



Import Tariffs and Aircraft Parts

Aviation Suppliers Association

October 16, 2026



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The information in this presentation may become outdated, so it is important to always check the current regulations and HTSUS and ensure you are relying on the most current version of the law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
- How to calculate duties
- Chapter 98 Exceptions
 - Goods temporarily imported for repairs
 - US goods, returned
- Current chapter 99 duty rates
 - Country-specific tariffs
 - Steel/aluminum tariffs



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**

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XVII
88-5



Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8807		Parts of goods of heading 8801, 8802 or 8806:				
8807.10.00		Propellers and rotors and parts thereof.....		Free		27.5% ^{1/}
	15	For use in civil aircraft:				
		For use by the Department of Defense or the				
		United States Coast Guard ^{2/}	kg			
	30	Other ^{2/}	kg			
	60	Other.....	kg			
8807.20.00		Undercarriages and parts thereof.....		Free		27.5% ^{1/}
		For use in civil aircraft:				
	15	For use by the Department of Defense or the				
		United States Coast Guard ^{2/}	kg			
	30	Other ^{2/}	kg			
	60	Other.....	kg			
8807.30.00		Other parts of airplanes, helicopters or unmanned aircraft.....		Free		27.5% ^{1/}
		For use in civil aircraft:				
	15	For use by the Department of Defense or the				
		United States Coast Guard ^{2/}	kg			
	30	Other ^{2/}	kg			
	60	Other.....	kg			
8807.90		Other:				
8807.90.30	00	Parts of communications satellites.....	kg	Free		Free
			No.			
8807.90.90		Other.....		Free		27.5% ^{1/}
		For use in civil aircraft:				
	15	For use by the Department of Defense or the				
		United States Coast Guard ^{2/}	kg			
	30	Other ^{2/}	kg			
	60	Other.....	kg			

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 chapter 99 tariffs
- Examples (*next five pages*)

HTSUS 5806.10.24 Fabric tapes: 7% duty rate

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XI
58-8

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		2
				1	Special	
5806.10.24	00	Of man-made fibers: Fastener fabric tapes (229).....	kg.....	7%	Free (AU, BH, CL, CO, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	68.5%

HTSUS 7007.11.00 Safety glass windshield: 5.5% duty rate

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XIII
70-9

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
7007		Safety glass, consisting of toughened (tempered) or laminated glass:				
7007.11.00		Toughened (tempered) safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.....		5.5%	Free (A*, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	50%

HTSUS 7318.15.80 Stainless steel socket screws with shank diameter 6mm or more: 8.5% duty rate

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XV
73-35

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	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.)				
7318.15 (con.)		Other screws and bolts, whether or not with their nuts or washers: (con.)				
		Other:				
7318.15.60		Having shanks or threads with a diameter of less than 6 mm.....		6.2%	Free (A*, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
		Socket screws:				
	10	Of stainless steel.....	kg			
	40	Other.....	kg			
		Other:				
	70	Of stainless steel.....	kg			
	80	Other.....	kg			
7318.15.80		Having shanks or threads with a diameter of 6 mm or more.....		8.5%	Free (A*, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
	20	Set screws.....	kg			

HTSUS 7318.24.00 Stainless steel cotter pins: 3.8% duty rate

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XV
73-36

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	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.)				
		Non-threaded articles:				
7318.21.00		Spring washers and other lock washers.....		5.8%	Free (A, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) 2.9% (JP)	35%
	30	Helical spring lock washers.....	kg			
	90	Other.....	kg			
7318.22.00	00	Other washers.....	kg	Free		1.3¢/kg ¹
7318.23.00	00	Rivets.....	kg	Free		2.2¢/kg
7318.24.00	00	Cotters and cotter pins.....	kg	3.8%	Free (A, AU, B, BH, CL, CO, D, E, IL, JO, JP, KR, MA, OM, P, PA, PE, S, SG)	45%

HTSUS 7616.10.30 Aluminum rivets: 4.7% duty rate

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XV
76-15

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
7616		Other articles of aluminum:				
7616.10		Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotter pins, washers and similar articles:				
7616.10.10	00	Nails, tacks and staples.....	kg.....	5.7%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
7616.10.30	00	Rivets.....	kg.....	4.7%	Free (A, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%



