What Every Member of the Trade Community Should Know About:
Internal Combustion Piston Engines

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “informed compliance” and “shared responsibility,” which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community’s rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

Regulations and Rulings (RR) of the Office of International Trade has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the National Commodity Specialist Division of Regulations and Rulings is entitled “Internal Combustion Piston Engines.” It provides guidance regarding the classification of these items. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to U.S. Customs and Border Protection, Office of International Trade, Executive Director, Regulations and Rulings, 799 9th Street N.W. 7th floor, Washington, D.C. 20229-1177.

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INTRODUCTION

For people with little knowledge of how engines work, and even for those who have some experience, the terminology and requirements imposed by the Harmonized Tariff Schedule of the United States (HTSUS) for the gasoline and diesel engines of headings 8407 and 8408 can be quite daunting. What exactly is an internal combustion engine? What does spark-ignition mean? How does that differ from compression-ignition? Do rotary engines have “pistons”? How can one tell how many cubic centimeters of cylinder capacity an engine has or what an engine’s power output is in kilowatts if the invoice does not indicate this information? Which parts of gasoline and diesel engines are classifiable as engine parts in heading 8409 and which are classified elsewhere?

The goal of this presentation is to set forth in straightforward language how such engines and their parts should be classified, and why. This will allow the importing community and U.S. Customs and Border Protection to have the guidance needed to classify these items correctly.
TECHNICAL OVERVIEW

Before we examine the tariff provisions involved and get into the inner workings of the tariff classification process, a brief primer on engine technology is provided below.

Most sources commonly define an engine as a machine or apparatus for converting energy into mechanical power or motion.¹ The engine’s purpose is to translate the potential energy locked in a fuel into a rotating force called “torque”, which is a twisting force or action that performs work. It is created in the engine by burning a mixture of fuel and air at a controlled rate. This is called “combustion” and when it occurs within the confines of an enclosed cylinder, it is referred to as “internal combustion”, as opposed to engines which burn their fuel externally like the steam engine of an old-fashioned paddle wheeler which employs steam raised in a fire-driven boiler to drive a piston up and down in a cylinder.

Internal combustion engines are those in which power is produced by burning fuel inside a combustion chamber or a cylinder containing a piston which goes up and down in a reciprocating motion resulting from the combustion.² Extending down from the piston is a connecting rod which links the piston to the crankshaft. The connecting rod and crankshaft convert the reciprocating motion of the piston into a rotating motion.

Technically, internal combustion engines can be categorized in many ways. The most common methods of distinguishing these engines include the combustion cycle, the valve location, the cooling system, the number and placement of the cylinders and the type of fuel used.

Most internal combustion engines use a two or four-stroke combustion cycle. The vast majority of automobile engines are of the four-stroke cycle type.³ In this type, there is an intake stroke, wherein the intake valve opens to admit the air/fuel mixture to be burned during one complete cycle.⁴ Next, is the compression stroke wherein the mixture is squeezed into a smaller volume than when first admitted into the cylinder. The power stroke then ignites the mixture which forcefully thrusts the piston into turning the crankshaft, whose power is then transmitted into a rotating motion. Finally, the exhaust stroke results in the opening of the exhaust valve to vent the spent gases of the power stroke. The rotary engine or Wankel engine (named after its inventor)⁵, also uses a four-stroke cycle but does not employ conventional pistons. Instead, it uses trilobal rotors.

³ Id.
⁴ Id.
⁵ The Wankel engine was developed by Felix Wankel, beginning with drawings and prototypes in the 1920’s. But it was not until the 1950s, when Wankel collaborated with a German car manufacturer, that the Wankel rotary engine reached the point of actual use in motor vehicles. The Wankel Engine History, Carey Russ (2004) available at www.autochannel.com.
which function like pistons but in place of the up and down reciprocating motion of the piston. The rotors continually revolve in the same direction as their eccentric shafts.

The two-stroke cycle internal combustion engine reduces these strokes from four to two and does not employ valves. Two-stroke engines can operate at very high speeds and can be compact and light. Thus, they are popular in small engine operations such as chain saws, lawn mowers, marine outboard motors and the like. They are not noted for fuel efficiency or emissions control.

The engines which most dominate the fields of design and use are the V-8, V-6 and in line 4-cylinder engines. The in-line arrangement of the engine’s cylinders is self-evident while the V classification indicates placement of the engine’s cylinders in two rows at an angle to each other. Another example of an engine categorized by cylinder arrangement is the radial engine which has been very popular for use in propeller-driven aircraft. In this engine all the connecting rods leading from the pistons are connected to, and rotate, a master rod.

In the category of engines that are identified by valve location, the I-Head arrangement is in almost universal use. In the I-Head engine, both the intake and exhaust valves are located in the engine's cylinder head, either in a straight line or staggered.

