

Bureau of Customs and Border Protection

General Notices

PAPERLESS DRAWBACK PROTOTYPE: DELAY OF COMMENCEMENT OF TEST AND REOPENING OF APPLICATION PERIOD

AGENCY: Customs and Border Protection, Homeland Security; Treasury.

ACTION: General notice.

SUMMARY: In a document published in the Federal Register on September 27, 2002, Customs announced its plan to conduct a prototype test to determine the feasibility of filing paperless drawback claims. The document stated that drawback claimants who wished to participate in the test must submit applications to Customs by October 28, 2002. In an effort to encourage greater participation in the prototype, Customs in this document is announcing a reopening of the period for drawback claimants to submit applications to participate in the Paperless Drawback Prototype and sets a new timeframe for commencement of the test.

DATES: Drawback claimants who wish to participate in the Paperless Drawback Prototype must submit applications to Customs no later than May 19, 2003. The Paperless Drawback Prototype will commence no earlier than May 19, 2003, and will run for approximately one year with a final evaluation taking place at the end of the first 12-months of the prototype.

ADDRESS: Written comments regarding this notice, and prototype applications, should be addressed to the Bureau of Customs and Border Protection, Entry and Drawback Management Branch, 1300 Pennsylvania Avenue, N.W., Room 5.2-33, Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Questions pertaining to any aspect of this prototype should be directed to Sherri Lee Hoffman, Bureau of Customs and Border Protection, Entry and Drawback Management Branch, at (202) 927-0300 or via email at sherri.lee.hoffman@customs.treas.gov.

SUPPLEMENTARY INFORMATION:

BACKGROUND

Title VI of the North American Free Trade Agreement Implementation Act, Pub. L. 103-182, 107 Stat. 2057 (December 8, 1993), contains

provisions pertaining to Customs Modernization (107 Stat. 2170). Subpart B of title VI of the Act concerns the National Customs Automation Program (NCAP), an electronic system for the processing of commercial imports. Within subpart B, section 631 of the Act added section 411 to the Tariff Act of 1930 (19 U.S.C. 1411–1414), which defines the NCAP, provides for the establishment of and participation in the NCAP, and includes a list of existing and planned components. Section 411(a)(2)(F) identifies the electronic (*i.e.*, paperless) filing of drawback claims, records or entries as a planned NCAP component.

Section 101.9(b) of the Customs Regulations (19 CFR 101.9(b)) provides for the testing of NCAP planned components. The Paperless Drawback prototype is being tested in accordance with this provision.

A notice describing the Paperless Drawback Prototype, and setting forth the prototype's terms and conditions, was published in the Federal Register (67 FR 61197) on September 27, 2002. That document stated that the prototype was to commence no earlier than August 1, 2002, and the deadline by which drawback claimants were required to submit applications to Customs to participate in the prototype was October 28, 2002. In an effort to encourage greater participation in the prototype, Customs is reopening the application period until 30 days from the date of publication of this notice in the Federal Register. The Paperless Drawback Prototype will commence no earlier than 30 days from the application deadline date.

All of the remaining Paperless Drawback Prototype terms and conditions set forth in the September 27, 2002, Federal Register notice remain in effect.

Dated: April 11, 2003.

WILLIAM S. HEFFELFINGER III,
Acting Assistant Commissioner,
Office of Field Operations.

[Published in the Federal Register, April 17, 2003 (68 FR 18994)]

DEPARTMENT OF HOMELAND SECURITY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, DC, April 16, 2003.

The following documents of the Bureau of Customs and Border Protection (“CBP”), Office of Regulations and Rulings, have been determined to be of sufficient interest to the public and CBP field offices to merit publication in the CUSTOMS BULLETIN.

SANDRA L. BELL,
(for Michael T. Schmitz, Assistant Commissioner,
Office of Regulations and Rulings.)

PROPOSED MODIFICATION OF RULING LETTER AND
REVOCATION OF TREATMENT RELATING TO TARIFF
CLASSIFICATION OF PERFORATING PUNCHES

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: Notice of proposed modification of ruling letter and revocation of treatment relating to tariff classification of perforating punches.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking one ruling pertaining to the tariff classification of perforating punches under the Harmonized Tariff Schedule of the United States (“HTSUS”). Similarly, Customs is revoking any treatment previously accorded by Customs to substantially identical transactions. Customs invites comments on the correctness of the proposed action.

DATE: Comments must be received on or before May 30, 2003.

ADDRESS: Written comments are to be addressed to the U.S. Customs and Border Protection, Office of Regulations & Rulings, Attention: Regulations Branch, 1300 Pennsylvania Avenue N.W., Washington, D.C. 20229. Submitted comments may be inspected at U.S. Customs and Border Protection, 799 9th Street, NW, Washington, D.C. during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Joseph Clark at (202) 572–8768.

FOR FURTHER INFORMATION CONTACT: Holly Files, General Classification Branch (202) 572–8783.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI, (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), (hereinafter "Title VI"), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are **informed compliance** and **shared responsibility**. These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930, as amended (19 U.S.C. 1625(c)(1)), this notice advises interested parties that Customs intends to modify New York Ruling Letter (NY) I87964 pertaining to the tariff classification of hand punches. Although in this notice Customs is specifically referring to the aforementioned ruling, this notice covers any rulings on this merchandise which may exist but have not been specifically identified. Customs has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No additional rulings have been found. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or protest review decision) on the merchandise subject to this notice should advise Customs during this notice period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930, as amended (19 U.S.C. 1625(c)(2)), Customs intends to revoke any treatment previously accorded by Customs to substantially identical transactions. This treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or to the importer's or Customs' previous interpretation of the Harmonized Tariff Schedule of the United States. Any person involved in substantially identical transactions should advise Customs during this notice period. An importer's failure to advise Customs of substantially identical transactions or of a specific ruling not identified in this notice may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final notice of the proposed action.

In NY I87964, dated November 5, 2002, set forth as Attachment A to this document, Customs classified certain hand punches in subheading 8203.40.30, HTSUS, as: "Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar handtools, and base metal parts thereof: pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof: with cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium."

It is now Customs position that the hand punches are classified in subheading 8203.40.60, HTSUS, as: "Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar handtools, and base metal parts thereof: pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof: other (including parts)." Proposed HQ 966189 modifying NY I87964 is set forth as Attachment B.

