

relevant pages from the current (1982) TSUS, as they apply to the machinery covered in this study, are shown in the Appendix.

Generally packaging machinery is classified under U.S. tariff items Nos. 662.10, 662.15, 662.18, and 66.20. Appended 1982 duty rates for these tariff items are 4.4%, 6.4%, 1.4%, and 4.8% respectively. Readers should note that machine and system components often attract a different tariff classification than a single complete machine. This is particularly the case where a machine (system) consists of a number of separate parts which do not share a common base. For example, lifting, handling, loading or unloading equipment, or conveyor portions of a machine (system) are covered by tariff item No. 664.10, which has a duty rate of 3.9%.

Valuation for Duty:

The base of valuation for duty is normally the transaction price between the Canadian seller and the U.S. purchaser. However, in some cases where the companies transacting business are related, the value for duty purposes may be different than the actual transaction price. In addition, components of U.S. origin incorporated into Canadian machines may be deducted sometimes from the value for duty under U.S. tariff item No. 807.00

Invoicing for U.S. Customs:

U.S. Customs does not require a special form of customs invoice. However, there are information requirements that must be completed