



Ottawa, May 13, 2014

Memorandum D10-14-23

Tariff Classification of Inflators, Modules of Airbags, and Airbags

In Brief

This memorandum has been updated to reflect changes within heading 87.08 in the [Customs Tariff](#). Other editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the Canada Border Services Agency's interpretation of the classification of inflators, modules of airbags, and airbags under subheading 8708.95 of the [Customs Tariff](#).

Legislation

Customs Tariff

Heading 87.08 (relevant portions)

87.08 Parts and accessories of the motor vehicles of headings 87.01 to 87.05

- Other parts and accessories of bodies (including cabs):

8708.95 -- Safety airbags with inflator system; parts thereof

8708.95.10 --- For installation in motor vehicles designed for the transportation and storage of veterinary equipment and preparations;

Parts and accessories for use in the manufacture of fire fighting vehicles

8708.95.90 --- Other

Guidelines and General Information

1. An airbag is a vehicle safety device. It is an occupant restraint system consisting of a flexible fabric envelope, or cushion, designed to inflate rapidly during an automobile collision. Its purpose is to cushion occupants during a crash and provide protection to their bodies when they strike interior objects such as the steering wheel or a window.
2. Modern vehicles may contain multiple airbag modules in various side and frontal locations of the passenger seating positions. Sensors may deploy one or more airbags in an impact zone at variable rates based on the type, angle and severity of the impact. An airbag is designed to only inflate in moderate to severe frontal crashes. Airbags are normally designed with the intention of supplementing the protection of an occupant who is correctly restrained with a seatbelt.
3. Modules for airbags, or airbag module assemblies, form part of the occupant restraint system, which consists of an inflator, an ignitor, and the folded airbag, as well as the hardware required to package the airbag, behind the special trim cover (e.g., on the steering wheel for a driver side module or within the upper right-hand instrument panel for a passenger side module).
4. A common type of inflator consists of a solid generant, an enclosed chamber, and a filter. In the event of a serious crash, the solid generant burns in the chamber producing nitrogen gas. The nitrogen gas is cooled and purified in the filter before inflating the airbag. This pyrotechnic inflator system is more commonly used to deploy

frontal impact airbags on both the driver side and passenger side. Side impact airbags are commonly deployed using a compressed air cylinder as the inflator that is triggered in the event of a side impact.

5. For both original equipment and aftermarket applications, all importations of airbags and airbag modules are to be classified under subheading 8708.95.
6. In those instances where the driver's side airbag module assembly is pre-installed in the steering wheel at time of importation, the entire unit will be classified under tariff item 8708.94.29 as a steering wheel.
7. It should be noted that the other elements of the airbag supplemental restraint system (e.g., sensors, sensor brackets, airbag monitor assembly, and monitor bracket) are classified elsewhere in the Nomenclature, each in their own right. This also includes the wiring assemblies, which connect the airbag module assemblies to the airbag monitor and sensors.

Additional Information

8. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
9. For more information, call contact the [CBSA Border Information Service](#) (BIS):
 Calls within Canada & the United States (toll free): **1-800-461-9999**
 Calls outside Canada & the United States (long distance charges apply):
 1-204-983-3550 or 1-506-636-5064

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

[Contact Us online](#) (webform)
[Contact Us](#) at the CBSA website

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS 8708.95
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	D10-14-23 dated March 9, 2007