



Memorandum D10-14-27: Tariff Classification of Front-mount Mowers

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Plain language summary

Target audience: Importers of commercial goods

Key content: Classification policy for tractors with front mount mowers

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Updates made to this D-memo

This D-memo has been updated to reflect accessibility and plain language considerations.

Guidelines

1. Front-mount mowers are a type of lawn mower that have the cutting deck mounted at the front of the machine. There are two types, mowers with permanent mowing decks and tractors with the ability to attach a mowing deck.

2. Lawn mowers with permanent mowing decks are classified under tariff item 8433.11.00 as mowers for lawns, parks, or sports-grounds, powered, with the cutting device rotating in a horizontal plane. These machines are principally designed to cut grass and cannot use interchangeable equipment. They are classified in heading 84.33 whether the mower is mounted on the front, rear, or middle of the tractor.

3. Front-mount mowers that consist of a tractor with a detachable mowing deck are classified as two separate units. The tractor and the mowing deck are classified separately in their own respective heading when the mowing deck is imported alone or when mounted on or presented with a tractor, as directed by Legal Note 2 to Chapter 87.

4. Tractors are defined in Legal Note 2 to Chapter 87 as “vehicles constructed essentially for hauling or pushing another vehicle, appliance or load ...”. They are classified in heading 87.01. Classification at the subheading level depends on a tractors’ engine power. These machines are designed to accommodate interchangeable equipment to perform various tasks and are classified independently of their interchangeable equipment.

5. Mowing decks are classified under tariff item 8433.19.00 as other mowers for lawns, parks, or sports-grounds, even when considered interchangeable equipment for a specific tractor.

Additional Information

6. Procedures to obtain an advance ruling for tariff classification of goods are outlined in [Memorandum D11-11-3: Advance Rulings for Tariff Classification](#).

References

Consult these resources for further information.

Applicable legislation

- [Customs Tariff](#)

Issuing office

Trade Policy Division
Trade Programs and Anti-dumping Directorate
Commercial and Trade Branch

Contact us

[Contact border information services](#)

Related links

- [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#)