



Tariffs & Trade Alerts: What's New in U.S. Imports for Aviation Parts

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WARNING



Tariffs are still subject to rapid change

Current changes to tariffs are often not well-telegraphed

The information in this presentation may become outdated, so it is important to always check the current regulations and HTSUS and ensure you are relying on the most current version of the law



Today's Agenda

- Proper classification of aircraft parts under tariff schedules
- Current chapter 99 duty rates
 - Country-specific tariffs
 - Steel/aluminum tariffs
- Process for disputing a tariff decision
 - See ASA's Blog for instruction on filing an IEEPA refund request



Harmonized Tariff Schedule of the United States (HTSUS)

<https://hts.usitc.gov>



It All Starts With a Tariff Code

Example: 8807.30.0030 [civil aircraft parts, not otherwise classified (NOT propellers and NOT undercarriages)]

- Category = **88**07.30.0030
- Heading = **8807**.30.0030
- Subheading = **8807.30.00**30
- Statistical Suffix = 8807.30.00**30**



Classifying Aircraft Parts

- 8807 is a default heading for aircraft parts
- Not every aircraft part is covered under 8807
- Many aircraft parts are covered under other tariff codes
 - Some gain the benefit of the Agreement on Trade in Civil Aircraft
 - Some are outside the scope of the Agreement on Trade in Civil Aircraft
- The Agreement on Trade in Civil Aircraft forbids duties on aircraft and their parts
 - But has a list of exceptions, including hardware



Aircraft Parts that are Not Aircraft Parts

- Articles that are excluded from the Agreement on Trade in Civil Aircraft may be subject to basic import duties, even if they are intended for installation on an aircraft
 - Also typically subject to the 10% section 122 tariff
- Examples:
 - HTSUS 5806.10.24 Fabric tapes: 7% duty rate
 - HTSUS 7007.11.00 Safety glass windshield: 5.5% duty rate
 - HTSUS 7318.15.80 Stainless steel socket screws with shank diameter 6mm or more: 8.5% duty rate
 - HTSUS 7318.24.00 Stainless steel cotter pins: 3.8% duty rate
 - HTSUS 7616.10.30 Aluminum rivets: 4.7% duty rate

Harmonized Tariff Schedule of the United States Revision 8 (2026)

Annotated for Statistical Reporting Purposes



CHAPTER 73 ARTICLES OF IRON OR STEEL

XV
73-1

Notes

1. In this chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to chapter 72.
2. In this chapter the word "wire" means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Additional U.S. Notes

1. For the purposes of heading 7304 or 7306, the rate of duty "Free (C)" appearing in the "Special" subcolumn applies only to tubes and pipes with attached fittings, suitable for conducting gases or liquids.
2. For the purposes of subheading 7307.19.30, the expression "ductile fittings" refers to fittings which contain over 2.5 percent carbon and over 0.02 percent of magnesium or of magnesium and cerium, by weight.

Statistical Note

1. For the purposes of statistical reporting numbers 7310.10.0005, 7310.29.0020 and 7310.29.0055, "refillable stainless steel kegs, whether or not pressurized" refers to cylindrical kegs for liquid beverages, each keg with a domed top and bottom and a single neck piece, designed for a coupler (valve) system and an extractor tube (spear) by which the keg can be cleaned, filled and dispense the liquid contents.

Harmonized Tariff Schedule of the United States Revision 8 (2026)

Annotated for Statistical Reporting Purposes

XV
73-33



Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
7318		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: Threaded articles:				
7318.11.00	00	Coach screws.....	kg.....	12.5% ²ⁱ	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
7318.12.00	00	Other wood screws.....	kg.....	12.5% ²ⁱ	Free (A*, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
7318.13.00		Screw hooks and screw rings.....		5.7% ²ⁱ	Free (A, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	30	Having shanks or threads with a diameter of less than 6 mm.....	kg			
	60	Having shanks or threads with a diameter of 6 mm or more.....	kg			
7318.14		Self-tapping screws:				
7318.14.10		Having shanks or threads with a diameter of less than 6 mm.....		6.2% ²ⁱ	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	30	Of stainless steel.....	kg		3.1% (JP)	
	60	Other.....	kg			
7318.14.50		Having shanks or threads with a diameter of 6 mm or more.....		8.6% ²ⁱ	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	20	Of stainless steel.....	kg		4.3% (JP)	
	80	Other.....	kg			

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				1		2
				General	Special	
7318		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: Threaded articles:				
7318.11.00	00	Coach screws.....	kg	12.5% ²ⁱ	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
7318.12.00	00	Other wood screws.....	kg	12.5% ²ⁱ	Free (A*, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
7318.13.00		Screw hooks and screw rings.....		5.7% ²ⁱ	Free (A, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	30	Having shanks or threads with a diameter of less than 6 mm.....	kg			
	60	Having shanks or threads with a diameter of 6 mm or more.....	kg			
7318.14		Self-tapping screws:				
7318.14.10		Having shanks or threads with a diameter of less than 6 mm.....		6.2% ²ⁱ	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	30	Of stainless steel.....	kg		3.1% (JP)	
	60	Other.....	kg			
7318.14.50		Having shanks or threads with a diameter of 6 mm or more.....		8.6% ²ⁱ	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	20	Of stainless steel.....	kg		4.3% (JP)	
	80	Other.....	kg			

Sample Aircraft Parts (NOT a Complete List)

for illustration purposes only - descriptions may be incomplete



- 3917.21.00 • Tubes/pipes/hoses made from ethylene polymer
- 3917.22.00 • Tubes/pipes/hoses made from propylene polymer
- 3917.23.00 • Tubes/pipes/hoses made from vinyl Cl- polymer
- 3917.29.00 • Tubes/pipes/hoses made from other plastics
- 3926.90.45 • Plastic gaskets, washers and other seals
- 4009.12.00 • Tubes/pipes/hoses of rubber w/ fittings
- 4823.90.20 • Certain paper mache items
- 6812.80.90 • Certain parts made from crocidolite (asbestos)

Sample Aircraft Parts (NOT a Complete List)

for illustration purposes only - descriptions may be incomplete



- 6813.20.00 • Civil aircraft brake pads with asbestos
- 6813.81.00 • Civil aircraft brake pads without asbestos
- 7007.21.11 • Laminated safety glass windshield for aircraft
- 7304.31.30 • Tubes/pipes/hoses made from iron/nonalloy steel
- 7312.10.05 • Stainless steel stranded wire w/ fittings
- 7324.10.00 • Stainless steel sinks
- 7413.00.90 • Copper stranded wire w/ fittings
- 7608.20.00 • Tubes/pipes made from aluminum alloy
- 8108.90.60 • Tubes/pipes made from titanium w/ fittings

