

ANNEXURE-A

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NY N265154 Jun 19, 2015

Type : Classification • HTSUS : 8708.99.8180

CLA-2-87:OT:RR:NC:N1:106

Young-bin Oh  
Hyundai Motor Company  
231, Yangjae 2-dong,  
Seocho-gu, Seoul  
South Korea

RE: The tariff classification of a tensioner assembly drive belt from South Korea

Dear Mr. Oh,

In your letter dated May 27, 2015, you requested a tariff classification ruling. The item under consideration has been identified as a Tensioner Assembly-Drive Belt (Item Code 25281-2A600). You state in your request that the purpose of the tensioner is to maintain the optimal level of tension for the accessory belt drive system of a vehicle. Each imported assembly will contain an arm, a base, a spring, a dampening mechanism, a pivot bushing, a pivot shaft, a bearing a pulley, and a dust shield.

In your request, you suggested that the Tensioner Assembly-Drive Belt be classified under subheading 8483.50.90, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Transmission shafts (including camshafts and crankshafts) and cranks; bearing housings, housed bearings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints); parts thereof: Flywheels and pulleys; including pulley blocks: Other: Other: Other."

Classification of merchandise under the Harmonized Tariff Schedule of the United States (HTSUS) is governed by the General Rules of Interpretation (GRIs) taken in order. GRI 1 provides that the classification is determined first in accordance with the terms of the headings and any relative section and chapter notes.

Section XVII, Note 2(e), HTSUS, which includes heading 8708, states in part that the expressions "parts" and "parts and accessories" do not apply to machines or apparatus of headings 8401 to 8479, or parts thereof.

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Thus, if the belt tensioner in issue is provided for in heading 8409 as a part suitable for use solely or principally with the engines of heading 8407 or 8408, it cannot be classified in heading 8708. The Court of International Trade has ruled repeatedly that not every article used with another article is necessarily a "part" for tariff purposes. This office discussed this import with the NIS that handles 8483 and 8409, as well as reviewing prior rulings. It has been previously determined by CBP that, for tariff purposes, a part is an integral, constituent component of another article necessary to the completion of the article which it is used and which enables that article to function in the manner for which it is designed. Internal combustion engines convert energy into mechanical motion. In this case, the internal combustion engine is a discrete article of commerce, fully complete and functional in and of itself. Power generated by the engine is transmitted through the rotary motion of the crankshaft to the drive belt, and thence to the accessories the belt powers. The function the tensioner element performs with respect to the drive belt does not qualify the tensioner element as part of an internal combustion engine. The belt tensioner is not provided for in heading 8409 and, therefore, would not be excluded from classification in heading 8708. The applicable subheading for the Tensioner Assembly-Drive Belt (Item Code 25281-2A600) will be 8708.99.8180, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Parts and accessories of motor vehicles of heading 8701 to 8705. Other parts and accessories: Other: Other: Other: Other: Other: Other: Other." The general rate of duty will be 2.5%. Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at <http://www.usitc.gov/tata/hts/>. This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, please contact National Import Specialist Matthew Sullivan at [matthew.sullivan@cbp.dhs.gov](mailto:matthew.sullivan@cbp.dhs.gov).

Sincerely,

Gwenn Klein Kirschner  
Director  
National Commodity Specialist Division

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