



Ottawa, Wednesday, December 6, 2000

Appeal No. AP-99-105

IN THE MATTER OF an appeal heard on May 9 and 10, 2000,
under section 67 of the *Customs Act*, R.S.C. 1985 (2d Supp.), c. 1;

AND IN THE MATTER OF 67 decisions of the Commissioner of
the Canada Customs and Revenue Agency dated November 10,
15, 16 and 26, 1999, with respect to requests for redetermination
under section 63 of the *Customs Act*.

BETWEEN

YAMAHA MOTOR CANADA LTD.

Appellant

AND

**THE COMMISSIONER OF THE CANADA CUSTOMS
AND REVENUE AGENCY**

Respondent

DECISION OF THE TRIBUNAL

The appeal is dismissed.

Richard Lafontaine
Richard Lafontaine
Presiding Member

Patricia M. Close
Patricia M. Close
Member

Peter F. Thalheimer
Peter F. Thalheimer
Member

Michel P. Granger
Michel P. Granger
Secretary



UNOFFICIAL SUMMARY

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Appellant

AND

**THE COMMISSIONER OF THE CANADA CUSTOMS
AND REVENUE AGENCY**

Respondent

This is an appeal under section 67 of the *Customs Act* from 67 decisions of the Commissioner of the Canada Customs and Revenue Agency made on November 10, 15, 16 and 26, 1999, with respect to goods imported between January 15, 1997, and January 28, 1998.

The goods in issue are seven all-terrain vehicle (ATV) models: Grizzly™ 4WD, Kodiak™ 4WD (dual range), Kodiak™ 4WD (single range), Wolverine™ 4WD, Big Bear® S.E. 4WD (dual range), Big Bear® 4WD (single range) and Big Bear® 2WD. The goods in issue are also referred to as utility ATVs. The issue in this appeal is whether these ATVs are properly classified in subheading No. 8703.21 as other motor vehicles principally designed for the transport of persons, as determined by the respondent, or should be classified in subheading No. 8701.90 as other tractors, as claimed by the appellant.

HELD: The appeal is dismissed. The evidence demonstrates that the goods in issue, utility ATVs, perform a wide variety of functions for a diverse buying public. Some purchasers will use their utility ATVs primarily as workhorses to perform many different functions, including to push objects or to haul implements. Other utility ATV purchasers may use them primarily for recreational purposes. The evidence shows that utility ATVs, because of their features and construction, are eminently suited for work or non-work functions. Despite these features and the manner of construction, the Tribunal is not persuaded that the goods in issue are “constructed essentially for” pushing or hauling and, therefore, is not convinced that they are tractors.

Place of Hearing:	Ottawa, Ontario
Dates of Hearing:	May 9 and 10, 2000
Date of Decision:	December 6, 2000
Tribunal Members:	Richard Lafontaine, Presiding Member Patricia M. Close, Member Peter F. Thalheimer, Member
Counsel for the Tribunal:	Gilles B. Legault
Clerks of the Tribunal:	Anne Turcotte Gillian Burnett
Appearances:	Michael A. Kelen, for the appellant Susanne Pereira, for the respondent



Appeal No. AP-99-105

YAMAHA MOTOR CANADA LTD.

Appellant

AND

THE COMMISSIONER OF THE CANADA CUSTOMS
AND REVENUE AGENCY

Respondent

TRIBUNAL: RICHARD LAFONTAINE, Presiding Member
PATRICIA M. CLOSE, Member
PETER F. THALHEIMER, Member

REASONS FOR DECISION

INTRODUCTION

This is an appeal under section 67 of the *Customs Act*¹ from 67 decisions of the Commissioner of the Canada Customs and Revenue Agency made on November 10, 15, 16 and 26, 1999, with respect to goods imported between January 15, 1997, and January 28, 1998.

The goods in issue are seven all-terrain vehicle (ATV) models: Grizzly™ 4WD, Kodiak™ 4WD (dual range), Kodiak™ 4WD (single range), Wolverine™ 4WD, Big Bear® S.E. 4WD (dual range), Big Bear® 4WD (single range) and Big Bear® 2WD. The goods in issue are also referred to as utility ATVs. The issue in this appeal is whether these ATVs are properly classified in subheading No. 8703.21 of the schedule to the *Customs Tariff*² as other motor vehicles principally designed for the transport of persons, as determined by the respondent, or should be classified in subheading No. 8701.90 as other tractors,³ as claimed by the appellant.

