

Harmonized Tariff Schedule of the United States Revision 32 (2025)

Annotated for Statistical Reporting Purposes

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U.S. Notes (con.)

38.

- (a) Except as provided for in headings 9903.74.03, 9903.74.05, 9903.74.06, and 9903.74.07, headings 9903.74.01 and 9903.74.02 provide the ordinary customs duty treatment of medium- and heavy-duty vehicles of all countries.

Except as provided for in subdivision (d) to this note, for any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duties provided in headings 9903.74.01 and 9903.74.02 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection (CBP) regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the medium- and heavy-duty vehicles or buses and other vehicles enumerated in subdivisions (b) and (c) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duties in headings 9903.74.01 and 9903.74.02.

All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duties in headings 9903.74.01 and 9903.74.02, except that entries of medium- and heavy-duty vehicles shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
- (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10; and
- (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01.

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- (b) The rate of duty set forth in heading 9903.74.01 applies to imported products classifiable in the provisions of the HTSUS enumerated in this subdivision:

8701.21.00	8701.22.00	8701.23.00	8701.24.00
8701.29.00	8704.10.10	8704.10.50	8704.22.11
8704.22.51	8704.23.01	8704.32.01	8704.42.00
8704.43.00	8704.52.00	8704.60.00	8704.90.01
8705.40.00	8705.90.0080	8706.00.03	8706.00.0520
8706.00.0575	8706.00.25	8706.00.50	8709.11.00
	8709.19.00		

- (c) Heading 9903.74.02 applies to buses and other vehicles that are classifiable in the provisions of the HTSUS enumerated in this subdivision:

8702.10.31	8702.10.61	8702.20.31	8702.20.61
8702.30.31	8702.30.61	8702.40.31	8702.40.61
8702.90.31	8702.90.61		

- (d) Heading 9903.74.03 applies to medium- and heavy-duty vehicles described in this subdivision, upon approval from the Secretary of Commerce. For any medium- and heavy-duty vehicle that is classified in one of the subheadings of the HTSUS listed in subdivision (b) of this note and eligible for special tariff treatment under the United States-Mexico-Canada Agreement (USMCA), importers of such vehicles may submit documentation to the Secretary of Commerce identifying the amount of U.S. content in each vehicle imported into the United States. "U.S. content" refers to the value of the medium- or heavy-duty vehicle attributable to U.S.-based activity supporting domestic production, as determined by the Secretary of Commerce. Thereafter, the Secretary may approve imports of such vehicles to be eligible to apply the *ad valorem* rates of duty exclusively to the value of the non-U.S. content of the vehicle. The non-U.S. content of the vehicle shall be calculated by subtracting the value of the U.S. content in a vehicle from the total value of the vehicle.

Any importer entering a medium- and heavy-duty vehicle covered by this note under heading 9903.74.03 shall provide any information that may be required, and in such form, as is deemed necessary by CBP in order to permit the administration of this heading.

Goods for which entry is claimed under a provision of chapter 98 and which are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the vehicles enumerated in subdivision (b) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.74.03. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.74.03.

- (e) Heading 9903.74.05 applies to entries of articles that are classifiable under provisions of the HTSUS enumerated in subdivision (b) of this note but that are not medium- and heavy-duty vehicles.
- (f) Heading 9903.74.06 applies to the U.S. content of medium- and heavy-duty vehicles described in subdivision (d) of this note, upon approval from the Secretary of Commerce.
- (g) Heading 9903.74.07 applies to all entries of medium- and heavy-duty vehicles from all countries classifiable in the provisions enumerated in subdivisions (b) or (c) of this note that were manufactured in a year at least 25 years prior to the year of the date of entry.
- (h) Except as provided for in headings 9903.74.10 and 9903.74.11, headings 9903.74.08 and 9903.74.09 provide the ordinary customs duty treatment applicable to all entries of medium- and heavy-duty vehicle parts from all countries classifiable in the provisions enumerated in subdivision (i) or that meet the requirements of subdivision (j) of this note.

Except as provided for in subdivision (k) to this note, for any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duties provided in headings 9903.74.08 and 9903.74.09 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the medium- and heavy-duty vehicle parts in subdivisions (i) or (j) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide

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duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.74.08 and 9903.74.09.

All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.74.08 and 9903.74.09, except that entries of medium- and heavy-duty vehicle parts shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
- (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10;
- (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01; and
- (8) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.