Another method of categorizing engines is by the type of fuel used. Internal combustion engines may employ a wide variety of fuels, including but not limited to: gasoline, diesel fuel, gasohol (a mixture of gasoline and alcohol), LNG (liquefied natural gas), CNG (compressed natural gas) or LPG (liquefied propane gas). Internal combustion piston engines which ignite their fuels with a spark ignition system are classified in heading 8407. Compression-ignition engines on the other hand, do not use an electrical ignition system, but rely on the heat of very high compression to ignite their heavier, less refined fuel. These engines are classified in heading 8408. Recent technology has developed a compression ignition engine which burns lighter, natural gas. This engine is excluded from classification in heading 8408 as the Explanatory Notes to that heading state that the engines of heading 8408 “operate on heavy fluid fuels”. Such compression ignition, natural gas fueled engines would be properly classified as “other engines” in heading 8412.

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6 See id.
8 The “I-Head” arrangement refers to a particular type of valve arrangement wherein the intake and exhaust valves are both mounted in a cylinder head directly above the cylinder. It is presently the most popular valve arrangement for gasoline and diesel engines however it is being superseded by the overhead camshaft. Arrangement of Valves, Integrated Publishing, available at www.tpub.com.
9 Be advised that these are the provisions and notes which were in effect on the date of this publication and are used for discussion purposes only. Readers are urged to consult the current edition of these references for the most up-to-date information. General or special program duty rates are not included in this publication and one should consult the most current edition of the tariff for this information.
TARIFF MATTERS

Internal combustion piston engines and their parts are generally provided for in headings 8407, 8408, and 8409, which are included in Chapter 84 of Section XVI. Yet, not all gasoline and diesel engines are classified in headings 8407 and 8408. Following Note 1 (p) to Section XVI and Note 3 to Chapter 95, internal combustion piston engines which are for use solely or principally with the articles of Chapter 95 are to be classified with those articles. For example, internal combustion engines for use solely or principally in scale model airplanes (goods of Chapter 95) will be classified in Chapter 95 as parts of those scale model planes. Similarly, laboratory appliances consisting of internal combustion engines, along with other components, designed specially for the determination of the octane and cetane value of motor fuels, are classified in Chapter 90. See Section Note 1(m), Section XVI, HTSUS.

These exclusions aside, virtually all other types of internal combustion piston engines are classified in the aforementioned headings. Gasoline and diesel engines share similar mechanical designs and have the same essential elements as each other. These include: cylinders containing pistons, connecting rods, camshafts, a crankshaft, and intake and exhaust valves. They may have only one cylinder as with engines used on lawn mowers and other small lawn and garden tools, or over a dozen cylinders. Automobiles usually have four to eight cylinders but the diesel engines used on railway locomotives may have as 16 or more.

All the engines of headings 8407 and 8408 may, at the time of importation, be equipped with fuel injectors, ignition parts, fuel or oil reservoirs, radiators, oil coolers, pumps for oil or fuel, blowers, air or oil filters, clutches or power drives, or starting devices and still remain engines in these headings for classification purposes. They may also be fitted with change speed gears or equipped with a flexible shaft and still be considered an engine.¹⁰

A. The Engines of Heading 8407

Heading 8407 provides for spark-ignition, reciprocating or rotary, internal combustion engines. There are four main subheading groups in heading 8407 covering spark-ignition internal combustion piston engines for: (1) aircraft (8407.10), (2) marine propulsion (8407.21 & 8407.29), (3) reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 (8407.31 through 8407.34) and (4) all other spark ignition internal combustion piston engines, including rotary (Wankel) engines (8407.90). Having determined that the article is a spark-ignition, reciprocating or rotary, internal combustion engine one must determine the sole or principal use of this engine. Guidance in this process is offered by Additional U. S. Rule of Interpretation 1 (a), which states:

“...a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to

¹⁰ See Note 3 to Section XVI, HTSUS.
which the imported goods belong, and the controlling use is the principal use[.]"

Principal use in this context is that use which exceeds any other single use of the good. Following this rule one needs to know the engine’s principal use, e.g., aircraft, vessels, automobiles, trucks, tractors, electric generators or elsewhere. Determining the principal use is important to start with but there are other “use” factors which may also have to be considered. There are three different kinds of “uses” which come into play in the HTSUS provisions covering engines. As already stated, most of the classifications of heading 8407 are based on the concept of principal use. However some provisions of this heading are “actual use” provisions while others are “suitable for use” provisions. This will be discussed infra.

