

Duty-Free Entry for Products Used in Agriculture and Horticulture

Article

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Over the past several months since the flurries of tariffs implemented by the Trump administration went into effect, we have noticed an uptick in questions regarding products used in agriculture. Specifically, on compliance strategies to mitigate the impact of these tariffs on business. Through the special provisions of the Harmonized Tariff Code of United States (HTSUS), 9817.00.50 and 9817.00.60, U.S. law provides a duty-free mechanism that allows eligible machinery, tools, and equipment that are genuinely used for farming or horticulture to enter the U.S. without paying any customs duties.

How Do HTSUS 9817.00.50 and 9817.00.60 Work?

For the products that are used for farming or horticulture to qualify for duty-free treatment, three conditions must be met:

1. The product must not be on the list of products that are excluded from qualification for this duty-free treatment based on their general baseline HTSUS classification.
2. The product must meet the definition of "machine," "equipment," "implement," or their "parts" used for farming or horticulture.
3. The product must be intended and used for agricultural or horticultural purposes at the time of import and proof of such use must be provided to U.S. Custom and Border Protection ("CBP") within three years from the date of entry.

Effect of Qualification

Should a product qualify for Chapter 9817 duty-free treatment, that qualification trumps all other tariff provisions, including those issued under emergency and investigatory powers of the U.S. federal government. For example, if an article is classified under a tariff provision that is subject to aluminum derivative tariffs and also qualifies for classification under chapter 9817.00.50 duty-free treatment, it will be granted duty-free treatment at entry. It is important to note, however, that if CBP requests proof of "actual use" and the importer of record fails to provide that proof within the three-year window, the entry shall be

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liquidated at the standard higher rate of duty.

If you currently import products that are used in agriculture or horticulture, reach out to us for help.

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