

Date: 20090205

Docket: A-571-07

Citation: 2009 FCA 32

**CORAM: LÉTOURNEAU J.A.
BLAIS J.A.
TRUDEL J.A.**

BETWEEN:

PANASONIC CANADA INC.

Appellant

and

**PRESIDENT OF THE CANADA
BORDER SERVICES AGENCY**

Respondent

Heard at Montréal, Quebec, on February 5, 2009.

Judgment delivered from the Bench at Montréal, Quebec, on February 5, 2009.

REASONS FOR JUDGMENT OF THE COURT BY:

BLAIS J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Montréal, Quebec, on February 5, 2009).

BLAIS J.A.

[1] This is an appeal of a decision of the Canadian International Trade Tribunal (CITT) dated October 19, 2007.

[2] This litigation concerns the classification for tariff purposes of four models of Panasonic digital disk recorders that are a combination of two machines: a) a video multiplexer and b) a hard disk recorder.

[3] In our view, there was ample and cogent evidence upon which the CITT could reasonably conclude that the principal function of the composite machine was the recording of images, a function which the video multiplexer had the capacity of enhancing.

[4] It was therefore opened to the Tribunal to arrive at its conclusion. Consequently, the appeal will be dismissed with costs.

“Pierre Blais”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-571-07

Appeal from a decision of the Canadian International Trade Tribunal, October 19, 2007.

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

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: February 5, 2009

REASONS FOR JUDGMENT OF THE COURT BY: (LÉTOURNEAU, BLAIS,
TRUDEL, J.J.A.)

DELIVERED FROM THE BENCH BY: BLAIS J.A.

DATED: February 5, 2009

APPEARANCES:

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