**B. Aircraft Engines**

Subheading 8407.10.00 covers certain aircraft engines. You will need to know whether they are for use in civil aircraft or for use in an aircraft other than a civil aircraft, whether they are new, used, or rebuilt engines, as well as their power output in kilowatts:

8407.10.00 Aircraft engines
   For use in civil aircraft:
      New:
      20 Less than 373 kW
      40 373 kW or over
      60 Used or rebuilt
      90 Other

General Note 6 (b) (i), of the HTSUS instructs that:

“For purposes of the tariff schedule, the term ‘civil aircraft’ means any aircraft, aircraft engine, or ground flight simulator (including parts, components, and subassemblies thereof)

(A) that is used as original or replacement equipment in the design, development, testing, evaluation, manufacture, repair, maintenance, rebuilding, modification, or conversion of aircraft;

and

(B) (1) that is manufactured or operated pursuant to a certificate issued by the Administrator of the Federal Aviation Administration (hereafter referred to as the ‘FAA’) under section 44704 of title 49, United States Code, or pursuant to the approval of the airworthiness authority in the country of exportation, if such approval is recognized by the FAA as an acceptable substitute for such an FAA certificate; [or]
(2) for which an application for such certificate has been submitted to, and accepted by, the Administrator of the FAA by an existing type and production certificate holder pursuant to section 44702 of title 49, United States Code, and regulations promulgated thereunder; or

(3) for which an application for such approval or certificate will be submitted in the future by an existing type and production certificate holder, pending the completion of design or other technical requirements stipulated by the Administrator of the FAA.

General Note 6 (b) (ii) goes on to say that:

“The term ‘civil aircraft’ does not include any aircraft, aircraft engine, or ground flight simulator (or parts, components, and subassemblies thereof) purchased for use by the Department of Defense or the United States Coast Guard, unless such aircraft, aircraft engine, or ground flight simulator (or parts, components, and subassemblies thereof) satisfies the requirements of subdivisions (i) (A) and (i) (B) (1) or (2).”

In simpler language, this means that for tariff purposes, the term “civil aircraft” includes: aircraft, aircraft engines and flight simulators (including parts, components and subassemblies thereof) which are (1) certified by (or for which an application for certification has been accepted by) the FAA or a foreign airworthiness authority recognized by the FAA or (2) purchased for use by the Department of Defense or the Coast Guard, if these goods are manufactured or operated pursuant to a certificate issued or recognized by the FAA. This will also include those goods, usually for testing, for which an application for FAA certification will be submitted to the FAA in the future.

The testing and development provision (General Note 6(b) (i)(B)(3)) is limited to a person who holds an existing type and production certificate. The quantity of units that may be imported under this provision is limited to the amount specified in the design or technical requirements stipulated by the FAA. CBP may verify this information by requesting a copy of the design or other technical requirements sanctioned by the FAA. Post-importation claims may be made but no interest is payable if a refund of duty results.

If the aircraft engine meets the definition of a “civil aircraft”, then all you will need to know is whether it is new, used or rebuilt. If new, you need to know its power output. Power output is measured in terms of kilowatts (kW) or watts (W) in the HTSUS. One kW equals 1,000 watts. If you know the horsepower (hp) of the engine, all you need to do is to simply multiply that number by 0.7457 to convert it to kW and then classify it accordingly. This formula will apply anywhere in the tariff. See generally, NY N044484, dated December 2, 2008. (Which classified an unassembled turbofan jet engine).
C. Marine Propulsion Engines

Subheadings 8407.21 and 8407.29 deal with marine propulsion engines that are principally used to power the vessels of Chapter 89:

<table>
<thead>
<tr>
<th>Subheading</th>
<th>Description</th>
<th>Power Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>8407.21.00</td>
<td>Outboard motors</td>
<td>Less than 22.38 kW</td>
</tr>
<tr>
<td>8407.29.00</td>
<td>Other</td>
<td>Inboard engines with outboard drive:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Less than 746 W</td>
</tr>
<tr>
<td></td>
<td></td>
<td>746 W or greater, but not exceeding 18.65 kW</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Exceeding 18.65 kW</td>
</tr>
</tbody>
</table>

A definition of “outboard motors” can be found in the Explanatory Notes to heading 8407 which explains that:

The heading includes “outboard motors” for the propulsion of small boats, consisting of a motor of this heading, a propeller and a steering device, the whole constituting a single, indivisible unit. These motors, designed to be attached to the outside of the hull of the boat, are detachable, that is they can be attached and removed easily and are adjustable, the unit turning on the point of attachment. However, motors designed to be fixed to the inside of the hull at the rear of the boat combined with a block holding a steering propeller fixed to the exterior of the boat at the corresponding place are not regarded as outboard motors.

To classify the “outboard motors” of subheading 8407.21.00 you will need to know their power output for appropriate statistical classification. The last sentence of the above note refers to marine engines known as inboard/outdrive engines which are classified in subheading 8407.29.0010. See NY C837313, dated January 28, 1998. Inboard engines with inboard drive are those engines which are located somewhere within the vessel, usually in a hold, and which feature a drive shaft fitted through the vessel’s hull with a propeller mounted at the end of the shaft. These are classified in subheadings 8407.29.0020, 30 or 40 depending on their power output. It should be noted that the engines used to power personal watercraft, commonly referred to as jet skis, are classified as hydrojet engines in subheading 8412.29.4000.

D. Reciprocating Piston Engines for Vehicles of Chapter 87

The next several subheadings deal with reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87. These would not include rotary engines (Wankel
engines) since these do not employ reciprocating pistons but trilobal rotors which act as pistons. Rotary engines are generally classified in subheading 8407.90.

Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:

<table>
<thead>
<tr>
<th>HS Code</th>
<th>Description</th>
<th>Power, kW</th>
</tr>
</thead>
<tbody>
<tr>
<td>8407.31.00</td>
<td>Of a cylinder capacity not exceeding 50 cc</td>
<td>Less than 746 W, Other</td>
</tr>
<tr>
<td>8407.32</td>
<td>Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:</td>
<td></td>
</tr>
<tr>
<td>8407.32.10</td>
<td>00 To be installed in tractors suitable for agricultural use</td>
<td></td>
</tr>
<tr>
<td>8407.32.20</td>
<td>To be installed in vehicles of subheading 8701.20, or heading 8702, 8703 or 8704</td>
<td>Used or rebuilt, Other</td>
</tr>
<tr>
<td>8407.32.90</td>
<td>Other</td>
<td>Not exceeding 18.65 kW, Exceeding 18.65 kW</td>
</tr>
<tr>
<td>8407.33</td>
<td>Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:</td>
<td></td>
</tr>
<tr>
<td>8407.33.10</td>
<td>To be installed in tractors suitable for agricultural use</td>
<td>Not exceeding 37.3 kW, Exceeding 37.3 kW: Air-cooled, Other</td>
</tr>
<tr>
<td>8407.33.10 (con.)</td>
<td>To be installed in vehicles of subheading 8701.20, or heading 8702, 8703 or 8704:</td>
<td></td>
</tr>
<tr>
<td>8407.33.30</td>
<td>To be installed in vehicles specially designed for traveling on snow, golf carts, non-amphibious all-terrain vehicles and burden carriers</td>
<td>Used or rebuilt, Other</td>
</tr>
<tr>
<td>8407.33.60</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>8407.33.90</td>
<td>Other</td>
<td>Not exceeding 18.65 kW, Exceeding 18.65 kW</td>
</tr>
<tr>
<td>8407.34</td>
<td>Of a cylinder capacity exceeding 1,000 cc:</td>
<td>Of a cylinder capacity not exceeding 2,000 cc:</td>
</tr>
</tbody>
</table>
There are four major subheadings in this group and they are ordered by cylinder capacity: (1) Not exceeding 50 cubic centimeters (cc) (8407.31); (2) exceeding 50 cc but not exceeding 250 cc (8407.32); (3) exceeding 250 cc but not exceeding 1,000 cc (8407.33) and (4) exceeding 1,000 cc (8407.34). These subheadings have as their first point of departure the size of the engine’s cylinder capacity in cubic centimeters. The second deciding factor in classification of these engines is their use.

In order to determine an engine’s cylinder capacity or displacement, we may need to apply another simple formula. Invoices for engines seldom give an engine’s cylinder capacity in cubic centimeters, but normally do so in terms of liters. One liter of cylinder displacement for an engine equals 1,000 cc. A 2.2 liter engine, therefore, equal 2,200 cc and so on.

Once in the appropriate subheading group by cylinder capacity, you will need to know the tariff classification of the Chapter 87 vehicle in which the engine will be used. Each of these subheading groups has a three-part structure, broken out according to the class of Chapter 87 vehicle. The first part concerns tractors suitable for agricultural use found in subheadings 8701.30.10 and 8701.90.10. The second part deals with vehicles of certain named provisions: vehicles of subheading 8701.20 (road tractors for semi-trailers), of

<table>
<thead>
<tr>
<th>Tariff Code</th>
<th>Description</th>
<th>Subheading Details</th>
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<tbody>
<tr>
<td>8407.34.05</td>
<td>To be installed in tractors suitable for agricultural use Not exceeding 37.3 kW</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Exceeding 37.3 kW: Air-cooled</td>
<td>60</td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>90</td>
</tr>
<tr>
<td>8407.34.14</td>
<td>00</td>
<td>To be installed in vehicles of subheading 8701.20, or heading 8702, 8703 or 8704: Used or rebuilt</td>
</tr>
<tr>
<td>8407.34.18</td>
<td>00</td>
<td>Other</td>
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<tr>
<td>8407.34.25</td>
<td>00</td>
<td>Other Of a cylinder capacity exceeding 2,000 cc:</td>
</tr>
<tr>
<td>8407.34.35</td>
<td>To be installed in tractors suitable for agricultural use Not exceeding 37.3 kW</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>Exceeding 37.3 kW: Air-cooled</td>
<td>60</td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>90</td>
</tr>
<tr>
<td>8407.34.44</td>
<td>00</td>
<td>To be installed in vehicles of subheading 8701.20, or heading 8702, 8703 or 8704: Used or rebuilt</td>
</tr>
<tr>
<td>8407.34.48</td>
<td>00</td>
<td>Other</td>
</tr>
<tr>
<td>8407.34.55</td>
<td>00</td>
<td>Other</td>
</tr>
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</table>
heading 8702 (motor vehicles for the transport of 10 or more persons), of heading 8703 (automobiles) and of heading 8704 (trucks). The last part of each of these subheading groups encompasses engines principally used in vehicles of Chapter 87 other than the foregoing.

