


U.S. Customs and Border Protection



PROPOSED MODIFICATION OF A RULING LETTER AND PROPOSED REVOCATION OF FOUR RULING LETTERS AND PROPOSED REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF WOODEN STORAGE BENCHES

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

ACTION: Notice of proposed modification of a ruling letter and proposed revocation of four ruling letters and proposed revocation of treatment relating to the tariff classification of wooden storage benches.

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 U.S. Customs and Border Protection (CBP) proposes to modify a ruling letter and revoke four ruling letters relating to the tariff classification of wooden storage benches under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 6, 2014.

ADDRESSES: Written comments are to be addressed to the U.S. Customs and Border Protection, Office of International Trade, Regulations & Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street, N.E., 10th Floor, Washington, D.C. 20229–1177. Submitted comments may be inspected at the address stated above during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325–0118

FOR FURTHER INFORMATION CONTACT: Beth Jenior, Tariff Classification and Marking Branch, at (202) 325–0347.

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, as amended (19 U.S.C. §1625 (c)(1)), this Notice advises interested parties that CBP intends to modify a ruling letter and revoke four ruling letters pertaining to the tariff classification of wooden storage benches. Although in this notice, CBP is specifically referring to the modification of New York Ruling Letter (NY) N121618, dated September 21, 2010 (Attachment A), NY R00927, dated October 14, 2004 (Attachment B), NY N064700, dated June 23, 2009 (Attachment C), NY N122505, dated October 4, 2010 (Attachment D), and NY N234965, dated November 30, 2012 (Attachment E), 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, as amended (19 U.S.C. §1625 (c)(2)), CBP proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this notice period. An importer’s failure to

advise CBP 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 this proposed action.

In NY N121618, NY R00927, NY N064700, NY N122505, and NY N234965, CBP determined that the subject wooden storage benches were classified in subheading 9403.50.90, HTSUS, which provides for, in pertinent part: “Other furniture ...: Wooden furniture of a kind used in the bedroom: Other: Other ...” It is now CBP’s position that the benches are classified under subheading 9401.69.80, HTSUS, which provides, in pertinent part, for “Seats ...: other seats, with wooden frames: other: other...”

Pursuant to 19 U.S.C. §1625(c)(1), CBP proposes to modify NY N121618 and to revoke NY R00927, NY N064700, NY N122505, and NY N234965, and to revoke or to modify any other ruling not specifically identified in order to reflect the proper classification of the wooden benches according to the analysis contained in proposed Headquarters Ruling Letter (HQ) H132496, set forth as Attachment F to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: April 3, 2014

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division

Attachments

[ATTACHMENT A]

N121618

September 21, 2010

CLA-2-94:OT:RR:NC:N4:433

CATEGORY: Classification

TARIFF NO.: 9403.60.8080; 4420.90.8000;
9403.50.9080

BRIAN KAVANAUGH
TRADE ADVISOR
DERINGER LOGISTIC CONSULTING GROUP
1 LINCOLN BOULEVARD, SUITE 225
ROUSES POINT, NY 12979

RE: The tariff classification of wooden furniture from China.

DEAR MR. KAVANAUGH:

In your letter dated August 11, 2010, on behalf of Vermont Precision Woodworks, you requested a tariff classification ruling.

Photographs indicate that the “Shaker Cottage End Table” is a wooden table with a single drawer and a lower shelf. In one of the photos the item is depicted next to an armchair in a living-room type area, with the width of the table facing forward. This item measures 24 inches wide by 16 inches deep by 30 inches high.

Photographs indicate that the “Shaker Cottage 2 Shelf End Table” is a wooden table with two shelves. In one of the photos the item is depicted next to an arm chair in a living-room type area, with the width of the table going down the arm of the chair. This item measures 20 inches wide by 15 inches deep by 27 inches high.

Photographs indicate that the “Shaker Cottage Bench/Coffee Table” is a wooden table with one lower shelf. This item measures 36 inches wide by 14 inches deep by 18 inches high.

Photographs indicate that the “Shaker Cottage Coat Hook with Storage” is a wall-mounted storage unit having three rectangular compartments configured side by side. The back of the unit extends below the compartments and ends in a curved lower edge; there are also four die-cast metal coat hooks mounted to the lower back portion of the unit. This item measures 36 inches wide by 9 inches deep by 14 inches high.

Photographs indicate that the “Shaker Cottage Storage Bench” is a wooden bench which features two enclosed storage areas with doors. In one of the photos the item is depicted in a room, over which the “Shaker Cottage Coat Hook with Storage” unit is wall mounted. Online descriptive literature states that the bench can be used in a mud room with the coat hook storage unit or simply as a bench under a window. This item measures 36 inches wide by 18 inches deep by 20 inches high.

In response to your inquiry concerning the classification of these items, we must consider the definition and meaning of bedroom furniture. The term “bedroom furniture” is not defined in the text of the HTSUS, nor the Explanatory Notes to the HTSUS. When terms are not defined, they are construed in accordance with their common and commercial meaning – *Nippon Kogasku (USA), Inc. v. United States*, 69 CCPA 89, 673 F.2d 380 (1982). Common and commercial meaning may be determined by consulting dictio-

naries, lexicons, scientific authorities and other reliable sources. *C.J. Tower & Sons v. United States*, 69 CCPA 128, 673 F.2d 1268 (1982).

Dictionary and encyclopedia meanings define “bedroom furniture” as furniture intended for use in the bedroom. Further elaboration indicates that bedroom furniture, sometimes called a *bedroom set* or bedroom suite consists of a group of *furniture* in a bedroom or sleeping quarters; these groupings include, but are not limited to, *beds*; wardrobes; dressers (also known as a chest of drawers usually placed in a bedroom); chests; nightstands; armoires; vanities; trunks; and mirrors. Door Chests and Armoires can also have shelves for television receivers and other entertainment electronics.

It therefore follows that key to defining “bedroom furniture” for tariff purposes is not only the intended use of the item, but also, the primary use (emphasis added) of the item at time of import to be used in the bedroom. *See* New York Ruling, N069325 dated August 6, 2009 and N080635 dated November 5, 2009, both of which concluded that the primary use of the furniture pieces were for the bedroom, even though those pieces could be placed in settings other than in the bedroom.

In the Online Oxford English Dictionary: the term “End Table” is defined as a table suitable for placing at the end of a couch or besides another piece of furniture, while the term “Nightstand” is defined as a small, low bedside table, typically having drawers.

Upon review of the photos and illustrative literature, the “Shaker Cottage End Table and 2 Shelf End Table” are predominately used next to an armchair or couch in the living room, as well as placed in a den or formal sitting room; as such the classification of these items falls to subheading 9403.60, HTSUS – the provision for other wooden furniture. Further, the “Shaker Cottage Bench/Coffee Table” falls within subheading 9403.60, HTSUS – the provision for other wooden furniture.

The ENs to Chapter 94, General, exclude small articles of cabinet-work and small furnishing goods of wood from being classified as furniture within chapter 94; as such the classification of the “Shaker Cottage Coat Hook with Storage” falls to subheading 4420.90, HTSUS – the provision in pertinent part for wooden articles of furniture not falling within chapter 94.

Review of the “Shaker Cottage Storage Bench” indicates furniture commonly found within a bedroom setting for the storage of clothes, household articles and personal effects, as well as for the placement of belongings on top of the item – *see* New York Ruling N087197 dated December 11, 2009; as such classification of this item falls to subheading 9403.50, HTSUS – the provision for wooden furniture of a kind used in the bedroom

The applicable subheading for the end tables and bench/coffee table, will be 9403.60.8080, Harmonized Tariff Schedule of the United States (HTSUS), which provides for “Other furniture and parts thereof: Other wooden furniture: Other; Other.” The rate of duty will be free. The rate of duty will be free.

The applicable subheading for the coat hook with storage unit, will be 4420.90.8000, Harmonized Tariff Schedule of the United States (HTSUS), which provides in pertinent part for “wooden articles of furniture not falling within chapter 94: Other; Other.” The rate of duty will be 3.2% ad valorem.

The applicable subheading for the storage bench, will be 9403.50.9080, Harmonized Tariff Schedule of the United States (HTSUS), which provides

for “Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other; Other.” The rate of duty will be free.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

The merchandise in question may be subject to antidumping duties or countervailing duties. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce and are separate from tariff classification and origin rulings issued by Customs and Border Protection. You can contact them at <http://www.trade.gov/ia/> (click on “Contact Us”). For your information, you can view a list of current AD/CVD cases at the United States International Trade Commission website at <http://www.usitc.gov> (click on “Antidumping and countervailing duty investigations”), and you can search AD/CVD deposit and liquidation messages using the AD/CVD Search tool at <http://www.cbp.gov> (click on “Import” and “AD/CVD”).

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 Neil H. Levy at (646) 733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director

National Commodity Specialist Division

[ATTACHMENT B]

NY R00927

October 14, 2004

CLA-2-94:RR:NC:SP:233 R00927

CATEGORY: Classification

TARIFF NO.: 9403.50.9080

MS. MARIANELLA ENRIQUEZ
ALLIANCE CUSTOMS CLEARANCE
100 OCEANGATE, PLAZA 200
LONG BEACH, CA 90802

RE: The tariff classification of a wooden bench/trunk from China.

DEAR MS. ENRIQUEZ:

In your letter dated October 8, 2004, you requested a tariff classification ruling.

The merchandise to be imported is a wooden bench/trunk with storage. The top of the item is hinged and padded for seating comfort and when opened provides access to the storage area. The interior could be unlined or lined with cedar. The front of the bench/trunk has pulls and molding to give the illusion of drawers. The overall dimensions of the item are approximately 20"H x 40"W x 16"D. You have submitted photographs of the bench/trunk with your request.

The applicable subheading for the wooden bench/trunk will be 9403.50.9080, Harmonized Tariff Schedule of the United States (HTS), which provides for "other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other: Other, Other." The rate of duty will be free.

The merchandise in question may be subject to antidumping duties or countervailing duties. A list of AD/CVD proceedings at the Department of Commerce (DOC) and their product coverage can be obtained from the DOC website at: <http://ia.ita.doc.gov>, or you may write to them at the U.S. Department of Commerce, International Trade Administration, Office of Antidumping Compliance, 14th Street and Constitution Avenue, N.W. Washington, DC 20230. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce and are separate from tariff classification and origin rulings issued by Customs and Border Protection.

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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT C]

N064700

June 23, 2009

CLA-2-94:OT:RR:E:NC:N4:433

CATEGORY: Classification

TARIFF NO.: 9403.50.9080

SUSAN BRANNOCK
COMPLIANCE MANAGER
HOOKER FURNITURE CORP.
440 COMMONWEALTH BOULEVARD
PO BOX 4708
MARTINSVILLE, VA 24112

RE: The tariff classification of bedroom storage benches from China.

DEAR Ms. BRANNOCK:

In your letter dated June 11, 2009, you requested a tariff classification ruling.

At issue are two wood bedroom storage benches. Item number 1013-91019 features a padded upholstered seat on top of a chest style base. The dimensions are 50 ½ inches wide by 18 inches deep and 21 inches high. The top rises for internal storage. The bench is part of a bedroom suite and is designed to fit at the foot of the matching bed. Item numbers will vary based on the wood finish of the bench and other furniture pieces.

Item number 1001-91019 is a wooden bench with a padded, upholstered seat. The seat is not moveable. Underneath the seat is open storage with one basket on each side of a two-door cabinet. The cabinet features two shelves for additional storage. The dimensions are 50 inches wide by 17 inches deep and 22 inches high. The bench is part of a bedroom suite and designed to sit at the foot of a matching bed. Item numbers will vary based on the wood finish of the bench and other furniture pieces.

The applicable subheading for the bedroom storage benches will be 9403.50.9080, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other wooden furniture: Other, other." The rate of duty will be Free.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

The merchandise in question may be subject to antidumping duties or countervailing duties. A list of AD/CVD proceedings at the Department of Commerce (DOC) and their product coverage can be obtained from the DOC website at: <http://ia.ita.doc.gov>, or you may write to them at the U.S. Department of Commerce, International Trade Administration, Office of Antidumping Compliance, 14th Street and Constitution Avenue, N.W. Washington, DC 20230. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce and are separate from tariff classification and origin rulings issued by Customs and Border Protection.

