


HQ [952019](#)

TO: Assistant Area Director
New York Seaport

From: Director, Commercial-
Rulings Division -

SUBJECT: **Tariff Classification of Forklift Truck Parts**

This is in response to the memorandum dated April 27, 1992 (CLA-2-84:S:N:N1:103, from the Chief, NIS Branch 1, responding to our memorandum of March 25, 1992 (Headquarters Ruling Letter (HRL) 950634), which pertains to the tariff classification of forklift truck parts under the Harmonized Tariff Schedule of the United States (HTSUS). The following discussion represents our opinion concerning the manner in which parts should be classified in Section XVI. As the parts issue arose from the classification of parts for forklift trucks in HRL [950634](#)), the following discussion will focus on parts for forklift trucks.

We agree that parts for forklift trucks are classifiable under subheading [8431.20.00](#)  (EN), HTSUS, which provides for "Parts suitable for use solely or principally with the machinery of Heading [8425](#) to 8430... Of machinery of Heading [8427](#)", as Heading [8427](#), HTSUS, provides for forklift trucks. This tariff provision falls within Section XVI, making Section XVI Notes applicable to the classification of forklift truck parts.

Note 2, Section XVI states, that "...parts of machines (not being parts of the articles of Heading [8484](#), 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of chapters 84 and 85 (other than Heading [8485](#) Heading [8548](#)) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of Heading [8479](#) or 8543) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of Heading [8517](#) Heading [8525](#) to 8528 are to be classified in Heading [8517](#);
- (c) All other parts are to be classified in Heading [8485](#) or 8548."

There seems to be no question as to the classification of the first category of parts pursuant to Note 2(a) to Section XVI.

2

Articles which are specifically provided for by name in the headings in chapters 84 and 85 are to be classified therein. The second category of parts, covered by Note 2(b) to Section XVI, have general use with various machines but can be recognized as being parts of a particular machine by virtue of being designed or engineered for a particular machine. This category of article is different from the third category of parts, covered by Note 2(c) to Section XVI, which have general use in machines but can be used interchangeably in a variety of machines.

You requested that we examine the relationship between Note 2 to Section XVI and Additional U.S. Rule of Interpretation 1(c) which states that "[i]n the absence of special language or context which otherwise requires... a provision for parts of an article covers products solely or principally used as a part of such article but a provision for 'parts' or 'parts and accessories' shall not prevail over a specific provision for such part or accessory."

We are of the opinion that Note 2 to Section XVI is "special language or context which otherwise requires." Therefore, in classifying forklift truck parts there is no need to examine Additional U.S. Rule of Interpretation 1(c).



The classification of forklift truck parts under the HTSUS is governed by the General Rules of Interpretation (GRI's). GRI 1 states that "for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes...." In the classification of parts in Section XVI we need only proceed to the section and chapter notes for guidance. Note 2 to Section XVI specifically states how parts of machines in Section XVI are to be classified. All parts are to be classified pursuant to Note 2 to Section XVI, except those specifically exempted from classification pursuant to Note 1 to Section XVI. This includes, for example, "[p]arts of general use, as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39)." Note 1(g) to Section XVI.

Additionally, in classifying the forklift truck parts the issue has arisen how we should interpret parenthetical language of the notes and tariff provisions. This issue was addressed in HRL [950892](#) dated May 13, 1992 (copy attached). In general, HRL [950892](#) held that parenthetical language should be strictly interpreted, unless the Explanatory Notes (ENs) of the Harmonized Commodity Description and Coding System (HCDCS), which provide guidance in interpreting the HTSUS, expand the scope of the parenthetical language, thereby mandating a liberal interpretation. Our position regarding the interpretation of parenthetical language, as stated in HRL [950892](#), remains in affect.

In reviewing the Protests decided in HkLs [088484](#) dated February 6, 1991, HRL [088485](#) dated February 6, 1991, HRL [088486](#)

3


dated February 6, 1991, and HRL [089269](#) dated August 21, 1991, we have decided that some revisions and clarifications need to be made with respect to the tariff classification of forklift truck parts.

In HRL [089269](#) we classified various hoses under subheading 4009.50.00  (EN), HTSUS, as hoses of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). Pursuant to Additional U.S. Rule of Interpretation 1(c) we determined that because Heading [4009](#), HTSUS, is a specific provision, the subject hoses were precluded from classification within subheading [8431.20.00](#)  (EN), HTSUS. As stated previously, it is now our position that it is not necessary to proceed to Additional U.S. Rule of Interpretation 1(c). Therefore, as the hoses were claimed to be parts for forklift trucks, we would examine the Section XVI notes for guidance.

It is now our position that the hoses in HRL [089269](#) are classifiable in the same manner as the air intake hoses in HRLs [088485](#) and [088486](#). In HRLs [088485](#) and [088486](#), we determined that the air intake hoses were precluded from classification in Section XVI pursuant to Note 1(a) to Section XVI. HRLs [088485](#) and [088486](#) interpreted the parenthetical language in Note 1(a) to Section XVI as being for reference purposes only, and therefore noninclusive, such that the articles of Heading [4009](#), HTSUS, are also excluded from classification in Section XVI. As stated above, it is our position that parenthetical language should be strictly interpreted, unless the ENs expand the scope of the parenthetical language, thereby mandating a liberal interpretation. General EN (I)(B)(a) to Section XVI expands the scope of Note 1(a) to Section XVI and, therefore, is an EN which mandates a more liberal interpretation. See also, HRL [950892](#). Therefore, as the hoses in HRL [089269](#) are also classifiable in Heading [4009](#), HTSUS, they are excluded from classification in Section XVI.