Sample Aircraft Parts (NOT a Complete List)

for illustration purposes only - descriptions may be incomplete



- 8302.49.80
- 8407.10.00
- 8409.10.00
- 8411.22.40
- 8413.30.90
- 8414.10.00
- 8415.10.60
- 8419.50.10
- Aircraft fittings
- Reciprocating aircraft engines
- Parts for reciprocating aircraft engines
- Aircraft turboprop engines (exceeding 1,100 kW)
 - There are many different engine codes
 - The turbine engine codes will include parts
- Fuel pumps
- Vacuum pumps
- Reversible heat pumps
- Brazed aluminum plate-fin heat exchangers

Sample Aircraft Parts (NOT a Complete List)

for illustration purposes only - descriptions may be incomplete



- 8421.21.00 • Water filters
- 8421.23.00 • Fuel filters
- 8424.10.00 • Fire extinguishers
- 8425.11.00 • Electric motor hoists
- 8471.41.01 • Certain computers
- 8479.89.10 • Air humidifiers or dehumidifiers
- 8483.10.10 • Internal combustion crankshafts
- 8483.30.40 • Certain bearings



REALLY – It is NOT a Complete List

- **553 separate HTSUS Tariff Codes designated as aircraft parts codes that are potentially *free from chapter 99 duties for certain countries***
- **Over 19,000 HTSUS Tariff Codes, total (varies as codes are added or removed)**

3917.21.00	3917.22.00	3917.23.00	3917.29.00	8501.40.50	8501.40.60	8501.51.50	8501.51.80
3917.31.00	3917.33.00	3917.39.00	3917.40.00	8501.52.40	8501.52.80	8501.53.40	8501.53.80
3928.90.45	3928.90.84	3928.90.96	3928.90.99	8501.61.01	8501.62.01	8501.63.01	8501.71.00
4008.29.20	4009.12.00	4009.22.00	4009.32.00	8501.72.10	8501.72.20	8501.72.30	8501.72.90
4009.42.00	4011.30.00	4012.13.00	4012.20.10	8501.80.10	8501.80.20	8501.80.30	8502.11.00
4016.10.00	4016.93.50	4016.99.35	4016.99.60	8502.12.00	8502.13.00	8502.20.00	8502.31.00
4017.00.00	4823.90.10	4823.90.20	4823.90.31	8502.39.00	8502.40.00	8504.10.00	8504.31.20
4823.90.40	4823.90.50	4823.90.60	4823.90.67	8504.31.40	8504.31.60	8504.32.00	8504.33.00
4823.90.70	4823.90.80	4823.90.86	6812.80.90	8504.40.40	8504.40.60	8504.40.70	8504.40.85
6812.99.10	6812.99.20	6812.99.90	6813.20.00	8504.40.95	8504.50.40	8504.50.80	8507.10.00
6813.81.00	6813.89.00	7007.21.11	7304.31.30	8507.20.80	8507.30.80	8507.50.00	8507.60.00
7304.31.60	7304.39.00	7304.41.30	7304.41.60	8507.80.82	8507.90.40	8507.90.80	8511.10.00
7304.49.00	7304.51.10	7304.51.50	7304.59.10	8511.20.00	8511.30.00	8511.40.00	8511.50.00
7304.59.20	7304.59.60	7304.59.80	7304.90.10	8511.80.20	8511.80.40	8511.80.60	8514.20.40
7304.90.30	7304.90.50	7304.90.70	7306.30.10	8516.80.40	8516.80.80	8517.13.00	8517.14.00
7306.30.30	7306.30.50	7306.40.10	7306.40.50	8517.61.00	8517.62.00	8517.69.00	8517.71.00
7306.50.10	7306.50.30	7306.50.50	7306.61.10	8518.10.40	8518.10.80	8518.21.00	8518.22.00
7306.61.30	7306.61.50	7306.61.70	7306.69.10	8518.29.40	8518.29.80	8518.30.10	8518.30.20
7306.69.30	7306.69.50	7306.69.70	7312.10.05	8518.40.10	8518.40.20	8518.50.00	8519.81.10
7312.10.10	7312.10.20	7312.10.30	7312.10.50	8519.81.20	8519.81.25	8519.81.25	8519.81.41
7312.10.60	7312.10.70	7312.10.80	7312.10.90	8519.89.10	8519.89.20	8519.89.30	8521.10.30
7312.90.00	7322.90.00	7324.10.00	7324.90.00	8521.10.60	8521.10.90	8522.90.25	8522.90.36
7326.20.00	7413.00.90	7608.10.00	7608.20.00	8522.90.45	8522.90.58	8522.90.65	8522.90.80
8108.90.60	8302.10.60	8302.10.90	8302.20.00	8526.10.00	8526.91.00	8526.92.10	8526.92.50
8302.42.30	8302.42.60	8302.49.40	8302.49.60	8528.42.00	8528.52.00	8528.62.00	8529.10.21
8302.49.80	8302.60.30	8307.10.30	8307.90.30	8529.10.40	8529.10.91	8529.90.04	8529.90.05
8407.10.00	8408.90.90	8409.10.00	8411.11.40	8529.90.08	8529.90.09	8529.90.13	8529.90.16
8411.11.80	8411.12.40	8411.12.80	8411.12.80	8529.90.19	8529.90.21	8529.90.24	8529.90.29
8411.21.80	8411.22.40	8411.22.80	8411.81.40	8529.90.33	8529.90.36	8529.90.39	8529.90.43
8411.82.40	8411.91.10	8411.91.90	8411.99.10	8529.90.46	8529.90.49	8529.90.55	8529.90.63
8411.99.90	8412.10.00	8412.21.00	8412.29.40	8529.90.68	8529.90.73	8529.90.77	8529.90.78
8412.29.80	8412.31.00	8412.39.00	8412.80.10	8529.90.81	8529.90.83	8529.90.87	8529.90.88
8412.80.90	8412.90.90	8413.19.00	8413.20.00	8529.90.89	8529.90.93	8529.90.95	8529.90.97
8413.30.10	8413.30.90	8413.50.00	8413.60.00	8529.90.98	8531.10.00	8531.20.00	8531.80.15
8413.70.10	8413.70.20	8413.81.00	8413.91.10	8531.80.90	8536.70.00	8539.10.00	8539.51.00
8413.91.20	8413.91.90	8414.10.00	8414.20.00	8543.70.42	8543.70.45	8543.70.60	8543.70.80
8414.30.40	8414.30.80	8414.51.30	8414.51.90	8543.70.91	8543.70.95	8543.90.12	8543.90.15
8414.59.30	8414.59.65	8414.80.05	8414.80.16	8543.90.35	8543.90.65	8543.90.68	8543.90.85
8414.80.20	8414.80.90	8414.90.10	8414.90.30	8543.90.88	8544.30.00	8601.00.00	8602.11.01
8414.90.41	8414.90.91	8415.10.60	8415.10.90	8802.12.01	8802.20.01	8802.30.01	8802.40.01
8415.81.01	8415.82.01	8415.83.00	8415.90.40	8805.29.00	8807.10.00	8807.20.00	8807.30.00
8415.90.80	8418.10.00	8418.30.00	8418.40.00	8807.90.90	9001.90.40	9001.90.50	9001.90.60
8418.61.01	8418.69.01	8419.50.10	8419.50.50	9001.90.80	9001.90.90	9002.90.20	9002.90.40
8419.81.50	8419.81.90	8419.90.10	8419.90.20	9002.90.70	9002.90.85	9002.90.95	9014.10.10
8419.90.30	8419.90.50	8419.90.85	8421.19.00	9014.10.60	9014.10.70	9014.10.90	9014.20.20
8421.21.00	8421.23.00	8421.29.00	8421.31.00	9014.20.40	9014.20.60	9014.20.80	9014.90.10
8421.32.00	8421.39.01	8424.10.00	8425.11.00	9014.90.20	9014.90.40	9014.90.60	9020.00.40
8425.19.00	8425.31.01	8425.39.01	8425.42.00	9020.00.60	9025.11.20	9025.11.40	9025.19.40
8425.49.00	8426.99.00	8428.10.00	8428.20.00	9025.19.80	9025.80.10	9025.80.15	9025.80.20
8428.33.00	8428.39.00	8428.90.03	8443.31.00	9025.80.35	9025.80.40	9025.80.50	9025.90.06
8443.32.10	8443.32.50	8471.41.01	8471.49.00	9026.10.20	9026.10.40	9026.10.60	9026.20.40
8471.50.01	8471.60.10	8471.60.20	8471.60.70	9026.20.80	9026.80.20	9026.80.40	9026.80.60
8471.60.80	8471.60.90	8471.70.10	8471.70.20	9026.90.20	9026.90.40	9026.90.60	9029.10.80
8471.70.30	8471.70.40	8471.70.50	8471.70.80	9029.20.40	9029.90.80	9030.10.00	9030.20.05
8471.70.90	8479.89.10	8479.89.20	8479.89.65	9030.20.10	9030.31.00	9030.32.00	9030.33.34
8479.89.70	8479.89.95	8479.90.41	8479.90.45	9030.33.38	9030.39.01	9030.40.00	9030.84.00
8479.90.55	8479.90.65	8479.90.75	8479.90.85	9030.89.01	9030.90.25	9030.90.46	9030.90.66
8479.90.95	8483.10.10	8483.10.30	8483.10.50	9030.90.68	9030.90.84	9030.90.89	9031.80.40
8483.30.40	8483.30.80	8483.40.10	8483.40.30	9031.80.80	9031.90.21	9031.90.45	9031.90.54
8483.40.50	8483.40.70	8483.40.80	8483.40.90	9031.90.59	9031.90.70	9031.90.91	9032.10.00
8483.50.40	8483.50.60	8483.50.90	8483.60.40	9032.20.00	9032.81.00	9032.89.20	9032.89.40
8483.60.80	8483.60.10	8483.90.20	8483.90.30	9032.89.60	9032.90.21	9032.90.41	9032.90.61
8483.90.50	8483.90.80	8484.10.00	8484.90.00	9033.00.90	9104.00.05	9104.00.10	9104.00.20
8501.20.50	8501.20.60	8501.31.50	8501.31.60	9104.00.25	9104.00.30	9104.00.40	9104.00.45
8501.31.81	8501.32.20	8501.32.55	8501.32.61	9104.00.50	9104.00.60	9109.10.50	9109.10.80
8501.33.20	8501.33.30	8501.33.61	8501.34.61	9109.90.20	9401.10.40	9401.10.80	9403.20.00