Pursuant to 19 U.S.C. 1625(c)(1), Customs intends to modify NY I87964 and any other ruling not specifically identified, to reflect the proper classification of the subject merchandise or substantially similar merchandise, pursuant to the analysis set forth in proposed HQ 966189. Additionally, pursuant to 19 U.S.C. 1625(c)(2), Customs intends to revoke any treatment previously accorded by the Customs Service to substantially identical merchandise. Before taking this action, we will give consideration to any written comments timely received.

Dated: April 9, 2003.

JOHN ELKINS,
(for Myles B. Harmon, Director,
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
New York, NY, November 5, 2002.

CLA-2-82:RR:NC:1:118 I87964
Category: Classification
Tariff No. 8203.40.3000 and 7907.00.6000

MS. JENNIFER R. LAM
FISKARS CONSUMER PRODUCTS, INC.
305 84th Avenue South
P.O. Box 8027
Wausau, WI 54401

Re: The tariff classification of paper punches from China and Korea.

DEAR MR. LAM:

In your letter dated October 29, 2002, you requested a tariff classification ruling. You have described your samples as follows:

Hand punch (23597097 1/8" Heart hand punch)—which is similar in function to a typical one-hole punch. They come in various die-cast shapes including bears, hearts,

moons, etc. They will be marketed to be used mainly in paper and card crafting, but can be used with leather and metal as well. They are made in China of die-cast stainless steel, used as a hand tool.

Mini palm punches (24117097 Celestial Designs)—are made in China of a die-cast zinc interior punch, with a molded plastic exterior casing.

Photo Corner punches, 3-in-1 Corner punches and Border punches (not depicted) are made in Korea and constructed of a die-cast zinc interior punch, with a molded plastic exterior casing.

The mini palm punches, photo corner punches, 3-in-1 corner punches, and the border punches are all used on a desktop for paper crafting, by inserting a sheet of paper into the bottom of the punch and pressing down the button to punch a design in the paper.

The applicable subheading for the Heart hand punch will be 8203.40.3000, Harmonized Tariff Schedule of the United States (HTS), which provides for files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar handtools, and base metal parts thereof: pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof: other: pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof: with cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium. The rate of duty will be 6% ad valorem.

The applicable subheading for the Mini palm punches, Photo Corner punches, 3-in-1 Corner punches and Border punches will be 7907.00.6000, HTS, which provides for other articles of zinc: other. The rate of duty will be 3% ad valorem.

This ruling is being issued under the provisions of Part 177 of the Customs 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, contact National Import Specialist Kathy Campanelli at 646-733-3021.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

[ATTACHMENT B]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
Washington, DC.

CLA-2 RR:CR:GC 966189 HEF
Category: Classification
Tariff No. 8203.40.60

MS. JESSICA T. DEPINTO
HODES, KEATING & PILON
*39 South La Salle Street, Suite 1020
Chicago, IL 60603-1731*

Re: Reconsideration of NY I87964; hand paper punches.

DEAR MS. DEPINTO:

This is in response to your letter dated January 23, 2003, requesting reconsideration of New York Ruling Letter (NY) I87964, which was issued to your client, Fiskars Consumer Products, Inc., on November 5, 2002, classifying certain hand paper punches in subheading 8203.40.30, Harmonized Tariff Schedule of the United States (HTSUS), as perforating punches and similar handtools with cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium. This reconsideration only concerns the hand punches classified in NY I87964 and not the mini palm punches and the photo corner punches also classified therein. In preparing this ruling, consideration was given to an additional submission made on February 20, 2003. We have

reconsidered the classification of the merchandise at issue and have determined that NY 187964, in part, is incorrect.

Facts:

The subject merchandise are perforating punches to be used primarily in paper and card crafting, but they may also be used in metal and leather crafting. The punches are one-hole devices with cutting parts of high carbon steel. The punches come in numerous die cast shapes including bears, flowers, hearts and moons. The samples submitted are a ¼ inch flower shape punch and a ¼ inch heart shaped punch.

Chromium, molybdenum, tungsten and vanadium are used as hardening agents in the steel punches in small quantities. Chemical analyses of five samples of the subject merchandise show that the content by weight of chromium, molybdenum and tungsten is under 0.2 percent. The content by weight of vanadium is under 0.1 percent.

Issue:

Whether the subject hand punches are classifiable as perforating punches with cutting parts containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium under subheading 8203.40.30, HTSUS, or as other perforating punches classified under subheading 8203.40.60, HTSUS.

Law and Analysis:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that articles are to be classified by the terms of the headings and relative Section and Chapter Notes. For an article to be classified in a particular heading, the heading must describe the article, and not be excluded therefrom by any legal note. In the event that goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs may then be applied.

In understanding the language of the HTSUS, the Harmonized Commodity Description and Coding System Explanatory Notes (ENs) may be utilized. ENs, though not dispositive or legally binding, provide commentary on the scope of each heading of the HTSUS, and are the official interpretation of the Harmonized System at the international level. Customs believes the ENs should always be consulted. *See* T.D. 89-80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The HTSUS provisions under consideration are as follows:

8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar handtools, and base metal parts thereof:
8203.40	Pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof:
8203.40.30	With cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium.
*	*
*	*
*	*
*	*
*	*
*	*
8203.40.60	Other (including parts).

Chemical analyses performed on the cutting parts of the subject punches demonstrate that chromium, molybdenum and tungsten are present in very small quantities which do not amount to 0.2 percent by weight. The results also show that the content of vanadium is well under 0.1 percent by weight. Therefore, the original classification of the subject merchandise in subheading 8203.40.30, HTSUS, is incorrect.

Due to the chemical composition of their cutting parts, the subject punches are classified in subheading 8203.40.60, HTSUS, which provides for files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar handtools, and base metal parts thereof: pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof: other (including parts).

Holding:

The subject merchandise is classifiable in subheading 8203.40.60, HTSUS, which provides for files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt cutters, perforating punches and similar handtools, and base

metal parts thereof: pipe cutters, bolt cutters, perforating punches and similar tools, and parts thereof: other (including parts).

Effect on Other Rulings:

NY I87964, dated November 5, 2002, is hereby modified.

MYLES B. HARMON,
Director,
Commercial Rulings Division.