Additionally, HRLs [088484](#), [088485](#) and [088486](#) classified return hoses under subheading Machinery parts, Fork Lift Trucks




8/16/2007



[3917.32.00](#)  (EN), HTSUS, as other hoses, not reinforced or otherwise combined with other materials, with fittings. This determination found that Note 2(o) to Chapter 39, excluded these hoses from classification in Chapter 39. However, Note 2(o) to Chapter 39 was held to be inoperative because there was no evidence that the return hoses were suitable for use solely or principally with forklift trucks which are classified in Section XVI. Note 2(o) to Chapter 39 excludes only machines and mechanical or electrical appliances of Section XVI. As stated above, parenthetical language should be strictly interpreted, unless the ENs expand the scope of the parenthetical language. In this case, the ENs do not expand the scope of the chapter note. Therefore, Note 2(o) to Chapter 39 does not exclude parts of machines and mechanical or electrical appliances


4

of section XVI, and is not relevant to the classification of the return hoses. However, as the return hoses were claimed to be parts of forklift trucks, classification within Section XVI needs to be examined.

Section XVI excludes parts of general use as defined in note 2 to section XV, of base metal or similar goods of plastics (chapter 39). Note 1(g) to Section XVI. Note 2 to Section XV states "[t]hroughout the tariff schedule, the expression 'Parts of general use' means" such articles as tube or pipe fittings, wire, chain, nails, tacks, screws, bolts, springs and leaves for springs, locks, clasps, mountings, and fittings. Therefore, such items made of base metal or plastics classifiable in Chapter 39 are excluded from classification in Section XVI. The hoses which are classifiable in Chapter 39 are not the type of articles excluded by Note 1(g) to Section XVI and are, therefore, classifiable within Section XVI.


The return hoses previously classified in subheading [3917.32.00](#)  (EN), HTSUS, were claimed to be specially designed and dedicated to use with forklift trucks. If the return hoses have been designed and engineered to be used solely or principally with forklift trucks, they are to be classified under subheading [8431.20.00](#)  (EN), HTSUS, as parts suitable for use solely or principally with the machinery of Heading [8427](#), HTSUS, pursuant to Note 2(b) to Section XVI. Otherwise, they are to be classified under subheading [8485.90-00](#)  (EN), HTSUS, as other machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, and not specified or included elsewhere in this chapter, pursuant to Note 2(c) to Section XVI.



The next product to be reviewed was described as a cylinder assembly in HRLs [088484](#), [088485](#) and [088486](#), but was actually found to be a fitting designed for use with hydraulic lines. The hydraulic line fitting was classified under subheading [8485.90-00](#)  (EN), HTSUS, as other machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, and not specified or included elsewhere in this chapter, pursuant to Note 2(c) to Section XVI. It appears that the fittings may be excluded from classification in Section XVI pursuant to Note 1(g). However, without more detailed information of the fittings it is impossible to determine the exact classification. If the fittings are not excluded from Section XVI, they would remain classified in subheading [8485.90-00](#)  (EN), HTSUS, upon the assumption that the fittings of this type are capable of use with various machines in Section XVI.



In HRL [089269](#), brackets were classified under subheading [8302.50.00](#)  (EN), HTSUS, as hat-racks, hat pegs, brackets and similar fixtures, and parts thereof. In this case, evidence found in the file reflects that the brackets are not parts of general use, but

5

are special brackets specifically designed and engineered for use with forklift truck parts. It is now our position that the brackets should have been classified under subheading

[8431.20.00](#)  (EN), HTSUS, as parts suitable for use solely or principally with the machinery of Heading [8427](#), HTSUS, pursuant to Note 2(b) to Section XVI.

In HRL [088484](#), a muffler was classified under subheading [8485.90-00](#)  (EN), HTSUS, as other machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, and not specified or included elsewhere in this chapter, pursuant to Note 2(c) to Section XVI. It is now our position that the muffler should have been classified under subheading [8431.20.00](#)  (EN), HTSUS, as parts suitable for use solely or principally with the machinery of Heading [8427](#), HTSUS, pursuant to Note 2(b) to Section XVI.

The last article to be examined is the chain support in HRL [088484](#) which was described as a part of pulley and was classified under subheading [8485.90-00](#)  (EN), HTSUS, as other machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, and not specified or included elsewhere in this chapter, pursuant to Note 2(c) to Section XVI. It is now our position that the chain support, which is actually a mounting surface for a grooved pulley, was incorrectly classified. Proper classification should have been determined pursuant to Note 2(a) to Section XVI under subheading [8483.90-80](#)  (EN), HTSUS, which provides for parts of pulleys.

The classification of forklift truck parts is presently before Headquarters in HRL [950634](#). See, the attached copy of the proposed response in HRL [950634](#). If you have any questions concerning this discussion or HRL [950634](#), please call Art Schifflin or Kathleen Clarke at 202-482-7030. Otherwise, we will issue HRL [950634](#) and the classification of parts of machinery in Section XVI will proceed along the lines of the foregoing analysis.