9403.70.40	9403.70.80
9405.11.80	9405.19.40
9405.61.20	9405.61.40
9405.69.40	9405.69.60
9405.99.40	9620.00.50
9802.00.50	9802.00.60
9818.00.07	
9405.11.40	9405.11.60
9405.19.60	9405.19.80
9405.61.60	9405.69.20
9405.92.00	9405.99.20
9620.00.60	9802.00.40
9802.00.80	9818.00.05



Identify the Right HTSUS Classification

- **Check Specific "Parts" Headings First:** Start with the article's description and look for specific, named parts provisions
 - HTS.ITS.GOV has a search engine
- Apply **General Rules of Interpretation (GRIs)** to “break ties”
- **General-Use Items:** Hardware items (screws, seals) are often classified by material rather than the machine they fit (iron, steel, aluminum, etc.)
- **Other CBP Resources:** Search the CROSS database for prior rulings
- **Document Your Classification Decision:** Maintain detailed documentation of your classification decision to support compliance; consider applying for a Binding Ruling for high-value or complex parts to mitigate liability



General Rules of Interpretation

What if there are two equally valid classifications?

1. Prefer a more specific heading over a general heading
2. Goods put up in sets for sale shall be classified as if they consisted of the material or component which gives them their *essential character*
3. When goods cannot otherwise be classified, they shall be classified under the heading which occurs *last* in numerical order among those which equally merit consideration



Applying the Rules of Interpretation

- Fiberglass (carbon/glass) fabric designed for use in aircraft laminates
- *Greater Specificity* choice was between
 - subheading HTSUS 6815.10.00: nonelectrical articles of graphite or other carbon; or
 - Subheading HTSUS 7019.20.50: colored woven fabrics of glass fibers
- Each specified one of the fibers but not the other, so each was equally specific



Applying the Rules of Interpretation

- Fiberglass (carbon/glass) fabric designed for use in aircraft laminates
- *Essential Character* choice was between
 - subheading HTSUS 6815.10.00: nonelectrical articles of graphite or other carbon; or
 - Subheading HTSUS 7019.20.50: colored woven fabrics of glass fibers
- Comparing metrics of mass and value yielded conflicting results
 - Glass fibers comprise 68% of the weight of the fabric
 - Carbon represents approximately 81% of the value of the fabric



Applying the Rules of Interpretation

- Fiberglass (carbon/glass) fabric designed for use in aircraft laminates
- *Heading Which Occurs Last* choice was between
 - subheading HTSUS 6815.10.00: nonelectrical articles of graphite or other carbon; or
 - Subheading HTSUS 7019.20.50: colored woven fabrics of glass fibers
- Heading 7019 occurs last in numerical order among those which equally merit consideration (as compared to heading 6815), so under the third rule we must choose heading 7019



Rules of Interpretation: Packaging

- Cases specially shaped or fitted to contain specific goods, suitable for long-term use and entered with the goods for which they are intended, shall be classified with such goods when of a kind normally sold therewith
- Subject to the rule above, packing materials/containers entered with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods
- However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use, in which case you would identify the packaging separately, e.g.
 - HTSUS 3923 plastic boxes or cases
 - HTSUS 4202 trunks, bags, and cases of leather, plastic, or paperboard
 - HTSUS 4415 wood packagings
 - HTSUS 4819 corrugated paperboard boxes
 - HTSUS 7310 iron or steel tanks, drums, cans, etc.
 - HTSUS 7612 aluminum tanks, drums, cans, etc.



