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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 28 pages. Original publisher: Washington, D. C.: U. S. Customs and Border Protection, 2006 OCLC Number: (OCoLC)71354271 Subject: Tariff on machinery -- United States. Excerpt: . . . Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 and 8430) October 2009 TRACTOR OR MACHINE One of the difficulties that a classifier who handles vehicles in Chapter 87 and or machinery in Chapter 84 faces is the challenge of distinguishing the oftentimes similar-looking (and sometimes similar performing) breeds of equipment that are frequently mistaken for each other. This gray area has long been a source of confusion when attempting to classify this merchandise. In September 1979, the Customs Information Exchange published a Form 35 information issuance, which dealt essentially with the design characteristics that help to differentiate a tractor from a tractor-like machine. Although the form is no longer in use, one may take guidance from it. Tractors are versatile vehicles, which feature speed of interchangeability of working tools as a major characteristic, while tractor-like machines are designed exclusively for a particular function or group of related functions. There should be no problem distinguishing between a mechanical shovel with a 360 degree revolving superstructure and a typical agricultural tractor. The difficulty arises when attempting to distinguish between similar looking tractor-like propelling bases which might be encountered when comparing a front-end shovel loader and a tractor fitted with a loader. It is not sufficient when classifying these machines to say that an article appears to meet the definition of a tractor contained in the legal notes. It must be shown how and why that is so or, in the case of the negative, how and why an article meets the description of a...

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