



## U.S. Customs and Border Protection

N353111

September 12, 2025

CLA-2-84:OT:RR:NC:N1:103

CATEGORY: Classification

TARIFF NO.: 8430.69.0100; 8479.89.9599; 9903.02.56

Paul Chyterbok  
Peter Wittwer North America  
2403 Harnish Dr.  
Algonquin, IL 60102

RE: The tariff classification of hydraulic hammers from South Korea

Dear Mr. Chyterbok:

In your letter dated August 29, 2025, you requested a tariff classification ruling on behalf of your client, RJ Equipment, Inc.

The subject hydraulic hammers will be imported under multiple model numbers, which are further categorized into classes by size. The first group includes model numbers HK10, HK20, HK30, HK40, HK45, and HK60, and are described as small hammers designed for skid steer loaders and mini excavators up to 14.3 tons. The second group includes model numbers HK80, HK130, HK220, HK250, HK280, HK330, HK380, HK500, HK230S, HK300S, and HK580S, and are described as medium hammers, large hammers, and premium hammers for excavators up to 71.5 tons.

The hydraulic hammers use percussive force to break up rock, earth, or other hard materials. They are equipped with interchangeable working tools and suitable for use in excavation, quarrying, demolition, and construction applications. The hammers are powered by the hydraulic system of the carrier to which they are attached and are mounted directly onto the boom or arm of the carrier.

In your submission, you suggest that the hydraulic hammers are classifiable in heading 8430, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snowplows and snowblowers." We agree in part. Heading 8430 covers machinery for "attacking" the earth's crust (e.g., for cutting and breaking down rock, earth, coal, etc.; earth excavation, digging, drilling, etc.), or for preparing or compacting the terrain (e.g., scraping, levelling, grading, tamping or rolling). Based on RJB Hydraulic Hammers' website, model numbers HK80, HK130, HK220, HK250, HK280, HK330, HK380, HK500, HK230S, HK300S, and HK580S are principally used in open pit mining and classified in heading 8430, HTSUS.

Model numbers HK10, HK20, HK30, HK40, HK45, and HK60 are designed for light-duty work and equally suitable for use in a wide range of applications. These include breaking concrete and asphalt, trenching, demolition during construction projects, breaking down debris into smaller pieces, etc. New York ruling F82480, dated February 2, 2000, determined certain hydraulic hammers used in concrete and asphalt breaking operations were classified outside of heading 8430. We find that the subject hammers are similar, falling in the same class of “small” hydraulic hammers and are not principally used to perform the operations described in heading 8430.

The applicable subheading for model numbers HK80, HK130, HK220, HK250, HK280, HK330, HK380, HK500, HK230S, HK300S, and HK580S will be 8430.69.0100, HTSUS, which provides for “Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snowplows and snowblowers: Other machinery, not self-propelled: Other.” The general rate of duty will be free.

The applicable subheading for model numbers HK10, HK20, HK30, HK40, HK45, and HK60 will be 8479.89.9599, HTSUS, which provides for “Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter; parts thereof: Other machines and mechanical appliances: Other: Other: Other.” The general rate of duty will be 2.5 percent ad valorem.

Effective April 5, 2025, Executive Orders implemented “Reciprocal Tariffs.” All imported merchandise must be reported with either the Chapter 99 provision under which the reciprocal tariff applies or one of the Chapter 99 provisions covering exceptions to the reciprocal tariffs. At this time, products of South Korea will be subject to an additional ad valorem rate of duty of 15 percent. At the time of entry, you must report the Chapter 99 heading applicable to your product classification, i.e. 9903.02.56, in addition to subheadings 8430.69.0100 and 8479.89.9599, HTSUS, listed above.

The tariffs and additional duties cited above are current as of this ruling’s issuance. Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided at <https://hts.usitc.gov/>.

The holding set forth above applies only to the specific factual situation and merchandise description as identified in the ruling request. This position is clearly set forth in Title 19, Code of Federal Regulations (CFR), Section 177.9(b)(1). This section states that a ruling letter is issued on the assumption that all of the information furnished in the ruling letter, whether directly, by reference, or by implication, is accurate and complete in every material respect. In the event that the facts are modified in any way, or if the goods do not conform to these facts at time of importation, you should bring this to the attention of U.S. Customs and Border Protection (CBP) and submit a request for a new ruling in accordance with 19 CFR 177.2. Additionally, we note that the material facts described in the foregoing ruling may be subject to periodic verification by CBP.

This ruling is being issued under the provisions of Part 177 of the Customs and Border Protection Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, please contact National Import Specialist Paul Huang at [paul.huang@cbp.dhs.gov](mailto:paul.huang@cbp.dhs.gov).

Sincerely,

(for)

Denise Faingar  
Acting Director  
National Commodity Specialist Division