EVIDENCE

Mr. Randy Clare, General Manager of Clare's Cycle & Sports Ltd., of Fenwick, Ontario, an authorized Yamaha dealer, testified for the appellant. Mr. Clare compared the goods in issue with recreational ATVs, such as the Breeze®, Warrior®, Banshee® and Blaster®. He noted that utility ATVs typically have shaft drives as opposed to chain drives, specially designed tractor-type tires compared to smaller knob-type tires, four-wheel drive, an advertised towing capacity, a trailer hitch, a reverse gear and load-bearing suspensions that are stiffer than recreational ATV suspensions. He also noted that utility ATVs have accessories (such as blades, ploughs, 3-point hitches) which are sold separately from the ATVs.

1. R.S.C. 1985 (2d Supp.), c. 1.
2. R.S.C. 1985 (3d Supp.), c. 41.
3. The *Explanatory Notes to the Harmonized Commodity Description and Coding System* to heading No. 87.01 state: "For the purposes of this heading, **tractors** means wheeled or track-laying vehicles constructed essentially for hauling or pushing another vehicle, appliance or load. They may contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods, or provision for fitting with working tools as a subsidiary function".

In terms of price and market characteristics, Mr. Clare explained that the retail price of the Grizzly™ 4WD, a utility ATV and one of the goods in issue, is about \$8,800, compared to \$4,800 for the Blaster®, a recreational ATV.

According to Mr. Clare, the market into which he sells is roughly 50 percent private individuals, 30 percent industry and 20 percent farmers. While Mr. Clare did not know what percentage of his customers purchase utility ATVs for work or recreational purposes, he assumed that, given the price point, the majority of private individuals who purchase utility ATVs are not buying them purely for recreation. He thought that probably 90 percent of them use their utility ATVs for some pushing and hauling functions. He could not, however, be more precise about the extent to which utility ATV purchasers used them for pushing and hauling. According to his testimony, they might use them to pull boats in and out of water, to move goods from their cars to cottages or to haul out game (such as moose or deer) that they have hunted in the forest.

Mr. Harry Pelissero, past president of the Ontario Federation of Agriculture, also testified for the appellant. Mr. Pelissero introduced a video that was made at two different farm locations and which showed farmers using utility ATVs to pull harrows and an empty grain wagon. The voice-over in the video explained how the 3-point hitch transforms a recreational vehicle into a tool to tackle any chore. The narrative also noted that implements can be easily removed from the ATV so that it can be used for other purposes, such as recreational riding.

Mr. Kurt Lawton, Editor of *Farm Industry News* of Minneapolis, Minnesota, another witness for the appellant, indicated that, in a survey, almost 55 percent of the publication's readers, or approximately 137,500 farmers, own one or more ATVs. However, the survey does not give any indication of the specific use being made of ATVs on the farm, although he did say that farmers buy utility ATVs for a wide variety of jobs, some of which include pushing and hauling. He noted that, in the summer of 1998, his magazine tested the hauling and pushing power of ATVs. He further stated that, in the farming industry, an ATV is considered a type of small tractor. However, Mr. Lawton also agreed that farmers use ATVs for basic transportation, when performing tasks such as checking fences, crops or livestock, and for carrying things on the racks affixed to the ATVs. Tractors, he admitted, would not be used to do these chores because they are larger and much slower.

In reference to an article in the May/June 1997 issue of *Farm Industry News* that indicated that 1996 sales of ATVs increased by 67 percent over 1993 sales, with farmers/ranchers representing 36 percent of all users, Mr. Lawton could not say who bought the remaining 64 percent. With respect to an article in an industry publication entitled *ATV Magazine* where it stated that "the Grizzly is capable of supplying its rider with plenty of recreational fun", he commented that this magazine tends to cater more to a recreational audience and is not geared to a farming audience.

Mr. Ron Hickman, General Manager of Cycle Country Accessories Corporation (Cycle Country) of Milford, Iowa, a manufacturer of accessories for ATVs, also testified for the appellant, primarily about different accessories and implements that may be attached to ATVs. He indicated that utility ATVs can perform more onerous tasks because of the way in which they are constructed. That being said, he did note that at least one recreational ATV, the Warrior®, has a blade and winch kit made for it, although it does not perform as well in some tasks (such as pushing snow) because of its higher gear ratios. He noted that, for safety reasons, ATV users are cautioned against exceeding 5 miles per hour when using implements such as a blade for ploughing snow.