The Specifics Are Important

- Carefully assess your goods to make sure you are properly characterizing them
- Differences can be meaningful relative to the duty rates applied
- *Let's look at an example where shank/thread diameter becomes meaningful*

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 21 (2026)

Annotated for Statistical Reporting Purposes

XV
73-33



Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		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%	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%	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%	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%	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%	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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Import Tariffs and Aircraft Parts

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XV
73-33



Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		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%	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%	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%	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%	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) 3.1% (JP)	45%
	30	Of stainless steel.....	kg			
	60	Other.....	kg			
7318.14.50		Having shanks or threads with a diameter of 6 mm or more.....		8.6%	Free (A+, AU, B, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) 4.3% (JP)	45%
	20	Of stainless steel.....	kg			
	80	Other.....	kg			

Special rate only applies if one of the referenced programs is active for this import transaction

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
3926.90.45	3926.90.94	3926.90.96	3926.90.99	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	8519.81.30	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	8526.42.00	8526.52.00	8526.62.00	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	8411.21.40	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	8801.00.00	8802.11.01
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	9014.10.80	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	9030.90.45	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	8483.90.10	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	9109.10.60
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 Identified in Entry Documents

- One-time use packaging
 - Cases specially shaped or fitted to contain specific goods shall be classified with such goods when of a kind normally sold with those goods
 - Subject to the rule above, packing materials/containers entered with goods therein shall be classified with the goods if they are of a kind normally used for packing such goods
- Multi-use packaging
 - When such packing materials or packing containers are clearly suitable for repetitive use, 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 wooden 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



Chapter 99 Tariffs

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)
- *Most imports are subject to chapter 99 as a default, so you may need to identify a specific exception*
- *ASA members are frequently hit with inappropriate tariffs when they fail to raise the appropriate exception*



Products of the United Kingdom (e.g. Cobham Aerospace/Chelton)

- 9903.01.25 imposes a default duty of 10% on imported products that are not described in some other tariff
- 9903.96.01 exempts civil aircraft parts from the UK from this duty
- This exemption is limited to HTSUS codes listed in Chapter 99, Subchapter III, US Note 35(b)

Products of Brazil (e.g. Embraer)

- 9903.01.77 imposes a 40% duty on products of Brazil
- 9903.01.82 exempts civil aircraft parts from this duty
- Applies to any part that meets the criteria of General Note 6
 - Rate of duty "Free (C)" appears in the "Special" subcolumn
 - A claim for such rate of duty is made in the entry documents or later

Products of Canada (e.g. Bombardier)

- 9903.01.77 imposes a 50% duty on products of Canada
- 9903.03.16 exempts civil aircraft parts from this duty
- Applies to any part that meets the criteria of General Note 6
 - Rate of duty "Free (C)" appears in the "Special" subcolumn
 - A claim for such rate of duty is made in the entry documents or later



Products of Japan (e.g. Mitsubishi)

- 9903.02.73 imposes a minimum duty of 15% on products of Japan
- 9903.96.02 exempts civil aircraft parts from this duty
- This exemption is limited to HTSUS codes listed in Chapter 99, Subchapter III, US Note 35(b)

Chapter 99 Tariffs under § 301

- Applied to 59 countries

Algeria	Chile	Guyana	Kuwait	Pakistan	Switzerland
Angola	China	Honduras	Libya	Peru	Taiwan
Argentina	Colombia	Hong Kong, China	Malaysia	Philippines	Thailand
Australia	Costa Rica	India	Mexico	Qatar	Trinidad and Tobago
The Bahamas	Dominican Republic	Indonesia	Morocco	Russia	Türkiye
Bahrain	Ecuador	Iraq	New Zealand	Saudi Arabia	United Arab Emirates
Bangladesh	Egypt	Israel	Nicaragua	Singapore	United Kingdom
Brazil	El Salvador	Japan	Nigeria	South Africa	Uruguay
Cambodia	European Union	Jordan	Norway	South Korea	Venezuela
Canada	Guatemala	Kazakhstan	Oman	Sri Lanka	Vietnam

- Typically imposes 10% or 12.5% duty based on the country of origin
- There is an aviation exception tariff (9903.05.88)
 - Excludes the Section 301 (chapter 99) tariff
 - This only applies to certain (listed) HTSUS codes (found in Chapter 99, subchapter III, U.S. note 52, subdivision (d))

