



HQ H295580

July 15, 2025

OT:RR:CTF:EMAIN H295580 LAW

CATEGORY: Classification

TARIFF NO.: 8704.22.50

Center Director
Automotive and Aerospace C.E.E.
U.S. Customs and Border Protection
1410 Elmwood Street
Port Huron, MI 48060-5471

Attn: Nancy Cain, Import Specialist

RE: Application for Further Review of Protest No. 3802-18-100009; Classification of Certain Mobile Shredder Trucks

Dear Center Director:

The following is our decision regarding an Application for Further Review (AFR) of Protest No. 3802-18-100009, which was filed on January 11, 2018, on behalf of the protestant, Shred-Tech Corp. This Protest concerns the tariff classification of certain mobile shredding trucks under the Harmonized Tariff Schedule of the United States (HTSUS). In reaching the determination below, U.S. Customs and Border Protection (CBP) has considered information submitted with the Protest and AFR. In its submission, the protestant requested the opportunity to discuss the issues presented in the Protest if CBP contemplated issuing an adverse determination. However, the protestant's counsel did not respond to requests for scheduling a conference to orally discuss the matter.

FACTS:

The subject mobile shredder trucks (Model No. MDS-1) are imported from Canada and consist of a mobile shredder mounted upon the chassis of a medium-duty truck. The shredder also features a compactor and a moving floor unloading system to assist in discharging the shredded material. Shred-Tech underscores that "[a]ll system components are engineered and designed to be fully integrated and permanently affixed to the cab and chassis." The entire shredding system is encased within a custom truck body and the shredder is entirely powered by the vehicle's engine. The subject models have an empty weight of between 17,000 and 19,000 pounds. Shred-Tech further notes that its customers utilize the mobile shredder truck to "perform

onsite shredding services.” The company’s marketing materials focus exclusively on the vehicles’ shredding capabilities.

The subject merchandise entered on February 9, 2017. CBP liquidated the entry on December 22, 2017, under subheading 8704.22.50, HTSUS, which provides for “[m]otor vehicles for the transport of goods: G.V.W. exceeding 5 metric tons but not exceeding 20 metric tons: Other.”

Protestant disputes CBP’s classification of the subject merchandise under subheading 8704.22.50, HTSUS. Instead, the protestant argues that the subject merchandise is properly classified under subheading 8705.90.00, HTSUS, which provides for “[s]pecial purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, wreckers, mobile cranes, fire fighting vehicles, concrete mixers, road sweepers, spraying vehicles, mobile workshops, mobile radiological units): Other.” Additionally, the protestant requests that two prior rulings, HQ 083669 and HQ 085900, issued in 1989 and 1990 respectively, be disregarded and revoked.

ISSUE:

Whether the subject mobile shredder trucks are classified under heading 8704, HTSUS as “[m]otor vehicles for the transport of goods,” or under heading 8705, HTSUS as “[s]pecial purpose motor vehicles.”

LAW AND ANALYSIS:

We first note that this matter is protestable under 19 U.S.C. §1514(a)(2) as a decision on classification. The Protest was timely filed, within 180 days of liquidation of the first entry. Miscellaneous Trade and Technical Corrections Act of 2004, Pub. L. 108-429, § 2103(2)(B)(ii)–(iii) (codified as amended at 19 U.S.C. § 1514(c)(3) (2006)). Further review was properly accorded to the protest pursuant to 19 C.F.R. § 174.24(c) because the decision against which the protest was filed is alleged to involve specific factual and legal questions that have not been the subject of a ruling or court decision.

Classification under the HTSUS is determined in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. If the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While neither legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System and are generally indicative of the proper interpretation of the heading.¹

¹ See Treasury Decision (T.D.) 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

The HTSUS provisions under consideration are as follows:

8704 Motor vehicles for the transport of goods.

* * *

8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, wreckers, mobile cranes, fire fighting vehicles, concrete mixers, road sweepers, spraying vehicles, mobile workshops, mobile radiological units).

Noting that the text of heading 8705 excludes vehicles “principally designed for the transport of persons or goods,” the EN to heading 8704, HTSUS is instructive on whether the subject mobile shredder trucks fall under the scope of heading 8704, HTSUS.

The EN to heading 8704, HTSUS, provides as follows, in pertinent part:

This heading covers in particular:

Ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); refrigerated or insulated lorries (trucks); multi-floored lorries (trucks) for the transport of acid in carboys, cylinders of butane, etc.; dropframe heavy-duty lorries (trucks) with loading ramps for the transport of tanks, lifting or excavating machinery, electrical transformers, etc.; lorries (trucks) specially constructed for the transport of fresh concrete, **other than** concrete-mixer lorries (trucks) of **heading 87.05**; *refuse collectors whether or not fitted with loading, compressing, damping, etc., devices.*

(**Emphasis** in original) (*Emphasis* added).

