

✿ Brief description of goods

Machine that sorts a steel can and aluminum can using a strong magnetic device when cans are input and then crushes only aluminum cans to eject them on the loading platform of a transporter vehicle such as a truck. The machine is equipped with casters.

✿ Classification

8479.89-000

✿ Reason for classification

Although the machine has a function to sort a steel can and aluminum can using a magnet, the machinery for sorting in heading 84.74 is limited to that for processing of mineral substances. Thus, it is not classified in the heading. Additionally, since it just crushes the sorted aluminum cans and the cans are not compressed for molding, it is considered that it does not corresponds to the metal rolling mills in heading 84.55 nor the machines for working metal in heading 84.62.

Therefore, it is classified as stated above as other machines having individual functions.

**Note:**

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.