Mr. Hickman was asked about the title of Cycle Country's brochure, "Redefining Work & Play - World's Most Popular All-Terrain Vehicle Accessories". He indicated that he had been involved in

developing the slogan to show that one can have fun while working. ATVs, he continued, have always been traditionally regarded as vehicles with which to play. They have evolved into something that is now useful for many other purposes.

Mr. Gary Cross, Manager of Research and Development for Cycle Country, testified as an expert witness for the appellant in the design, manufacture and testing of implements specifically designed for the goods in issue. He gave evidence regarding the ability of utility ATVs to effectively push or pull those implements. He talked about the design features that an ATV would need to effectively use implements and attachments. He stated that a reverse gear is needed to back up after ploughing. He indicated that a utility ATV has higher torque in low gear to develop more power at low speed. If just designed for transportation, there would be no need, in his view, for ultra-low gears, as low gears, such as those found on utility ATVs, are not needed just to go up a hill. He also noted that the suspension is very stiff on a utility ATV and would give rise to a hard ride, whereas a recreational ATV, or one designed primarily for transportation, would have a softer suspension.

In Mr. Cross's view, the two elements needed in order for an ATV to be effective at hauling or pushing loads are the tires and four-wheel drive. The standard tires on utility ATVs are tractor-style tires with cleats, whereas recreational ATV tires are much wider and flatter with little lugs, almost smooth in some cases. In reference to a statement contained in a Cycle Country article, he agreed that the vehicle on which a 3-point hitch can be attached can also be used for recreational riding by simply removing the hitch. He also indicated that one cannot have a rear-mounted plough attached to an ATV without a 3-point hitch. In reference to adjustable shocks on some of the models in the Yamaha ATV brochure, he explained that heavier loads or riders may need stiffer suspensions and that they are, therefore, adjustable for that purpose. They basically support the rider, his weight and anything that he may be carrying.

Ms. Pauline Hogan, Senior International Nomenclature Specialist with the Canada Customs and Revenue Agency,⁴ testified that the Secretariat of the Harmonized System Committee of the World Customs Organization (WCO) recommended that the goods in issue be classified as tractors. She explained that the Secretariat writes position papers in the form of non-binding advisory opinions to the Harmonized System Committee that makes the WCO classification decisions. She testified that she was aware that the Harmonized System Committee had asked for additional information, but did not know exactly what was being asked. She further advised that she was not aware of any instance where the Canadian administration had not followed a classification decision issued by the WCO.

ARGUMENT

The appellant argued that the ATVs in issue are not principally designed for the transport of persons. Indeed, the manufacturer itself cautions against the transport of passengers on an ATV. The appellant argued that utility ATVs are designed for much more than just transporting a person. They are designed and sold to push loads and haul implements, as is demonstrated in the appellant's advertising literature, which devotes almost 90 percent of the text in the 1999 Yamaha brochure to their strength, i.e. the pulling power of each utility model in issue.

While the brochure mentions recreation as well, the appellant argued that the goods in issue have been constructed essentially for pushing and pulling. For instance, the Kodiak™ 4WD (dual range) is referred to in Yamaha's advertising literature as having "Power, power and more power", with more

4. On November 1, 1999, the Department of National Revenue became known as the Canada Customs and Revenue Agency.

“pulling grunt than any other ATV”, while the transmission of the Big Bear[®] S.E. 4WD (dual range) is stressed as ensuring the right power for any application. Furthermore, there is no trailer hitch mount on the recreational models, as there is for most of the utility models. In all cases, the utility ATV’s towing power is advertised, which is not the case for recreational ATVs. The appellant also claimed that none of the design features of the utility ATV are required just for the transport of persons. These design features include low gear ratios, shaft drive, four-wheel drive, heavier weight for traction, towing capacity, trailer hitch mount, larger wheels, heavier load-bearing suspension and tractor cleat tires. By contrast, in recreational ATVs, the power, or the torque, is delivered in the higher gears for speed purposes. Any machine with an ultra-low gear is not designed to transport persons. Finally, the appellant continued, most recreational ATVs do not have a reverse gear, unlike utility ATVs. A reverse gear is needed in order to back up after “blading” or some similar job. It is not needed if the ATV is just being used for recreational purposes. Furthermore, the 3-point hitch transforms the utility ATV into an actual agricultural tractor. Considering all the above characteristics of the ATVs in issue, it is clear that these vehicles are not properly classified in heading No. 87.03.

