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June 22, 1984
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<u>Product</u>	<u>Tariff Number</u>	<u>Rate</u>
Drilling Rigs & Parts	664.08	3.4%
Lifting & Handling Machinery & Parts	664.10	3.1%
Pumps for Liquids	660.97	3.8%
Steel Gate, Check, Ball or Butterfly Valves	680.17	9.5%
Blow Out Preventers	680.27	4.2%
Shale Shakers	678.20	4.2%
Desilters	661.95	4.5%
Degassers	661.95	4.5%
Special Purpose Vehicles	692.16	4.2%
Steel Camp Buildings	653.00	7.1%
Offshore Platforms & Parts	652.97	7.1%

Generally, merchandise that is of U.S. manufacture and is returning to the U.S. without having been advanced in value in Canada may return to the U.S. without payment of duty.

Articles that are assembled in Canada with U.S. components may return to the U.S. with possible duty exemptions for the value of the U.S. components under tariff item number 807.00. There are many restrictions associated with this type of entry. It is recommended that you contact a knowledgeable source for details before attempting such an entry.