Case Study – Tariff Savings

Binding Ruling Strategy Delivers Major Duty Savings for Mobility Provider

The Challenge: A 30% Tariff Increase Threatens Competitiveness



ComfyGo, Inc., a leading designer and seller of innovative, mobility products, manufactures wheelchairs and mobility devices in Asia for the U.S. market. Baker serves as ComfyGo's customs broker, helping the company navigate the increasingly complex U.S. import regulations.

In early 2025, new tariffs imposed under the International Emergency Economic Powers Act (IEEPA) dramatically increased ComfyGo's import costs. Wheelchairs that had historically entered the United States duty-free became subject to additional Fentanyl and Reciprocal tariffs.

Almost overnight, ComfyGo's tariff costs increased by almost 30%, putting pressure on margins, pricing, and competitiveness.

ComfyGo turned to Baker's customs consulting team to develop a defensible, long-term solution.

The Solution: Finding an Overlooked Duty-Free Opportunity

After reviewing ComfyGo's products and applicable tariff provisions, Baker identified a potentially significant opportunity: **duty-free treatment under the Nairobi Protocol**, which provides special tariff treatment for qualifying articles specifically designed or adapted for use by people with disabilities.

Qualifying products may be exempt not only from ordinary customs duties, but also from certain additional tariffs imposed under **Section 301, Section 232, and IEEPA**.

Rather than simply begin claiming the exemption and risking a future Customs challenge, Baker recommended obtaining a **binding ruling from U.S. Customs and Border Protection (CBP)**.

Baker's consulting team worked closely with ComfyGo to review product specifications, design characteristics, and intended uses. The team then prepared and submitted a detailed binding

ruling request applying the relevant five-factor analysis used to determine eligibility under the Nairobi Protocol.

The objective was to secure a formal Customs determination supporting duty-free treatment before implementing the strategy across ComyGo's future imports.

The Result: Duty-Free Treatment Confirmed

The strategy succeeded.

CBP issued a binding ruling confirming the classifications of ComfyGo's wheelchairs and mobility scooters and determining that the products qualified for duty-free treatment under **HTS 9817.00.96**.

The ruling provided ComfyGo with authoritative support for its tariff treatment, allowing qualifying products to enter the United States **completely duty-free**, eliminating the additional tariff burden that had increased import costs by 30%

Baker's work didn't stop with only future savings.

Recovering Duties Already Paid

Between the introduction of the new tariffs and issuance of the binding ruling, ComfyGo had paid substantial additional duties on its wheelchair imports.

Baker identified those entries and filed **Post Summary Corrections (PSCs)** with CBP, supported by the necessary documentation, to apply the confirmed duty-free treatment.

The result: ComfyGo recovered duties it had already paid while establishing a sustainable strategy for eliminating qualifying duties on its future imports.

The Business Impact

Baker's strategy delivered immediate financial benefits and long-term value:

- **Future duty savings**: Eliminated the additional tariff burden on qualifying imports, reducing landed costs and protecting margins.
- **Retroactive duty recovery**: Recovered duties previously paid on eligible imports through Post Summary Corrections.
- **Greater certainty**: Secured a CBP binding ruling supporting ComfyGo's duty-free treatment.
- **Improved competitiveness**: Reduced import costs, helping ComfyGo maintain its competitive position.
- **Reduced compliance risk**: Established a documented Customs determination rather than relying on an unconfirmed interpretation of tariff provisions.

From Tariff Exposure to Competitive Advantage

Rapid changes in trade policy can create significant unexpected costs—but they can also reveal opportunities for companies with the expertise to identify them.

For ComfyGo, Baker combined customs brokerage, tariff expertise, regulatory analysis, and binding ruling strategy to transform a sudden 30% increase in tariff costs into a long-term duty-saving solution.

Could Your Imports Qualify for Similar Savings?

When new tariffs increase your landed costs, paying the additional duty may not be your only option.

Baker can review your products, tariff classifications, and import history to identify savings strategies through special tariff provisions, exclusions, binding rulings, and opportunities to recover duties already paid.

Before building higher tariffs into your cost structure, find out whether you should be paying them at all.