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 Neil H. Levy at (646) 733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director

National Commodity Specialist Division

[ATTACHMENT D]

N122505

October 4, 2010

CLA-2-94:OT:RR:NC:N4:433

CATEGORY: Classification

TARIFF NO.: 9403.50.9080

JON CAGLE
LOGISTICS AND COMPLIANCE SUPERVISOR
HOME DECORATORS COLLECTION
8920 PERSHALL ROAD
HAZELWOOD, MO 63042

RE: The tariff classification of a storage bench from China.

DEAR MR. CAGLE:

In your letter dated August 30, 2010, you requested a tariff classification ruling.

The merchandise at issue is the Lakewood Storage Bench, identified by item number 62910. The storage bench is constructed of 65% Medium Density Fiberboard (MDF), 15% solid wood, and 20% rattan. The bench has a seat that is 36 inches wide by 13 inches deep by 18 inches high. The bench has a slotted back that rises an additional 10.5 inches above the seat. Overall specifications are stated to be 36 inches wide by 14.25 inches deep by 28.5 inches high. Beneath the seat the bench holds two baskets constructed of rattan weaving. These rattan baskets (drawers) with handles are used for the storage of items. Submitted photographs indicate that the bench is not upholstered, items can be placed upon the wooden surface of the bench, and that the drawers can open and close without the removal of the items placed upon the bench.

In response to your inquiry concerning the classification of these items, we must consider the definition and meaning of bedroom furniture. The term “bedroom furniture” is not defined in the text of the HTSUS, nor the Explanatory Notes to the HTSUS. When terms are not defined, they are construed in accordance with their common and commercial meaning – *Nippon Kogasku (USA), Inc. v. United States*, 69 CCPA 89, 673 F.2d 380 (1982). Common and commercial meaning may be determined by consulting dictionaries, lexicons, scientific authorities and other reliable sources. *C.J. Tower & Sons v. United States*, 69 CCPA 128, 673 F.2d 1268 (1982). Dictionary and encyclopedia definitions describe “bedroom furniture” as furniture intended for use in the bedroom. Further elaboration indicates that bedroom furniture, sometimes called a bedroom set or bedroom suite consists of a group of furniture in a bedroom or sleeping quarters; these groupings include, but are not limited to, beds; wardrobes; dressers (also known as a chest of drawers usually placed in a bedroom); chests; nightstands; armoires; vanities; trunks; and mirrors. Door Chests and Armoires can also have shelves for television receivers and other entertainment electronics.

It therefore follows that key to defining “bedroom furniture” for tariff purposes is not only the intended use of the item, but also, the primary use of the item at time of import to be used in the bedroom. *See New York Ruling*, N069325 dated August 6, 2009 and N080635 dated November 5, 2009, both

of which concluded that the primary use of the furniture pieces were for the bedroom, even though those pieces could be placed in settings other than in the bedroom.

Further consistent with the cited rulings in the aforementioned paragraph are New York Rulings: N087304 dated December 21, 2009; N084602 dated December 8, 2009; N063740 dated June 12, 2009, and N117616 dated August 23, 2010, in which chests and dressers with drawers were found to be primarily for the use in the bedroom, even though these items could be used elsewhere; therefore, classification was found to be subheading 9405.50, HTSUS – wooden furniture of a kind used in a bedroom. Of note is New York Ruling N064700 dated June 23, 2009, where storage benches were classified as wooden furniture of a kind used in the bedroom.

Classification under the Harmonized Tariff Schedule of the United States (HTSUS) is made in accordance with the General Rules of Interpretation (GRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the 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, 2 through 6, may then be applied in order.

GRI 3(b): Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

GRI 3(c): When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

You state in your submission that the primary purpose of this item is for seating, with the added benefit of storage for miscellaneous items. We disagree that the primary or predominate use of storage benches with drawers or storage benches with doors and a shelf is for seating. It is our opinion that both functions and uses are mutually exclusive, in that the seat provides temporary comfort for rest, and placing ones clothing and shoes on or off, while the storage unit provides for household articles and miscellaneous items to be stored. Further we are of the opinion that the subject merchandise is of the type and class of item that is commonly found within a bedroom setting. Accordingly, there is no essential character for this combined item and as such classification falls to subheading 9403.50 – the provision for wooden furniture of a kind used in the bedroom.

The applicable subheading for the wooden storage bench, will be 9403.50.9080, Harmonized Tariff Schedule of the United States (HTSUS), which provides for “Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other: Other; Other.” The rate of duty will be free.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

The merchandise in question may be subject to antidumping duties or countervailing duties. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce and are separate from tariff classification and origin rulings issued by Customs and Border Protection. You can contact them at

<http://www.trade.gov/ia/> (click on “Contact Us”). For your information, you can view a list of current AD/CVD cases at the United States International Trade Commission website at <http://www.usitc.gov> (click on “Antidumping and countervailing duty investigations”), and you can search AD/CVD deposit and liquidation messages using the AD/CVD Search tool at <http://www.cbp.gov> (click on “Import” and “AD/CVD”).

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 Neil H. Levy at (646) 733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director

National Commodity Specialist Division

[ATTACHMENT E]

N234965

November 30, 2012

CLA-2-94:OT:RR:NC:N4:433

CATEGORY: Classification

TARIFF NO.: 9403.50.9080

LAURA FRIEND
TRANSPORTATION SPECIALIST
HAYNEEDLE
9394 W. DODGE ROAD, SUITE 300
OMAHA, NE 68114

RE: The tariff classification of children's storage benches from China.

DEAR MS. FRIEND:

In your letter dated November 1, 2012, you requested a tariff classification ruling. Photos and product information on the pink, blue and red storage benches can be found on the Hayneedle's website at: <http://search.hayneedle.com/search/index.cfm?Ntt=levels+of+discovery+toy+benches&x=13&y=10>



Item numbers HN-LD260 (Pink), HN-LD261 (Blue) and HN-LD259 (Red) are named the "Levels of Discovery Toy Bench." Inspection of the photos and the product information indicates that these items are storage benches, which are crafted from durable beechwood and Medium-density fiberboard (MDF). These storage benches are designed to withstand the wear and tear of children's play.

The General Explanatory Notes (ENs) to Chapter 94 of the Harmonized Tariff Schedule of the United States (HTSUS), state, in relevant part, with regard to the meaning of furniture, at (A): for the purposes of this Chapter, the term "furniture" means: Any "movable" articles (not included under other more specific headings of the Nomenclature), which have the essential characteristic that they are constructed for placing on the floor or ground, and which are used, mainly with a utilitarian purpose, to equip private dwellings, hotels, theatres, cinemas, offices, churches, schools, cafes, restaurants, laboratories, hospitals...etc....

As imported, these children's storage benches fall within the meaning of furniture as described by the ENs to the HTSUS, in that, the storage benches are floor standing and serve the utilitarian function of placement and holding of children's toys, clothing, footwear and other various objects, while provid-

ing a setting area onto which they can rest upon, or indulge in activities of imagination and play, or simply read. These types of wooden storage benches are typically found in a child's bedroom. It is the opinion of this office that the Levels of Discovery Toy Bench, whether in pink, blue or red, is classified in subheading 9403.50 of the HTSUS – the subheading for wooden furniture of a kind used in the bedroom.

The applicable subheading for the storage benches, will be 9403.50.9080, Harmonized Tariff Schedule of the United States (HTSUS), which provides for “Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other: Other; Other.” The rate of duty will be free.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

The merchandise in question may be subject to Antidumping Duties (AD) or Countervailing Duties (CVD). Specifically, the storage benches may be subject to AD for wooden bedroom furniture from China under the Department of Commerce case number A-570–890. See CBP.gov, ADD/CVD search, message number 6032204 – scope ruling on toy boxes. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce, and are separate from tariff classification and origin rulings issued by Customs and Border Protection. You can contact them at <http://www.trade.gov/ia/> (click on “Contact Us”). For your information, you can view a list of current AD/CVD cases at the United States International Trade Commission website at <http://www.usitc.gov> (click on “Antidumping and countervailing duty investigations”), and you can search AD/CVD deposit and liquidation messages using the AD/CVD Search tool at <http://addecvd.cbp.gov/>.

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 Neil H. Levy at (646) 733–3036.

Sincerely,

THOMAS J. RUSSO

Director

National Commodity Specialist Division

[ATTACHMENT F]

HQ H132496
CLA-2 OT:RR:CTF:TCM H132496 EGJ
CATEGORY: Classification
TARIFF NO.: 9401.69.80

DARLENE DiBERNARDO
SENIOR TRADE ADVISOR
DERINGER LOGISTICS CONSULTING GROUP
173 WEST SERVICE ROAD
CHAMPLAIN, NY 12919

RE: Modification of NY N121618 and Revocation of NY R00927, NY N064700, NY N122505, and NY N234965: Classification of Wooden Storage Benches

DEAR Ms. DiBERNARDO:

In New York Ruling Letter (NY) N121618, dated September 21, 2010, U.S. Customs and Border Protection (CBP) responded to the ruling request you submitted on behalf of Vermont Precision Woodworks (Vermont). You requested a tariff classification ruling under the Harmonized Tariff Schedule of the United States (HTSUS) for four pieces of wooden furniture. One of those pieces of furniture was a wooden storage bench.

In the original ruling, CBP classified the bench under subheading 9403.50.90, HTSUS, which provides for wooden articles of bedroom furniture. We have reviewed NY N121618 and we have found the ruling to be in error with regard to the bench. For the reasons set forth below, we hereby modify NY N121618 and revoke four other ruling letters on substantially similar merchandise: NY R00927, dated October 14, 2004, NY N064700, dated June 23, 2009, NY N122505, dated October 4, 2010, and NY N234965, dated November 30, 2012.

FACTS:

In NY N121618, CBP described the bench as a wooden table with one lower shelf. It measures 36 inches wide by 14 inches deep by 18 inches high. The lower shelf is concealed by two small, side by side doors which open outwards. Each door has a small circular metallic knob. In your ruling request, you included an image of the bench in a residential foyer. That image is provided below:



ISSUE:

Is the bench classified in heading 9401, HTSUS, as a seat or in subheading 9403.50, HTSUS, as wooden bedroom furniture or in subheading 9403.60, HTSUS, as other wooden furniture?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the 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 2 through 6 may then be applied in order. GRI 6 requires that the classification of goods in the subheadings of headings shall be determined according to the terms of those subheadings, any related subheading notes and *mutatis mutandis*, to the GRIs 1 through 5.

The HTSUS provisions at issue are as follows:

9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof ...
	* * *
9403	Other furniture and parts thereof:
9403.50	Wooden furniture of a kind used in the bedroom ...
	* * *
9403.60	Other wooden furniture ...
	* * *

Legal Note 2 to Chapter 94 states that:

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.

* * *

The Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System represent the official interpretation of the tariff at the international level. While neither legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. *See* T.D. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

EN 94.01 states, in pertinent part, that:

[T]his heading covers all seats (including those for vehicles, provided that they comply with the conditions prescribed in Note 2 to this Chapter), for example:

Lounge chairs, arm-chairs, folding chairs, deck chairs, infants' high chairs and children's seats designed to be hung on the back of other seats (including vehicle seats), grandfather chairs, *benches*, couches (including those with electrical heating), settees, sofas, ottomans and the like, stools (such as piano stools, draughtsmen's stools, typists' stools, and dual purpose stool-steps), seats which incorporate a sound system and are suitable for use with video game consoles and machines, television or satellite receivers, as well as with DVD, music CD, MP3 or video cassette players (emphasis added) ...

* * *

EN 94.03 states, in pertinent part, that:

This heading covers furniture and parts thereof, **not covered** by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritoirs, book-cases, and other shelved furniture, etc.), and also furniture for special uses (emphasis added).

* * *

Applying GRI 1, the first issue is whether NY N121618 properly classified the bench in heading 9403, HTSUS, as "other furniture." Under Legal Note 2 to Chapter 94, an article of furniture can be classified in headings 9401–9403, HTSUS, if it is designed to be placed upon the ground or the floor. Legal Note 2 also sets forth a narrow list of exceptions to this rule. The subject bench is an article of furniture designed for placement on the floor and is therefore classifiable within these headings.

Heading 9401, HTSUS, provides for seats whereas heading 9403, HTSUS, provides for "other furniture." The bench is a seat; therefore it is classifiable under heading 9401, HTSUS. There is no need to examine heading 9403,

HTSUS, as it only covers goods which are not classified in earlier headings. In addition, EN 94.01 states that the heading includes benches. Finally, CBP has consistently classified storage benches in heading 9401, HTSUS, as seats. See HQ 950186, dated November 18, 1991, NY J85273, dated June 5, 2003 and NY L81848, dated January 5, 2005. For all of the aforementioned reasons, the bench is properly classified in heading 9401, HTSUS, as a seat.