After you have identified the vehicle in question, proceed down to the appropriate subheading and find the provision appropriate to your engine. In some cases you will need to know whether the engine is used or rebuilt, air cooled or of a certain power output.

The subheadings for engines to be installed in tractors suitable for agricultural use are actual use provisions and are governed by Additional U.S. Rule 1(b), which reads as follows:

“…a tariff classification controlled by the actual use to which the imported goods are put in the United States is satisfied only if such use is intended at the time of importation, the goods are so used and proof thereof is furnished within 3 years after the date the goods are entered.”

Administrative requirements associated with this rule are spelled out in Sections 10.131 through 10.139 of the Customs Regulations.

The “suitability” for agricultural use referred to in these provisions is rather broad and encompasses those tractors which are actually, practically and commercially fit for such use. A tractor does not have to be principally or actually used in agriculture to fall into this category but its use in agricultural applications must be substantial enough to be more than casual, incidental, exceptional or merely possible.\(^\text{11}\)

Following the breakouts for agricultural tractors in each of the following subheading and heading groups is the provision for certain “named” vehicles. The engines of this group are of a kind which are designed to be principally used and installed in those vehicles that are named in each provision, such as in the vehicles of subheading 8701.20, and headings 8702, 8703, and 8704. In one subheading, 8407.33.30, you are further asked to distinguish between these general classes of named vehicles and certain special kinds of vehicles of those classes, namely, vehicles specially designed for traveling on snow, golf carts, non-amphibious all-terrain vehicles or burden carriers. Importers are reminded that they are required to enter engines that are designed for and to be installed in these “named” vehicles in the subheading provided for them and are responsible for any other administrative requirements that may be associated with the use of these headings.

The last part of each of the subheading groups for engines principally used in vehicles of Chapter 87 constitutes the “Other” provisions, which describe engines that answer to the terms of the superior subheadings but which are not described in the eo nomine (which means “by name”) subheadings indented after them. For example, a reciprocating piston engine of a kind used for the propulsion of a vehicle of Chapter 87 which has a cylinder

\(^{11}\) For more information on “tractors” and agricultural suitability, See Tractors vs. Heavy Industrial Machinery, Informed Compliance Publication, U.S. Customs and Border Protection (March 2006).
capacity exceeding 1000 cc and which is not classified in either of the two named provisions indented under this subheading group would fall in subheading 8407.34.5500. This might be an engine for industrial-type tractors or for another Chapter 87 vehicle not described in subheading 8701.20 or headings 8702, 8703, or 8704.

To recap, for these “vehicles of Chapter 87” subheadings: first, determine the engine's cylinder capacity in cubic centimeters (1,000 cc = 1 liter); second, know the classification of the Chapter 87 vehicle in question; if it is not provided for by named it is “other”; and last, know any special details that may be required. Also, be alert to the actual use subheadings and suitability questions.

The last subheading in 8407 involves all other engines covered by the terms of the heading:

8407.90  Other engines:
8407.90.10  To be installed in agricultural or horticultural machinery or equipment

Not exceeding 37.3 kW:
10  Less than 4,476 W
20  Other

Other:
60  Air-cooled
80  Other

8407.90.90  Other
10  Gas (natural or LP) engines

Other:
20  Less than 746 W
40  746 W or greater but less than 4,476 W
60  4,476 W or greater but not exceeding 18.65 kW
80  Exceeding 18.65 kW

All spark-ignition, reciprocating or rotary, internal combustion piston engines not described in any of the 3 foregoing subheading groups are classified in subheading 8407.90. This would include engines to be installed in agricultural or horticultural machinery or equipment, such as harvesters, combines, lawn mowers, hedge trimmers and the like. See HQ 958895, dated October 21, 1996. It also includes engines which meet the terms of the heading but which do not have a principal use identified in the named subheadings. These are engines that are not used in aircraft, marine propulsion or reciprocating engines for vehicles of Chapter 87. For example, industrial engines, rotary engines, natural gas engines and the like, none of which have a principal use in the named subheadings, are classified in subheading 8407.90. See NY 802897, dated October 11, 1994.
E. Engines of Heading 8408

The information requirements for compression-ignition internal combustion piston engines are basically like those for gasoline engines. Once again, you need to know the principal use of the engine. The provisions of heading 8408 are broken out in 3 major subheading groups and are presented as follows:

8408 Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):

8408.10.00 Marine propulsion engines

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<tbody>
<tr>
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<tr>
<td>15</td>
<td>Exceeding 111.9 kW but not exceeding 149.2 kW</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Exceeding 149.2 kW but not exceeding 223.8 kW</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Exceeding 223.8 kW but not exceeding 373 kW</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Exceeding 373 kW but not exceeding 746 kW</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Exceeding 746 kW</td>
<td></td>
</tr>
</tbody>
</table>

