



U.S. Customs and Border Protection

N358980

March 13, 2026

CLA-2:OT:RR:NC:N143

CATEGORY: Classification

TARIFF NO.: 9019.10.2045

CJ Erickson
Cowan, Liebowitz & Latman
114 West 47th Street
New York, NY 10036

RE: The tariff classification of foot massager from China.

Dear Mr. Erickson:

In your letter dated February 18, 2026, you requested a tariff classification ruling, on behalf of your client, RestoreLab.

The product under consideration is the RestoreLab therapeutic vibration foot massager. It consists of a compact platform with molded zones for foot, calf, and limb placement, a power switch and power jack, a control panel, four non-slip suction-cup feet on the bottom, and a power cord. The control panel features preset therapeutic modes labeled ARMS/SHOULDERS, CALVES, and THIGHS, as well as a power button, decrease and increase buttons, a display screen showing vibration speed and remaining treatment time, a start/stop button, and a lock button. The non-slip suction-cup feet on the bottom indicate that the product is designed to remain stationary while the user is seated. The RestoreLab therapeutic vibration foot massager features six position-adjustment legs, allowing the user to tilt the product forward or backward to reach different areas of the feet and calves.

According to the user manual, “the massager is not an exercise machine and should ONLY be used in a seated or reclined position, or with targeted body placement, for comfort and therapeutic benefit.” The platform’s small footprint, low profile, and lightweight construction make it physically incapable of supporting a user standing, squatting, balancing, or performing fitness routines. The collapsible handle is intended for positioning and is not a load-bearing exercise feature. Regular use of the product is said to help relieve sore muscles, reduce stiffness, and promote a sense of well-being. The RestoreLab therapeutic vibration foot massager is intended to support relaxation, circulation, recovery, and tissue healing.

In your submission, you proposed a classification for the RestoreLab therapeutic vibration foot massager under subheading 9019.10.2035, HTSUS, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Massage apparatus powered by an AC adapter. While we agree that the product should be classified in heading 9019, we disagree at the subheading level. As you confirmed in your email dated March

09, 2026, the product utilizes a regular AC power cord. Accordingly, the applicable subheading for the RestoreLab therapeutic vibration foot massager will be 9019.10.2045, HTSUS, which provides for “[m]echano-therapy appliances; massage apparatus . . . : [m]assage apparatus: [e]lectrically operated: [o]ther: [other].” The general rate of duty will be free.

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 the Trade Remedies page at <https://www.cbp.gov/trade/programs-administration/trade-remedies>.

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 Dionisia Melman at dionisia.y.melman@cbp.dhs.gov.

Sincerely,

(for)

James Forkan
Designated Official Performing the Duties of the Division Director
National Commodity Specialist Division