Each Step is Potentially Separate

- Step 1: identify the base tariff and the associated duty
 - Step 1A: identify provisions that may exempt your import from duty
 - Step 1B: identify chapter 98 provisions – special situations - that may impact duties
- Step 2: identify the chapter 99 tariff(s) and the associated duty(ies)
 - Step 2A: identify provisions that may exempt your import from the chapter 99 duties – this may be identified by a separate tariff number
 - Step 2B: If you identified a chapter 98 special situation, then look at the interaction between any chapter 98 provisions and the chapter 99 tariffs to identify how the duties are affected



Tariffs for 2026

- Chapter 99 is for temporary tariffs and additional tariffs
- Chapter 99 is the home of many of the recent changes reflecting tariffs on goods of particular origins or particular materials (e.g. aluminum or steel)
- Civil aircraft parts “shall be subject to the additional ad valorem rate of duty imposed by [chapter 99] except as provided in 9903.96.01 [UK] and 9903.96.02 [Japan] with respect to the Agreement on Trade and Civil Aircraft”
- *Most aircraft parts imports are still subject to chapter 99 as a default, so you may need to identify a specific exception*



Tariff & Duty Example

- **8419.50.10: Brazed aluminum plate-fin heat exchanger**
- Subject to base duty of 4.2% if it is a non-aircraft part
 - BUT that base duty is “free” if it is an aircraft part with proper paperwork
 - The “free” element applies to duties found under chapters 1-98



Harmonized Tariff Schedule of the United States Revision 8 (2026)
Annotated for Statistical Reporting Purposes

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8419.50 8419.50.10	00	Heat exchange units: Brazed aluminum plate-fin heat exchangers.....	No.....	4.2% ¹	Free (A, AU, BH, C, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	35%

XVI
84-33



Current Chapter 99 Tariff Status

- 9903.03.01: 10% tariff on most imported goods
 - Promulgated in Proclamation 11012 (Feb. 20, 2026)
- Ruled Illegal (May 7, 2026) by the Court of International Trade
 - But relief was only granted to the importer-plaintiffs!
 - **Currently on Appeal: Relief stayed June 11**

Harmonized Tariff Schedule of the United States Revision 9 (2026)
Annotated for Statistical Reporting Purposes

99 - III - 403

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				General	1 Special	2
9903.03.01	1	Except for products described in headings 9903.03.02-9903.03.11, articles the product of any country, as provided for in subdivision (aa) of U.S. note 2 to this subchapter.....	1	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%



Listed Tariff Codes May Be Excepted from the 10% Chapter 99 Tariff

Harmonized Tariff Schedule of the United States Revision 9 (2026)
Annotated for Statistical Reporting Purposes

XXII
99 - III - 404

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				General	1 Special	2
9903.03.03	U	Articles the product of any country, as provided for in subdivision (aa)(ii) of U.S. note 2 to this subchapter.....	U	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.03.04	U	Articles the product of any country, as provided for in subdivision (aa)(iii) of U.S. note 2 to this subchapter.....	U	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.03.05	U	Articles of civil aircraft (all aircraft other than military aircraft); their engines, parts and components; their other parts, components and subassemblies; and ground flight simulators and their parts and components of any country, provided for in subdivision (aa)(iv) of U.S. note 2 to this subchapter.....	U	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.03.06	U	Articles of aluminum, of steel, or of copper or derivative aluminum or steel articles; passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks; parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks; medium- and heavy-duty vehicles; parts of medium- and heavy-duty vehicles; wood products; and semiconductor articles, of any country, as provided in subdivision (aa)(v) of U.S. note 2 to this subchapter.....	U	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading

- 9903.03.05 provides an exception from the 10% tariff for many civil aircraft parts
 - Parts must be found in a list of over 500 tariff codes published in HTSUS chapter 99, subchapter III, U.S. Note 2, subsection (aa)(iv)
 - Listing as “C” is **NOT** dispositive of the 10% chapter 99 tariff
- 9903.03.06 provides an exception from the 10% tariff for parts subject to the aluminum, steel or copper tariffs



Example: Currently Subject to Chapter 99 Tariffs

- Steel shear hex head bolt
- 7318.15.6070
- Base duty is 6.2% - no “C”

- This is NOT in the list of aircraft parts excepted by 9903.03.05
- But it is a derivative steel product excepted by 9903.03.06 and subject to the steel tariff
 - Thus, the 10% duty of 9903.03.01 does not apply
 - *Subject to further court action*
- The derivative steel product duty applies
 - 10%-25% depending on source
 - Changed June 8!
 - Total of 16.2%-31.2% duty

Harmonized Tariff Schedule of the United States Revision 9 (2026)
Annotated for Statistical Reporting Purposes

XV
73-35

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty	
				1 General	2 Special
7318 (con.)		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: (con.)			
		Threaded articles: (con.)			
		Other screws and bolts, whether or not with their nuts or washers: (con.)			
		Other:			
		Having shanks or threads with a diameter of less than 6 mm.....		6.2% ²	Free (A*, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)
		Socket screws:			
	10	Of stainless steel.....	kg		
	40	Other.....	kg		
	70	Other:			
		Of stainless steel.....	kg		



Example: Chapter 99 Tariffs

- **8419.50.10: Brazed aluminum plate-fin heat exchanger**
- Potentially subject to Chapter 99 tariffs
- *Note that the “standard” list of exceptions that applies to certain countries typically has included 8419.50.10* →
- *BUT the lists vary, so you have to look them up for each item/destination/tariff combination*
- Free from the Chapter 99 10% duty under 9903.03.01 when it is a civil aviation product of:
 - Brazil: 9903.01.82
 - EU: 9903.02.76
 - Japan: 9903.96.02
 - Lichtenstein: 9903.02.90
 - S Korea: 9903.02.81
 - Switzerland: 9903.02.85
 - Taiwan: 9903.96.03
 - UK: 9903.96.01
 - All countries: 9903.03.05
- Many (but not all) aircraft parts are free from the section 122 10% Chapter 99 duty under 9903.03.05