The merchandise in question may be subject to antidumping duties or countervailing duties. See Notice of Final Determination of Sales at Less Than Fair Value in the Investigation of Wooden Bedroom Furniture from the People's Republic of China, 69 Fed. Reg. 221, 67313 - 67320 (November 17, 2004). We note that the International Trade Administration is not necessarily bound by a country of origin or classification determination issued by CBP, with regard to the scope of antidumping orders or countervailing duties. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce and are separate from tariff classification and origin rulings issued by Customs and Border Protection. You can contact them at <http://www.trade.gov/ia/> (click on "Contact Us"). For your information, you can view a list of current AD/CVD cases at the United States International Trade Commission website at <http://www.usitc.gov> (click on "Antidumping and countervailing duty"), and you can search AD/CVD deposit and liquidation messages using ACE, the system of record for AD/CVD messages, or the AD/CVD Search tool available at <http://adcdvd.cbp.gov/index.asp?ac=home>.

HOLDING:

By application of GRI 1 (Legal Note 2 to Chapter 94), the wooden storage bench is classifiable under subheading 9401.69.80, HTSUS, which provides, in pertinent part, for "Seats ...: other seats, with wooden frames: other: other..." The 2014 column one, general rate of duty is free.

Duty rates are provided for your convenience and subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at www.usitc.gov.

EFFECT ON OTHER RULINGS:

NY N121618, dated September 21, 2010, is hereby modified.

NY R00927, dated October 14, 2004, NY N064700, dated June 23, 2009, NY N122505, dated October 4, 2010, and NY N234965, dated November 30, 2012 are hereby revoked.

Sincerely,

MYLES B. HARMON,

Director

Commercial and Trade Facilitation Division

**PROPOSED REVOCATION OF A RULING LETTER AND
PROPOSED REVOCATION OF TREATMENT RELATING TO
THE TARIFF CLASSIFICATION OF A FLASHING JEWEL
STICKER**

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

ACTION: Notice of proposed revocation of a ruling letter and proposed revocation of treatment relating to the tariff classification of a flashing jewel sticker.

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 U.S. Customs and Border Protection (CBP) proposes to revoke a ruling letter and to revoke treatment relating to the tariff classification of a flashing jewel sticker under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 6, 2014.

ADDRESSES: Written comments are to be addressed to the U.S. Customs and Border Protection, Office of International Trade, Regulations & Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street, N.E., 10th Floor, Washington, D.C. 20229–1177. Submitted comments may be inspected at the address stated above during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325–0118.

FOR FURTHER INFORMATION CONTACT: Beth Jenior, Tariff Classification and Marking Branch: (202) 325–0347.

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 customs and related laws. In addition, both the trade community 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, as amended (19 U.S.C. §1625 (c)(1)), this notice advises interested parties that CBP intends to revoke a ruling letter pertaining to the tariff classification of a flashing jewel sticker. Although in this notice, CBP is specifically referring to the revocation of NY G86870, dated February 20, 2001 (Attachment A), 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 ones 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, as amended (19 U.S.C. §1625 (c)(2)), CBP proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this notice period. An importer’s failure to advise CBP 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 this proposed action.

In the aforementioned ruling, CBP determined that the subject flashing jewel sticker was classified in subheading 7117.90, HTSUS, which provides for: “Imitation jewelry: other ...” It is now CBP’s position that the flashing jewel sticker is properly classified in subheading 3926.90.40, HTSUS, which provides for: “Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones ...”

Pursuant to 19 U.S.C. §1625(c)(1), CBP proposes to revoke NY G86870, and to revoke or to modify any other ruling not specifically identified, in order to reflect the proper classification of the flashing jewel sticker according to the analysis contained in proposed Headquarters Ruling Letter (HQ) H236025, set forth as Attachment B to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: March 31, 2014

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division

Attachments

[ATTACHMENT A]

NY G86870

February 20, 2001

CLA-2-71:RR:NC:SP:233 G86870

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500

ZPC EVERGLOW ENTERPRISE INC.

971 MERIDIAN AVE.

ALHAMBRA, CA 91803

RE: The tariff classification of a flashing body jewel from China.

DEAR SIR OR MADAM:

In your undated letter, you requested a ruling on tariff classification.

The submitted sample consists of a star shaped green plastic “jewel” measuring approximately 1” across its widest point. Inside of the plastic star are a battery and an IC chip. When pressed, the star will flash. When pressed again, the flashing will stop. The star is worn as jewelry anywhere on the body with a sticker, which is attached to the back of it.

The applicable subheading for the flashing body jewel, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for imitation jewelry: other: other: valued not over 20 cents per dozen pieces or parts: other. The rate of duty will be 7.2 percent ad valorem.

The applicable subheading for the flashing body jewel, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for imitation jewelry: other: other: valued over 20 cents per dozen pieces or parts: other: of plastics. 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 Lawrence Mushinske at 212-637-7061.

Sincerely,

ROBERT B. SWIERUPSKI

*Director,**National Commodity Specialist Division*

[ATTACHMENT B]

HQ H236025
 CLA-2 RR:CTF:TCM H236025 EGJ
 CATEGORY: CLASSIFICATION
 TARIFF NO.: 3926.90.40

ZPC EVERGLOW ENTERPRISE INC.
 971 MERIDIAN AVE.
 ALHAMBRA, CA 91803

Re: Revocation of NY G86870: Flashing Jewel Sticker

DEAR SIR OR MADAM:

This is in reference to New York Ruling Letter (NY) G86870, dated February 20, 2001, issued to you concerning the tariff classification of a flashing jewel sticker under the Harmonized Tariff Schedule of the United States (HTSUS). U.S. Customs and Border Protection (CBP) classified the jewel sticker under heading 7117, HTSUS, as imitation jewelry. We have reviewed NY G86870 and find it to be in error. For the reasons set forth below, we hereby revoke NY G86870.

FACTS:

In NY G86870, the subject merchandise is described as a star-shaped green plastic jewel. The jewel measures approximately one inch across its widest point. Inside of the plastic star is a battery and an integrated circuit chip. When pressed, the star will flash. When pressed again, the flashing will stop. The star has a sticker attached to the back of it, and can be worn anywhere on the body.

ISSUE:

Is the jewel sticker classified under heading 3926, as other articles of plastics, under heading 7117, HTSUS, as imitation jewelry, or under heading 8513, HTSUS, as a portable electric lamp?

LAW AND ANALYSIS:

Merchandise imported into the United States is classified under the HTSUS. Tariff classification is governed by the principles set forth in the General Rules of Interpretation (GRIs) and, in the absence of special language or context, which requires otherwise, by the Additional U.S. Rules of Interpretation. GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes and, unless otherwise required, according to the remaining GRIs taken in their appropriate order.

The HTSUS provisions at issue are as follows:

3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:
3926.90	Other:
3926.90.40	Imitation gemstones ...
	* * *
3926.90.99	Other ...

		*	*	*
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	*	*	*
7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal ...	*	*	*
7117	Imitation jewelry:			
7117.90	Other ...	*	*	*
8513:	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnets), other than lighting equipment of heading 8512; parts thereof:			
8513.10:	Lamps ...	*	*	*

Note 9 to Chapter 71 states as follows:

9. For the purposes of heading 7113, the expression “articles of jewelry” means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

* * *

Note 11 to Chapter 71 states as follows:

11. For the purposes of heading 7117, the expression “imitation jewelry” means articles of jewelry within the meaning of paragraph (a) of note 9 above (but not including buttons or other articles of heading 9606, or dress combs, hair slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (“ENs”) constitute the official interpretation of the Harmonized Sys-

tem. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System at the international level and are generally indicative of the proper interpretation of these headings. *See* T.D. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

EN 85.13(7) provides as follows:

The lamps of this heading include:

- (7) **Fancy torches** in the shape of pistols, lipsticks, etc. Composite articles composed of a lamp or torch and a pen, screwdriver, key ring, etc., remain classified here **only** if the principal function of the whole is the provision of light..

* * *

GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In NY G86870, CBP classified the jewel sticker as imitation jewelry under heading 7117, HTSUS. Note 11 to Chapter 71 explains that imitation jewelry means “articles of jewelry,” defined in Note 9(a) to Chapter 71, that do not consist of cultured pearls, precious/semiprecious stones or precious metal. As imitation jewelry of heading 7117, HTSUS, only imitates the articles of jewelry which are described in Note 9(a), we will not apply the description of jewelry set forth in Note 9(b) to the instant merchandise.

Note 9(a) states that, for the purposes of heading 7113, HTSUS, “articles of jewelry” are small articles of adornment. Note 9(a) also provides a list of examples, which include rings, earrings, bracelets and other articles of jewelry. While paragraph (a) of Note 9 defines articles of jewelry as “small articles of personal adornment,” we cannot read paragraph (a) without the context of the first clause of Note 9. Note 9 begins with “for the purposes of heading 7113, the expression ‘articles of jewelry’ means ...” As such, imitation jewelry must imitate articles of jewelry which are described in paragraph (a) and are classified under heading 7113, HTSUS.

Heading 7113, HTSUS, provides for “articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal.” Thus, imitation jewelry must imitate small articles of personal adornment of precious metal, or of metal clad with precious metal. Per Note 9, imitation jewelry may be combined or set with imitations of pearls, precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, amber, jet or coral.

The subject merchandise is a jewel sticker. It does not imitate any article of jewelry clad with metal. Rather, it imitates a star-shaped precious stone. Precious stones are classified under heading 7103, HTSUS. As the jewel sticker does not imitate jewelry of heading 7113, HTSUS, it cannot be classified as jewelry under heading 7117, HTSUS.

Next, we turn to heading 8513, HTSUS, which provides for portable, battery-powered electric lamps. The jewel sticker is powered by a small battery, which generates the flashing light. EN 85.13(7) states that certain fancy lamps are not generally classified as portable electric lamps. Lamps in the shape of pistols, lipsticks and other items which are part of a pen, screwdriver, key ring, etc. are only classified as lamps if the principal function of the lamp is to provide light.

The subject merchandise is a star-shaped lamp with a sticker that attaches to the consumer’s body. The light flashes and does not provide much illumination. Providing light is subsidiary to the jewel sticker’s function of providing visual appeal. As such, we find that the jewel sticker is not classifiable

as a portable electric lamp of heading 8513, HTSUS. This decision is consistent with other CBP rulings which have classified similar battery-powered, portable fancy lamps outside of heading 8513, HTSUS. *See, e.g.* NY N175658, dated August 2, 2011 (light-up bracelets and rings classified in 7117, HTSUS), NY M83641, dated May 26, 2006 (light-up necklaces and bracelets classified in 7117, HTSUS), and NY H87609, dated February 12, 2002 (light-up rings classified in 7117, HTSUS).

For all of these reasons, we find that the jewel sticker is classified under heading 3926, HTSUS. The jewel sticker is specifically provided for under subheading 3926.90.40, HTSUS, as an imitation gemstone of plastics.

HOLDING:

By application of GRI 1, the jewel sticker is classified under subheading 3926.90.40, HTSUS, which provides for “Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones” The 2014 column one, general rate of duty is 2.8 percent *ad valorem*.

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 on the World Wide Web at www.usitc.gov.

EFFECT ON OTHER RULINGS:

NY G86870, dated February 20, 2001 is hereby revoked.

Sincerely,

MYLES B. HARMON,

Director

Commercial and Trade Facilitation Division

**PROPOSED REVOCATION OF TWO RULING LETTERS
AND PROPOSED REVOCATION OF TREATMENT
RELATING TO THE TARIFF CLASSIFICATION OF
PLASTIC ADHESIVE GEMS**

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

ACTION: Notice of proposed revocation of two ruling letters and proposed revocation of treatment relating to the tariff classification of plastic adhesive gems.

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 U.S. Customs and Border Protection (CBP) proposes to revoke two ruling letters and revoke treatment relating to the tariff classification of plastic adhesive gems under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also pro-

poses to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 6, 2014.

ADDRESSES: Written comments are to be addressed to U.S. Customs and Border Protection, Office of International Trade, Regulations and Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street NE, 10th Floor, Washington, D.C. 20229-1177. Submitted comments may be inspected at the above address during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325-0118.

