

**Date: 20070621**

**Docket: A-264-06**

**Citation: 2007 FCA 246**

**CORAM: LINDEN J.A.  
PELLETIER J.A.  
RYER J.A.**

**BETWEEN:**

**3319067 CANADA INC. (UNIVERSAL LITES)**

**Appellant**

**and**

**PRESIDENT OF THE CANADA BORDER SERVICES AGENCY**

**Respondent**

Heard at Ottawa, Ontario, on June 21, 2007.

Judgment delivered from the Bench at Ottawa, Ontario, on June 21, 2007.

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

**PELLETIER J.A.**

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**REASONS FOR JUDGMENT OF THE COURT**

**(Delivered from the Bench at Ottawa, Ontario, on June 21, 2007)**

**PELLETIER J.A.**

[1] Both parties are agreed that the standard of review applicable to the Tribunal's decision is that of reasonableness. In *Canada (Director of Investigation and Research, Competition Act) v. Southam Inc.*, [1997] 1 S.R.C. 748, at paragraph 56, the Supreme Court of Canada held that a decision was reasonable if "any reasons support it".

[2] In this case, the crux of the Tribunal's decision is its conclusion that the goods in question are "electric garlands". The basis for that conclusion is an amalgam of two lines of reasoning. The

first is that the goods should fall in the same classification as electric garlands and specialized lights "both of which they closely resemble" (Tribunal Reasons, at paragraph 42). The second is the conclusion that the goods come within the definition of "electric garlands" because of the phrase "of all kinds" as it appears in Explanatory Note (B)(f) to heading 95.05 (Tribunal Reasons, at paragraph 43). While this last conclusion is not necessarily obvious, it must be read in context.

[3] In coming to that conclusion, the Tribunal referred to the definition of "garland" in the Gage Canadian Dictionary which includes, as a secondary definition of garland, "something like a garland". While the Tribunal did not refer to the secondary meaning, we infer from its conclusion that it incorporated it into its reasoning. In the circumstances, the Tribunal's conclusion was supported by the evidence before it and is therefore not unreasonable.

[4] The appeal should therefore be dismissed with costs.

"J.D. Denis Pelletier"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-264-06

**STYLE OF CAUSE:** *3319067 CANADA INC. (UNIVERSAL LITES) and PRESIDENT OF THE CANADA BORDER SERVICES AGENCY*

**PLACE OF HEARING:** Ottawa, Ontario

**DATE OF HEARING:** June 21, 2007

**REASONS FOR JUDGMENT OF THE COURT:** Linden, Pelletier, Ryer JJ.A.

**RENDERED FROM THE BENCH BY:** Pelletier J.A.

**APPEARANCES:**

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