Example: A Prior Chapter 99 Tariff (Vietnam)



- **8419.50.10: Brazed aluminum plate-fin heat exchanger**
- Remains subject to Chapter 99 tariffs
- Products of Vietnam were subject to a 20% chapter 99 IEEPA tariff (in addition to the base duty)

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9903.02.69	1	Except for goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on August 7, 2025, and entered for consumption or withdrawn from warehouse for consumption before 12:01 a.m. eastern daylight time on October 5, 2025, except for products described in headings 9903.01.30-9903.01.33 and 9903.02.78, and except as provided for in headings 9903.01.34 and 9903.02.01, articles the product of Vietnam , as provided for in subdivision (v) of U.S. note 2 to this subchapter.....	1	The duty provided in the applicable subheading + 20%	The duty provided in the applicable subheading + 20%	The duty provided in the applicable subheading

Example: A Prior Chapter 99 Tariff (Vietnam)



- **8419.50.10: Brazed aluminum plate-fin heat exchanger**
- Remains subject to Chapter 99 tariffs
- Products of Vietnam were subject to a 20% chapter 99 IEEPA tariff (in addition to the base duty)

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
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Still on the books, even though invalidated by the Supreme Court

The duty provided in the applicable subheading + 20%

Example: Chapter 99 Tariffs (EU)

- **8419.50.10: Brazed aluminum plate-fin heat exchanger**
- Remains subject to Chapter 99 tariffs, BUT

- Free from IEEPA Chapter 99 duties when it is a product of certain countries, and free from the 10% duty as a civil aircraft part on “the list”

9903.02.76	<p>Articles of civil aircraft (a) aircraft other than military aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components of the European Union, excluding unmanned aircraft, provided for in subdivision (v)(xviii) of U.S. note 2 to this subchapter.....</p>
------------	---

The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
--	--	--





Example: Chapter 99 Tariffs (EU)

- **8419.50.10: Brazed aluminum plate-fin heat exchanger**
- Remains subject to Chapter 99 tariffs
- Free from IEEPA Chapter 99 duties when it is a product of the EU, and free from the 10% duty as a civil aircraft part on “the list”

9903.02.76	<u>1</u>	Articles of civil aircraft (all aircraft other than military aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components of the European Union, excluding unmanned aircraft, provided for in subdivision (v)(xxii) of U.S. note 2 to this subchapter.....	<u>1</u>	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
------------	----------	--	----------	--	--	--



(xxii) As provided in heading 9903.02.76, the additional duties imposed by headings 9903.02.19, 9903.02.20, 9903.82.02 and 9903.82.04–9903.82.17 shall not apply to articles the product of the European Union that are civil aircraft (all aircraft other than military aircraft and unmanned aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components, that otherwise meet the criteria of General Note 6 of HTSUS, and are classifiable in the following provisions of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty “Free (C)” appears in the “Special” sub-column: **[Compiler’s note: List may appear or continue on a subsequent page; read numbers from left to right.]**



Duty Mitigations Under Chapter 98 (for Aircraft Parts)



US Goods - Returned

- Applies to products of the United States (be prepared to prove it is a product of the U.S.)
- *Also* applies to foreign products that are returned to the U.S. within 3 years after having been exported from the U.S.
- Tariff Codes:
 - 9801.00.10XX
 - “XX” is replaced by a two-digit statistical reporting suffix that corresponds to the chapter or heading for the goods
 - Example: U.S. aircraft parts subject to heading 8807 may be imported under 9801.00.1079
 - Example: a U.S. engine part classified under heading 8411 could be imported under 9801.00.1035



Goods Temporarily in the United States *(for repair, alteration or processing)*

- Goods may be entered temporarily under bond (TIB) [duty-free]
 - The importer needs a bond
 - The goods must be exported within a year, but this can be extended upon application
 - If the aircraft part is installed on an aircraft and the aircraft leaves the United States, then this is an export that closes the TIB loop
- Tariff Codes:
 - 9813.00.0520: articles being processed into goods produced in the U.S.
 - 9813.00.0540: articles being repaired or altered in the U.S.
 - Enter the 9813.00.05XX tariff code followed by the underlying code of the goods (if it had not been classified under chapter 98)



Goods that Temporarily left the United States *(for repair or alteration)*

- On the way out, register serialized goods with CBP to identify them as U.S. sourced goods before they leave (CBP Form 4455)
- Goods may be entered after repair
 - Duty applies to the value of the repair or alteration
 - Typically assessed based on invoice value, unless no charge was made or the invoiced value does not represent a reasonable value
- Tariff Codes:
 - 9802.00.40XX: articles returned after warranty repair/alteration
 - “XX” = “20” for internal combustion engines or “40” for other parts
 - 9802.00.50XX: articles returned after non-warranty repair/alteration
 - “XX” = “30” for internal combustion engines, “60” for other parts, or “10” for a nexus to Caribbean Basin nations



Chapter 99 Still Applies to Some Chapter 98 Exceptions

- Most chapter 98 provisions will exclude civil aircraft parts from Chapter 99 tariffs BUT certain foreign processing will still be subject to chapter 99 tariffs:
 - 9802.00.40 duty on the warranty repair value
 - 9802.00.50 duty on the repair cost
 - 9802.00.60 duty on the processing cost
 - 9802.00.80 duty on the full value of the article assembled abroad, minus the value of the products of the United States used in the assembly



Claiming Duty-Free Treatment for Aircraft Parts



Claiming Duty-Free Treatment

- First select a HTSUS Tariff Code that has “C” in the “Special Column
- Place “C” on the entry summary

- 19 C.F.R. § 10.183: Merchandise qualifying under paragraph (a) or paragraph (b) of this section is entitled to duty-free admission in accordance with General Note 6, HTSUS, upon meeting the requirements of this section. An importer will make a claim for duty-free admission under this section and General Note 6, HTSUS, by properly entering qualifying merchandise under a provision for which the rate of duty “Free (C)” appears in the “Special” subcolumn of the HTSUS and by placing the special indicator “C” on the entry summary.



DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

OMB CONTROL NUMBER 1651-0022
EXPIRATION DATE 11/30/2025

31. Line No.	32. Description of Merchandise			36. A. Entered Value B. CHGS C. Relationship	37. A. HTSUS Rate B. AD/CVD Rate C. IRC Rate D. Visa Number	38. Duty and IR Tax		
	33. A. HTSUS No. B. AD/CVD No.	34. A. Gross Weight B. Manifest Qty.	35. Net Quantity in HTSUS Units			Dollars	Cents	
001	Heat Exchanger							
	C 8419.50.1000	40 kg	one unit	\$40,000	Free	\$0.00		
		one unit						
	9903.02.76				+0%	\$0.00		
	Product of EU							



Documenting Duty-Free Treatment

19 C.F.R. § 10.183

- Must maintain evidence:
 - The part is used as original or replacement equipment on civil aircraft
 - Manufactured in accordance with US airworthiness law (including foreign parts acceptable to the FAA)
- Documentation need not be filed with the entry summary
- Documentation must be maintained in accordance with recordkeeping provisions
- Documentation must be provided to government on demand

Possible evidence

- An FAA certification (*e.g. 8130-3*)
- Approval of airworthiness by an airworthiness authority in the country of export and evidence that the FAA recognizes that approval as an acceptable substitute for an FAA certification (*e.g. EASA Form 1 and the FAA-EASA BASA Technical Implementation Procedures*)
- An application for a certification submitted to and accepted by the FAA (*e.g. for a prototype part imported in support of a TC, TSOA or PMA program*)
- A type and production certificate issued by the FAA



Disputing a CBP Decision (Including through a Protest)



Disputing a CBP Decision

- **Post-summary correction**

- Correction within 300 days of entry and at least 15 days before liquidation
- Filed In ACE

- **Protest**

- Filed within 180 days of liquidation
- You can also file a **lawsuit** with the US Court of International Trade
 - They have invalidated several U.S. tariffs



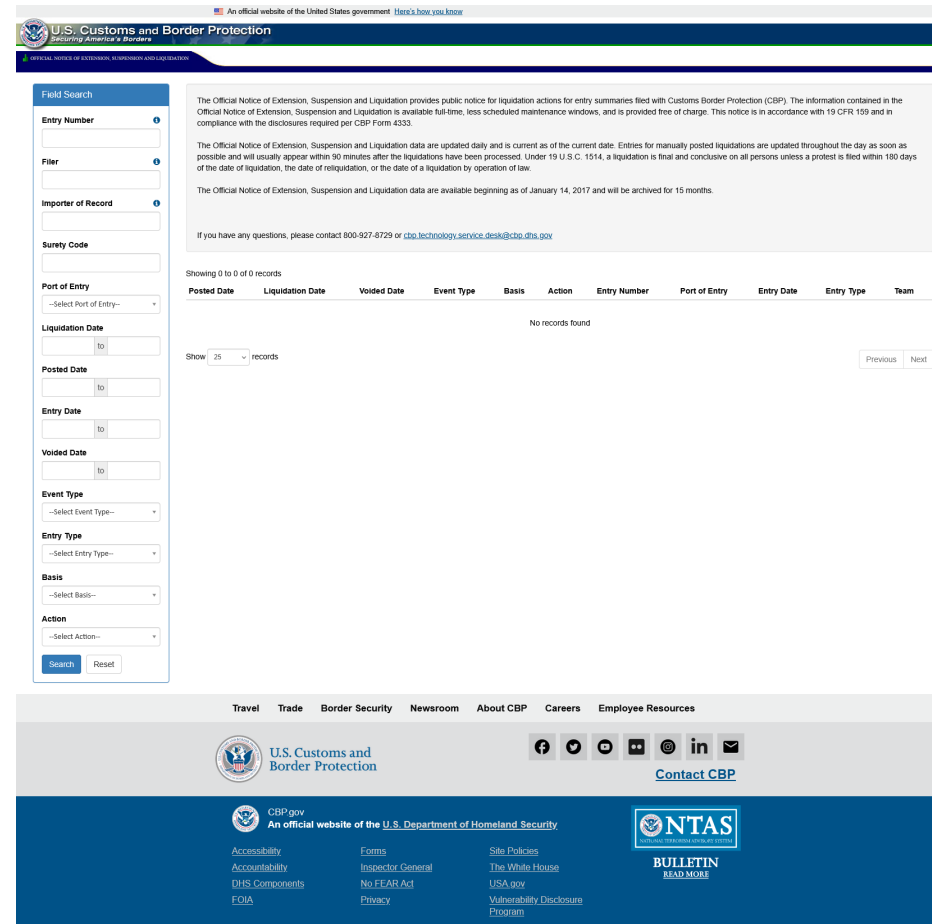
Disputing a CBP Decision

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- Protest
 - Filed within 180 days of liquidation
- You can also file a lawsuit with the US Court of International Trade
 - There are several test cases, including *V.O.S. Selections v. Trump*, Case 25-1812, 2025-1813 (Fed. Cir. 2025), *cert. granted* (argued Nov. 5, 2025)

Liquidation is an import concept so let's look at that first ...

Liquidation

- *Liquidation* means the final computation or ascertainment of duties on entries for consumption
 - Formal entry is required if the goods exceed \$2500 in value
- You can enter information about a formal entry to verify whether it has been liquidated
- <https://trade.cbp.dhs.gov/ace/liquidation/LBNotice/>



The Official Notice of Extension, Suspension and Liquidation provides public notice for liquidation actions for entry summaries filed with Customs Border Protection (CBP). The information contained in the Official Notice of Extension, Suspension and Liquidation is available full-time, less scheduled maintenance windows, and is provided free of charge. This notice is in accordance with 19 CFR 159 and in compliance with the disclosures required per CBP Form 4533.

The Official Notice of Extension, Suspension and Liquidation data are updated daily and is current as of the current date. Entries for manually posted liquidations are updated throughout the day as soon as possible and will usually appear within 90 minutes after the liquidations have been processed. Under 19 U.S.C. 1514, a liquidation is final and conclusive on all persons unless a protest is filed within 180 days of the date of liquidation, the date of reliquidation, or the date of a liquidation by operation of law.

The Official Notice of Extension, Suspension and Liquidation data are available beginning as of January 14, 2017 and will be archived for 15 months.