FOR FURTHER INFORMATION CONTACT: Beth Jenior, Tariff Classification and Marking Branch: (202) 325-0347.

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 customs and related laws. In addition, both the trade community 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, as amended (19 U.S.C. §1625 (c)(1)), this notice advises interested parties that CBP intends to revoke two ruling letters pertaining to the tariff classification of plastic adhesive gems. Although in this notice, CBP is specifically referring to the revocations of New York Ruling Letter (NY) I87310, dated October 22, 2002 (Attachment A), and NY I87401,

dated October 22, 2002 (Attachment B), 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, as amended (19 U.S.C. §1625 (c)(2)), CBP proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this notice period. An importer's failure to advise CBP 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 this proposed action.

In NY I87310 and NY I87401, CBP determined that the subject plastic adhesive gems were classified in subheading 7117.90, HTSUS, which provides for: "Imitation jewelry: other ...". It is now CBP's position that the plastic adhesive gems are properly classified in subheading 3926.90.40, HTSUS, which provides for: "Other articles of plastics and articles of other materials of headings 3901 to 3914; other: imitation gemstones ...".

Pursuant to 19 U.S.C. §1625(c)(1), CBP proposes to revoke NY I87310 and NY I87401 and to revoke or to modify any other ruling not specifically identified, in order to reflect the proper classification of the plastic adhesive body gems according to the analysis contained in proposed Headquarters Ruling Letter (HQ) H236058, set forth as Attachment C to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: March 31, 2014

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division

Attachments

[ATTACHMENT A]

NY I87310

October 22, 2002

CLA-2-71:RR:NC:SP:233 I87310

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of imitation jewelry from China.

DEAR Ms. GREGO:

In your letter dated October 8, 2002, you requested a tariff classification ruling.

The submitted sample, referred to as Dollar Tree SKU – 803900E “Jewelry Fashion Play Set,” consists of:

1. six metal bangle bracelets
2. plastic adhesive body gems

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking. Goods classifiable under GRI 3(b) are classified as if they consisted of the material or component which gives them their essential character, which may be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the article. GRI 3(c) provides that when goods cannot be classified by reference to GRI 3(a) or 3(b), they are to be classified in the heading that occurs last in numerical order among those which equally merit consideration.

The Dollar Tree SKU – 803900E “Jewelry Fashion Play Set,” is considered to be a set for tariff classification purposes. No single component imparts the essential character, so the set will be classified in accordance with GRI 3(c). In this set, the heading for the plastic adhesive body gems appears last in numerical order among the competing headings which equally merit consideration.

The applicable subheading for the Dollar Tree SKU – 803900E “Jewelry Fashion Play Set”, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other.” The rate of duty will be 7.2% ad valorem.

The applicable subheading for the Dollar Tree SKU – 803900E “Jewelry Fashion Play Set,” if valued over 20 cents per dozen pieces or parts, will be

7117.90.7500, HTS, which provides for “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT B]

NY I87401

October 22, 2002

CLA-2-71:RR:NC:SP:233 I87401

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of imitation jewelry from China.

DEAR Ms. GREGO:

In your letter dated October 8, 2002, you requested a tariff classification ruling.

The submitted sample, referred to as Dollar Tree SKU – 803900D “Jewelry Fashion Play Set,” consists of:

1. one metal necklace with faux plastic mounted gems
2. two metal earrings with faux plastic mounted gems
3. plastic adhesive body gems

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking. Goods classifiable under GRI 3(b) are classified as if they consisted of the material or component which gives them their essential character, which may be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the article. GRI 3(c) provides that when goods cannot be classified by reference to GRI 3(a) or 3(b), they are to be classified in the heading that occurs last in numerical order among those which equally merit consideration.

The Dollar Tree SKU – 803900D “Jewelry Fashion Play Set,” is considered to be a set for tariff classification purposes. No single component imparts the essential character, so the set will be classified in accordance with GRI 3(c). In this set, the heading for the plastic adhesive body gems appears last in numerical order among the competing headings which equally merit consideration.

The applicable subheading for the Dollar Tree SKU – 803900D “Jewelry Fashion Play Set”, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other.” The rate of duty will be 7.2% ad valorem.

The applicable subheading for the Dollar Tree SKU – 803900D “Jewelry Fashion Play Set,” if valued over 20 cents per dozen pieces or parts, will be

7117.90.7500, HTS, which provides for “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT C]

CLA-2 RR:CTF:TCM H236058 EGJ
CATEGORY: CLASSIFICATION
TARIFF NO.: 7117.19.90; 7117.90.75

CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

Re: Revocation of NY I87310 and NY I87401: Play Sets with Jewelry and Plastic Adhesive Gems

DEAR Ms. GREGO:

This is in reference to New York Ruling Letters (NY) I87310, dated October 22, 2002, and NY I87401, dated October 22, 2002, both issued to you concerning the tariff classification of “Jewelry Fashion Play Sets” under the Harmonized Tariff Schedule of the United States (HTSUS). U.S. Customs and Border Protection (CBP) classified both of the play sets according to the sets’ plastic adhesive body gems under subheading 7117.90, HTSUS, which provides for imitation jewelry. We have reviewed NY I87310 and NY I87401 and find them to be in error. For the reasons set forth below, we hereby revoke NY I87310 and NY I87401.

FACTS:

In NY I87310, the subject merchandise is a “Jewelry Fashion Play Set” (the bracelet set). The bracelet set consists of six metal bangle bracelets and plastic adhesive body gems. These items are packaged together for retail sale.

In NY I87401, the subject merchandise is also a “Jewelry Fashion Play Set” (the necklace set). The necklace set consists of one metal necklace with faux plastic mounted gems, two metal earrings with faux plastic mounted gems and plastic adhesive body gems. These items are packaged together for retail sale.

ISSUE:

1. What is the tariff classification of the bracelet set of NY I87310?
2. What is the tariff classification of the necklace set of NY I87401?

LAW AND ANALYSIS:

Merchandise imported into the United States is classified under the HTSUS. Tariff classification is governed by the principles set forth in the General Rules of Interpretation (GRIs) and, in the absence of special language or context, which requires otherwise, by the Additional U.S. Rules of Interpretation. GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes and, unless otherwise required, according to the remaining GRIs taken in their appropriate order. GRI 6 requires that the classification of goods in the subheadings of headings shall be determined according to the

terms of those subheadings, any related subheading notes and *mutatis mutandis*, to the GRIs 1 through 5.

The HTSUS provisions at issue are as follows:

3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:			
3926.90	Other:			
3926.90.40	Imitation gemstones ...	*	*	*
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	*	*	*
7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal ...	*	*	*
7117	Imitation jewelry:			
	Of base metal, whether or not plated with precious metal:			
7117.19	Other:			
7117.19.90	Other ...	*	*	*
7117.90	Other:			
	Other:			
	Valued not over 20 cents per dozen pieces or parts:			
7117.90.55	Other ...	*	*	*
	Valued over 20 cents per dozen pieces or parts:			
7117.90.75	Other ...	*	*	*

Note 9 to Chapter 71 states as follows:

9. For the purposes of heading 7113, the expression “articles of jewelry” means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

* * *

Note 11 to Chapter 71 states as follows:

11. For the purposes of heading 7117, the expression “imitation jewelry” means articles of jewelry within the meaning of paragraph (a) of note 9 above (but not including buttons or other articles of heading 9606, or dress combs, hair slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

* * *

In both rulings, CBP determined that the plastic adhesive gems were classified under heading 7117, HTSUS, as imitation jewelry. The rulings do not discuss the classification of the other items in the play sets. Therefore, we will first review the tariff classification of the plastic adhesive gems.

Applying GRI 1, Note 11 to Chapter 71 explains that imitation jewelry means “articles of jewelry,” defined in Note 9(a) to Chapter 71, that do not consist of cultured pearls, precious/semiprecious stones or precious metal. As imitation jewelry of heading 7117, HTSUS, only imitates the articles of jewelry which are described in Note 9(a), we will not apply the description of jewelry set forth in Note 9(b) to the instant merchandise.

Note 9(a) states that, for the purposes of heading 7113, HTSUS, “articles of jewelry” are small articles of adornment. Note 9(a) also provides a list of examples, which include rings, earrings, bracelets and other articles of jewelry. While paragraph (a) of Note 9 defines articles of jewelry as “small articles of personal adornment,” we cannot read paragraph (a) without the context of the first clause of Note 9. Note 9 begins with “for the purposes of heading 7113, the expression ‘articles of jewelry’ means ...” As such, imitation jewelry must imitate articles of jewelry which are described in paragraph (a) and are classified under heading 7113, HTSUS.

Heading 7113, HTSUS, provides for “articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal.” Thus, imitation jewelry must imitate small articles of personal adornment of precious metal, or of metal clad with precious metal. Per Note 9, imitation jewelry may be combined or set with imitations of pearls, precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, amber, jet or coral.

The plastic adhesive gems do not imitate articles of jewelry clad with any type of metal. Rather, they imitate precious stones which are classified in heading 7103, HTSUS. As the plastic adhesive gems do not imitate jewelry of heading 7113, HTSUS, they cannot be classified as imitation jewelry under heading 7117, HTSUS.

The plastic adhesive gems are imitation gemstones. At importation, they adhere to a paper backing. The plastic adhesive gems are classified under heading 3926, HTSUS, which provides for other articles of plastics. They are specifically provided for in subheading 3926.90.40, which provides for imitation gemstones of plastics.

Now we turn to the other items in the play sets. In the bracelet set, the only other items are six metal bangle bracelets. Note 9(a) to Chapter 71 specifically names bracelets as an example of jewelry classifiable under heading 7113, HTSUS. As the metal bracelets do not contain precious metal, stones or pearls, they are classified as imitation jewelry under heading 7117,

HTSUS. They are specifically provided for in subheading 7117.19, HTSUS, which provides for imitation jewelry of base metal.

In the necklace set, the other items are a metal necklace with faux plastic mounted gems and two metal earrings with faux plastic mounted gems. Note 9(a) to Chapter 71 specifically names necklaces and earrings as examples of jewelry classifiable under heading 7113, HTSUS. As the necklace and earrings do not contain any precious metal, stones or pearls, they are classified as imitation jewelry under heading 7117, HTSUS.

There are two subheadings which each cover a portion of the necklace and earrings. First, the base metal portion of these items is classified under subheading 7117.19, which provides for imitation jewelry of base metal. Next, the plastic gem portion of these items is classified under 7117.90, HTSUS, which provides for imitation jewelry of other materials.

GRI 6 provides for the classification of goods within subheadings. GRI 6 states that the tariff classification shall be made according to the terms of those subheadings, any related subheading notes and *mutatis mutandis*, to the GRIs 1 through 5. As the necklace and earrings consist of two or more components which are classified under different subheadings, the necklace and earrings are composite goods.

GRI 3(b) governs the classification of composite goods and provides that:

When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (a) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

Thus, a composite good is classified according to the component which imparts the good's essential character. In order to identify a composite good's essential character, the U.S. Court of International Trade (CIT) has applied the factors listed in EN VIII to GRI 3(b) which are "the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods." *The Home Depot v. United States*, 427 F. Supp. 2d 1278, 1293 (Ct. Int'l Trade 2006). With regard to the component which imparts the essential character, the CIT has stated it is "that which is indispensable to the structure, core or condition of the article, i.e. what it is." *Id. citing A.N. Deringer, Inc. v. United States*, 66 Cust. Ct. 378, 383 (1971).

Applying the aforementioned factors, we will first examine the necklace. The base metal comprises the bulk and weight of the necklace. Looking at quantity, the number of plastic gemstones outnumbers the number of necklace chains, as one necklace chain includes more than one plastic gem. We do not have any information on the value of each component.

Also, we must look to the role of each component. The base metal provides the setting for the plastic gems. However, the plastic gems are much brighter and more colorful than the base metal. They provide the visual interest to the necklace. As jewelry is defined as an article of adornment, we find that the plastic gems contribute more to the role of the necklace than the base metal.

For all of these reasons, we find that the plastic gems impart the essential character to the necklace. The necklace is therefore classified under subheading 7117.90, HTSUS, as imitation jewelry of other materials. According to the ruling request, a dozen of the necklaces would be valued over 20 cents per dozen. As such, the necklace is specifically classified under subheading 7117.90.75, which provides for imitation jewelry of plastics valued over 20 cents per dozen pieces.