8408.20 Engines of a kind used for the propulsion of vehicles of chapter 87:

8408.20.10 To be installed in tractors suitable for agricultural use

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>40</td>
<td>Not exceeding 37.3 kW</td>
</tr>
<tr>
<td>80</td>
<td>Exceeding 37.3 kW</td>
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</tbody>
</table>

8408.20.20 To be installed in vehicles of subheading 8701.20, or heading 8702, 8703 or 8704

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<thead>
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<tr>
<td>40</td>
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</tr>
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<td>80</td>
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</table>

8408.20.90 Other

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
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<tbody>
<tr>
<td>10</td>
<td>Not exceeding 149.2 kW</td>
</tr>
<tr>
<td>20</td>
<td>Exceeding 149.2 kW but not exceeding 373 kW</td>
</tr>
<tr>
<td>30</td>
<td>Exceeding 373 kW but not exceeding 746 kW</td>
</tr>
<tr>
<td>40</td>
<td>Exceeding 746 kW but not exceeding 1,119 kW</td>
</tr>
<tr>
<td>50</td>
<td>Exceeding 1,119 kW</td>
</tr>
</tbody>
</table>

8408.90 Other engines:

8408.90.10 To be installed in agricultural or horticultural machinery or equipment

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>40</td>
<td>Not exceeding 37.3 kW</td>
</tr>
<tr>
<td>80</td>
<td>Exceeding 37.3 kW</td>
</tr>
</tbody>
</table>

8408.90.90 Other

<p>| | |</p>
<table>
<thead>
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<th></th>
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<tbody>
<tr>
<td>10</td>
<td>Not exceeding 149.2 kW</td>
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<tr>
<td>20</td>
<td>Exceeding 149.2 kW but not exceeding 373 kW</td>
</tr>
<tr>
<td>30</td>
<td>Exceeding 373 kW but not exceeding 746 kW</td>
</tr>
<tr>
<td>40</td>
<td>Exceeding 746 kW but not exceeding 1,119 kW</td>
</tr>
<tr>
<td>50</td>
<td>Exceeding 1,119 kW</td>
</tr>
</tbody>
</table>
Subheadings 8408.10 and 8408.20 are principal use provisions which cover diesel engines for marine propulsion and engines of a kind used for the propulsion of vehicles of Chapter 87, respectively. See HQ 9536870, dated July 16, 1993. Subheading 8408.90 covers all other diesel engines, such as those for agricultural or horticultural machinery or equipment, locomotives, or industrial use. The same complications and cautionary advice arising over “actual use” and “suitable for use” seen in heading 8407 apply here as well. Unlike the classifications covering gasoline engines, the subheadings for diesel engines do not require any knowledge of cylinder capacity. They do require, however, power output information similar to that of heading 8407. If you have power ratings given in horsepower (hp), note that 1 hp equals 0.7457 kW.

F. Parts of Engines (8409)

Parts of engines provided for in headings 8407 and 8408 are generally classifiable under heading 8409. See HQ 954101, dated March 10, 1994; see also, HQ 953763, dated June 30, 1993. According to Note 2 to Section XVI, HTSUS, if a part of an engine is not excluded from classification in this heading by any of the exceptions found in Note 1 to Section XVI, Note 1 to Chapter 84 or Note 1 to Chapter 85, then in most cases, it will be classifiable in 8409. The rules established by Note 2 to Section XVI are summarized as follows:

- parts which are goods included in any of the headings of chapters 84 or 85 are to be classified in their own respective headings. For example, pumps are classified eo nomine in heading 8413. Likewise, compressors are classified in heading 8414, filtering machinery in heading 8421 and ball bearings in heading 8482;*

- parts that are suitable for use solely or principally with a particular kind of machine or with a number of machines of the same heading are to be classified with the machines of that kind or in one of a group of headings providing for such parts. (e.g., heading 8409);*

- parts which are suitable for use solely or principally with machines of more than one heading or which do not have a sole or principal use are to be classified in a parts heading which describes them. (e.g., heading 8409).*

* The actual text to Note 2 to Section XVI should be consulted as it identifies additional headings that are relevant to specific parts. Moreover, this Note does not prevail when a more specific provision for the part is found outside of Section XVI. See Additional U.S. Rule of Interpretation 1(c).

Adhering to the relevant Section and Chapter Notes is critical in the classification of parts. The interpretation of these Notes and Additional U.S. Rule of Interpretation 1(c) can depend on the specific context. For example, there is a provision covering gaskets and other seals of plastic in Chapter 39 (subheading 3926.90.45). If you have a plastic gasket as a machine part it would not be classified in Chapter 39, despite the specific provision, but in the appropriate heading in Section XVI. This is so because the only exclusion from Section XVI applying to plastic goods is found in Section XVI, Note 1(a), wherein it is
stated that transmission, conveyor or elevator belts or belting of plastics of Chapter 39 are not covered by Section XVI. This is echoed by Note 2(s) of Chapter 39 which states that articles of Section XVI are not covered by Chapter 39. The obvious “exception” to this rule being the transmission, conveyor or elevator belts or belting of plastics, since such goods, according to the exclusionary language of Section XVI, are not articles of Section XVI. In practice, most engine gaskets are found to be composite goods made of more than one material. This can result in the need to consider which component imparts “essential character” in accordance with GRI 3(b). However, cylinder head gaskets and similar seals of metal sheeting combined with other material, or of two or more layers of metal, are provided for in heading 8484.12

