Classification of power banks

SKU	POWER BANK		
4451082	8504.40.9550, 9903.03.01,9903.88.03		
CURRENT DUTY	DUTY SPENT	COUNTRY OF ORIGIN	
37.50%	$4,266.50	China	

The purpose of the product is to store and supply electricity. And while there may be some components within the power bank that perform functions covered by heading 8504, they are ancillary components that contribute to the power bank's function of storing and supplying energy.

The battery used in the power bank is considered to act as a major function of the power bank. Mostly power banks use the Li-ion battery. As such, the applicable subheading for the subject power bank will be 8507.60.0090. This is the most suitable recommended classification.

The secondary alternate classification for the power banks would be - 8507.30.8090 which is for Nickel cadmium storage batteries. These power banks are used in industrial applications.



https://qdweilan.en.made-in-china.com/product/bmgRlLGOVxpc/China-Good-Price-Portable-Nickel-Cadmium-Portable-Rechargeable-Energy-Storage-System.html

For the current year 2026:

COMPARISON	8504.40.9550	8507.60.0090	8507.30.8090
Description	Static converters: rectifiers and rectifying apparatus: other	Lithium-ion batteries: other: other	Nickel-cadmium storage batteries: other, other than sealed
Base/MFN duty	Free	3.4%	2.5%
China product-specific Section 301 duty	25%	25%	7.5%
Additional China duty under the July 2026 forced-labour Section 301 action	12.5%	12.5%	12.5%
Total Duty rate	37.5%	40.9%	22.5%
Compatibility	8504: 1%	8507: 100%	8507: 50%
Reason	Conversion circuitry normally supports the battery function	Matches the most modern power banks for consumer use	Correct heading, but compatible only for certain power banks

The Section 301 duty on non-EV lithium-ion batteries under subheading 8507.60 increased from 7.5% to 25% effective 1 January 2026. Before this date, the applicable Section 301 duty was 7.5%.

The HTS code 8507.30.8090 is still a lower duty alternative, based on the heading level but not a recommended code.

Using 8504.40.9550 for a standard power bank presents a high classification risk, as its primary function is to store and supply electricity, supporting classification under heading 8507.

Duty rates and Taxes for the previous year 2025:

DUTY COMPONENT	8504.40.9550	8507.60.0020 (2025)
Description	Static converters: rectifiers and rectifying apparatus: other	Lithium-ion batteries: other
Base/MFN duty	Free	3.4%
China Section 301 tariff	25%	7.5%
Section 301 code	9903.88.03	9903.88.15
IEEPA tariffs	20%	20%
Total Duties	45%	30.9%

If you used HTS code **8504.40.9550** for China-origin power banks imported in **2025**, correcting the classification to **8507.60.0020** could potentially reduce the duty by **14.1%**, subject to confirming the applicable tariffs. Your customs broker can submit the appropriate correction or refund claim to CBP to recover eligible overpaid duties, provided the filing deadlines remain open.