If you have any questions, please contact 800-927-8729 or cbp.technology.service_desk@cbp.dhs.gov

Showing 0 to 0 of 0 records

Posted Date	Liquidation Date	Voided Date	Event Type	Basis	Action	Entry Number	Port of Entry	Entry Date	Entry Type	Team
No records found										

Show 25 records

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USA.gov
Vulnerability Disclosure Program



Liquidation

- It often takes roughly 314 days for liquidation of formal entries
- Here you can see liquidation dates for articles entered through Bangor and recently liquidated (roughly 330-335 days average to liquidation)

Posted Date	Liquidation Date	Voided Date	Event Type	Basis	Action	Entry Number	Port of Entry	Entry Date	Entry Type	Team
11/28/2025	11/28/2025		Liquidated	No Change		55120119216	0102	12/27/2024	01	FAB
11/28/2025	11/28/2025		Liquidated	No Change		08104257442	0102	12/28/2024	01	CBH
11/21/2025	11/21/2025		Liquidated	No Change		55120188161	0102	12/26/2024	01	FAB
11/21/2025	11/21/2025		Liquidated	No Change		55120188195	0102	12/27/2024	01	FAB
11/21/2025	11/21/2025		Liquidated	No Change		08720424847	0102	12/1/2024	01	CBH
11/21/2025	11/21/2025		Liquidated	No Change		84N0004823	0102	12/1/2024	01	CBH
11/14/2025	11/14/2025		Liquidated	No Change		BEF52650790	0102	12/1/2024	01	EBD
11/14/2025	11/14/2025		Liquidated	No Change		55119993431	0102	12/16/2024	01	CBH
11/14/2025	11/14/2025		Liquidated	No Change		55119992912	0102	12/17/2024	01	CBH
11/14/2025	11/14/2025		Liquidated	No Change		08104257293	0102	12/17/2024	01	CBH
11/14/2025	11/14/2025		Liquidated	No Change		84N00040732	0102	12/17/2024	01	CBH
11/14/2025	11/14/2025		Liquidated	No Change		84N00040195	0102	12/16/2024	01	CBH
11/07/2025	11/07/2025		Liquidated	No Change		CWL57601719	0102	12/15/2024	01	GBS
11/07/2025	11/07/2025		Liquidated	No Change		55119959341	0102	12/16/2024	01	FAB
11/07/2025	11/07/2025		Liquidated	No Change		SC579272351	0102	12/16/2024	01	IBC
11/07/2025	11/07/2025		Liquidated	No Change		84N00040773	0102	12/12/2024	01	FEA
11/07/2025	11/07/2025		Liquidated	No Change		84N00037878	0102	12/14/2024	01	CBH
11/07/2025	11/07/2025		Liquidated	No Change		84Y00043135	0102	12/13/2024	01	CBH
11/07/2025	11/07/2025		Liquidated	No Change		CWL57603056	0102	12/13/2024	01	CBF
10/31/2025	10/31/2025		Liquidated	No Change		79151162257	0102	12/07/2024	01	CBH
10/31/2025	10/31/2025		Liquidated	No Change		84N00040476	0102	12/06/2024	01	CBH
10/31/2025	10/31/2025		Liquidated	No Change		84N00040153	0102	12/07/2024	01	CBH
10/31/2025	10/31/2025		Liquidated	No Change		08104257061	0102	12/04/2024	01	CBH
10/31/2025	10/31/2025		Liquidated	No Change		84N00040567	0102	12/03/2024	01	CBH
10/31/2025	10/31/2025		Liquidated	No Change		CWL57993205	0102	12/04/2024	01	GBS



Disputing a CBP Decision

- **Post-summary correction**
 - Correction within 300 days of entry and at least 15 days before liquidation
 - **Correction is a legal obligation**
 - Entry summary must be fully-paid
 - Changes in fees? Pay increases within 3 business days of the PSC
 - Filed through ACE
 - Treated as a new entry summary so it will be liquidated based on filing date
- Protest
 - Filed within 180 days of liquidation
- You can also file a lawsuit with the US Court of International Trade
 - There are several test cases, including *V.O.S. Selections v. Trump*, Case 25-1812, 2025-1813 (Fed. Cir. 2025), *cert. granted* (argued Nov. 5, 2025)



Extending Liquidation

- You can ask CBP to postpone (“extend”) liquidation
 - “Good cause” is demonstrated when the importer satisfies the Center director that more time is needed to present to CBP information which will affect the pending action, or there is a similar question under review by CBP.
 - Court cases are often **not** “good cause” unless there is a court order
 - Typically a one-year extension
 - This is at CBP’s discretion and may be denied
- File in ACE
- Direct your application to the Center of Excellence and Expertise
 - This is typically “CEE003” for aerospace articles (verify that the team code starts with “C”)
- Show good cause
- You can direct questions to:
cee-aerospace@cbp.dhs.gov



Disputing a CBP Decision

- Post-summary correction
 - Correction within 300 days of entry and at least 15 days before liquidation
- **Protest**
 - **Filed within 180 days of liquidation**
- You can also file a lawsuit with the US Court of International Trade
 - There are several test cases, including *V.O.S. Selections v. Trump*, Case 25-1812, 2025-1813 (Fed. Cir. 2025), *cert. granted* (argued Nov. 5, 2025)



Who Can Protest

- Importer
 - Consignee
 - Any other person who pays any import charge
 - Other interested parties
- In all cases you may use an attorney
 - You can use your customs broker
 - You can also use a non-attorney by filing a “power of attorney” form
 - Not required for actual attorneys
 - Not required for customs brokers



What Can You Protest?

(samples only – not a complete list)

- Appraised value
 - E.g. exporter put the wrong value on the commercial invoice
 - E.g. a repaired item of US origin entered under HTSUS 9802 that was appraised at total value instead of assessing added value
- Classification, rate, and amount of duties
 - E.g. exporter put the wrong HTSUS code on the commercial invoice
 - E.g. Chapter 98 provision was not taken into account
- Any other charges
- Exclusion of goods from entry
- Liquidation
 - One thing we've seen is rates – especially chapter 99 rates - that are wrong for the date of entry
 - Another problem we've seen is parties claiming a steel or aluminum tariff when the HTSUS code is outside of those tariffs



How Do You File a Protest?

- CBP Form 19
 - Must be filed in quadruplicate
 - (4x all attachments, also)
 - Typically sent to the Port Director
 - If you send a fifth copy with a SASE, then CBP will return the date-stamped fifth copy
- Electronic filing through ACE
 - Need not be in quadruplicate

