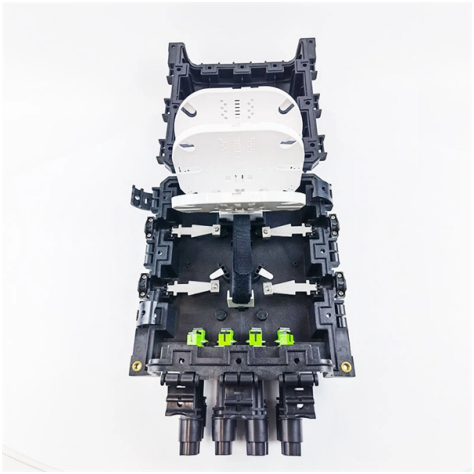
What tax code does the fiber optic cable belong to



Overview

Customs Ruling HQ 963213 The subject optical fiber cables: 1) lightweight, 2) lightweight protected, 3) single armour, 4) single armour light, and 5) doubl.

Key Takeaways

Fiber optic cables are generally classified as tangible property used in telecommunications for IRS purposes and fall under HS Code 8544. 70 for customs and tariff classification.

IRS Depreciation Classification

For U. S. tax purposes, fiber optic cables are considered tangible property used in telecommunications. This classification determines how the cables are depreciated under the Modified Accelerated Cost Recovery System (MACRS).

Typically, fiber optic cables are depreciated over a useful life of several years, depending on the business's accounting method and expected technological obsolescence. Businesses can choose from different depreciation methods, including: Straight-Line Method: Spreads the cost evenly over the asset's useful life. Declining Balance Method: Accelerates depreciation, recognizing more expense in the early years.

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Units of Production Method: Depreciation based on usage or output, suitable for assets whose wear depends on usage levels. Correct classification ensures compliance with IRS rules and optimizes tax benefits. Harmonized System (HS) and Customs ClassificationFor international trade and tariff purposes, fiber optic cables are classified under HS Code 8544.

70. This code covers insulated electric conductors in which optical fibers transmit light signals for communication. Key points include: Optical fibers alone (unassembled) fall under HS Code 9001.

10. Fiber optic connectors and components are classified under HS Code 8536. 70.

Fiber optic transceivers use HS Code 8517. 62, which covers machines for the reception, conversion, and transmission of data.

H

S codes may be extended with additional digits for country-specific tariff purposes, such as the U. S. Harmonized Tariff Schedule (HTS), but the base six-digit code remains 8544.

70 for sheathed fiber optic cables. SummaryIRS Tax Category: Tangible property used in telecommunications, depreciable under MACRS.

H

S Code for Customs: 8544. 70 for sheathed fiber optic cables; 9001. 10 for unassembled fibers; 8536.

70 for connectors; 8517. 62 for transceivers. Understanding both IRS and HS classifications ensures proper tax reporting, depreciation, and customs compliance for fiber optic cable assets.

Article Content

Customs Ruling HQ 963213

The subject optical fiber cables: 1) lightweight, 2) lightweight protected, 3) single armour, 4) single armour light, and 5) double armour cables, with individually sheathed fibers are classifiable under

HS Code 85447000

Optical fibre cables made up of individually sheathed fibres, whether or not containing electric conductors or fitted with connectors. Can be used for an export declaration.

Fiber optic cable

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Product Overview Fiber Optic Cable, classified under HS Code 854470, refers to cables consisting of one or more optical fibers enclosed within a protective jacket designed for high-speed data

HS Codes for Ethernet, Fiber Optic, and Network Cables

The HS code for fiber optic cables typically falls under 8544, which covers insulated wires and cables: 8544.70: This code is specifically assigned to optical fiber cables made up of

8544.70.00.00-Optical fiber cables

NOW FOR USA HTS Harmonized Tariff Schedule (2026 HTS Revision 11 (07/01/2026)) OPEN OR CLOSE CATEGORIES AND COLLECT HTS CODE FOR LOGIN USER

HS Code for Optical communication equipment | FreightAmigo

HS codes for optical communication equipment ensure smooth international shipments and accurate duties. These codes classify fiber optics, transceivers, and lasers under Chapter 85.

Optical Fiber Cable HSN Code used for Export Import

HSN Code is a hierarchical system of product Classification, you can explore the hierarchy below of HSN code 85447090, the most popular HSN codes used for Optical Fiber Cable.

HS Code Fiber Optic Cable Classification: A Comprehensive Guide

Fiber Optic Cables: Once optical fibers are assembled into cables, possibly with connectors, they fall under HS Code 8544.70. This code covers insulated electric conductors, in

HS Code Classification for Fiber Optics Products: A Comprehensive

Fiber Optic Cables: Once optical fibers are assembled into cables, possibly with connectors, they fall under HS Code 8544.70. This code covers insulated electric conductors, in

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Internal Revenue Service Department of the Treasury Number:

The fiber optic cable used in indoor and outdoor Systems, coaxial cable used in indoor Systems, and related conduit piping (collectively, the “System Components”), qualify as “real property” for purposes

Internal Revenue Service Department of the Treasury Number:

IT”) for federal income tax purposes. Taxpayer represents that it intends to make an election to be taxed as a REIT under sections 856 through 859 of the Code. Taxpayer leases syst s composed of

IRS Depreciation Class For Fiber Optic Cable

Navigating the world of tax regulations can often feel like deciphering a foreign language, especially when it comes to understanding depreciation rules. The guidelines for fibre optic cable

IRS Guidance On Fiber Optic Cable For Cable TV Distribution System

This guidance is in Revenue Procedure 2003-63, which provides a safe harbor method under which the IRS will treat a node and fiber optic cable used in a cable television distribution system providing one

HS Code Classification for Fiber Optics Products: A Comprehensive

The classification of fiber optics products within the Harmonized System (HS) Codes presents a unique set of challenges that stem from several key factors. These obstacles not only

Safe Harbor For Fiber Optic Nodes In Cable Systems Provided For ...

Rev. Proc. 2003-63 SECTION 1. PURPOSE This revenue procedure provides a safe harbor method under which the Internal Revenue Service will treat a fiber optic node and trunk line

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