

ITEM: Empty cartridge (coil not included). It is designed for an electronic cigarette kit. It is compatible with coils (1.2 Ω and 0.8 Ω). No coil included. Capacity: 2 ml, top filling system.

Tariff Classification Suggestion

Phase 1

Top 3 Candidate Chapters

Chapter	Justification
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| 85 | By GRI 1, classification follows the text of headings and legal notes; Mexico's national note places electronic cigarettes in 8543.40.01 (Chapter 85). The empty cartridge is an identifiable part solely for such devices, so it falls within Chapter 85 for electrical apparatus and their parts. Prefer this specific provision per GRI 3(a). |
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Phase 2

TARIFF CLASSIFICATION RULING

I. Applicable legal framework

- General Rules of Interpretation (GRI). GRI 1: "The titles of Sections, Chapters or Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes..."
- GRI 6 (subheading level): "For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings... on the understanding that only subheadings at the same level are comparable."
- GRI 3(a): "The heading which provides the most specific description shall be preferred to headings providing a more general description."
- GRI 3(b) (essential character): "Mixtures, composite goods consisting of different materials or made up of different components... shall be classified as if they consisted of the material or component which gives them their essential character..."

- GRI 2(a) (incomplete articles): “...to articles incomplete or unfinished, provided that, as presented, they have the essential character of the complete or finished article...”
- Chapter 85, heading and subheading texts:
 - Heading 85.43: “Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.”
 - 8543.40: “Electronic cigarettes and similar personal electric vaporizing devices.”
 - National Explanatory Note (National Note 18) to 8543.40.01: includes electronic cigarettes and similar personal vaporizers, describing that they consist of “at least a power source or battery... a heating unit; a mouthpiece; and a vaporization chamber, container or receptacle...”
 - 8543.90: “Parts.”
- Other potentially relevant headings (for exclusion):
 - 85.44 “Insulated wire, cable... and other electric conductors...”
 - 85.47 “Insulating fittings... for electrical machines, appliances or equipment...”
 - 85.48 “Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.”

II. Legal-technical analysis Object: Empty cartridge (no coil), designed for use in an electronic cigarette kit; 2 ml capacity; top-filling; compatible with 1.2 Ω and 0.8 Ω coils.

- 1) Chapter → Heading. Electronic cigarettes are expressly classified in 85.43 at subheading 8543.40. The National Explanatory Note clarifies that such devices comprise, among other elements, a “vaporization chamber, container or receptacle,” and a mouthpiece, alongside a heating unit and a power source. The imported article is precisely the container/receptacle unit (a refillable cartridge/pod, without heating coil or battery). It is solely or principally used with apparatus of 85.43. Consequently, the analysis remains within heading 85.43 by application of GRI 1, using the legal texts of the heading and notes.
- 2) Heading → Subheading. Within heading 85.43:
 - 8543.40 covers complete electronic cigarettes and similar personal electric vaporizers. The imported article is not a complete apparatus because it lacks at least the heating unit and the power source detailed in the National Note. GRI 2(a)

cannot elevate it to a finished apparatus because, as an empty cartridge without coil, it does not present the essential characteristics of the complete e-cigarette.

- 8543.90 “Parts” is the specific subheading for parts of the machines of this heading. By GRI 6, classification at subheading level is determined by the text of the subheading; “Parts” specifically and directly covers the subject merchandise when dedicated to the apparatus of 85.43.

Note: The Mexican tariff even contemplates, at the national 8-digit level, a specific provision for “parts... recognized as pertaining to what is covered by tariff item 8543.40.01,” evidencing that parts of electronic cigarettes are subsumed under 8543.90 at the 6-digit level (reference only; the present determination is limited to subheading).

Result at required level: 8543.90.

III. Exclusion of alternative headings within Chapter 85

- 8543.40 (electronic cigarettes and similar personal vaporizers): Excluded by GRI 1 and GRI 2(a). The cartridge, imported without coil or battery, is not the complete apparatus and does not present the essential characteristics of the finished device described in the National Note (requires a power source, heating unit, etc.).
- 8543.70 (other machines and apparatus): Residual for complete machines; the subject is a part. By GRI 3(a), the specific “Parts” subheading 8543.90 prevails over a generic “other machines and apparatus” provision.
- 85.48 (electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter): Excluded because 8543.90 specifically covers parts of heading 85.43; therefore, by GRI 3(a), the specific prevails and 85.48, a basket provision, does not apply.
- 85.44 (insulated wire, cable, and other conductors): Inapplicable; the article is neither wire nor cable nor an electrical conductor as described in the heading text.
- 85.47 (insulating parts): Inapplicable; the cartridge is not an insulating part for electrical installations or equipment per the heading description.
- 85.41/85.42 (semiconductors and integrated circuits): Inapplicable because the subject is a mechanical container/receptacle for e-liquid; it is neither a semiconductor device nor an integrated circuit as set forth in these headings and notes.

Why 8543.90 is not discarded (important note). Far from being discarded, 8543.90 is the legally correct and most specific subheading: (i) the goods are identifiable as parts used

solely/principally with apparatus of heading 85.43 (electronic cigarettes under 8543.40); (ii) GRIs 1 and 6 direct classification by subheading text, which in 8543.90 states “Parts”; (iii) more generic provisions (e.g., 8548) are displaced by the more specific 8543.90 per GRI 3(a).

IV. Documentary requirements To support the classification upon importation, the importer should provide:

- Technical datasheet and exploded-view drawing identifying the part as a refillable cartridge/pod for specific e-cigarette model(s), with capacity and materials.
- Manufacturer’s manual or user guide showing assembly with the battery body and the separate heating coil.
- Photos of the item (all sides), showing top-filling mechanism, mouthpiece, absence of coil and any electronics.
- Statement of use indicating exclusive or principal use with electronic cigarette devices of 85.43.
- Cross-reference to compatible coil resistances (1.2 Ω and 0.8 Ω), confirming it is not a heating element itself.

V. Conclusion

- Chapter: 85
- Heading (Partida): 85.43
- Subheading (Subpartida): 8543.90
- Fraction (8-digit fraction): Not determined (scope limited to subheading)
- NICO: Not determined

Final resolution: The merchandise “Empty cartridge (coil not included) for an electronic cigarette kit; 2 ml; top-filling” is classified at subheading level as 8543.90, as a part of the electrical apparatus of heading 85.43, in accordance with GRIs 1 and 6, and considering the specific recognition of electronic cigarettes under 8543.40 and their constituent receptacles/containers in National Note 18 of Chapter 85.