We find that the earrings are so similar in construction to the necklace that the plastic gems also impart their essential character. Therefore, the earrings are also classified under subheading 7117.90, HTSUS, as imitation jewelry of other materials.

As we have classified each item in the play sets, we must now determine the tariff classification of each play set. The metal bangle bracelets are packaged together with plastic adhesive gems for retail sale. GRI 3(b) governs the classification of goods put up in sets for retail sale and provides that:

When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

The Harmonized Commodity Description and Coding System Explanatory Notes (“ENs”) constitute the official interpretation of the HTSUS. While not legally binding or dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings at the international level. See T.D. 89–80, 54 Fed. Reg. 35127 (August 23, 1989).

The EN(X) to GRI 3(b) provides, in pertinent part, that:

- (X) For the purposes of this Rule, the term “goods put up in sets for retail sale” shall be taken to mean goods which:
 - (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings. Therefore, for example, six fondue forks cannot be regarded as a set within the meaning of this Rule;
 - (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
 - (c) are put up in a manner suitable for sale directly to users without repacking (e.g., in boxes or cases or on boards).

The metal bangle bracelets are classified under heading 7117, HTSUS, and the plastic gems are classified under heading 3926, HTSUS. They are put up together for the purpose of providing the consumer with fun fashion accessories. They are packaged in a manner suitable for sale directly to users without repacking. For all of these reasons, the bracelet set is a GRI 3(b) retail set. As such, the bracelet set is classified according to the item which imparts the essential character to the set.

As stated above, the factors to consider when determining essential character are the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods. Applying these factors to the bracelet set, we find that the bracelets comprise more of the set's bulk and weight than the plastic gems. Additionally, the bracelets likely have a greater value than the plastic gems. As to the role of the set, the bracelets likely contribute more to the role of accessorizing. The plastic adhesive gems are likely disposable and worn only once. However, the consumer can reuse the bracelets over and over again. For all of these reasons, we find that the metal bracelets impart the essential character to the bracelet set. Thus, the bracelet set is classified under subheading 7117.19, HTSUS, which provides for imitation jewelry of base metal.

Next, we examine the necklace set. Like the bracelet set, the necklace, earrings and adhesive plastic gems are classified under different headings or subheadings. They are also put up together for providing the consumer with accessories. Finally, they are packaged together for retail sale so that they are suitable for sale directly to consumers without repackaging. As such, we will also classify the necklace set according to GRI 3(b).

Applying the essential character factors to the necklace set, we find that the necklace comprises more of the set's bulk and weight than the earrings or the plastic gems. Additionally, the necklace likely has a greater value than the earrings or the plastic gems. As to the role of the set, the necklace and earrings likely contribute more to the role of accessorizing. The plastic adhesive gems are likely disposable and worn only once. However, the consumer can reuse the necklace and earrings over and over again. For all of these reasons, we find that the necklace imparts the essential character to the necklace set. Thus, the necklace set is classified under subheading 7117.90.75, HTSUS, which provides for imitation jewelry of plastics valued over 20 cents per dozen pieces.

HOLDING:

By application of GRI 3(b), the bracelet set of NY I87310 is classified under subheading 7117.19.90, HTSUS, which provides for "Imitation jewelry: of base metal: other: other: other ..." The 2014 column one, general rate of duty is 11 percent *ad valorem*.


By application of GRI 3(b) and GRI 6, the necklace set of NY I87401 is classified under subheading 7117.90.75, HTSUS, which provides for "Imitation jewelry: other: other: valued over 20 cents per dozen pieces or parts: other: of plastics ..." The 2014 column one, general rate of duty is free.

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 on the World Wide Web at www.usitc.gov.

EFFECT ON OTHER RULINGS:

NY I87310, dated October 22, 2002, and NY I87401, dated October 22, 2002, are hereby revoked.

Sincerely,
MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division



**PROPOSED REVOCATION OF THREE RULING LETTERS
AND PROPOSED MODIFICATION OF FOUR RULING
LETTERS AND PROPOSED REVOCATION OF TREATMENT
RELATING TO THE TARIFF CLASSIFICATION OF BODY
STICKERS WITH GLITTER AND/OR PLASTIC GEMSTONES**

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

ACTION: Notice of proposed revocation of three ruling letters, proposed modification of four ruling letters, and proposed revocation of treatment relating to the tariff classification of body stickers with glitter and/or plastic gemstones.

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 U.S. Customs and Border Protection (CBP) proposes to revoke three ruling, to modify four ruling letters and to revoke treatment relating to the tariff classification of body stickers with glitter and/or plastic gemstones under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 6, 2014.

ADDRESSES: Written comments are to be addressed to U.S. Customs and Border Protection, Office of International Trade, Regulations and Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street NE, 10th Floor, Washington, D.C. 20229–1177. Submitted comments may be inspected at the above address during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325–0118.

FOR FURTHER INFORMATION CONTACT: Beth Jenior, Tariff Classification and Marking Branch: (202) 325–0347.

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 customs and related laws. In addition, both the trade community 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, as amended (19 U.S.C. §1625 (c)(1)), this notice advises interested parties that CBP intends to revoke three ruling letters and to modify four ruling letters pertaining to the tariff classification of body stickers with glitter and/or plastic gemstones. Although in this notice, CBP is specifically referring to the revocations of New York Ruling Letter (NY) NY G87437, dated February 27, 2001 (Attachment A), NY H87608, dated February 12, 2002 (Attachment B), and NY J80204, dated January 24, 2003 (Attachment C), and to the modifications of NY I88477, dated December 5, 2002 (Attachment D), NY I87967, dated November 15, 2002 (Attachment E), NY I87116, dated October 9, 2002 (Attachment F), and NY I80558, dated April 23, 2002 (Attachment G), 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 ones 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, as amended (19 U.S.C. §1625 (c)(2)), CBP proposes to revoke any treat-

ment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this notice period. An importer's failure to advise CBP 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 this proposed action.

In the seven aforementioned rulings, CBP determined that the subject body stickers with glitter and/or plastic gemstones were classified in subheading 7117.90, HTSUS, which provides for: "Imitation jewelry: other ..." It is now CBP's position that the body stickers are properly classified in subheading 3926.90.40, HTSUS, which provides for: "Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones ..."

Pursuant to 19 U.S.C. §1625(c)(1), CBP proposes to revoke NY G87437, NY H87608, and NY J80204, and to modify NY I88477, NY I87967, NY I87116, and NY I80558, and to revoke or to modify any other ruling not specifically identified, in order to reflect the proper classification of the body stickers according to the analysis contained in proposed Headquarters Ruling Letter (HQ) H236057, set forth as Attachment H to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: April 3, 2014

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division

Attachments

[ATTACHMENT A]

NY G87437

February 27, 2001

CLA-2-71:RR:NC:SP:233 G87437

CATEGORY: Classification

TARIFF NO.: 7117.90.7500

MR. SCOTT D. JOHNSON
GHY USA, Inc.
P.O. Box 155
PEMBINA, ND 58271

RE: The tariff classification of Glitter Body Art from Canada.

DEAR MR. JOHNSON:

In your letter dated February 14, 2001, on behalf of Trendsetters Marketing, you requested a ruling on tariff classification.

The submitted samples are referred to as "Trend Gems" glitter body art. They are temporary tattoo like articles made of a clear plastic acrylic material tape, glitter and or acrylic beads and are meant to be worn to adorn the body. The four samples are a flower, a shamrock, a star, and the word "Love."

The applicable subheading for the Glitter Body Art will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for imitation jewelry: other: other: valued over 20 cents per dozen pieces or parts: other: of plastics. 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 Lawrence Mushinske at 212-637-7061.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT B]

NY H87608

February 12, 2002

CLA-2-71:RR:NC:SP:233 H87608

CATEGORY: Classification

TARIFF NO.: 7117.90.7500

MS. BARBARA Y. WIERBICKI
TOMPKINS & DAVIDSON, LLP
ONE ASTOR PLAZA
1515 BROADWAY
NEW YORK, NY 10036-8901

RE: The tariff classification of a “Glitter Flower Tattoo” from China.

DEAR MS. WIERBICKI:

In your letter dated February 6, 2002, on behalf of Avon Products, Inc., you requested a tariff classification ruling.

The submitted sample is a “Glitter Flower Tattoo” PP#1010030. The article consists of a temporary tattoo made of a clear plastic sheet in the shape of a flower’s silhouette. On its exterior side, the sheet is decorated with glitter and plastic beads of varying colors to replicate a decorative and colorful flower. The rear side is treated with an adhesive to allow affixing the tattoo to one’s body.

Your sample is being returned as requested.

The applicable subheading for the Glitter Flower Tattoo will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for imitation jewelry: other: other: valued over 20 cents per dozen pieces or parts: other: of plastics. 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT C]

NY J80204

January 24, 2003

CLA-2-71:RR:NC:SP:233 J80204

CATEGORY: Classification

TARIFF NO.: 7117.90.7500

MS. ALICE LIU
ATICO INTERNATIONAL USA, INC.
501 SOUTH ANDREWS AVENUE
FT. LAUDERDALE, FL 33301

RE: The tariff classification of Body Jewelry from China.

DEAR MS. LIU:

In your letter dated January 13, 2003, you requested a tariff classification ruling.

The submitted samples are as follows:

1. Item #C12U0471, Body Jewelry, consists of temporary tattoos that are worn on the body. The item includes one large and one smaller heart-shaped sticker with tinsel and plastic rhinestones on the outer surface, which must be peeled of their backing and pressed onto the skin. The item is valued at \$0.09.
2. Item #C12U0483, Body Jewelry, consists of temporary tattoos that are worn on the body. The item includes one sticker measuring approximately 6 inches long by ½ inch wide in the shape of connected links with tinsel and plastic rhinestones on the outer surface, to be worn as a choker. The sticker must be peeled off its backing and pressed onto the skin. Also included are two strips of stickers measuring 2 ½ inches long by ¼ inch wide decorated in the same manner as the choker. The item is valued at \$0.27.

Your samples are being returned as requested.

The applicable subheading for the Body Jewelry will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT D]

NY I88477

December 5, 2002

CLA-2-33:RR:NC:2:240 I88477

CATEGORY: Classification

TARIFF NO.:	3304.30.0000;	3304.99.5000;
	7117.90.5500;	7117.90.7500;
		9505.90.6000;
		9616.20.0000

MR. DENNIS SHOSTAK
 PAPER MAGIC GROUP
 100 NORTH SIXTH STREET, SUITE 899C
 MINNEAPOLIS, MN 55403

RE: The tariff classification of "Retro Rockers," "Ladies Nite," "Camo," "Halloween Divas," and "Bugaboo" makeup kits from the United States and China

DEAR MR. SHOSTAK:

In your letter dated November 12, 2002, you requested a tariff classification ruling. Samples of the makeup kits were submitted with your inquiry and will be retained by this office. The makeup kits consist of five different themes: "Retro Rockers," "Ladies Nite", "Camo," "Halloween Divas" and "Bugaboo." Each theme contains an assortment of three or four makeup kits depicting different characters. As stated in your letter, the makeup is made in the United States and all other components are made and blister packed for retail sale in China.

The "Retro Rockers" makeup kits, Item Number 6511080, contain cream face makeup, a sponge applicator and peel-off nail polish. The "Ladies Nite" makeup kits, Item Number 6511090, contain cream face makeup, a sponge applicator, ten plastic claw nails and a tube of glimmer gel. The "Camo" makeup kits, Item Number 6511290, contain cream face makeup, a sponge applicator and a makeup crayon. The "Halloween Divas" makeup kits, Item Number 6511350, contain cream face makeup, sponge applicators, a tube of glimmer gel and a jewel tattoo. The jewel tattoo is a self-adhesive plastic decorated with glitter and plastic gems. The tattoo must be peeled off its backing and pressed onto the skin. It can later be removed by peeling it off the skin. The "Bugaboo" makeup kits, Item Number 6511360, contain makeup sticks and a glitter crayon.

The applicable subheading for the "Camo" and "Bugaboo" makeup kits will be 3304.99.5000, Harmonized Tariff Schedule of the United States (HTS), which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments): Other: Other: Other:..... The rate of duty will be free.

The classifications and rates of duty for the "Halloween Divas" and "Retro Rockers" makeup kits will be as follows:

The applicable subheading for the nail polish will be 3304.30.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations: Manicure or pedicure preparations:..... The rate of duty will be free.