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

- *Assume this is a product of the United Kingdom for purposes of this exercise*

Harmonized Tariff Schedule of the United States Revision 21 (2026)

Annotated for Statistical Reporting Purposes

XVI
84-34

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		2
				1		
				General	Special	
8419.50 8419.50.10	00	Heat exchange units: Braze 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%

“C”

Prior Chapter 99 Tariff Status

- 9903.03.01: 10% tariff on most imported goods
 - Promulgated in Proclamation 11012 (Feb. 20, 2026) for 150 days
- 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

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		2
				1	Special	
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%

99 - III - 403

Parsing the Chapter 99 Tariffs

- Chapter 99 duty for products of the United Kingdom is +10%

9903.05.81	Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.96, articles the product of the United Kingdom, as provided for in U.S. note 52 to this subchapter	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading
------------	--	--	--	--

- Aircraft parts with certain base tariff codes will be excluded from 9903.05.81 by HTSUS 9903.05.88 IF found in the Note 52 list

9903.05.88	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, as provided for in subdivision (d) of U.S. note 52 to this subchapter	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
------------	--	--	--	--

Is our heat exchanger included in the Note 52 exceptions?

- Aircraft parts with certain base tariff codes will be excluded from 9903.05.81 by the exception code 9903.05.88

9903.05.88	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, as provided for in subdivision (d) of U.S. note 52 to this subchapter	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
------------	--	--	--	--

(d) As provided in heading 9903.05.88, the additional duties imposed by headings 9903.05.20–9903.05.84 shall not apply to articles that are 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, that otherwise meet the criteria of general note 6 of the 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:

3917.21.00	3917.22.00	3917.23.00	3917.29.00	3917.31.00	3917.33.00
3917.39.00	3917.40.00	3926.90.45	3926.90.94	3926.90.96	3926.90.99
4008.29.20	4009.12.00	4009.22.00	4009.32.00	4009.42.00	4011.30.00
4012.13.00	4012.20.10	4016.10.00	4016.93.50	4016.99.35	4016.99.60

- If you follow the lengthy list of codes in Note 52, then you will find that 8419.50.10 is listed

8418.61.01	8418.69.01	8419.50.10	8419.50.50	8419.81.50	8419.81.90
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Another Example: Currently Subject to Chapter 99 Tariffs

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

- We will assume it is a product of the United Kingdom

Example: Currently Subject to Chapter 99 Tariffs

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

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

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		2
				General	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)	45%
		Socket screws:				
	10	Of stainless steel.....	kg			
	40	Other.....	kg			
		Other:				
	70	Of stainless steel.....	kg			

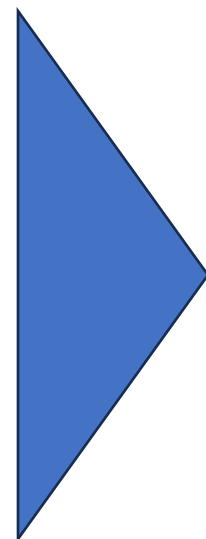
- This is NOT in the list of aircraft parts excepted by 9903.05.88
- But it is a derivative steel product excepted by 9903.05.90 and subject to the steel tariff, instead
- Thus, the duty of 9903.05.20 - 9903.05.84 does not apply
- The derivative steel product duty could apply (9903.82.XX)
 - See US Note 16(c)(iv)

Derivative Steel Product Duty

- Does it apply to our steel shear hex head bolt (7318.15.6070)?
- The derivative steel product duty does apply (9903.82.XX)
 - US Note 16(c)(iv)
 - 10%-50% depending on details
 - Total of 16.2%-56.2% duty

(iv) Derivative steel articles:

