



**U.S. Customs and
Border Protection**

HQ H351314

January 20, 2026

OT:RR:CTF:CPMMA H351314 RLP

Category: Classification

Tariff No.: 7309.00.00

Mr. David Robeson
Mohawk Global
123 Air Cargo Road
Syracuse, NY 13212

Re: Affirmation of NY N333141; Tariff classification of steel transfer tanks from Mexico

Dear Mr. Robeson,

This letter is in response to your request for reconsideration, dated July 2, 2025, of New York Ruling Letter (NY) N333141, issued to your client Werner Co. on June 7, 2023, regarding the classification of steel transfer tanks from Mexico under the Harmonized Tariff Schedule of the United States (HTSUS). In NY N333141, U.S. Customs and Border Protection (CBP) considered whether to classify the merchandise under heading 8609, HTSUS, heading 7310, HTSUS, or heading 7309, HTSUS, and determined that the correct classification of the merchandise is under heading 7309, HTSUS, specifically, subheading 7309.00.0090, HTSUSA (Annotated). You now request that CBP consider classifying the merchandise instead under heading 8708, HTSUS. After reviewing NY N333141 and the information provided, we find that NY N333141 correctly classified the merchandise under subheading 7309.00.00, HTSUS, for the reasons set forth below.

FACTS:

NY N333141 describes the subject merchandise as follows:

The product under consideration is a steel transfer tank with a stated volume of 100 gallons (378.5 liters). The tank is constructed of 14-gauge steel, is rectangular in shape, and measures approximately 45 inches long by 24 inches wide by 24 inches high. There are two, two-inch openings on the top of the tank. You state that the tank is marketed for the conveyance of non-flammable liquids, such as diesel fuel. You indicate that the tank will be mounted (screwed) onto the bed of a pickup truck; you note that it is not designed to be mounted to a trailer. The tank is

imported with a mounting kit and has two lifting eyes to facilitate moving the tank. Based on the means by which the tank is mounted, it does not appear as though it would be frequently or easily removed from the pickup bed. The tank does not incorporate any thermal or mechanical equipment at time of importation.

Following this decision in NY N333141, you requested we consider classification of the merchandise under heading 8708, HTSUS, which provides for “Parts and accessories of the motor vehicles of headings 8701 and 8705.” In the reconsideration request, you cited NY D84419, dated November 12, 1998, in support of your position. You also clarified that while the tank has a capacity of 100 gallons, the recommended capacity is only 96 gallons.

ISSUE:

Whether the subject steel transfer tanks are classifiable under heading 7309, HTSUS, which provides for “Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment,” under heading 8609, HTSUS, which provides for “Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport,” or under heading 8708, HTSUS, which provides for “Parts and accessories of the motor vehicles of headings 87.01 to 87.05.”

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs), and, in the absence of special language or context which otherwise requires, by the Additional U.S. Rules of Interpretation (AUSRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

* * *

The 2025 HTSUS provisions under consideration are the following:

7309 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), *of iron or steel*, of a capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.

* * *

7310 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.

* * *

8609 Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.

* * *

8708 Parts and accessories of the motor vehicles of headings 87.01 to 87.05.

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Additional U.S. rule of Interpretation 1(c) provides that “a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for “parts” or “parts and accessories” shall not prevail over a specific provision for such part or accessory.”

Note 1(g) to Section XV, HTSUS, in the relevant part, excludes “...articles of Section XVII...” from classification in Section XV, which covers heading 7309, HTSUS. As such, the threshold matter is whether the steel transfer tanks fall under the scope of heading 8609, HTSUS, and 8708, HTSUS, which fall under Section XVII.

The Explanatory Notes to the Harmonized Commodity Description and Coding System (Explanatory Notes or ENs), including the Subheading Explanatory Notes, although neither dispositive nor legally binding, provide a commentary on the scope of each heading and certain subheadings of the HTSUS, and are generally indicative of the proper interpretation of such headings and subheadings. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

EN (III) to Section XVII states the following:

...[T]hese headings apply **only** to those parts or accessories which comply with **all three** of the following conditions :

(a) They must not be excluded by the terms of Note 2 to this Section (see paragraph (A) below).

and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below).

and (c) They must not be more specifically included elsewhere in the Nomenclature...

The EN to heading 86.09 states the following:

These containers (including lift vans) are packing receptacles specially designed and equipped for carriage by one or more modes of transport (e.g., road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports, etc.) to facilitate handling and securing on the transporting vehicle, aircraft or vessel. They are thus suitable for the “door-to-door” transport of goods without intermediate repacking and, being of robust construction, are intended to be used repeatedly.

