

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20191114**

**Docket: A-76-19**

**Citation: 2019 FCA 284**

**CORAM: NADON J.A.  
RENNIE J.A.  
RIVOALEN J.A.**

**BETWEEN:**

**RONA INC.**

**Appellant**

**and**

**PRESIDENT OF THE CANADA BORDER SERVICES AGENCY**

**Respondent**

Heard at Ottawa, Ontario, on November 14, 2019.  
Judgment delivered from the Bench at Ottawa, Ontario, on November 14, 2019.

**REASONS FOR JUDGMENT OF THE COURT BY:**

**NADON J.A.**

**Federal Court of Appeal**



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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Ottawa, Ontario, on November 14, 2019).**

**NADON J.A.**

[1] Notwithstanding Mr. Kaylor's strong arguments to the contrary, we have not been persuaded that there is any basis to intervene.

[2] More particularly, we are satisfied that the Canadian International Trade Tribunal made no error in respect of its understanding and application of Rule 1 of the General Rules for the Interpretation of the Harmonized System set out in the schedule of the *Customs Tariff, S.C.* 1997, c. 36.

[3] Accordingly, the appeal shall be dismissed with costs.

"M. Nadon"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-76-19

**STYLE OF CAUSE:** RONA INC. v. PRESIDENT OF  
THE CANADA BORDER  
SERVICES AGENCY

**PLACE OF HEARING:** Ottawa, Ontario

**DATE OF HEARING:** NOVEMBER 14, 2019

**REASONS FOR JUDGMENT OF THE COURT BY:** NADON J.A.  
RENNIE J.A.  
RIVOALEN J.A.

**DELIVERED FROM THE BENCH BY:** NADON J.A.

**APPEARANCES:**

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Ludovic Sirois FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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