PROPOSED REVOCATION AND MODIFICATION OF RULING
LETTERS AND REVOCATION OF TREATMENT RELATING TO
THE TARIFF CLASSIFICATION OF UMBRELLA BASES AND
UMBRELLA BASE RINGS

AGENCY: Bureau of Customs & Border Protection; Department of Homeland Security.

ACTION: Notice of proposed revocation of tariff classification ruling letters, modification of a tariff classification ruling letter and revocation of any treatment relating to the classification of umbrella bases and umbrella base rings.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), this notice advises interested parties that Customs & Border Protection (CBP) intends to revoke three ruling letters and modify one ruling letter relating to the tariff classification, under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA), of umbrella bases and umbrella base rings. Similarly, CBP proposes to revoke any treatment previously accorded by it to substantially identical merchandise. Comments are invited on the correctness of the intended actions.

DATE: Comments must be received on or before May 30, 2003.

ADDRESS: Written comments are to be addressed to Customs & Border Protection, Office of Regulations and Rulings, Attention: Regulations Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Submitted comments may be inspected at Customs & Border Protection, 799 9th Street, N.W., Washington, D.C., during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 572-8768.

FOR FURTHER INFORMATION CONTACT: Rebecca Hollaway, Textiles Branch, at (202) 572-8814.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L.

103–182, 107 Stat. 2057) (hereinafter “Title VI”), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are “**informed compliance**” and “**shared responsibility.**” These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on CBP to provide the public with improved information concerning the trade community’s responsibilities and rights under the Customs and related laws. In addition, both the trade and CBP share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, this notice advises interested parties that CBP intends to revoke three ruling letters and to modify one ruling letter relating to the tariff classification of certain umbrella bases and umbrella base rings. Although in this notice CBP is specifically referring to the revocation of New York Ruling Letter (NY) G88950, dated April 9, 2001, NY G83051, dated October 25, 2000, and NY H80212, dated June 7, 2001 (Attachments A, B and C), and to the modification of NY G85932, dated January 11, 2001 (Attachment D), this notice covers any rulings on this merchandise which may exist but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (*i.e.*, ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice, should advise CBP during this notice period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625 (c)(2)), as amended by section 623 of Title VI, CBP intends to revoke any treatment previously accorded by CBP to substantially identical merchandise. This treatment may, among other reasons, be the result of the importer’s reliance on a ruling issued to a third party, CBP personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer’s or CBP’s previous interpretation of the HTSUSA. Any person involved with substantially identical merchandise should advise CBP during this notice period. An importer’s failure to advise CBP of substantially identical merchandise or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or its agents for importations of

merchandise subsequent to the effective date of the final decision on this notice.

In NY G85932, dated January 11, 2001 and NY G88950, dated April 9, 2001, Customs classified cement umbrella bases and/or rings as other articles of cement under subheading 6810.99.0000, HTSUSA. In NY H80212, dated June 7, 2001, Customs classified a plastic umbrella base as an other household article of plastic under subheading 3924.90.5500, HTSUSA. In NY G83051, dated October 25, 2000, Customs classified a cast iron umbrella base and ring as other articles of metal under subheading 7325.99.1000, HTSUSA. For the reasons set forth in Attachments E, F, G and H, it is Customs opinion that the umbrella bases and rings are properly classified under subheading 6603.90.8000, HTSUSA, as an accessory to an umbrella.

Pursuant to 19 U.S.C. 1625(c)(1), CBP intends to revoke NY G88950, NY G83051 and NY H80212, to modify NY G85932 and to revoke any ruling not specifically identified that is contrary to the determination set forth in this notice to reflect the proper classification of the merchandise pursuant to the analysis set forth in proposed Headquarters Ruling Letters 966247, 966352, 966353 and 966354 (Attachments E, F, G and H). Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions that are contrary to the determination set forth in this notice.

Before taking this action, consideration will be given to any written comments timely received.

Dated: April 10, 2003.

GAIL A. HAMILL,
(for Myles B. Harmon, Director,
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
New York, NY, April 9, 2001.
CLA-2-68:RR:NC:2:226 G88950
Category: Classification
Tariff No. 6810.99.0000

MS. LAURIE J. SHOWERS
GROSFILLEX
*1575 Joel Drive
Lebanon, PA 17046-8376*

Re: The tariff classification of an article of cement from France.

DEAR MS. SHOWERS:

In your letter dated March 21, 2001, you requested a tariff classification ruling. The subject article is described as an umbrella base ring that is composed of cement and weighs approximately thirty-five pounds. You indicated in your letter that the base ring

will be placed on top of an umbrella base thus adding extra weight and support to the umbrella base.

The applicable subheading for the cement umbrella base ring will be 6810.99.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for articles of cement, of concrete or of artificial stone, whether or not reinforced: other articles: other. The rate of duty will be free.

This ruling is being issued under the provisions of Part 177 of the Customs 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, contact National Import Specialist Jacob Bunin at 212-637-7074.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

[ATTACHMENT B]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,

New York, NY, October 25, 2000.

CLA-2-73:RR:NC:N1:113 G83051

Category: Classification

Tariff No. 7325.99.1000

MS. LAURIE SHOWERS
GROSFILLEX
1575 Joel Drive
Lebanon, PA 17046

Re: The tariff classification of an umbrella stand and ring from France.

DEAR MS. SHOWERS:

In your letter dated September 25, 2000, you requested a tariff classification ruling.

The merchandise is an umbrella base and ring, made of malleable cast iron. The articles are used to support an outdoor umbrella.

The applicable subheading for the bases and rings will be 7325.99.1000, Harmonized Tariff Schedule of the United States (HTS), which provides for other cast articles of iron or steel, other, other, of cast iron. The rate of duty will be free.

Your inquiry does not provide enough information for us to give a classification ruling on the other items you mentioned in your letter, cement bases and various components. Your request for a classification ruling should include particular information on what these items are, how they are used, etc. When this information is available, you may wish to consider resubmission of your request. We are returning any related samples, exhibits, etc. If you decide to resubmit your request, please include all of the material that we have returned to you.