Product designation and other associated language can also be misleading in the classification of engine parts. Sometimes a particular engine part may have the same name as an article which is specifically provided for elsewhere in the HTSUS other than as engines parts. However, because of it’s design or function, it may also be classified as an engine part. For instance, the mushroom-shaped intake and exhaust valves on engines are commonly known as “valves” and serve a valve-like function, but have no valve body and are therefore classifiable under heading 8409 rather than in heading 8481 (which provides for “valves” by name). Similarly, thermostats may be provided for in heading 9032, but the “thermostats” which go in motor vehicles are actually thermostatically-controlled valves of heading 8481.

The language of the HTSUS may also complicate the classification of engine parts. For example, transmission shafts are classifiable in HTSUS heading 8483. Generally, transmission shafts are articles which transmit power. Specifically, this term does not merely describe the transmission shaft in the transmission portion of a motor vehicle drive train. Consequently, any shafts which transmit power, for example the crankshaft and the camshaft in an engine, are classifiable under subheading 8483.10. See HQ 953271, dated March 12, 1993. It should be noted that those goods described in heading 8483 which function as parts of the goods of Section XVII (motor vehicles, planes, trains and vessels) and which are not integral parts of engines, are classifiable in heading 8708.13

Most of the major components of the engines of 8407 and 8408 are classifiable under heading 8409. See e.g., NY 816241, dated November 22, 1995. The Explanatory Notes to heading 8409 specifically mention pistons, cylinders and cylinder blocks, cylinder heads, cylinder liners, inlet or exhaust valves, piston rings, connecting rods, carburetors and fuel nozzles as examples of the kind of internal combustion piston engine parts which are classified in this heading. Conversely, the Explanatory Notes specifically exclude: (a) injection pumps (heading 8413); (b) engine crankshafts, camshafts and gearboxes (heading 8483); and (c) electrical starting or ignition equipment such as spark plugs and glow plugs (heading 8511). Parts which are external to the engine itself (for example, fuel lines, filters and fans) are not considered to be a part of the engine for classification

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13 See Note 2 (e) to Section XVII, HTSUS and Note 1 (l) to Section XVI, HTSUS; see e.g., NY M81990, dated April 26, 2006.
purposes, even though they are in some form, essential to the operation of the engine. Only those parts which are directly incorporated into the engine itself and not excluded or provided for elsewhere in the HTSUS should be considered as parts of the engine.

There are two major subheading groups in heading 8409. These are parts suitable for use solely or principally with the engines of headings 8407 and 8408 which are (1) for aircraft engines and (2) which are for all other engines. Once you get past this simple dichotomy, however, things get a little tricky.

8409  Parts suitable for use solely or principally with the engines of heading 8407 or 8408:
  8409.10.00 For aircraft engines
      40 For use in civil aircraft
      80 Other

     Other:
  8409.91 Suitable for use solely or principally with spark-ignition internal combustion piston engines (including rotary engines):
     8409.91.10 Cast-iron parts, not advanced beyond cleaning, and machined only for the removal of fins, gates, sprues and risers or to permit location in finishing machinery
        40 For vehicles of subheading 8701.20, or heading 8702, 8703 or 8704
        60 For marine propulsion engines
        80 Other
     Other:
        For vehicles of subheading 8701.20, or heading 8702, 8703 or 8704:
  8409.91.30 00 Aluminum cylinder heads
  8409.91.50 Other
        10 Connecting rods
        81 Steel forgings
        85 Other
  8409.91.92 For marine propulsion engines
        10 Connecting rods
        90 Other
  8409.91.99 Other
        10 Connecting rods
Subject to any pertinent exclusionary language and following Note 2 to Section XVI, and except as noted previously, parts which are suitable for use solely or principally with internal combustion piston aircraft engines are to be classified in subheading 8409.10. You will need to know whether the aircraft engine in which the engine parts are principally used are certified or accepted for use in civil aircraft or not. See our discussion of this matter under the engines of heading 8407 (discussed supra).\textsuperscript{14}

The other major subheading in this provision is for parts for all other internal combustion piston engines. Indented under this “Other” provision are two subheading groups: 8409.91, which covers parts principally used in the gasoline engines of heading 8407, and subheading 8409.99, which covers all other parts, including those parts principally used on diesel engines of heading 8408 and those parts which are engine parts but not principally used with the engines of heading 8407. This latter kind might be a part that can be used equally on the engines of both headings 8407 and 8408.\textsuperscript{15}