7216.91.0010	7301.20.10	7301.20.50	7302.30.00
7307.19.30	7307.19.90	7307.21.10	7307.21.50
7307.22.10	7307.22.50	7307.23.00	7307.29.00
7307.91.10	7307.91.30	7307.91.50	7307.92.30
7307.92.90	7307.93.30	7307.93.60	7307.93.90
7307.99.10	7307.99.30	7307.99.50	7308.10.00
7308.20.00	7308.30.10	7308.30.50	7308.40.00
7308.90.30	7308.90.60	7308.90.70	7308.90.95
7309.00.00	7310.10.00	7310.21.00	7310.29.00
7311.00.00	7312.10.05	7312.10.10	7312.10.20
7312.10.30	7312.10.50	7312.10.60	7312.10.70
7312.10.80	7312.10.90	7312.90.00	7313.00.00
7314.12.10	7314.12.20	7314.12.30	7314.12.60
7314.12.90	7314.14.10	7314.14.20	7314.14.30
7314.14.60	7314.14.90	7314.19.01	7314.20.00
7314.31.10	7314.31.50	7314.39.00	7314.41.00
7314.42.00	7314.49.30	7314.49.60	7314.50.00
7315.11.00	7315.12.00	7315.19.00	7315.20.10
7315.20.50	7315.81.00	7315.82.10	7315.82.30
7315.82.50	7315.82.70	7315.89.10	7315.89.30
7315.89.50	7315.90.00	7316.00.00	7317.00.10
7317.00.20	7317.00.30	7317.00.55	7317.00.65
7317.00.75	7318.11.00	7318.12.00	7318.13.00
7318.14.10	7318.14.50	7318.15.20	7318.15.40
7318.15.50	7318.15.60	7318.15.80	7318.16.00
7318.19.00	7318.21.00	7318.22.00	7318.23.00
7318.24.00	7318.29.00	7319.40.20	7319.40.30
7319.40.50	7319.90.10	7319.90.90	7320.10.30
7320.10.60	7320.10.90	7320.20.10	7320.20.50
7320.90.10	7320.90.50	7325.10.0010	7325.10.0020
7325.10.0025	7325.10.0030	7325.10.0080	7325.91.00
7325.99.10	7325.99.50	7326.11.00	7326.19.00
7326.20.0090	7326.90.10	7326.90.25	7326.90.60
7326.90.8605	7326.90.8610	7326.90.8630	7326.90.8635
7326.90.8645	7326.90.8688	7614.10.10	



7318.15.50

7318.15.60

7318.15.80

7318.16.00

Example: Currently Subject to Chapter 99 Tariffs

- Steel shear hex head bolt
 - 7318.15.6070
 - Base duty is 6.2%
- The derivative steel product duty does apply (9903.82.XX)
 - US Note 16(c)(iv)
 - +10%-50% depending on details
- Assume these were products of the UK, *and the steel was melted and poured in the UK*
 - HTSUS 9903.83.04
 - +25% duty
 - Total of 31.2%

9903.82.04	1	Articles of aluminum or of steel and derivative aluminum or steel articles the product of the United Kingdom, as provided for in subdivisions (c)(i)–(iv) and (d) of U.S. note 16 to this subchapter.....	1			
				The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%	No change



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 of 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



One Way to Prove Imported Goods Came From the United States

CBP Form 4455: Certificate of Registration

- Complete, sign and file with your port director before exporting the article
- CBP must physically inspect the items, verify the details, and sign and stamp the form for it to be effective
- This form becomes evidence that the goods were previously in the United States



Aircraft Parts Imported for Repair and Subsequent Export



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)



Aircraft Parts Exported for Repair and Then Subsequently Imported back to the US



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
 - NOT the full value of the goods
 - 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 the additional 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.	32. Description of Merchandise			36.	37.	38.	
Line No.	33.	34.	35.	A. Entered Value B. CHGS C. Relationship	A. HTSUS Rate B. AD/CVD Rate C. IRC Rate D. Visa Number	Duty and IR Tax	
	A. HTSUS No. B. AD/CVD No.	A. Gross Weight B. Manifest Qty.	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					
	9903.05.88				+0%	0.00	
	Product of the EU						

- Identify the *exception* to the section 301 tariff from Chapter 99

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



ASA Upcoming Meetings

Quality Committee Meeting

- Thursday, December 3rd
- Marriott Washington DC
- <https://www.aviationsuppliers.org/quality-committee-winter-2026>

ASA AFRA 2027 Annual Conference

- June 28-30, 2027
- Gaylord National Harbor – Washington DC area
- More to Come!



Questions?

Please feel free to ask questions

You can add your questions through the “attendee chat” function

If you think of questions later, then you can also email them to
Jason@washingtonaviation.com



Thank You!

Jason Dickstein

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