Regarding the meaning of the word “essential” in the expression “constructed essentially” contained in the *Explanatory Notes to the Harmonized Commodity Description and Coding System*⁵ to heading No. 87.01, the appellant relied on *The Canadian Oxford Dictionary*, which defines “essential” as “absolutely necessary; indispensable . . . fundamental, basic”.⁶ It is clear, the appellant argued, that utility ATVs are constructed with pushing and pulling capabilities being indispensable, fundamental, basic and absolutely necessary design features. Moreover, “constructed essentially” does not mean that these design features are mutually exclusive of other features, such as the ability to drive in rugged terrain. These are utility machines with many extra features, which explain their higher price point when compared with the recreational ATVs.

The appellant also argued that, in accordance with section 10 of the *Interpretation Act*,⁷ the law is to be interpreted as always speaking. In this case, the traditional ATVs that were for sports and recreation have evolved. They have become bigger, stronger and heavier and have evolved to be a type of tractor.

The appellant acknowledged the two 1999 WCO classification opinions classifying two models of ATVs (including the “Kodiak” model, one of the goods in issue) in subheading No. 8703.21 as other motor vehicles principally designed for the transport of persons. However, the appellant argued that the classification was the result of some very inconclusive deliberations and made against the recommendation of the WCO Secretariat. Moreover, the appellant noted that the Tribunal is not bound to follow WCO classification opinions. In this case, it argued, the Tribunal has much more information about utility ATVs than did the WCO before coming to its conclusions. However, in the event that the Tribunal felt that it had to give due regard to the WCO classification opinions, the appellant argued that goods are to be classified according to the law at the time of entry. In this case, the goods in issue were imported before the classification opinions were issued in 1999 and qualify for classification as tractors in subheading No. 8701.90.

The appellant further argued that the Ontario *Retail Sales Tax Act*⁸ recognizes that ATVs with an engine displacement of 200 cubic centimetres or more are farm equipment. Thus, the Ontario government recognizes that farmers use these ATVs for farming purposes. Similarly, the appellant argued that the intent

5. Customs Co-operation Council, 2d ed., Brussels, 1996.

6. 1998, s.v. “essential”.

7. R.S.C. 1985, c. I-21.

8. R.S.O. 1990, c. R.31.

of Parliament in providing duty-free entry for “tractors” was to help farmers and people who use these vehicles for pushing and pulling.

The appellant noted that, in previous tariff classification cases involving lawn tractors, the Tribunal distinguished between lawn tractors that are primarily used for cutting grass and garden tractors that have at least an 18-horsepower motor that can take ground-engaging attachments. The latter have been recognized as tractors because of their ability to push and pull effectively. The ATVs in issue are much more effective, and “much more constructed” for hauling and pushing, than garden tractors that are classified as tractors in heading No. 87.01. For instance, the Kubota tractors that were the subject of *Marubeni Canada v. DMNR*⁹ are very similar to the utility ATVs in this case because of their size. Furthermore, in *Honda Canada v. DMNR*,¹⁰ the Tribunal concluded that “the characteristics of the goods in issue . . . are quite different from those of the commercial machines considered by the Tribunal in *Marubeni* and *Ford New Holland* in terms of, for instance, size, weight, horsepower and the market segment to which they are sold”.¹¹ The Tribunal added that, “[i]n addition, the manner in which appliances are put on and taken off the goods in issue contrasts greatly with the easy front-end hitch mechanism used in the commercial tractors”.¹²

In conclusion, the appellant submitted that, upon proper examination of the evidence, the Tribunal should come to the same conclusion as the WCO Secretariat.

The respondent began his reply by noting that the Wolverine™ 4WD, one of the goods in issue, does not carry a passenger, only the driver, and that, consequently, the classification should change from tariff item No. 8703.21.10 to tariff item No. 8703.21.90, the tariff item under which the ATVs in issue were classified by the respondent.