This ruling is being issued under the provisions of Part 177 of the Customs 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, contact National Import Specialist James Smyth at 212-637-7008.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

[ATTACHMENT C]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
New York, NY, June 7, 2001.
CLA-2-39:RR:NC:2:222 H80212
Category: Classification
Tariff No. 3924.90.5500

MS. LAURIE SHOWERS
GROSFILLEX
*1575 Joel Drive
Lebanon, PA 17046-8376*

Re: The tariff classification of a plastic umbrella base from Canada.

DEAR MS. SHOWERS:

In your letter, dated April 19, 2001, you requested a classification ruling.

You have submitted a photograph of a plastic umbrella base. The umbrella base is 100 percent resin and it is available in four colors. The umbrella base weighs 3.5 pounds. It will be sold primarily to retail stores for household patio and poolside use.

The applicable subheading for plastic umbrella bases will be 3924.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for tableware, kitchenware, other household articles and toilet articles of plastics, other, other. The general rate of duty will be 3.4 percent ad valorem.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 CFR 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, contact National Import Specialist Alice Masterson at 212-637-7090.

ROBERT B. SWIERUPSKI,
*Director,
National Commodity Specialist Division.*

[ATTACHMENT D]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
New York, NY, January 11, 2001.
CLA-2-94:RR:NC:SP:233 G85932
Category: Classification
Tariff No. 7616.10.9030, 9401.90.5000,
3926.30.5000, 7318.15.4000, 9403.90.8040,
9401.90.3500, 6810.99.0000, and 3926.90.9880

MS. LAURIE J. SHOWERS
GROSFILLEX
*1575 Joel Drive
Lebanon, PA 17046-8376*

Re: The tariff classification of aluminum nuts, screws, plastic furniture fittings, chair parts, table parts, a cement umbrella base and an umbrella base ring from France.

DEAR MS. SHOWERS:

In your letter dated December 18, 2000, you requested a tariff classification ruling.

The submitted samples are as follows:

APPENDIX 00559201 rackshaft aluminum nuts for resin chairs 00559301 metal flat-link connector SS for resin chairs 02990404 plastic chair leg plug for resin chairs 02990417 plastic leg plug for resin chairs 03452001 screws for resin table base consisting of one package containing:

one non-adjustable open end base metal wrench four round head square neck stainless steel bolts, approximately 7.8mm in diameter and 33mm in length and four hex stainless steel flange nuts four slotted pan head stainless steel machine screws, approximately 6mm in diameter and 39mm in length four flat steel washers which can be utilized with the machine screws All of the items are packaged and imported together, constituting a set with the essential character imparted by the screws.

03490104 plastic adjustable foot pad for resin table base 03490204 plastic foot pad (3) for resin table base 03490304 metal center tube for resin table base 06070104 plastic chaise pins for resin chaise lounge 08070104 plastic frame pin for resin chaise lounge cement umbrella base plastic umbrella base ring The applicable subheading for the rackshaft aluminum nuts (Appendix A 00559201) will be 7616.10.9030, Harmonized Tariff Schedule of the United States (HTS), which provides for other articles of aluminum: nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles: other: other: other. The rate of duty will be 6% ad valorem.

The applicable subheading for the flatlink connector SS (Appendix B 00559301) will be 9401.90.5000, HTS, which provides for seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof: parts: other: other. The rate of duty will be free.

The applicable subheading for the chair leg plugs (Appendix C 02990404 and Appendix D 02990417), the adjustable foot pad (Appendix F 03490104) and the plastic foot pads (Appendix G 03490204) will be 3926.30.5000, HTS, which provides for other articles of plastic * * * fittings for furniture, coachwork or the like: other. The rate of duty will be 5.3% ad valorem.

The applicable subheading for the screw set (Appendix E 03452001) will be 7318.15.4000, HTS, which provides for screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers, (including spring washers) and similar articles of iron or steel: threaded articles: other screws and bolts, whether or not with their nuts or washers: machine screws 9.5 mm or more in length and 3.2 mm or more in diameter (not including cap screws). The duty rate will be free.

The applicable subheading for the metal center tube (Appendix H 03490304) will be 9403.90.8040, HTS, which provides for other furniture and parts thereof: parts: other: other, of metal. The rate of duty will be free.

The applicable subheading for the plastic chaise pins (Appendix I 06070104) and the plastic frame pin (Appendix J 08070104) will be 9401.90.3500, HTS, which provides for seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof: parts: other: of rubber or plastics. The rate of duty will be free.

The applicable subheading for the cement umbrella base (Appendix K) will be 6810.99.0000, HTS, which provides for articles of cement, of concrete or of artificial stone, whether or not reinforced: other articles: other. The rate of duty will be free.

The applicable subheading for the plastic umbrella base ring will be 3926.90.9880, HTS, which provides for other articles of plastics, other. The rate of duty will be 5.3% ad valorem.

This ruling is being issued under the provisions of Part 177 of the Customs 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, contact National Import Specialist Lawrence Mushinske at 212-637-7061.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

[ATTACHMENT E]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
Washington, DC.

CLA-2 RR:CR:TE 966247
Category: Classification
Tariff No. 6603.90.8000

MS. LAURIE J. SHOWERS
GROSSFILLEX, INC.
1575 Joel Drive
Lebanon, PA 17046-8376

Re: Proposed revocation of NY G88950, dated April 9, 2001; Classification of an umbrella base ring composed of cement; Parts and Accessories; Heading 6810; Heading 6603; Additional U.S. Rule of Interpretation 1(c), HTSUS.

DEAR MS. SHOWERS:

On April 9, 2001, Customs issued New York Ruling Letter (NY) G88950 to you concerning the classification of an umbrella base ring composed of cement. In that ruling, Customs classified the umbrella base ring under subheading 6810.99.0000 of the Harmonized Tariff Schedule of the United States (HTSUS), as an article of cement. Merchandise liquidated under that tariff provision is duty free.

For the reasons set forth below, we find that NY G88950 was incorrect and that the proper classification of the cement umbrella base ring is under subheading 6603.90.8000, HTSUS, as an accessory to an umbrella. Merchandise liquidated under that tariff provision is dutiable at 5.2 percent *ad valorem*.

Facts:

A description of the merchandise in NY G88950 reads as follows:

The subject merchandise is described as an umbrella base ring that is composed of cement and weighs approximately thirty-five pounds. You indicated in your letter that the base ring will be placed on top of an umbrella base thus adding extra weight and support to the umbrella base.