DEPARTMENT OF HOMELAND SECURITY U.S. Customs and Border Protection		OMB CONTROL NUMBER: 1601-0017 EXPIRATION DATE: 4/30/2027	
PROTEST Pursuant to Sections 514 & 514(a), Tariff Act of 1930 as amended, 19 CFR Part 174 et. seq.			
PROTEST NUMBER (Supplied by CBP)	NOTE: If your protest is denied, in whole or in part, and you wish to CONTEST the denial, you may do so by bringing a civil action in the U.S. Court of International Trade within 180 days after the date of mailing of Notice of Denial. You may obtain further information concerning the institution of an action by writing the Clerk of U.S. Court of International Trade, One Federal Plaza, New York NY 10007 (212-264-2800).		
DATE RECEIVED (CBP Use Only)			
SECTION I - IMPORTER AND ENTRY IDENTIFICATION			
ENTRY DETAILS			
PORT	PORT CODE	FILER CODE	ENTRY NUMBER
IMPORTER NUMBER	CHECK DIGIT	DATE OF ENTRY	DATE OF LIQUIDATION
IS ACCELERATED DISPOSITION BEING REQUESTED? (19 CFR 174.22) <input type="radio"/> Yes <input type="radio"/> No			
NAME AND ADDRESS OF IMPORTER OR OTHER PROTESTING PARTY Name (Last, First, MI): Street Address Line 1: Street Address Line 2: City: State: Zip Code:			
SECTION II - DETAILED REASONS FOR PROTEST			
WITH RESPECT TO EACH CATEGORY, SET FORTH SEPARATELY, (1) EACH DECISION PROTESTED, (2), THE CLAIM OF THE PROTESTING PARTY, AND (3) THE FACTUAL MATERIAL AND LEGAL ARGUMENTS WHICH ARE BELIEVED TO SUPPORT THE PROTEST. ALL SUCH MATERIAL AND ARGUMENTS SHOULD BE SPECIFIC. GENERAL STATEMENTS OF CONCLUSIONS ARE NOT SUFFICIENT (Attach Additional Sheets if necessary)			
SECTION III - REQUEST FOR DISPOSITION IN ACCORDANCE WITH ACTION ON PREVIOUSLY FILED PROTEST			
Protesting party may request disposition in accordance with the action taken on a previously filed protest that is the subject of a pending application for further review and is alleged to involve the same merchandise and the same issues. (See 19 CFR 174.13(a)(7).) To request such disposition, enter the protest number and date of receipt of such previously filed protest.			PROTEST NO. OF PREVIOUSLY-FILED PROTEST
			DATE OF RECEIPT
SECTION IV - SIGNATURE AND MAILING INSTRUCTIONS			
NAME AND ADDRESS OF PERSON TO WHOM ANY NOTICE OF APPROVAL OR DENIAL SHOULD BE SENT Name (Last, First, MI): Street Address Line 1: Street Address Line 2: City: State: Zip Code:		NAME, ADDRESS, AND CBP IDENTIFICATION NUMBER TO WHICH REFUND SHOULD BE SENT Name (Last, First, MI): Street Address Line 1: Street Address Line 2: City: State: Zip Code: CBP Identification Number:	
IF FILING AS ATTORNEY OR AGENT, ENTER YOUR NAME, ADDRESS, AND IMPORTER NUMBER, IF APPLICABLE Name (Last, First, MI): Street Address Line 1: Street Address Line 2: City: State: Zip Code: Importer Number:		SIGNATURE X DATE	
SECTION V - APPLICATION FOR FURTHER REVIEW (Optional) (Fill in "Protest No." Above if this is a Separate Application for Further Review)			
Yes	No	CHECK BOX CORRESPONDING TO YOUR ANSWER TO EACH OF THE FOLLOWING QUESTIONS:	
<input type="checkbox"/>	<input type="checkbox"/>	(A) Have you made prior request of a port director for a further review of the same claim with respect to the same substantially similar merchandise?	
<input type="checkbox"/>	<input type="checkbox"/>	(B) Have you received a final decision from the U.S. Court of International Trade on the same claim with respect to the same category of merchandise or do you have action involving such a claim pending before the U.S. Court of International Trade?	
<input type="checkbox"/>	<input type="checkbox"/>	(C) Have you previously received an adverse administrative decision from the Commissioner of CBP or his designee or do you presently have a pending application for an administrative decision on the same claim with respect to the same category of merchandise?	
JUSTIFICATION FOR FURTHER REVIEW UNDER THE CRITERIA IN 19 CFR 174.24 AND 174.25 (Include Applicable Rulings) (Attach Additional Sheets if necessary)			

CBP Form 19 (04/24)

PREVIOUS EDITIONS ARE OBSOLETE

Page 1 of 3



Be Specific

- Identify what is wrong
- Explain why it is wrong
- Provide evidence
- Explain what the corrected entry should be
- Use additional sheets if necessary

SECTION II - DETAILED REASONS FOR PROTEST
WITH RESPECT TO EACH CATEGORY, SET FORTH SEPARATELY, (1) EACH DECISION PROTESTED, (2), THE CLAIM OF THE PROTESTING PARTY, AND (3) THE FACTUAL MATERIAL AND LEGAL ARGUMENTS WHICH ARE BELIEVED TO SUPPORT THE PROTEST. ALL SUCH MATERIAL AND ARGUMENTS SHOULD BE SPECIFIC. GENERAL STATEMENTS OF CONCLUSIONS ARE NOT SUFFICIENT *(Attach Additional Sheets if necessary)*



Example

- *We imported one tachometer, part number XXX-XXXX, for use in civil aircraft. The unit was incorrectly entered under HTSUS 9029.20.2000, which is a tariff for bicycle speedometers. The unit should have been entered under HTSUS 9029.20.404, which is the correct tariff for civil aircraft tachometers. As proof that this is a tachometer for use in civil aircraft, attached are the relevant pages from the aircraft illustrated parts catalog, which identifies the aircraft and also identifies the tachometer by nomenclature and part number. Also attached is a copy of the manufacturer's FAA 8130-3 tag, identifying this unit as a civil aircraft part. The result of this correction is that the 6% duty that was charged should be reduced to zero percent, and fully refunded.*



Timeline for a Protest

- Filed within 180 days of:
 - Date of liquidation
 - <https://trade.cbp.dhs.gov/ace/liquidation/LBNotice/>
 - Date of the decision protested
 - Date of mailing of a demand for payment against a bond
- The Protest is considered filed when **received** by the Customs Officer



Disputing a CBP Decision: Rules

- Protest
 - Relevant regulations are found in 19 C.F.R. Part 174 EXCEPT
 - Canadian and Mexican imports may be under the USMCA rules found in 19 C.F.R. Part 182



Filing for an IEEPA Refund

- Consolidated Administration and Processing of Entries (CAPE) mechanism
 - Applicant should be the Importers of Record (IOR) or the IOR's authorized Customs broker (who filed the import records for the IOR)
 - Applicant should have an ACE Portal account
 - Refund recipients should have already used the ACE Portal account to establish bank account information for electronic refunds
 - The IOR (or the IOR's authorized Customs broker) submits the CAPE Declaration in the ACE Portal (in the form of a CSV file)
- ASA has provided instructions online: <https://aviation-suppliers.org/2026/04/18/ieepa-refunds-applications-start-monday/>



Thank You!

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