The applicable subheading for the cream face makeup and glimmer gel will be 3304.99.5000, Harmonized Tariff Schedule of the United States (HTS),

which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments): Other: Other: Other..... The rate of duty will be free.

The applicable subheading for the self-adhesive plastic tattoos, if valued not over 20 cents per dozen pieces, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for Other imitation jewelry valued not over 20 cents per dozen pieces or parts..... The rate of duty will be 7.2%.

The applicable subheading for the self-adhesive plastic tattoos, if valued over 20 cents per dozen pieces, will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for Other imitation jewelry valued over 20 cents per dozen pieces or parts...of plastics..... The rate of duty will be free.

The applicable subheading for the sponge applicators will be 9616.20.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for Powder puffs and pads for the application of cosmetics or toilet preparations..... The rate of duty will be

4.3 percent ad valorem.

The applicable subheading for the "Ladies Nite" makeup kits will be 9505.90.6000, Harmonized Tariff Schedule of the United States (HTS), which provides for Festive, carnival or other entertainment articles, including magic tricks and practical joke articles; parts and accessories thereof: Other: Other..... The rate of duty will be free.

Perfumery, cosmetic and toiletry products are subject to the requirements of the Food and Drug Cosmetic Act, which is administered by the U.S. Food and Drug Administration. You may contact them at 5600 Fishers Lane, Rockville, Maryland 20857.

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 Stephanie Joseph at 646-733-3268.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT E]

NY I87967

November 15, 2002

CLA-2-33:RR:NC:2:240 I87967

CATEGORY: Classification

TARIFF NO.:	3304.99.5000;	3924.90.5500;
	4908.90.0000;	7117.90.5500;
		7117.90.7500;
		9616.20.0000

MR. KEVIN MAHER
 C-AIR CUSTOMHOUSE BROKERS
 181 SOUTH FRANKLIN AVENUE
 VALLEY STREAM, NY 11581

RE: The tariff classification of a "Glamour Gear" Tattoo Cosmetic Craze Set from China

DEAR MR. MAHER:

In your letter dated October 28, 2002, you requested, on behalf of your client RoseArt Industries, a tariff classification ruling. A sample of the "Glamour Gear" Tattoo Cosmetic Craze Set, Style No. 5017, was submitted with your inquiry and is being returned as requested.

The set consists of a collection of age appropriate products a child can use for grooming and adornment. It contains roll-on glitter gel, body color pencils, body paint, body tattoos and two sponge applicators. There are two different types of body tattoos. The first is a self-adhesive plastic decorated with glitter and/or plastic gems. The tattoo must be peeled off its backing and pressed onto the skin. It can later be removed by peeling it off the skin. The second type is paper printed with a picture that can be transferred to the skin using a damp cloth or sponge. The transferred image can later be removed from the skin with cold cream or alcohol. The items are packaged for retail sale in a case composed of molded plastic. The case, measuring approximately 9" by 7", is not specifically shaped or fitted to contain the articles which are placed inside of a clear plastic molded tray.

Although marketed as a set, the items are not designed to meet a particular need nor do they carry out a specific activity. For tariff classification purposes, each item will be classified separately under its appropriate heading.

The applicable subheading for body glitter gel, body color pencils and body paint will be 3304.99.5000, Harmonized Tariff Schedule of the United States (HTS), which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Other: Other: Other..... The rate of duty will be free.

The applicable subheading for the plastic case will be 3924.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for Other household articles, of plastics: Other: Other..... The rate of duty is 3.4 percent ad valorem.

The applicable subheading for the paper printed tattoos will be 4908.90.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for Transfers (decalcomanias), other than vitrifiable..... The rate of duty will be 3.1 cents per kilogram.

The applicable subheading for the self-adhesive plastic tattoos, if valued not over 20 cents per dozen pieces, will be 7117.90.5500, Harmonized Tariff

Schedule of the United States (HTS), which provides for Other imitation jewelry valued not over 20 cents per dozen pieces or parts..... The rate of duty will be 7.2%.

The applicable subheading for the self-adhesive plastic tattoos, if valued over 20 cents per dozen pieces, will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for Other imitation jewelry valued over 20 cents per dozen pieces or parts...of plastics..... The rate of duty will be free.

The applicable subheading for the sponge applicators will be 9616.20.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for Powder puffs and pads for the application of cosmetics or toilet preparations..... The rate of duty will be 4.3 percent ad valorem.

Perfumery, cosmetic and toiletry products are subject to the requirements of the Food and Drug Cosmetic Act, which is administered by the U.S. Food and Drug Administration. You may contact them at 5600 Fishers Lane, Rockville, Maryland 20857.

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 Stephanie Joseph at 646-733-3268.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT F]

NY I87116

October 9, 2002

CLA-2-49:RR:NC:SP:234 I87116

CATEGORY: Classification

TARIFF NO.: 4908.90.0000; 7117.90.5500;
7117.90.7500

MS. LEIGH WANG
THE DISNEY STORE, INC.
101 NORTH BRAND BLVD. (SUITE 1000)
GLENDALE, CA 91203-2671

RE: The tariff classification of children's temporary "tattoos" from China.

DEAR MS. WANG:

In your letter dated October 1, 2002, you requested a tariff classification ruling. Samples representing two kinds of products used for temporary adornment of the body were submitted for our examination and are being returned to you as requested.

The first item, identified as a "Princess Tattoo," consists of a small slip of paper that has been printed with a picture that can be transferred to the skin using a damp cloth or sponge. The transferred image can later be removed from the skin with baby oil or adhesive tape.

The applicable subheading for the "Princess Tattoo" will be 4908.90.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for transfers (decalcomanias), other than vitrifiable. The rate of duty will be 3.1 cents per kilogram.

The second item, identified as a "Princess Body Jewel Tattoo," consists of a die-cut slip of self-adhesive plastic whose face is decorated with glitter and plastic beads. The item must be peeled off its backing and pressed onto the skin. It can later be removed by peeling it off the skin.

The applicable subheading for the "Princess Body Jewel Tattoo," if valued not over 20 cents per dozen pieces, will be 7117.90.5500, HTS, which provides for other imitation jewelry valued not over 20 cents per dozen pieces or parts. The rate of duty will be 7.2%.

The applicable subheading for the "Princess Body Jewel Tattoo," if valued over 20 cents per dozen pieces, will be 7117.90.7500, HTS, which provides for other imitation jewelry valued over 20 cents per dozen pieces or parts...of plastics. 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 Carl Abramowitz at 646-733-3037.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT G]

NY I80558

April 23, 2002

CLA-2-96:RR:NC:SP:233 I80558

CATEGORY: Classification

TARIFF NO.:	6307.90.9889;	9615.19.6000;
	6217.10.8500;	7117.90.7500;
		9615.11.4000;
		6117.80.8500

Ms. CAROL RITCHINGS
 CONAIR CORPORATION
 150 MILFORD ROAD
 EAST WINDSOR, NJ 08520

RE: The tariff classification of a denim photo frame, metal snap clips, a denim ponytail holder, a body tattoo, a headband, elastic ponytail holders, plastic jaw clips, and ponywraps from China.

DEAR Ms. RITCHINGS:

In your letter dated April 10, 2002, you requested a tariff classification ruling.

The submitted sample, Model 59080 20 Piece Denim/Lace Hair Accessories Box, consists of the following items packed in cardboard box with a clear plastic cover:

1. 1 denim photo frame
2. 4 metal snap clips
3. 1 denim ponytail holder
4. 1 plastic body tattoo
5. 1 textile headband with lace
6. 8 thick elastic ponytail holders
7. 2 medium plastic jaw clips
8. 2 knit ponywraps

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

Model 59080 20 Piece Denim/Lace Hair Accessories Box is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

The applicable subheading for the denim photo frame will be 6307.90.9889, Harmonized Tariff Schedule of the United States (HTS), which provides for other made-up textile articles, other. The rate of duty will be 7% ad valorem.

The applicable subheading for the metal snap clips will be 9615.19.6000, HTS, which provides for combs, hair-slides and the like: other: other. The rate of duty will be 11% ad valorem.

The applicable subheading for the denim ponytail holder, the textile headband with lace and the thick elastic ponytail holders will be 6217.10.8500, HTS which provides for other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: accessories: other: headbands, ponytail holders and similar articles. The rate of duty will be 14.8% ad valorem.

The applicable subheading for the plastic body tattoo will be 7117.90.7500, HTS, which provides for imitation jewelry: other: other: valued over 20 cents per dozen pieces or parts: other: of plastics. The rate of duty will be free.

The applicable subheading for the plastic medium jaw clips will be 9615.11.4000, HTS, which provides for combs, hair-slides and the like: of hard rubber or plastics: other: not set with imitation pearls or imitation gemstones. The rate of duty will be 5.3% ad valorem.

The applicable subheading for the ponywraps will be 6117.80.8500, HTS, which provides for other made up clothing accessories, knitted or crocheted: other accessories: other: headbands, ponytail holders and similar articles. The rate of duty will be 14.8% 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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT H]

HQ H236057
CLA-2 RR:CTF:TCM H236057 EGJ
CATEGORY: CLASSIFICATION
TARIFF NO.: 3926.90.40; 3926.90.99

SCOTT D. JOHNSON
GHY USA, INC.
P.O. Box 155
PEMBINA, ND 58271

Re: Revocation of NY G87437, NY H87608, NY J80204, and Modification of NY I88477, NY I87967, NY I87116 and NY I80558: Body Stickers with Glitter and/or Plastic Gemstones

DEAR MR. JOHNSON:

This is in reference to New York Ruling Letter (NY) G87437, dated February 27, 2001, issued to you concerning the tariff classification of "Trend Gems" body art stickers under the Harmonized Tariff Schedule of the United States (HTSUS). U.S. Customs and Border Protection (CBP) classified the body stickers under heading 7117, HTSUS, as imitation jewelry. We have reviewed NY G87437 and find it to be in error.

For the reasons set forth below, we hereby revoke NY G87437 and the following rulings which classify body stickers with glitter and/or plastic gems under heading 7117, HTSUS: NY H87608, dated February 12, 2002, and NY J80204, dated January 24, 2003. We also modify the following rulings which classify body stickers with glitter and/or plastic gems under heading 7117, HTSUS: NY I88477, dated December 5, 2002, NY I87967, dated November 15, 2002, NY I87116, dated October 9, 2002, and NY I80558, dated April 23, 2002.

FACTS:

In NY G87437, the subject merchandise is "Trend Gems" glitter body art. The body art is described as "temporary tattoo like articles made of a clear plastic acrylic material tape, glitter and or acrylic beads and are meant to be worn to adorn the body. The four samples are a flower, a shamrock, a star, and the word 'Love.'" Any samples or pictures which CBP may have maintained of the body stickers were destroyed in the September 11, 2001 attacks on the World Trade Center in New York. However, we have searched the internet and found pictures of Trend Gems glitter body art which resemble the merchandise described in the ruling. These pictures are provided below:



Based upon the ruling's description and these pictures, the acrylic beads are plastic gemstones. Some of the body stickers only consist of plastic gemstones, some body stickers only consist of glitter and some of the body stickers consist of a combination of glitter and plastic gemstones.

ISSUE:

What is the tariff classification of body stickers which consist of glitter and/or plastic gemstones?

LAW AND ANALYSIS:

Merchandise imported into the United States is classified under the HTSUS. Tariff classification is governed by the principles set forth in the General Rules of Interpretation (GRIs) and, in the absence of special language or context, which requires otherwise, by the Additional U.S. Rules of Interpretation. GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes and, unless otherwise required, according to the remaining GRIs taken in their appropriate order.

The HTSUS provisions at issue are as follows:

3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:			
3919.90	Other:			
3919.90.50	Other ...	*	*	*
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:			
3926.90	Other:			
3926.90.40	Imitation gemstones ...	*	*	*
3926.90.99	Other ...	*	*	*

7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:
	* * *
7106	Silver (including silver plated with gold or platinum), unwrought or in semi manufactured forms, or in powder form
	* * *
7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal ...
	* * *
7117	Imitation jewelry:
7117.90	Other:
	Other:
	Valued not over 20 cents per dozen pieces or parts:
7117.90.55	Other ...
	* * *

Note 9 to Chapter 71 states as follows:

9. For the purposes of heading 7113, the expression “articles of jewelry” means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

* * *

Note 11 to Chapter 71 states as follows:

11. For the purposes of heading 7117, the expression “imitation jewelry” means articles of jewelry within the meaning of paragraph (a) of note 9 above (but not including buttons or other articles of heading 9606, or dress combs, hair slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

* * *

GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes. Heading 7117, HTSUS, provides for imitation jewelry. Note 11 to Chapter 71 explains that imitation jewelry means “articles of jewelry,” defined in Note 9(a) to Chapter 71, that do not consist of cultured pearls, precious/semiprecious stones or precious metal. As imitation jewelry of heading 7117, HTSUS, only imitates the articles of jewelry which are described in Note 9(a), we will not apply the description of jewelry set forth in Note 9(b) to the instant merchandise.

