERVICES AGENCY