

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20110321

Docket: A-194-10

Citation: 2011 FCA 109

**CORAM: NOËL J.A.
NADON J.A.
PELLETIER J.A.**

BETWEEN:

KVERNELAND GROUP NORTH AMERICA INC.

Appellant

and

**PRESIDENT OF THE CANADA
BORDER SERVICES AGENCY**

Respondent

Heard at Montréal, Quebec, on March 21, 2011.

Judgment delivered from the Bench at Montréal, Quebec, on March 21, 2011.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL J.A.

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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Montréal, Quebec, on March 21, 2011)

NOËL J.A.

[1] We can see no error in the decision of the Canadian International Trade Tribunal which found that the appellant's hay bale wrappers did not qualify for the benefits of tariff item No. 9903.00.00.

[2] The appeal will be dismissed with costs.

“Marc Noël”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-194-10

STYLE OF CAUSE: KVERNELAND GROUP NORTH
AMERICA INC. v PRESIDENT OF
THE CANADA BORDER
SERVICES AGENCY

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: March 21, 2011

REASONS FOR JUDGMENT OF THE COURT BY: NOËL, J.A.
NADON J.A.
PELLETIER J.A.

DELIVERED FROM THE BENCH BY: NOËL J.A.

APPEARANCES:

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Maude Breton-Voyer

SOLICITORS OF RECORD:

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