

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE PORT OF CHICAGO

Guidelines for the Classification of Bare Printed Circuit Boards (HTSUS 8534)

If the invoice states "PCB", "PCB assy.", "PWB", "printed circuit" or something similar to any of these examples, U.S. Customs recommends that the importer answer following questions:

1. Is this board populated?

A populated board is a bare printed circuit board with components that have been mounted onto the board. This question is necessary because it forms the basis for establishing the proper classification of the imported merchandise.

2. If the board is populated, are the mounted components for connection purposes to a device, machinery, or an assembly?

This question will determine whether or not the printed circuit boards remain classified under 8534. If there are non-printed connective elements, the printed circuit boards remain classified under heading 8534.

3. If the board has mounted components, do these components have the following capabilities: producing, rectifying, modulating or amplifying an electrical signal (for example, semiconductor elements)?

This question eliminates the possibility of the imported merchandise being classified under heading 8534 based on the Harmonized Tariff Schedule Chapter Note 4 for Chapter 85.

4. If the board is populated, what device, assembly or machinery is the board used in?

This question will determine the proper classification if heading 8534 is not appropriate classification.

5. If the board is unpopulated, what material is the board made from (e.g., paper, glass, ceramic, etc.)?

This question assists in addressing the proper statistical classification of printed circuit boards in heading 8534.

6. Is the unpopulated board impregnated with plastic? Is it a multi-layer board?

Again, this question assists in addressing the proper statistical classification of printed circuit boards in heading 8534.

Also, please refer to the HTSUS Chapter Note 4 for chapter 85. This chapter note defines for classification purposes the meaning of "printed circuits" under heading 8534. It states,

For the purposes of heading 8534 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. They may, however, be fitted with non-printed connecting elements.

Please note that printed circuit boards fitted with non-printed connecting elements remain classified under heading 8534.