



# Classifying Imported Aircraft Parts

By Jason Dickstein

**A**re you properly classifying your imported aircraft parts? Many companies are surprised to learn how complicated the process can be.

Aviation is a global market. This means that aviation companies often have to think about export compliance and import compliance. Import compliance has been in the headlines because of tariffs over the past year-and-a-half, but the basic legal structure has been with us for hundreds of years.

Imported goods are classified according to tariff codes. In the United States these are found in the Harmonized Tariff Schedule of the United States ("HTSUS"). There are over 19,000 of these codes, and the exact number varies as codes are added and removed.

United States tariff codes are typically ten digits long. The first two numbers represent the chapter, which is a broad classification for goods. Aircraft can be found in chapter 88. The first four numbers of a tariff code are the heading, which represents a classification within the chapter. Heading 8807 is the heading for aircraft parts, which can be found within chapter 88.

One of the problems for the aviation community is the complexity of the tariff schedule. It would be easy to classify all aircraft parts under heading 8807. Unfortunately, this would not be accurate, because many aircraft parts are classified under other headings.

We've identified about 550 different headings (outside of chapter 88) that can apply to aircraft parts. While it is not reasonable for this article to list all of the tariff codes that might apply to aircraft parts, we can provide some of the general rules of interpretation that help in the classification process.

First you need to scan the HTSUS for your article. It can help to plug the nomenclature for the article into the search engine on the top of the HTSUS page (<https://hts.usitc.gov>). You may get several items that include the search terms you've entered. A familiarity with the tariff schedule helps so that you are more likely to use terms that are calculated to lead you to the right tariffs, because sometimes the proper term in the HTSUS might not be the term used for the article in the manufacturer's illustrated parts catalog.

Second, pay attention to the materials from which the article is made. Often, materials will be a major factor in classification. For example, steel fasteners are found in chapter 73, while aluminum fasteners are found in chapter 76; and steel formed into a raw material, like a rod or a bar, is likely to be found in chapter 72.

What if you've identified two classifications that both appear to apply? How do you break the tie? There are three important general rules to apply:

1. Express a preference for 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 (e.g., the higher heading number).

Let's look at an imported fiberglass fabric as an example. In our hypothetical, the fiberglass fabric consists of layer of carbon and glass, and is used in aircraft laminates. It appears to be an aircraft part that might be classified under subheading 8807.30.00 (which applies to parts of airplanes that are neither propellers nor landing gear). If we were to classify it based on the carbon fibers, then we would arrive at a subheading of HTSUS 6815.10.00 (which applies to nonelectrical articles of graphite or other carbon). On the other hand, if we were to classify it based on the glass fibers, then we would arrive at a subheading of HTSUS 7019.20.50 (which applies to colored woven fabrics of glass fibers).

Under rule number one, we should express a preference for more specific descriptions. The carbon and glass tariff codes each describe one of the two major aspects of the fiberglass without mentioning the other aspect, so they are equally specific. They are preferable to the 8807 option, because the carbon and glass subheadings describe the materials and are more specific than is the general description of an aircraft part, so we must set aside the heading 8807 option.

Under rule number two, we must examine which of the options gives the fabric its essential character. Common ways to do this are to identify which reflects more mass and value. In a real-life example of this fabric, the glass fibers comprised 68% of the mass of the fabric; but the carbon fibers represented approximately 81% of the value (by input cost) of the fabric. So, there is no clear material that prevails in a determination of which material gives the fiberglass fabric its essential character. Unfortunately, this rule also fails to break the tie.

Having reached an impasse with our other classification rules, we must turn to rule number three, which expresses a preference for the higher-numbered heading. We only use this general rule of interpretation when the other rules have failed to provide an answer; but in this case, rule number three dictates that we classify our imported fiberglass fabric as HTSUS 7019.20.50 (which is higher, numerically, than the 6815.10.00 option).

You may have noticed that my example uses eight character codes (known as subheadings). Full tariff codes are ten characters because they include two more digits at the end (called a "statistical suffix"). The statistical suffix typically helps the U.S. government further classify imports into the United States.

The "Harmonized" in the title implies that the tariff schedule should be perfectly harmonized with our trading partners. It isn't. While the basic headings are to be the same, different countries have different specific tariff numbers, and can use different factors

to distinguish the goods. This is important, because it means that something that is properly classified under a foreign tariff code could be improperly classified upon entering the United States, which could cause confusion or even misclassification.

For example, the HTSUS distinguishes heat exchangers based on the material of the heat-exchanging surface (brazed aluminum is distinguished from all other materials). The United Kingdom, on the other hand, distinguishes heat exchangers based on whether they are made from fluoropolymers and whether they are made for use in aircraft. The U.K. tariff code for an aircraft heat exchanger might be 8419.50.8010, while the U.S. corollary might be 8419.50.1000. The difference is subtle, yet important, because an accurate tariff code is needed to identify the unit and to identify the duty that must be paid upon the import of the unit.

After a period where IEEPA chapter 99 tariffs were being applied to aircraft parts, now most (but not all) aircraft parts can be imported duty-free. It is important to properly classify your parts, so you can (1) calculate the base tariff, which will help you identify the applicable base duty rate, and (2) identify any other applicable tariffs, like the chapter 99 tariffs currently being applied. While most aircraft parts are excluded from one or both of these categories, they are often excluded based on their base tariff codes, so proper classification becomes especially important.

There are a number of exceptions that can help you easily import items — such as the U.S. goods exception for returning goods, and the temporary-in-bond exception for goods that are imported for repair with the intention of exporting them within one year of the import. I will address those in a future article. **AM**

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