Issue:

Is the cement umbrella base ring classified under heading 6810, HTSUS, as an article of cement or under heading 6603, HTSUS, as “parts, trimmings and accessories” of umbrellas?

Law and Analysis:

Classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes. Merchandise that cannot be classified in accordance with GRI 1 is to be classified in accordance with subsequent GRI's taken in order.

Additionally, the Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System constitute the official interpretation of the nomenclature at the international level. The EN are not legally binding. However, they do represent the considered views of classification experts of the Harmonized System Committee. It has therefore been the practice of the Customs Service to follow, whenever possible, the terms of the EN when interpreting the HTSUS.

Heading 6810, HTSUS, provides for “Articles of cement, of concrete or of artificial stone, whether or not reinforced.” Heading 6603, HTSUS, provides for “Parts, trimmings and accessories of articles of heading 6601 or 6602.” Heading 6601 encompasses umbrellas and sun umbrellas.

Additional U.S. Rule of Interpretation 1(c), HTSUS, states that in the absence of special language or context which otherwise requires—

(c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for “parts” or “parts and accessories” shall not prevail over a specific provision for such part or accessory;

There is not a specific provision in the HTSUS for the umbrella base ring. Therefore, in accordance with Additional U.S. Rule of Interpretation 1(c), HTSUS, if the article is a part

or accessory to an umbrella subheading 6603.90.8000, HTSUS, will prevail over subheading 6810.99.0000, HTSUS, which is a residual provision for other articles of cement.

The term “accessory” is not defined in either the tariff schedule or the Explanatory Notes. An accessory is generally an article that is not necessary to enable the goods with which it is used to fulfill their intended function. An accessory must be identifiable as being intended solely or principally for use with a specific article. Accessories are of secondary or subordinate importance, not essential in and of themselves. They must, however, somehow contribute to the effectiveness of the principal article (e.g., facilitate the use or handling of the principal article, widen the range of its uses, or improve its operation.) See Headquarters Ruling Letter (HQ) 087704, dated September 27, 1990.

On the other hand, it is a well-established rule that a part of an article is something necessary to the completion of that article. It is an integral, constituent or component part without which the article to which it is to be joined could not function as such article. *Clipper Belt Lacer Co., Inc. v. United States*, 14 CIT 146 (1990). The definition of “parts” was discussed recently in *Rollerblade, Inc. v. United States*, 283 F.3d 1349 (Fed. Cir. 2002). In that case, the court defined parts as “an essential element or constituent; integral portion which can be separated, replaced, etc.” *Id.* at 1353 (citing *Webster’s New World Dictionary* 984 (3d College Ed. 1988)). See HQ 966133, dated March 11, 2003.

Note 2 to Chapter 66, HTSUS, reads:

Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods entered with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

In addition to the chapter note, the EN to heading 6603 provides guidance on the scope of heading 6603, HTSUS. The EN reads, in its entirety:

This heading excludes parts, trimmings and accessories, of textile material, and covers, tassels, thongs, umbrella cases and the like of any material; these are classified separately even when presented with, but not fitted to, umbrellas, sun umbrellas, walking-sticks, etc. (see Note 2 to this Chapter). With these exceptions, the heading covers identifiable parts, fittings and accessories for articles of heading 66.01 or 66.02.

These remain classified here regardless of their constituent material (including precious metal or metal clad with precious metal or natural, synthetic or reconstructed precious or semi-precious stones). They include:

- (1) Handles (including blanks identifiable as unfinished handles) and knobs for umbrellas, sun umbrellas, walking-sticks, whips, etc.
- (2) Frames, including frames mounted on sticks, and ribs and stretchers for frames.
- (3) Shafts (sticks), whether or not combined with handles or knobs, for umbrellas or sun umbrellas.
- (4) Stocks for whips or riding-crops.
- (5) Runners, rib tips, open cups and tip cups, ferrules, springs, collars, tilting devices for adjusting the top of the umbrella at an angle to the mast, spikes, ground plates for seat-sticks and the like, etc.

While the umbrella base ring is not one of the exemplars listed in the EN, it is an accessory to an umbrella. It aids in securing and holding the umbrella in place and clearly contributes to the effectiveness of the principal article.

Moreover, Customs classification of umbrella bases of various materials as accessories under heading 6603, HTSUS is consistent with prior rulings. See NY 950999, dated April 24, 1990 (a polyethylene umbrella base classifiable under subheading 6603.90.0009, HTSUS), NY 818590, dated February 26, 1996 (umbrella stands made of metal with a cement, pebble or terrazzo base classifiable under subheading 6603.90.8000, HTSUS), and NY C82792, dated January 7, 1998 (cast iron umbrella base classifiable under 6603.90.8000, HTSUS).

Accordingly, we find that the umbrella base ring is classifiable under subheading 6603.90.8000, HTSUS, as an accessory to an umbrella.

Holding:

NY G88950 is REVOKED.

The cement umbrella base is classifiable under subheading 6603.90.8000, HTSUS, which provides for "Parts, trimmings and accessories of articles of heading 6601 or 6602: Other: Other." It is dutiable at the general column one rate at 5.2 percent *ad valorem*.

MYLES B. HARMON,
Director,
Commercial Rulings Division.

[ATTACHMENT F]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
Washington, DC.

CLA-2 RR:CR:TE 966352
Category: Classification
Tariff No. 6603.90.8000

MS. LAURIE J. SHOWERS
GROSSFILLEX, INC.
1575 Joel Drive
Lebanon, PA 17046-8376

Re: Proposed modification of NY G85932, dated January 11, 2001; Classification of an umbrella base composed of cement and a plastic umbrella base ring; Parts and Accessories; Heading 6810; Heading 3926; Heading 6603; Additional U.S. Rule of Interpretation 1(c), HTSUS.

DEAR MS. SHOWERS:

On January 11, 2001, Customs issued New York Ruling Letter (NY) G85932 to you concerning the classification of an umbrella base and umbrella base ring, among other articles.

Facts:

The umbrella base is composed of cement and the umbrella base ring is plastic. In NY G85932, Customs classified the umbrella base under subheading 6810.99.0000 of the Harmonized Tariff Schedule of the United States (HTSUS), as an other article of cement. Customs classified the plastic umbrella base under subheading 3926.90.9880, HTSUS, as an other article of plastic.