The EN further specifies that heading 8704 covers “[s]elf-loading vehicles equipped with winches, elevating devices, etc., but designed essentially for transport purposes.”

Likewise, the EN to heading 8705, HTSUS, provides as follows, in pertinent part:

This heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to **perform certain non-transport functions**, i.e., the primary purpose of a vehicle of this heading is **not** the transport of persons or goods.

(**Emphasis** in original).

In Headquarters Ruling Letter (HQ) 085125, dated November 15, 1989, the U.S. Customs Service (now CBP) classified a garbage truck with a compactor, special pick-up and dumping device, and a removable container body in heading 8704, HTSUS, as a motor vehicle

for the transport of goods. The description of the trucks in HQ 085125 substantially resembles the vehicles now at issue in this Protest inasmuch as both are principally designed to transport waste materials, which the vehicles also collect and compact (in the case of the garbage truck) or shred (in the case of the instant merchandise).

Protestant argues we have instead ruled that other, similar vehicles should be classified under heading 8705, HTSUS. For example, the protestant cites HQ H287200, dated October 16, 2017, where we revoked prior rulings dealing with certain vacuum trucks used for the removal of liquid waste and re-classified those vehicles as special purpose motor vehicles under heading 8705, HTSUS. In classifying that vehicle, CBP noted that the vacuum truck was equipped with a “rotary pump that is designed to enable the vehicles to collect both solid and liquid waste from the ground and industrial waste holding containers.” Therefore, the vacuum trucks are analogous to those vehicles that are set forth in the EN to 8705, HTSUS, used for cleaning streets, gutters, and cesspool emptiers that are specially constructed to perform the non-transport function of waste collection and clean-up. Here, the subject vehicle is designed to travel to specific locations where paper materials are loaded into the truck, shredded onsite, and then transported to a disposal site. In this way, the mobile shredder trucks are analogous to those vehicles set forth in the EN to 8704, HTSUS, such as refuse collectors fitted with loading and compressing devices.

The mobile shredder trucks at issue here are principally designed to collect and shred materials at various commercial locations so that the waste may be transported away from the jobsite and disposed. Even though, as the protestant underscores, the trucks may “feature several design elements that contribute to a distinct, non-transport function,” (i.e., the vehicles can shred the materials they are collecting and transporting), the vehicles are nonetheless primarily intended to transport shredded material to and from various jobsite locations and waste disposal sites. As acknowledged in HQ H287200, the mere presence of a particular feature, such as a rotary pump – or, in this instance, a shredding device – is “not enough to conclude that the [subject] trucks are specially constructed or equipped to perform a non-transport function.” The collection and transport functions of the trucks are thus more akin to garbage trucks of heading 8704, HTSUS, than to special purpose trucks of heading 8705, HTSUS. Thus, they are classified in heading 8704, HTSUS, as trucks for the transport of goods.

We further note that this is consistent with HQ 085900, (dated February 20, 1990), and HQ 083669, (dated May 8, 1989), where we classified a similar mobile shredder under heading 8704, HTSUS. In both instances, CBP deemed the principal function of a vehicle featuring shredding functionality that transported the shredded paper to a landfill or recycling site was a vehicle for the transport of goods in heading 8704, HTSUS. Protestant acknowledges these rulings in its AFR but argues that they are incorrect and should be revoked. For the foregoing reasons, we concur with the conclusions reached in HQ 085900 and HQ 083669 and decline to revoke them.

In conclusion, we hold that the subject mobile shredder trucks are classified in subheading 8704.22.50,² HTSUS.

² Based on the information and materials provided in the Protest, we find that the subject vehicles’ weight falls within the range set forth in subheading 8704.22.50, HTSUS.

HOLDING:

By application of GRIs 1 and 6, the mobile shredder trucks are classified under subheading 8704.22.50, HTSUS, which provides for, “motor vehicles for the transport of goods: G.V.W. exceeding 5 metric tons but not exceeding 20 metric tons: Other.” The general, column one rate of duty is 25 percent.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the internet at <https://hts.usitc.gov/>.

You are instructed to DENY the Protest.

You are instructed to notify the protestant of this decision no later than 60 days from the date of this decision. Any reliquidation of the entry or entries in accordance with the decision must be accomplished prior to this notification. Sixty days from the date of the decision, the Office of Trade, Regulations and Rulings will make the decision available to CBP personnel and the public on the Customs Rulings Online Search System (CROSS) at <https://rulings.cbp.gov/>, or other methods of public distribution.

Sincerely,

for Yuliya A. Gulis, Director
Commercial and Trade Facilitation Division