The EN to heading 86.09 describes one of the principal types of containers as:

Containers (generally cylindrical) for the transport of liquids or gases. These containers fall in this heading only if they incorporate a support enabling them to be fitted to any type of transporting vehicle or vessel; otherwise they are classified according to their constituent material.

For classification under heading 8609, HTSUS, the steel transfer tanks must be “specially designed and equipped for carriage by one or more modes of transport.” Containers are “specially designed and equipped for...transport” when they are “equipped with fittings (hooks, rings, castors, supports, etc.)” designed to facilitate “door-to-door” transport of goods. These containers should both transport the merchandise from one point to another on a vehicle and be equipped for onloading and offloading from the vehicle. *See* Headquarters Ruling Letter (HQ) H329722, dated June 16, 2025 (classifying steel battery energy storage system containers under heading 7309, HTSUS, instead of heading 8609, HTSUS, in part, because its walls could not withstand the dynamic loading of the cargo environment). The container’s fittings normally enable this onloading and offloading of the merchandise. *See e.g.*, HQ H342569, dated December 18, 2024 (reusable transport tanks with casters or forklift skid channels to facilitate onloading and offloading); HQ H324644, dated July 21, 2022 (containers equipped with fork pockets, castings, and tie down points to facilitate transport by vehicle and used for onsite storage, portable storage and repeated long-distance transportation classified in heading 8609, HTSUS).

The steel transfer tanks at issue do not have fittings that enable “door-to-door” transport. The tanks only contain mounts and mounting kits which permanently affix them to the vehicle. They lack fittings such as the casters, hooks, or rings contemplated in the ENs that would allow the tank to both safely stay on the vehicle and be removed from the vehicle for “door-to-door” transport. Consequently, the steel transfer tanks are not “specially designed and equipped for...transport” as contemplated under heading 8609, HTSUS, and, therefore, are precluded from classification under heading 8609, HTSUS.

Finally, we note that even if the instant products were considered parts or accessories of motor vehicles, Additional U.S. Rule of Interpretation 1(c) precludes their classification in heading 8708, which is less specific than heading 7309, wherein these products are specifically provided for by name. Additionally, EN (III) to Section XVII precludes classification under heading 8708, HTSUS. Specifically, part (c) of the EN states that the merchandise “must not be more specifically included elsewhere in the Nomenclature.” As discussed below, heading 7309, HTSUS, more specifically accounts for the steel transfer tanks at issue.

Upon consideration, CBP finds that the merchandise at issue in NY D84419¹ is distinct from the tanks at issue and that ruling is therefore unpersuasive in this instance. The aluminum boxes are readily distinguishable from the steel transfer tanks. They are made from different metals, and the aluminum boxes have lids, while the steel transfer tanks are sealed except for two small openings for filling the tank. Consequently, the aluminum boxes in NY D84419 are not an adequate comparison for determining whether the steel transfer tanks here are “more specifically included elsewhere in the Nomenclature.”

The steel transfer tanks at issue meet the requirements under heading 7309, HTSUS. Containers fall under this heading if they are made of iron or steel, have a capacity over 300 liters, and are not fitted with mechanical or thermal equipment. Furthermore, CBP previously

¹ The ruling provides few details regarding the aluminum truck boxes in the case and fails to explain why CBP classified the items under heading 8708, HTSUS.

noted that containers under this heading “are ‘normally’ installed as fixtures,” and fixtures are articles “securely fastened in position” or “permanently confined...in a particular place.” HQ 086224, dated April 24, 1990; Fixture, Oxford Eng. Dictionary, https://www.oed.com/dictionary/fixture_n?tab=meaning_and_use (last accessed September 3, 2025). Examples of other containers CBP previously classified under heading 7309, HTSUS, include 20,000-gallon fluid storage tanks for an oil rig site, storage tanks with stacking capabilities, and storage body containers for construction sites. *See* HQ 086224; HQ 082708, dated March 30, 1989.

Here, the steel transfer tanks are made of steel, have a capacity over 300 liters, and are not fitted with mechanical or thermal equipment. Additionally, the steel transfer tanks are installed on the vehicles as “fixtures” to transport non-flammable liquid, with mounts and mounting kits that permanently and securely affix the tanks to vehicles. Consequently, the steel transfer tanks are correctly classified under heading 7309, HTSUS. Finally, the steel transfer tanks are precluded from heading 7310, HTSUS, because they have a capacity greater than 300 liters.

The subject steel transfer tanks are properly classified by application of GRI 1 under heading 7309, HTSUS, specifically in subheading 7309.00.00, HTSUS, which provides for: “Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), *of iron or steel*, of a capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment: Tanks.” The general column one rate of duty is free. Accordingly, NY N333141 is hereby AFFIRMED.

Sincerely,

Yuliya A. Gulis, Director
Commercial and Trade Facilitation Division