The respondent argued that, for the purposes of classification, the relevant time period to determine the proper classification of the goods in issue is the time of importation. According to information in the Yamaha brochure, utility ATVs are not imported with any attachments or implements. From that basic principle, and relying on *Thérèse Abranches v. DMNR*,¹³ the goods should be classified according to what they are and not according to their personal use after importation.

The respondent invited the Tribunal to adopt the interpretation of the words “constructed essentially for” in *AYP (Canada) v. DMNR*,¹⁴ which states that to construct goods essentially for a particular function requires that the function represent the “essence or nature” of the goods. In the context of this case, therefore, at a minimum, hauling or pushing had to be the very reason for the construction of the ATVs.

All ATVs, the respondent noted, whether recreational or utility vehicles, share the basic design features of having wheels, a seat, a steering mechanism and a motor, features that are universal and essential for transporting people. Also, while there are differences between recreational and utility ATVs, the fact that the latter are more durable, stronger, bigger and more powerful does not make them tractors. The same features are necessary to transport people on these vehicles over rugged terrain. The utility ATV features make them capable of performing under more difficult conditions for which features such as lower gear ratios are very useful.

9. (14 December 1994), AP-93-311 (CITT).

10. (11 January 1999), AP-97-111 (CITT).

11. *Ibid.* at 8.

12. *Ibid.* at 8-9.

13. (14 June 1999), AP-98-056 (CITT).

14. (5 November 1999), AP-97-063 (CITT).

According to the respondent, the appellant has presented the Tribunal with a very skewed representation of certain functions that can be carried out by a utility ATV. All the witnesses, except Ms. Hogan, are involved in some way with the farming industry. The evidence presented to the Tribunal amounts to saying that, because these ATVs are used by certain consumers for a certain function, they must be constructed essentially for that function. However, no evidence was submitted to show what percentage of the overall market is made up of the farming industry. Moreover, within the farming community, it is not known how much time the ATVs in issue are used for the purposes of pushing loads or hauling implements. The respondent argued that there are a number of farming tasks that can be carried out by a utility ATV without pushing or hauling.

In addition, the respondent noted, the appellant has not produced any evidence as to the design or construction of the vehicle from Yamaha itself. The evidence presented by the appellant simply showed that utility ATVs can perform a wide variety of functions, including pushing or hauling. The evidence also showed that some of the features of the utility ATVs, such as gear ratios and torque, are helpful features, even when not being used for pushing or hauling.

The respondent noted that, in the two Yamaha information brochures filed by the appellant, there is nothing that says that utility ATVs are constructed essentially for the purpose of hauling or pushing, though, in some cases, they do emphasize that feature. With respect to the Yamaha accessory brochure, out of the numerous pages in the brochure, only the first two have to do with implements that might be used for hauling or pushing purposes, that is, a winch, a blade and a trailer. These implements are all purchased separately, at an additional cost, and are not attached to the vehicle at the time of importation. One cannot conclude from this information that these goods were constructed essentially for pushing, pulling or hauling because that is not how these goods are marketed. Moreover, no evidence was submitted by the appellant from those responsible for the design or manufacture of the goods in issue.

The respondent submitted that any hauling or pushing capacity is simply incidental or secondary to the primary function of transporting persons. Even if one concludes that these are, in fact, utility vehicles, there is nothing in the evidence or in the material before the Tribunal, the respondent submitted, to indicate that utility necessarily means hauling or pushing as being the primary function. Relying on *Steen Hansen Motorcycles v. DMNR*,¹⁵ the respondent argued that the effectiveness to use implements is not, on its own, determinative as to whether the goods in issue are tractors. In fact, the respondent does not dispute that the ATVs in issue can be very effective in pushing or hauling something for a certain amount of time and with a certain maximum capacity.

In arguing the distinction between “essentially” and “principally”, the respondent submitted that, by saying that something is principally designed for some purpose, one recognizes that there may be other secondary uses. However, if something is constructed essentially for some purpose, that purpose constitutes its very essence. Less is required to characterize the goods as principally designed. Since the appellant has not provided the Tribunal with adequate information and evidence as to design or construction, the respondent argued that the appeal should be dismissed.

DECISION

The issue for the Tribunal to decide is whether the goods in issue, utility ATVs, are properly classified in subheading No. 8703.21 as other motor vehicles principally designed for the transport of

15. (12 May 1997), AP-95-065 (CITT).

persons, as determined by the respondent, or should be classified in subheading No. 8701.90 as other tractors, as claimed by the appellant.