Note 9(a) states that, for the purposes of heading 7113, HTSUS, “articles of jewelry” are small articles of adornment. Note 9(a) also provides a list of examples, which include rings, earrings, bracelets and other articles of jewelry. In NY G87347, CBP classified the body stickers under heading 7117, HTSUS, as imitation jewelry. However, while paragraph (a) of Note 9 defines articles of jewelry as “small articles of personal adornment,” we cannot read paragraph (a) without the context of the first clause of Note 9. Note 9 begins with “for the purposes of heading 7113, the expression ‘articles of jewelry’ means ...” As such, imitation jewelry must imitate articles of jewelry which are described in paragraph (a) and are classified under heading 7113, HTSUS.

Heading 7113, HTSUS, provides for “articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal.” Thus, imitation jewelry must imitate small articles of personal adornment of precious metal, or of metal clad with precious metal. Per Note 9, imitation jewelry may be combined or set with imitations of pearls, precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, amber, jet or coral.

The subject merchandise consists of body stickers. The body stickers do not imitate articles of jewelry clad with any type of metal. Rather, they imitate tattoos. These imitation tattoos are embellished with plastic gemstones and glitter. The plastic gemstones imitate precious stones which are classified in heading 7103, HTSUS. The glitter imitates silver powder which is classified under heading 7106, HTSUS. As the body stickers do not imitate jewelry of heading 7113, HTSUS, they cannot be classified as imitation jewelry under heading 7117, HTSUS.

The body stickers each consist of a clear, self-adhesive flat plastic shape covered with plastic gemstones, glitter or both. The sticker component is classified under subheading 3919.90.50, HTSUS, as a self-adhesive flat shape. The imitation gemstones are classified under subheading 3926.90.40, HTSUS, as imitation gemstones of plastics. The glitter is classified under subheading 3926.90.99, HTSUS, as other articles of plastics. See Headquarters Ruling Letter (HQ) 965632, dated July 5, 2002, and NY K85638, dated May 21, 2004 (glitter is classified under subheading 3926.90.99). As the body stickers consist of two or more components which are classified under different headings, the body stickers are composite goods.

GRI 3(b) governs the classification of composite goods and provides that:

When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (c) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be

classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

Thus, a composite good is classified according to the component which imparts the good's essential character. In order to identify a composite good's essential character, the U.S. Court of International Trade (CIT) has applied the factors listed in EN VIII to GRI 3(b) which are "the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods." *The Home Depot v. United States*, 427 F. Supp. 2d 1278, 1293 (Ct. Int'l Trade 2006). With regard to the component which imparts the essential character, the CIT has stated it is "that which is indispensable to the structure, core or condition of the article, i.e. what it is." *Id. citing A.N. Deringer, Inc. v. United States*, 66 Cust. Ct. 378, 383 (1971).

Applying the aforementioned factors, we will first examine those body stickers which only consist of plastic gemstones and a sticker. The bulk and weight of the plastic gemstones is likely greater than the bulk and weight of the sticker. Looking at quantity, the number of plastic gemstones outnumber the number of plastic stickers because each flat sticker includes multiple plastic gemstones. We do not have any information on the value of each component.

Also, we must look to the role of each component. The sticker provides the adhesive to attach the imitation tattoo to the consumer's body. The sticker consists of a clear plastic acrylic material. Conversely, the plastic gemstones are shiny and colorful. The plastic gemstones provide the visual interest to the imitation tattoos. For all of these reasons, the plastic gemstones impart the essential character to these goods. The body stickers which only consist of plastic gemstones and a sticker are therefore classified under subheading 3926.90.40, HTSUS, as imitation gemstones of plastics.

Next, we turn to the imitation tattoos which only consist of glitter and a sticker. Similar to the above analysis, we find that the quantity of glitter is greater than the quantity of the sticker. One sticker is covered with lots of glitter. The glitter also provides more visual interest than the clear acrylic sticker. The sticker likely weighs more than the glitter. We do not have information regarding the value of the glitter and the sticker. For all of these reasons, we find that the glitter imparts the essential character to these imitation tattoos. The body stickers which only consist of glitter and a sticker are therefore classified under subheading 3926.90.99, HTSUS, which provides for other articles of plastics.

Finally, we look to the body stickers which combine plastic gemstones, glitter and a clear flat sticker. In these imitation tattoos, the quantity of glitter is greater than the quantity of plastic gemstones. The glitter also sparkles brighter than the plastic gemstones. The plastic gemstones are larger and likely comprise more of the bulk and weight of the sticker. The role of both the glitter and the plastic gemstones is to make the imitation tattoo bright, shiny and attractive. However, we find that the glitter covers more of the surface area of these stickers and therefore provides more visual interest than the plastic gemstones. As such, we find that the glitter imparts the essential character to the imitation tattoos which are a combination of glitter, plastic gemstones and a sticker. These body stickers are classified

under subheading 3926.90.99, HTSUS, which provides for other articles of plastics.

HOLDING:

By application of GRI 3(b), the body stickers which only consist of plastic gemstones and a clear sticker are classified under subheading 3926.90.40, HTSUS, which provides for “Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones” The 2014 column one, general rate of duty is 2.8 percent *ad valorem*.

By application of GRI 3(b), the body stickers which only consist of glitter and a clear sticker are classified under subheading 3926.90.99, HTSUS, which provides for “Other articles of plastics and articles of other materials of headings 3901 to 3914: other: other” The 2014 column one, general rate of duty is 5.3 percent *ad valorem*.

By application of GRI 3(b), the body stickers which consist of glitter, plastic gemstones and a clear sticker are classified under subheading 3926.90.99, HTSUS, which provides for “Other articles of plastics and articles of other materials of headings 3901 to 3914: other: other” The 2014 column one, general rate of duty is 5.3 percent *ad valorem*.

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 on the World Wide Web at www.usitc.gov.

EFFECT ON OTHER RULINGS:

NY G87437, dated February 27, 2001, NY H87608, dated February 12, 2002, and NY J80204, dated January 24, 2003, are hereby revoked.

NY I88477, dated December 5, 2002, NY I87967, dated November 15, 2002, and NY I87116, dated October 9, 2002, NY I80558, dated April 23, 2002, are hereby modified.

Sincerely,

MYLES B HARMON,

Director

Commercial and Trade Facilitation Division

**PROPOSED MODIFICATION OF ELEVEN RULING
LETTERS AND PROPOSED REVOCATION OF THREE
RULING LETTERS AND PROPOSED REVOCATION OF
TREATMENT RELATING TO THE TARIFF
CLASSIFICATION OF SELF-ADHESIVE PLASTIC JEWELS
AND BODY STICKERS WITH MULTIPLE PLASTIC
GEMSTONES**

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

ACTION: Notice of proposed modification of eleven ruling letters, proposed revocation of three ruling letters and proposed revocation of treatment relating to the tariff classification of self-adhesive plastic jewels and body stickers with multiple plastic gemstones.

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 U.S. Customs and Border Protection (CBP) proposes to modify eleven ruling letters, to revoke three ruling letters and to revoke treatment relating to the tariff classification of plastic self-adhesive jewels and body stickers with multiple plastic gemstones under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 6, 2014.

ADDRESSES: Written comments are to be addressed to the U.S. Customs and Border Protection, Office of International Trade, Regulations & Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street, N.E., 10th Floor, Washington, D.C. 20229–1177. Submitted comments may be inspected at the address stated above during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325–0118.

FOR FURTHER INFORMATION CONTACT: Beth Jenior, Tariff Classification and Marking Branch: (202) 325–0347.

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 customs and related laws. In addition, both the trade community 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, as amended (19 U.S.C. §1625 (c)(1)), this notice advises interested parties that CBP intends to modify eleven ruling letters and to revoke three ruling letters pertaining to the tariff classification of self-adhesive plastic jewels and body stickers with multiple plastic gemstones. Although in this notice, CBP is specifically referring to the modifications of New York Ruling Letter (NY) J89816, dated October 30, 2003 (Attachment A), NY N009042, dated April 25, 2007 (Attachment B), NY J83785 dated April 29, 2003 (Attachment C), NY J83786, dated April 29, 2003 (Attachment D), NY I88940, dated December 24, 2002 (Attachment E), NY I88948, dated December 3, 2002 (Attachment F), NY I87400, dated October 22, 2002 (Attachment G), NY I83303, dated June 19, 2002 (Attachment H), and NY I81111, dated April 29, 2002 (Attachment I), and NY N028361, dated May 30, 2008 (Attachment J), and NY K89866, dated October 14, 2004 (Attachment K), and to the revocations of NY K82242, dated January 13, 2004 (Attachment L), NY J80203, dated January 24, 2003 (Attachment M), and NY I87676, dated November 14, 2002 (Attachment N), 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 ones 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, as amended (19 U.S.C. §1625 (c)(2)), CBP proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this notice period. An importer's failure to advise CBP 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 this proposed action.

In the fourteen aforementioned rulings, CBP determined that the subject self-adhesive plastic jewels and the body stickers with multiple plastic gemstones were classified in subheading 7117.90, HTSUS, which provides for: "Imitation jewelry: other ..." It is now CBP's

position that the self-adhesive plastic jewels and the body stickers with multiple plastic gemstones are properly classified in subheading 3926.90.40, HTSUS, which provides for: “Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones ...”

Pursuant to 19 U.S.C. §1625(c)(1), CBP proposes to modify NY J89816, NY N009042, NY J83785, NY J83786, NY I88940, NY I88948, NY I87400, NY I83303, NY I81111, NY N028361, NY K89866, and to revoke NY K82242, NY J80203, and NY I87676, and to revoke or to modify any other ruling not specifically identified, in order to reflect the proper classification of the body stickers according to the analysis contained in proposed Headquarters Ruling Letter (HQ) H235892, set forth as Attachment O to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: April 3, 2014

MYLES B HARMON,
Director
Commercial and Trade Facilitation Division

Attachments

[ATTACHMENT A]

NY J89816

October 30, 2003

CLA-2-71:RR:NC:SP:233 J89816

CATEGORY: Classification

TARIFF NO.:	7117.90.5500;	7117.90.7500;
3926.90.3500;	4818.20.0040;	9503.90.0080;
3304.30.0000;	3304.10.0000;	4908.90.0000;
3925.90.0000;	3919.90.5060;	3924.90.2000;
3924.90.5500;	6805.20.0000;	4823.90.6600;
9615.11.4000;	9615.19.6000;	5609.00.4000;
	7117.19.9000;	4202.22.1500

Ms. JENNI GOMEZ
 WORLD EXCHANGE, INC.
 8840 BELLANCA AVE.
 LOS ANGELES, CA 90045

RE: The tariff classification of "Goddess Gear Extravaganza" from China.

DEAR Ms. GOMEZ:

In your letter dated October 10, 2003, on behalf of Lisa Frank, Inc., you requested a tariff classification ruling.

The submitted sample, Item number P3254 Goddess Gear Extravaganza, is composed of the following items:

1. plastic nail jewels
2. 2 plastic rings
3. over 200 assorted beads and findings
4. designer tissues
5. 2 toy fingernail sets
6. nail polish
7. swirl lip gloss ring
8. glitter tattoos
9. nail decals
10. body sticker
11. plastic light switch cover
12. rainbow nail strips (flat pressure sensitive sticker strips)
13. plastic picture frame
14. 2 toe separators
15. plastic earring tree
16. flower shaped emery board

17. heart-shaped cardboard box with fabric covered lid
18. glittery jeweled body sticker
19. 6 plastic bracelets
20. 4 plastic alligator clips
21. 12 metal rainbow hair clips
22. 6 fuzzy ponytail holders (hair bands)
23. fluffy ponytail holder
24. metal fashion pin
25. child's handbag of clear polyvinyl chloride (PVC)

In your letter you suggest classification under 9503.70.0000, Harmonized Tariff Schedule of the United States (HTS). Since the articles are age appropriate for a young girl, there is no role-play involved. Therefore, the item is not a toy dress-up set and the contents must be classified separately.

