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

N357229

January 16, 2026

CLA-2-87:OT:RR:NC:N2:206

CATEGORY: Classification, Marking; Origin; Trade Programs

TARIFF NO.: 8708.91.5000

Sepehr Saebnia
1237201 BC LTD.
#3 – 20085 100A Ave.
Langley V1M 3G4
Canada

RE: The tariff classification, country of origin for marking and applying trade remedies under Section 301 or additional duties, and eligibility of the United States-Mexico-Canada Agreement (USMCA) of radiators from Canada.

Dear Mr. Saebnia:

In your letter dated December 19, 2025, you requested a binding ruling on the tariff classification, country of origin for marking and applying trade remedies under Section 301 or additional duties, and the USMCA eligibility of radiators from Canada. Please note that the USMCA applicability will be addressed in a separate ruling from CBP Headquarters at a later date.

The articles under consideration are five models of automotive radiators, Model Numbers RADFR187A, RADFR168A, RADFR177A, RADFR185A, and RADFR189A, which are used in heavy-duty trucks. According to the bill of materials (BOM) supplied with your request, each radiator consists of a core, plastic tank, and gasket, while only models RADFR168A, RADFR177A, and RADFR189A additionally include an oil cooler.

Based on the BOMs for each radiator, the cores from Mexico and plastic tanks, gaskets, and oil coolers from China are imported into Canada for further processing. In Canada, the cores are inspected, cleaned, and the rest of the components, such as tank assemblies, gaskets, and oil coolers (when applicable) are installed. The complete radiators are then tested, inspected, and packages for commercial sale and distribution.

Classification:

The applicable subheading for the radiators, Model Numbers RADFR187A, RADFR168A, RADFR177A, RADFR185A, and RADFR189A, will be 8708.91.5000, Harmonized Tariff Schedule of the United States

(HTSUS), which provides for “Parts and accessories of the motor vehicles of headings 8701 to 8705: Other parts and accessories; Radiators and parts thereof; Radiators.” The rate of duty will be 2.5 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.

Country of origin for marking:

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that unless excepted, every article of foreign origin imported into the United States shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or its container) will permit, in such a manner as to indicate to the ultimate purchaser in the United States, the English name of the country of origin of the article. Congressional intent in enacting 19 U.S.C. 1304 was “that the ultimate purchaser should be able to know by an inspection of the marking on the imported goods the country of which the goods is the product. The evident purpose is to mark the goods so that at the time of purchase the ultimate purchaser may, by knowing where the goods were produced, be able to buy or refuse to buy them, if such marking should influence his will.” See United States v. Friedlander & Co., 27 C.C.P.A. 297, 302 (1940).

Section 134.1(b), CBP Regulations (19 CFR 134.1(b)), defines “country of origin” as the country of manufacture, production, or growth of any article of foreign origin entering the United States. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the “country of origin” within the meaning of the marking laws and regulations.

Pursuant to section 102.0, interim regulations, related to the marking rules, tariff-rate quotas, and other USMCA provisions, published in the Federal Register on July 6, 2021 (86 FR 35566), the rules set forth in §§ 102.1 through 102.18 and 102.20 determine the country of origin for marking purposes with respect to goods imported from Canada and Mexico. Section 102.11 provides a required hierarchy for determining the country of origin of a good for marking purposes, with the exception of textile goods which are subject to the provisions of 19 C.F.R. § 102.21. See 19 C.F.R. § 102.11.

Applied in sequential order, 19 CFR Part 102.11(a) provides that the country of origin of a good is the country in which:

(1) The good is wholly obtained or produced;

(2) The good is produced exclusively from domestic materials; or

(3) Each foreign material incorporated in that good undergoes an applicable change in tariff

classification set out in Part 102.20 and satisfies any other applicable requirements of that section, and all other applicable requirements of these rules are satisfied.

The radiators are neither "wholly obtained or produced" nor "produced exclusively from domestic materials." Therefore, paragraphs (a)(1) and (a)(2) cannot be used to determine the country of origin of the radiators, and paragraph (a)(3) must be applied next to determine the origin of the finished article. As we established, the radiators are classified under subheading 8708.91, HTSUS. The tariff shift requirement in Part 102.20 for subheading 8708.91 states:

> A change to parts of tractors suitable for agricultural use, parts of other tractors (except road tractors), parts of cast-iron or to parts or accessories from any other good of subheading 8708.91 or from any other subheading, except from other parts or accessories of subheading 8708.40, 8708.50, 8708.80, 8708.92, or 8708.94 through 8708.99;
>
> or A change to any other good of subheading 8708.91 from parts of tractors suitable for agricultural use, parts of other tractors (except road tractors), parts of cast-iron or from parts or accessories of the goods of subheading 8708.91, when that change is pursuant to General Rule of Interpretation 2(a), or from any other subheading, except from parts or accessories of the goods of subheading 8708.40, 8708.50, 8708.80, 8708.92, or 8708.94 through 8708.99, when the change is pursuant to General Rule of Interpretation 2(a).

Since the merchandise is a complete radiator, only the second rule applies. Therefore, the tariff shift is met and the country of origin for the radiators at issue will be Canada for marking purposes.

Country of origin for applying trade remedies or additional duties:

When determining the country of origin for purposes of applying current trade remedies under Section 301 and additional duties, the substantial transformation analysis is applicable. See, e.g., Headquarters Ruling Letter H301619, dated November 6, 2018. The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a new name, character, or use different from that possessed by the article prior to processing. See Texas Instruments Inc. v. United States, 681 F.2d 778 (C.C.P.A. 1982). This determination is based on the totality of the evidence. See National Hand Tool Corp. v. United States, 16 C.I.T. 308 (1992), aff'd, 989 F.2d 1201 (Fed. Cir. 1993).

In the present case, this office finds that the assembly of components in Canada does not result in a substantial transformation. The components do not undergo any physical change when assembled together. Furthermore, we find that it is the radiator cores that impart the character of the entire radiator. As a result, the country of origin for applying additional duties will be Mexico and trade remedies under Section 301, as amended, from China, will not apply.

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 Liana Alvarez at liana.alvarez@cbp.dhs.gov.

Sincerely,

(for)

Denise Faingar
Designated Official Performing the Duties of the Division Director
National Commodity Specialist Division