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- (i) The rates of duty set forth in heading 9903.74.08 apply to parts of medium- and heavy-duty vehicles classifiable in the provisions of the HTSUS enumerated in this subdivision:

4009.12.0020	4009.22.0020	4009.32.0020	4009.42.0020
4011.10.50	4011.20.1015	4011.20.1025	4011.20.1035
4012.19.40	4012.19.80	4012.20.60	4013.10.00
4016.99.6010	7007.21.1110	7007.21.51	7009.10.00
7320.10.30	7320.10.60	7320.10.90	7320.20.10
8301.20.00	8302.10.30	8302.30.30	8302.30.60
8407.34.14	8407.34.18	8407.34.25	8407.34.44
8407.34.48	8407.34.55	8408.20.20	8409.91.1040
8409.99.1040	8413.30.10	8413.30.90	8413.91.10
8413.91.9010	8414.30.8030	8414.59.30	8414.59.6540
8414.80.05	8415.20.00	8421.23.00	8421.32.00
8425.49.00	8426.91.00	8431.10.0090	8482.10.10
8482.10.5044	8482.10.5048	8482.20.0020	8482.20.0030
8482.20.0040	8482.20.0061	8482.20.0070	8482.20.0081
8482.40.00	8482.50.00	8483.10.10	8501.32.20
8501.32.5540	8501.32.61	8501.33.2080	8501.33.30
8501.33.40	8501.33.61	8501.34.30	8501.34.61
8501.40.20	8501.40.40	8501.40.50	8501.40.60
8501.51.20	8501.51.40	8501.51.50	8501.51.60
8501.52.40	8501.52.8040	8507.10.00	8507.90.40
8511.10.00	8511.20.00	8511.30.00	8511.40.00
8511.50.00	8511.80.20	8511.80.60	8511.90.60
8512.20.20	8512.20.40	8512.30.00	8512.40.20
8512.40.40	8512.90.20	8512.90.60	8512.90.70
8519.81.20	8525.60.1010	8527.21.15	8527.21.25
8527.21.40	8527.29.40	8527.29.80	8536.41.0005
8539.10.0010	8539.10.0050	8544.30.00	8706.00.03
8706.00.05	8706.00.15	8706.00.25	8707.90.5020
8707.90.5060	8707.90.5080	8707.90.5090	8708.10.30
8708.10.60	8708.21.00	8708.22.00	8708.29.15
8708.29.25	8708.29.51	8708.30.1010	8708.30.50
8708.40.11	8708.40.30	8708.40.50	8708.40.60
8708.40.65	8708.40.70	8708.40.75	8708.50.31
8708.50.61	8708.50.65	8708.50.75	8708.50.81
8708.50.85	8708.50.89	8708.50.91	8708.50.93
8708.50.95	8708.50.99	8708.70.05	8708.70.25
8708.70.35	8708.70.45	8708.70.60	8708.80.13
8708.80.16	8708.80.55	8708.80.60	8708.80.65
8708.91.50	8708.91.65	8708.91.70	8708.91.75
8708.92.65	8708.93.60	8708.93.75	8708.94.10
8708.94.50	8708.94.65	8708.94.70	8708.94.75
8708.95.05	8708.95.15	8708.95.20	8708.99.03
8708.99.06	8708.99.23	8708.99.27	8708.99.31
8708.99.41	8708.99.4850	8708.99.53	8708.99.55
8708.99.58	8708.99.68	8709.90.00	9029.10.80
9029.20.4080	9401.20.00		

- (j) Heading 9903.74.09 applies to parts of medium- and heavy-duty vehicles when certified by the importer of record that such parts will be used for medium- or heavy-duty vehicle production or repair activity in the United States. Heading 9903.74.09 does not apply to the following:
- (i) articles classifiable in HTSUS chapters 72, 73 or 76;
 - (ii) articles classifiable in the provisions of subdivision (i) of this note; or
 - (iii) articles classifiable in the provisions of subdivision (g) of U.S. note 33 to this subchapter.
- (k) Heading 9903.74.10 applies to all entries of articles classifiable under provisions of the HTSUS enumerated in subdivision (i) of this note or meeting the requirements of subdivision (j) of this note that qualify for preferential tariff treatment under the United States-Mexico-Canada Agreement (USMCA), other than medium- and heavy-duty vehicle knock-down kits or parts compilations.

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- (l) Heading 9903.74.11 applies to all entries of articles classifiable under provisions of the HTSUS enumerated in subdivision (i) of this note that are not parts of medium- and heavy-duty vehicles.