For the reasons set forth below, we find that NY G85932 was incorrect and that the proper classification of the cement umbrella base and the plastic umbrella base ring is under subheading 6603.90.8000, HTSUS, as accessories to an umbrella.

Issues:

Is the cement umbrella base classified under heading 6810, HTSUS, as an article of cement or under heading 6603, HTSUS, as "parts, trimmings and accessories" of umbrellas?

Is the plastic umbrella base ring classified under heading 3926, HTSUS, as an article of plastic or under heading 6603, HTSUS, as "parts, trimmings and accessories" of umbrellas?

Law and Analysis:

Classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes. Merchandise that cannot be classified in accordance with GRI 1 is to be classified in accordance with subsequent GRI's taken in order.

Additionally, the Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System constitute the official interpretation of the nomenclature at the international level. The EN are not legally binding. However, they do represent the considered views of classification experts of the Harmonized System Committee. It has therefore been the practice of the Customs Service to follow, whenever possible, the terms of the EN when interpreting the HTSUS.

Heading 6810, HTSUS, provides for “Articles of cement, of concrete or of artificial stone, whether or not reinforced.” Heading 3926, HTSUS, provides for “Other articles of plastics and articles of the materials of headings 3901 to 3914.” Heading 6603, HTSUS, provides for “Parts, trimmings and accessories of articles of heading 6601 or 6602.” Heading 6601 encompasses umbrellas and sun umbrellas.

Additional U.S. Rule of Interpretation 1(c), HTSUS, states that in the absence of special language or context which otherwise requires—

(c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for “parts” or “parts and accessories” shall not prevail over a specific provision for such part or accessory.

There is not a specific provision in the HTSUS for the umbrella base or umbrella base ring. Therefore, in accordance with Additional U.S. Rule of Interpretation 1(c), HTSUS, if the articles are a part or accessory to an umbrella subheading 6603.90.8000, HTSUS, will prevail over subheadings 6810.99.0000 and 3926.90.9880, HTSUS, which are residual provisions for other articles of cement and other articles of plastics, respectively.

The term “accessory” is not defined in either the tariff schedule or the Explanatory Notes. An accessory is generally an article that is not necessary to enable the goods with which it is used to fulfill their intended function. An accessory must be identifiable as being intended solely or principally for use with a specific article. Accessories are of secondary or subordinate importance, not essential in and of themselves. They must, however, somehow contribute to the effectiveness of the principal article (e.g., facilitate the use or handling of the principal article, widen the range of its uses, or improve its operation.) See Headquarters Ruling Letter (HQ) 087704, dated September 27, 1990.

On the other hand, it is a well-established rule that a part of an article is something necessary to the completion of that article. It is an integral, constituent or component part without which the article to which it is to be joined could not function as such article. *Clipper Belt Lacer Co., Inc. v. United States*, 14 CIT 146 (1990). The definition of “parts” was discussed recently in *Rollerblade, Inc. v. United States*, 283 F.3d 1349 (Fed. Cir. 2002). In that case, the court defined parts as “an essential element or constituent; integral portion which can be separated, replaced, etc.” *Id.* at 1353 (citing *Webster’s New World Dictionary* 984 (3d College Ed. 1988)). See HQ 966133, dated March 11, 2003.

Note 2 to Chapter 66, HTSUS, reads:

Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods entered with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

In addition to the chapter note, the EN to heading 6603 provides guidance on the scope of heading 6603, HTSUS. The EN reads, in its entirety:

This heading excludes parts, trimmings and accessories, of textile material, and covers, tassels, thongs, umbrella cases and the like of any material; these are classified separately even when presented with, but not fitted to, umbrellas, sun umbrellas, walking-sticks, etc. (see Note 2 to this Chapter). With these exceptions, the heading covers identifiable parts, fittings and accessories for articles of heading 66.01 or 66.02.

These remain classified here regardless of their constituent material (including precious metal or metal clad with precious metal or natural, synthetic or reconstructed precious or semi-precious stones). They include:

- (1) Handles (including blanks identifiable as unfinished handles) and knobs for umbrellas, sun umbrellas, walking-sticks, whips, etc.
- (2) Frames, including frames mounted on sticks, and ribs and stretchers for frames.
- (3) Shafts (sticks), whether or not combined with handles or knobs, for umbrellas or sun umbrellas.
- (4) Stocks for whips or riding-crops.
- (5) Runners, rib tips, open cups and tip cups, ferrules, springs, collars, tilting devices for adjusting the top of the umbrella at an angle to the mast, spikes, ground plates for seat-sticks and the like, etc.

While the umbrella base and umbrella base ring are not one of the exemplars listed in the EN, they are accessories to an umbrella. They aid in securing and holding the umbrella in place and clearly contribute to the effectiveness of the principal article.

Moreover, Customs classification of umbrella bases of various materials as accessories under heading 6603, HTSUS is consistent with prior rulings. See NY 950999, dated April 24, 1990 (a polyethylene umbrella base classifiable under subheading 6603.90.0009, HTSUS), NY 818590, dated February 26, 1996 (umbrella stands made of metal with a cement, pebble or terrazzo base classifiable under subheading 6603.90.8000, HTSUS), and NY C82792, dated January 7, 1998 (cast iron umbrella base classifiable under 6603.90.8000, HTSUS).

Accordingly, we find that the umbrella base and umbrella base ring are classifiable under subheading 6603.90.8000, HTSUS, as accessories to an umbrella.

Holding:

NY G85932 is REVOKED.

The cement umbrella base and plastic umbrella base ring are classifiable under subheading 6603.90.8000, HTSUS, which provides for "Parts, trimmings and accessories of articles of heading 6601 or 6602: Other: Other." They are dutiable at the general column one rate at 5.2 percent *ad valorem*.

MYLES B. HARMON,
Director,
Commercial Rulings Division.

[ATTACHMENT G]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
Washington, DC.
CLA-2 RR:CR:TE 966353
Category: Classification
Tariff No. 6603.90.8000

MS. LAURIE J. SHOWERS
GROSSFILLEX, INC.
1575 Joel Drive
Lebanon, PA 17046-8376

Re: Proposed revocation of NY H80212, dated June 7, 2001; Classification of an umbrella base composed of plastic; Parts and Accessories; Heading 3924; Heading 6603; Additional U.S. Rule of Interpretation 1(c), HTSUS.

