

U.S. Department of Homeland Security  
U.S. Customs and Border Protection  
National Commodity Specialist Division  
One World Trade Center, Suite 51.201  
New York, NY 10007



## U.S. Customs and Border Protection

N356616

December 19, 2025

CLA-2-84:OT:RR:NC:N1:102

CATEGORY: Classification

TARIFF NO.: 8481.90.3000

John Oldham  
Field Fastener  
9883 North Alpine Road  
Machesney Park, IL 61115

RE: The tariff classification of a plunger from Taiwan

Dear Mr. Oldham:

In your letter dated December 1, 2025, you requested a tariff classification ruling.

The item at issue is referred to as the B8A Plunger, part number 249N1969SPL4/438SD. The circle-shaped head of the plunger, which features concentric rings, is engineered to create a seal within the manual actuator of the flushometer valve system. Once actuated, the shaft of the plunger engages and pushes the valve stem of a relief valve, with the contact angle directly influencing the volume of water released. The plunger is primarily constructed of steel material.

The applicable subheading for the plunger will be 8481.90.3000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves; parts thereof: Parts: Of hand operated and check appliances: Of iron or steel. The general rate of duty will be 5 percent ad valorem.

The 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/>.

This ruling does not address the applicability of any additional duties, taxes, fees, exactions and/or other charges, which may apply to the goods discussed herein. This includes, but is not limited to, tariffs and other duties as provided for in Subchapter III to Chapter 99, HTSUS. Thus, for example, in addition to the classification stated above, the merchandise covered by this ruling may also need to be reported with either the Chapter 99 provision under which an additional tariff applies or one of the Chapter 99 provisions covering exceptions to such tariffs.

For further information to assist with the importation process, please refer to the frequently updated Cargo Systems Messaging Service (CSMS) messages at <https://www.cbp.gov/trade/automated/cargo-systems-messaging-service> and Frequently Asked Questions on the Trade Remedy/IEEPA page at <https://www.cbp.gov/trade/programs-administration/trade-remedies/IEEPA-FAQ>.

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 Sandra Martinez at [sandra.martinez@cbp.dhs.gov](mailto:sandra.martinez@cbp.dhs.gov).

Sincerely,

(for)

Evan Conceicao  
Designated Official Performing the Duties of the Division Director  
National Commodity Specialist Division