In support of its position that the goods in issue should be classified as tractors, the appellant introduced product description literature and produced witnesses who spoke to the use being made of them, primarily in respect of the agricultural sector. This information demonstrates that the ATVs in issue can perform a variety of tractor-like functions, given their features. In some respects, the features of the utility ATVs, such as trailer hitches, four-wheel drive special tires, stiff load-bearing suspension and higher torque, are consistent with a vehicle designed to perform pushing and hauling functions. No doubt, many ATV buyers consider these features very important when making their purchasing decisions.

The evidence from the witnesses indicates that, within the farming community, utility ATVs are invaluable, in part because of the pushing and hauling functions that they perform. However, there was no evidence to indicate what percentage of time was spent by farmers performing pushing and hauling activities. There was no evidence to persuade the Tribunal that utility ATV owners outside of the farming community use the goods in issue essentially for pushing or hauling functions. At most, the evidence indicates that utility ATVs can be used for a variety of work-related activities.

Moreover, there was no evidence from the manufacturer's designers to indicate that the goods in issue were constructed essentially for pushing or hauling. The appellant's promotional literature is all that the Tribunal has to rely on to indicate what features the manufacturers want to highlight to potential customers. To some extent, this literature shows the pushing and hauling features and the implements necessary for performing those functions. It also shows them being used as motorized vehicles to transport drivers.

In order to succeed in this appeal, the appellant has to demonstrate that the pushing or hauling functions constitute the essence of the ATVs in issue.¹⁶ While the evidence clearly demonstrates that the goods in issue are capable of fulfilling those functions, the Tribunal is not persuaded that these constitute their "essence" or "*raison d'être*". The Tribunal notes the evidence of the witnesses and the written material submitted by the appellant which, for safety reasons, cautions drivers against exceeding 5 miles per hour when pushing (e.g. when being used as a snow plow) or hauling implements. Yet, some of the goods in issue are capable of speeds, in some cases, of up to 60 to 70 miles per hour. Accepting that these top speeds would not often be achieved, the very fact that they are possible suggests that the design engineers had purposes other than pushing and hauling in mind when planning and constructing these ATVs.

The evidence shows that the goods in issue perform a wide variety of functions for a diverse buying public. Some of the utility ATVs may, no doubt, be purchased primarily as personal or corporate workhorses to perform pushing or hauling functions. On the other hand, some utility ATVs may be purchased by individuals primarily for recreational purposes, such as hunting and trail riding. These buyers may gravitate towards the higher-priced utility ATVs simply because they are more rugged and reliable, important features when being used in the back country. Having said that, even those who purchase utility ATVs primarily for recreational purposes may, from time to time, use them to push loads (e.g. snow) or to haul things (e.g. cut wood). In other words, the evidence shows that the goods in issue have many different uses, some of which have nothing to do with pushing or hauling, some of which do. In the Tribunal's opinion, the appellant has failed to show that the goods in issue are "constructed essentially for" pushing or hauling and that they are tractors.

16. *Supra* note 14.

In coming to its decision, the Tribunal does not want parties to think that it has interpreted “constructed essentially for” to mean that, for a vehicle to be classified in this heading, it must perform only pushing or hauling functions. Other subsidiary functions, such as transporting tools, seeds, fertilizer, etc., may be performed by a tractor according to the Chapter Notes to Chapter 87. However, it is clear that the threshold for “constructed essentially for” is a more demanding one than “principally designed for”, the latter phrase permitting a wider range of functions.

With respect to the WCO classification opinions issued in 1999, the Tribunal notes that they were issued after the goods in issue were imported. Accepting that it must interpret the law as it stands on the date of importation, the Tribunal will not, however, ignore relevant classification opinions issued after the date of importation. Although its conclusion in this case is consistent with the WCO decisions in question, the Tribunal placed no reliance on them.

Having considered the evidence, the Tribunal is not persuaded that the goods in issue are “constructed essentially for” pushing or hauling and, therefore, is not convinced that they are tractors. Consequently, the appeal is dismissed.

Richard Lafontaine

Richard Lafontaine
Presiding Member

Patricia M. Close

Patricia M. Close
Member

Peter F. Thalheimer

Peter F. Thalheimer
Member