DEAR MS. SHOWERS:

On June 7, 2001, Customs issued New York Ruling Letter (NY) H80212 to you concerning the classification of an umbrella base composed of plastic. In that ruling, Customs classified the umbrella base under subheading 3924.90.5500 of the Harmonized Tariff Schedule of the United States (HTSUS), as an other household article of plastics.

For the reasons set forth below, we find that NY H80212 was incorrect and that the proper classification of the plastic umbrella base is under subheading 6603.90.8000, HTSUS, as an accessory to an umbrella.

Facts:

A description of the merchandise in NY H80212 reads as follows:

The umbrella base is 100 percent resin and it is available in four colors. The umbrella base weighs 3.5 pounds. It will be sold primarily to retail stores for household patio and poolside use.

Issue:

Is the plastic umbrella base classified under heading 3924, HTSUS, as a household article of plastics or under heading 6603, HTSUS, as "parts, trimmings and accessories" of umbrellas?

Law and Analysis:

Classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the

terms of the headings and any relative section or chapter notes. Merchandise that cannot be classified in accordance with GRI 1 is to be classified in accordance with subsequent GRI's taken in order.

Additionally, the Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System constitute the official interpretation of the nomenclature at the international level. The EN are not legally binding. However, they do represent the considered views of classification experts of the Harmonized System Committee. It has therefore been the practice of the Customs Service to follow, whenever possible, the terms of the EN when interpreting the HTSUS.

Heading 3924, HTSUS, provides for "Tableware, kitchenware, other household articles and toilet articles, of plastics." Heading 6603, HTSUS, provides for "Parts, trimmings and accessories of articles of heading 6601 or 6602." Heading 6601 encompasses umbrellas and sun umbrellas.

Additional U.S. Rule of Interpretation 1(c), HTSUS, states that in the absence of special language or context which otherwise requires—

- (c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for "parts" or "parts and accessories" shall not prevail over a specific provision for such part or accessory.

There is not a specific provision in the HTSUS for the umbrella base. Therefore, in accordance with Additional U.S. Rule of Interpretation 1(c), HTSUS, if the article is a part or accessory to an umbrella subheading 6603.90.8000, HTSUS, will prevail over subheading 3924.90.5500, HTSUS, which is a residual provision for other household articles of plastics.

The term "accessory" is not defined in either the tariff schedule or the Explanatory Notes. An accessory is generally an article that is not necessary to enable the goods with which it is used to fulfill their intended function. An accessory must be identifiable as being intended solely or principally for use with a specific article. Accessories are of secondary or subordinate importance, not essential in and of themselves. They must, however, somehow contribute to the effectiveness of the principal article (e.g., facilitate the use or handling of the principal article, widen the range of its uses, or improve its operation.) See Headquarters Ruling Letter (HQ) 087704, dated September 27, 1990.

On the other hand, it is a well-established rule that a part of an article is something necessary to the completion of that article. It is an integral, constituent or component part without which the article to which it is to be joined could not function as such article. *Clipper Belt Lacer Co., Inc. v. United States*, 14 CIT 146 (1990). The definition of "parts" was discussed recently in *Rollerblade, Inc. v. United States*, 283 F.3d 1349 (Fed. Cir. 2002). In that case, the court defined parts as "an essential element or constituent; integral portion which can be separated, replaced, etc." *Id.* at 1353 (citing *Webster's New World Dictionary* 984 (3d College Ed. 1988)). See HQ 966133, dated March 11, 2003.

Note 2 to Chapter 66, HTSUS, reads:

Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods entered with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

In addition to the chapter note, the EN to heading 6603 provides guidance on the scope of heading 6603, HTSUS. The EN reads, in its entirety:

This heading excludes parts, trimmings and accessories, of textile material, and covers, tassels, thongs, umbrella cases and the like of any material; these are classified separately even when presented with, but not fitted to, umbrellas, sun umbrellas, walking-sticks, etc. (see Note 2 to this Chapter). With these exceptions, the heading covers identifiable parts, fittings and accessories for articles of heading 66.01 or 66.02.

These remain classified here regardless of their constituent material (including precious metal or metal clad with precious metal or natural, synthetic or reconstructed precious or semi-precious stones). They include:

- (1) Handles (including blanks identifiable as unfinished handles) and knobs for umbrellas, sun umbrellas, walking-sticks, whips, etc.
- (2) Frames, including frames mounted on sticks, and ribs and stretchers for frames.
- (3) Shafts (sticks), whether or not combined with handles or knobs, for umbrellas or sun umbrellas.

(4) Stocks for whips or riding-crops.

(5) Runners, rib tips, open cups and tip cups, ferrules, springs, collars, tilting devices for adjusting the top of the umbrella at an angle to the mast, spikes, ground plates for seat-sticks and the like, etc.

While the umbrella base is not one of the exemplars listed in the EN, it is an accessory to an umbrella. It aids in securing and holding the umbrella in place and clearly contributes to the effectiveness of the principal article.

Moreover, Customs classification of umbrella bases of various materials as accessories under heading 6603, HTSUS is consistent with prior rulings. See NY 950999, dated April 24, 1990 (a polyethylene umbrella base classifiable under subheading 6603.90.0009, HTSUS), NY 818590, dated February 26, 1996 (umbrella stands made of metal with a cement, pebble or terrazzo base classifiable under subheading 6603.90.8000, HTSUS), and NY C82792, dated January 7, 1998 (cast iron umbrella base classifiable under 6603.90.8000, HTSUS).

Accordingly, we find that the umbrella base is classifiable under subheading 6603.90.8000, HTSUS, as an accessory to an umbrella.

Holding:

NY G88950 is REVOKED.

The plastic umbrella base is classifiable under subheading 6603.90.8000, HTSUS, which provides for "Parts, trimmings and accessories of articles of heading 6601 or 6602: Other: Other." It is dutiable at the general column one rate at 5.2 percent *ad valorem*.

MYLES B. HARMON,

Director,

Commercial Rulings Division.

[ATTACHMENT H]

DEPARTMENT OF HOMELAND SECURITY,
BUREAU OF CUSTOMS AND BORDER PROTECTION,
Washington, DC.