\textsuperscript{14} See also General Note 6 to the HTSUS.
\textsuperscript{15} See Note 2 (c), Section XVI.
Each of these subheadings has an initial breakout covering “Cast-iron parts, not advanced beyond cleaning, and machined only for the removal of fins, gates, sprues and risers or to permit location in finishing machinery.” Caution should be exercised to be certain that goods entered under these subheadings are: (1) actually made of cast iron (a mill certificate will provide evidence of the chemical composition of this product or random lab testing may suffice); (2) have not been advanced beyond cleaning (a process such as stress relieving is permitted, but not heat treating); and (3) have not been machined beyond mere clean-up or have been machined merely to permit location for finishing the machinery. If eligible for classification in either of the “cast-iron parts” subheadings, it will be necessary to classify the article according to its principal use, either in certain vehicles (road tractors for semi-trailers, public-transport type passenger motor vehicles, motor vehicles for the transport of persons, or motor vehicles for the transport of goods), in marine propulsion engines, or in “other” than these two classes of goods. Should the cast-iron provisions not apply the classification of the article will be by its principal use in one of the three classes of goods previously enumerated.

It is important to note that a new statistical breakout was established in 2009 for “parts: steel forgings” under subheading 8409.91.5081. Steel forgings are described in the Subheading Explanatory Notes to 7326.11 and 7326.19 as being unfinished articles that have been forged. Excluded under this Chapter 73 EN are “forgings which are products falling into other headings…or unfinished forgings which require further working but have the essential character of such finished products”. This is in accordance with GRI 2(a). Therefore, forged steel parts which have the essential character of the final part, but are not in the final state or a part of an assembly, at the time of importation, would be classified under the statistical breakout as “parts: steel forgings”.

### EXAMPLES OF ENGINE PART CLASSIFICATIONS

<table>
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<tr>
<th>Under 8409</th>
<th>Not Under 8409</th>
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</thead>
<tbody>
<tr>
<td>Carburetors</td>
<td>Bearings</td>
<td>8483</td>
</tr>
<tr>
<td>Connecting Rod</td>
<td>Camshafts &amp; Crankshafts</td>
<td>8483</td>
</tr>
<tr>
<td>Cylinder Blocks</td>
<td>Electronic Control Units &amp; Sensors</td>
<td>9026-9032</td>
</tr>
<tr>
<td>Cylinder Heads</td>
<td>Fans &amp; Turbo chargers</td>
<td>8414</td>
</tr>
<tr>
<td>Cylinder Liners</td>
<td>Filters</td>
<td>8421</td>
</tr>
<tr>
<td>Fuel Nozzles</td>
<td>Fuel Injectors (gasoline/diesel)</td>
<td>8481/8413</td>
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<tr>
<td>Gaskets of Cork or Plastic</td>
<td>Gasket Kits of Dissimilar Materials</td>
<td>8484</td>
</tr>
<tr>
<td>Intake &amp; Exhaust Manifolds</td>
<td>Gears &amp; Gearing</td>
<td>8483</td>
</tr>
<tr>
<td>Intake &amp; Exhaust Valves</td>
<td>Pulleys &amp; Non-magnetic Flywheels</td>
<td>8483</td>
</tr>
<tr>
<td>Oil Pans</td>
<td>Pumps</td>
<td>8413</td>
</tr>
<tr>
<td>EXAMPLES OF ENGINE PART CLASSIFICATIONS</td>
<td>Under 8409</td>
<td>Not Under 8409</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>------------</td>
<td>-----------------------------------------------------</td>
</tr>
<tr>
<td>Pistons</td>
<td>Rubber hoses, belts &amp; gaskets</td>
<td>4009/4010/4016</td>
</tr>
<tr>
<td>Piston Rings &amp; Pins</td>
<td>Spark plugs, Glow Plugs &amp; Coils</td>
<td>8511</td>
</tr>
<tr>
<td>Rocker Arms</td>
<td>Timing Chain</td>
<td>7315</td>
</tr>
<tr>
<td>Valve Lifters &amp; Seats</td>
<td>Valves, Other than Intake &amp; Exhaust</td>
<td>8481</td>
</tr>
</tbody>
</table>
ADDITIONAL INFORMATION

The Internet

The home page of U.S. Customs and Border Protection on the Internet’s World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, the “Know Before You Go” publication and traveler awareness campaign is designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is http://www.cbp.gov

Customs Regulations

The current edition of Customs and Border Protection Regulations of the United States is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound edition of Title 19, Code of Federal Regulations is also available for sale from the same address. All proposed and final regulations are published in the Federal Register, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the Federal Register may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly Customs Bulletin described below.

Customs Bulletin

The Customs Bulletin and Decisions (“Customs Bulletin”) is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.
Importing into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The current edition of Importing Into the United States contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The current edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. Importing into the United States is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, U.S. Government Printing Office, P.O. Box 979050, St. Louis, MO 63197-9000.

Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the “What Every Member of the Trade Community Should Know About:…” series. Check the Internet web site http://www.cbp.gov for current publications.
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*Customs Valuation under the Trade Agreements Act of 1979* is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

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“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

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