CLA-2 RR:CR:TE 966354
Category: Classification
Tariff No. 6603.90.8000

MS. LAURIE J. SHOWERS
GROSSFILLEX, INC.
*1575 Joel Drive
Lebanon, PA 17046-8376*

Re: Proposed revocation of NY G83051, dated October 25, 2000; Classification of an umbrella base and ring made of cast iron; Parts and Accessories; Heading 7325; Heading 6603; Additional U.S. Rule of Interpretation 1(c), HTSUS.

DEAR MS. SHOWERS:

On October 25, 2000, Customs issued New York Ruling Letter (NY) G83051 to you concerning the classification of an umbrella base and ring composed of malleable cast iron. In that ruling, Customs classified the umbrella base and ring under subheading 7325.99.1000 of the Harmonized Tariff Schedule of the United States (HTSUS), as other articles of iron or steel.

For the reasons set forth below, we find that NY G83051 was incorrect and that the proper classification of the iron umbrella base ring is under subheading 6603.90.8000, HTSUS, as accessories to an umbrella.

Facts:

A description of the merchandise in NY G83051 reads as follows:

The merchandise is an umbrella base and ring, made of malleable cast iron. The articles are used to support an outdoor umbrella.

Issue:

Are the iron umbrella base and ring classified under heading 7325, HTSUS, as articles of iron or steel or under heading 6603, HTSUS, as “parts, trimmings and accessories” of umbrellas?

Law and Analysis:

Classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRI’s). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes. Merchandise that cannot be classified in accordance with GRI 1 is to be classified in accordance with subsequent GRI’s taken in order.

Additionally, the Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System constitute the official interpretation of the nomenclature at the international level. The EN are not legally binding. However, they do represent the considered views of classification experts of the Harmonized System Committee. It has therefore been the practice of the Customs Service to follow, whenever possible, the terms of the EN when interpreting the HTSUS.

Heading 7325, HTSUS, provides for “Other cast articles of iron or steel.” Heading 6603, HTSUS, provides for “Parts, trimmings and accessories of articles of heading 6601 or 6602.” Heading 6601 encompasses umbrellas and sun umbrellas.

Additional U.S. Rule of Interpretation 1(c), HTSUS, states that in the absence of special language or context which otherwise requires—

(c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for “parts” or “parts and accessories” shall not prevail over a specific provision for such part or accessory.

There is not a specific provision in the HTSUS for the umbrella base ring. Therefore, in accordance with Additional U.S. Rule of Interpretation 1(c), HTSUS, if the article is a part or accessory to an umbrella subheading 6603.90.8000, HTSUS, will prevail over subheading 7325.00.1000, HTSUS, which is a residual provision for other articles of iron.

The term “accessory” is not defined in either the tariff schedule or the Explanatory Notes. An accessory is generally an article that is not necessary to enable the goods with which it is used to fulfill their intended function. An accessory must be identifiable as being intended solely or principally for use with a specific article. Accessories are of secondary or subordinate importance, not essential in and of themselves. They must, however, somehow contribute to the effectiveness of the principal article (e.g., facilitate the use or handling of the principal article, widen the range of its uses, or improve its operation.) See Headquarters Ruling Letter (HQ) 087704, dated September 27, 1990.

On the other hand, it is a well-established rule that a part of an article is something necessary to the completion of that article. It is an integral, constituent or component part without which the article to which it is to be joined could not function as such article. *Clipper Belt Lacer Co., Inc. v. United States*, 14 CIT 146 (1990). The definition of “parts” was discussed recently in *Rollerblade, Inc. v. United States*, 283 F3d 1349 (Fed. Cir. 2002). In that case, the court defined parts as “an essential element or constituent; integral portion which can be separated, replaced, etc.” *Id.* at 1353 (citing *Webster’s New World Dictionary* 984 (3d College Ed. 1988)). See HQ 966133, dated March 11, 2003.

Note 2 to Chapter 66, HTSUS, reads:

Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods entered with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

In addition to the chapter note, the EN to heading 6603 provides guidance on the scope of heading 6603, HTSUS. The EN reads, in its entirety:

This heading excludes parts, trimmings and accessories, of textile material, and covers, tassels, thongs, umbrella cases and the like of any material; these are classified separately even when presented with, but not fitted to, umbrellas, sun umbrellas, walking-sticks, etc. (see Note 2 to this Chapter). With these exceptions, the heading covers identifiable parts, fittings and accessories for articles of heading 66.01 or 66.02.

These remain classified here regardless of their constituent material (including precious metal or metal clad with precious metal or natural, synthetic or reconstructed precious or semi-precious stones). They include:

(1) Handles (including blanks identifiable as unfinished handles) and knobs for umbrellas, sun umbrellas, walking-sticks, whips, etc.

(2) Frames, including frames mounted on sticks, and ribs and stretchers for frames.

(3) Shafts (sticks), whether or not combined with handles or knobs, for umbrellas or sun umbrellas.

(4) Stocks for whips or riding-crops.

(5) Runners, rib tips, open cups and tip cups, ferrules, springs, collars, tilting devices for adjusting the top of the umbrella at an angle to the mast, spikes, ground plates for seat-sticks and the like, etc.

While the umbrella base and ring are not one of the exemplars listed in the EN, they are accessories to an umbrella. They aid in securing and holding the umbrella in place and clearly contribute to the effectiveness of the principal article.

Moreover, Customs classification of umbrella bases of various materials as accessories under heading 6603, HTSUS is consistent with prior rulings. See NY 950999, dated April 24, 1990 (a polyethylene umbrella base classifiable under subheading 6603.90.0009, HTSUS), NY 818590, dated February 26, 1996 (umbrella stands made of metal with a cement, pebble or terrazzo base classifiable under subheading 6603.90.8000, HTSUS), and NY C82792, dated January 7, 1998 (cast iron umbrella base classifiable under 6603.90.8000, HTSUS).

Accordingly, we find that the umbrella base and ring are classifiable under subheading 6603.90.8000, HTSUS, as accessories to an umbrella.

Holding:

NY G83051 is REVOKED.

The iron umbrella base and ring are classifiable under subheading 6603.90.8000, HTSUS, which provides for "Parts, trimmings and accessories of articles of heading 6601 or 6602: Other: Other." They are dutiable at the general column one rate at 5.2 percent *ad valorem*.

MYLES B. HARMON,
Director,
Commercial Rulings Division.