The applicable subheading for the plastic nail jewels, the 2 plastic rings, the body sticker, the glittery jeweled body sticker and the 6 plastic bracelets, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, HTS, which provides for "Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other." The rate of duty will be 7.2% ad valorem.

The applicable subheading for the plastic nail jewels, the 2 plastic rings, the body sticker, the glittery jeweled body sticker and the 6 plastic bracelets, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." The rate of duty will be free.

The applicable subheading for the 200 assorted beads and findings will be 3926.90.3500, HTS, which provides for "Other articles of plastics...Beads, bugles and spangles, not strung (except temporarily) and not set: articles thereof, not elsewhere specified or included: Other." The rate of duty will be 6.5% ad valorem.

The applicable subheading for the designer tissues will be 4818.20.0040, HTS, which provides for "Toilet paper and similar paper...Handkerchiefs, cleansing or facial tissues and towels." The rate of duty will be 0.5% ad valorem.

The applicable subheading for the 2 toy fingernail sets will be 9503.90.0080, HTS, which provides for "Other toys; reduced-sized ("scale") models and similar recreational models, working or not; puzzles of all kinds; parts and accessories thereof: Other: Other." The rate of duty will be free.

The applicable subheading for the nail polish will be 3304.30.0000, HTS, which provides for "Manicure or pedicure preparations." The rate of duty will be free.

The applicable subheading for the swirl lip gloss ring will be 3304.10.0000, HTS, which provides for "Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Lip make-up preparations." The rate of duty will be free.

The applicable subheading for the glitter tattoos and the nail decals will be 4908.90.0000, HTS, which provides for “Transfers (decalcomanias): Other (than vitrifiable).” The duty rate will be 1.5 cents per kilogram.

The applicable subheading for the plastic light switch cover will be 3925.90.0000, HTS, which provides for “Builders’ ware of plastics, not elsewhere specified or included: Other.” The rate of duty will be 5.3% ad valorem.

The applicable subheading for the rainbow nail strips will be 3919.90.5060, HTS, which provides for “Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: Other: Other, Other.” The rate of duty will be 5.8% ad valorem.

The applicable subheading for the plastic picture frame will be 3924.90.2000, HTS, which provides for “Tableware, kitchenware, other household articles and toilet articles, of plastics: Other: Picture frames.” The rate of duty will be 3.4% ad valorem.

The applicable subheading for the 2 toe separators and the plastic earring tree will be 3924.90.5500, HTS, which provides for “Tableware, kitchenware, other household articles and toilet articles, of plastic: Other: Other.” The rate of duty will be 3.4% ad valorem.

The applicable subheading for the flower shaped emery board will be 6805.20.0000, HTS, which provides for “Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up: On a base of paper or paperboard only.” The rate of duty will be free.

The applicable subheading for the heart-shaped cardboard box with fabric covered lid will be 4823.90.6600, HTS, which provides for “Other (non-enumerated) articles of coated paper or paperboard.” The rate of duty will be 0.6% ad valorem.

The applicable subheading for the 4 plastic alligator clips will be 9615.11.4000, HTS, which provides for “Combs, hair-slides and the like: Of hard rubber or plastics: Other: Not set with imitation pearls or imitation gemstones.” The rate of duty will be 5.3% ad valorem.

The applicable subheading for the 12 metal rainbow hair clips will be 9615.19.6000, HTS, which provides for “Combs, hair-slides and the like: Other: Other.” The rate of duty will be 11% ad valorem.

The applicable subheading for the 6 fuzzy hair bands and the fluffy ponytail holder will be 5609.00.4000, HTS, which provides for “Articles of yarn...twine, cordage, rope or cables, not elsewhere specified or included: Other.” The rate of duty will be 4.3% ad valorem.

The applicable subheading for the metal fashion pin will be 7117.19.9000, HTS, which provides for “Imitation jewelry: Other: Other: Other.” The rate of duty will be 11% ad valorem.

The applicable subheading for the child’s handbag of clear polyvinyl chloride (PVC) will be 4202.22.1500, HTS, which provides for “Handbags, whether or not with shoulder strap, including those without handle, with outer surface of sheeting of plastic.” The duty rate will be 16.4% ad valorem.

Perfumery, cosmetic and toiletry products are subject to the requirements of the Federal Food, Drug and Cosmetic Act, which is administered by the U.S. Food and Drug Administration. You may contact them at U.S. Food and Drug Administration, Office of Cosmetics and Colors 5100 Paint Branch Parkway, College Park, MD 20740–3835 (202) 418–3412.

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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT B]

N009042

April 25, 2007

CLA-2-49:RR:NC:2:234

CATEGORY: Classification

TARIFF NO.: 4909.00.4020; 4911.91.2040;
7117.90.5500

MS. JANET FREESE
THE PAPER MAGIC GROUP
401 ADAMS AVENUE
SCRANTON, PA 18510

RE: The tariff classification of Valentine exchange cards and body jewelry from China

DEAR MS. FREESE:

In your letter dated March 23, 2007 you requested a tariff classification ruling.

The ruling was requested on "Sparkle Gems, Body Jewel Valentines," item # 4162910. A sample of the item was submitted for our review. The sample consists of a retail boxed package of five 22" x 4-1/4" sheets of printed paperboard, perforated into seven assorted Valentine greeting cards for classroom exchange. Each card is embossed for folding into a 2-1/8" x 3-1/8" card. Each card is printed with a picture and a caption on the outside, such as "Valentine, you're a real gem," and with "Happy Valentines Day / From: / To:" on the inside. One side of each card is cut with two slits designed to hold a body jewel. The package includes a sheet of thirty-five self-adhesive plastic gem heart-shaped body jewels. Instructions on the back of each jewel direct the user to peel the sticker off and press the jewel onto the desired cleaned body area. The package also includes a sheet of self-adhesive paper stickers, lithographically printed with hearts, which may be used to decorate or to seal the cards.

Although packaged together, the Valentine exchange cards and the body jewels are not classifiable together because they do not carry out a specific activity together. The card conveys a printed greeting; whereas, the body jewel is worn. Therefore, each article in the package will be classified separately.

The applicable subheading for the Valentine exchange cards will be 4909.00.4020, Harmonized Tariff Schedule of the United States (HTSUS), which provides for printed greeting cards. The rate of duty will be free.

The applicable subheading for the printed paper heart stickers will be 4911.91.2040, HTSUS, which provides for printed pictures, designs and photographs, lithographs on paper or paperboard, not over 0.51 mm in thickness. The rate of duty will be free.

The applicable subheading for the body jewels will be 7117.90.5500, HTSUS, which provides for other (than certain enumerated) imitation jewelry, valued not over 20 cents per dozen pieces or parts, other than toy jewelry. The rate of duty will be 7.2 percent ad valorem.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

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 Paul Garretto at 646-733-3035.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT C]

NY J83785

April 29, 2003

CLA-2-96:RR:NC:SP:233 J83785

CATEGORY: Classification

TARIFF NO.: 7117.90.7500; 9615.19.6000;
7326.20.0070

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of a body jewel, barrettes and a key ring from China.

DEAR Ms. GREGO:

In your letter dated April 21, 2003, you requested a tariff classification ruling.

The submitted sample, Dollar Tree SKU 815497 item #80517C – Up To Date Jewelry Fashion Assortment, consists of one plastic adhesive body jewel, two metal and textile barrettes, and a metal split metal key ring with a diameter of about 1”, attached by a short metal chain to a pair of mini ballerina slippers. The items are retail packed on a blister display card. The assortment is valued at \$.40.

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two 2 different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

SKU 815497 item #80517C - Up To Date Jewelry Fashion Assortment is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

Your sample is being returned as requested.

The applicable subheading for the body jewel will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” The rate of duty will be free.

The applicable subheading metal and textile barrettes will be 9615.19.6000, HTS, which provides for “Combs, hair-slides and the like...Other: Other.” The rate of duty will be 11% ad valorem.

The applicable subheading for the key ring will be 7326.20.0070, HTS, which provides for “Other articles of iron or steel: Articles of iron or steel wire, Other.” The rate of duty will be 3.9 % 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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT D]

NY J83786

April 29, 2003

CLA-2-96:RR:NC:SP:233 J83786

CATEGORY: Classification

TARIFF NO.: 7117.90.7500; 7326.20.0070;
9615.11.4000

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of body jewels, plastic rings, a key ring and plastic hair clips from China.

DEAR Ms. GREGO:

In your letter dated April 21, 2003, you requested a tariff classification ruling.

The submitted sample, Dollar Tree SKU 815497 item #80517D – Up To Date Jewelry Fashion Assortment, consists of one sheet of plastic adhesive body jewels, three molded plastic rings, a metal split metal key ring with a diameter of about 1”, attached by a short metal chain to a plush heart, and three plastic hair clips. The items are retail packed on a blister display card. The assortment is valued at \$.40. The body jewels are valued at \$.12 and the plastic rings are valued at \$.04 for the three.

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two 2 different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

SKU 815497 item #80517D - Up To Date Jewelry Fashion Assortment is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

Your sample is being returned as requested.

The applicable subheading for the body jewels the plastic ring will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” The rate of duty will be free.

The applicable subheading for the key ring will be 7326.20.0070, HTS, which provides for “Other articles of iron or steel: Articles of iron or steel wire, Other.” The rate of duty will be 3.9 % ad valorem.

The applicable subheading for the plastic hair clips will be 9615.11.4000, HTS, which provides for “Combs, hair-slides and the like: Of hard rubber or plastics: Other: Not set with imitation pearls or imitation gemstones.” The rate of duty will be 5.3% ad valroem.

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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT E]

NY I88940

December 24, 2002

CLA-2-67:RR:NC:3:353 I88940

CATEGORY: Classification

TARIFF NO.: 6704.19.0000, 9615.19.6000,
3919.90.5060, 3926.40.0000, 7117.90.7500

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of Party Hair Dress-Up Assortments from China.

DEAR Ms.GREGO:

In your letter dated November 19, 2002 you requested a tariff classification ruling.

The submitted sample is an SKU 803887 Party Hair Dress-Up Assortment, consisting of Item #'s TY2688-323, TY2688-324 and TY2688-326. Item # TY2688-323 consists of polyester hair that is attached to a ponytail holder-style elastic, two metal barrettes, and four pair of stick-on earrings that are made of plastic that is flat and self-adhesive. Item # TY2688-324 consists of polyester hair that is attached to a ponytail holder-style elastic, six twist-on hair extensions made of man-made fibers and metal twists, and various shaped body jewels made of plastic that is raised and self-adhesive. The "body jewelry" is of a type that can be used on other items, such as, book bags and books. Item # TY2688-326 consists of a plastic headband that incorporates a triangular textile bandana with polyester hair extensions, one necklace of plastic flowers, and four pair of stick-on earrings that are made of plastic that is flat and self-adhesive.

The items are not considered "goods put up in sets for retail sale" because the items do not meet a particular need or carry out a specific activity. The hair and hair extensions have no nexus to the necklace, stick on earrings, and body jewelry. These goods do not contribute to role-play, as the merchandise is age appropriate to the group it is marketed to, "tweens."

The applicable subheading for the TY2688-323 polyester hair, TY2688-324 polyester hair and TY2688-324 hair extensions will be 6704.19.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Wigs, false beards, eyebrows and eyelashes, switches and the like...Of synthetic textile materials: Other." The rate of duty will be Free.

The applicable subheading for the TY2688-323 barrettes and TY2688-326 headband/ bandana will be 9615.19.6000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Combs, hair-slides and the like; hairpins, curling pins...Combs, hair-slides and the like: Other: Other." The rate of duty will be 11% ad valorem in 2002 and 2003.

The applicable subheading for the TY2688-323 and TY2688-326 stick-on earrings will be 3919.90.5060, Harmonized Tariff Schedule of the United States (HTS), which provides for "Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: Other: Other, Other." The rate of duty will be 5.8% ad valorem in 2002 and 2003.

The applicable subheading for the TY2688-324 body jewels will be 3926.40.0000, Harmonized Tariff Schedule of the United States (HTS), which

provides for “Other articles of plastic...Statuettes and other ornamental articles.” The rate of duty will be 5.3% ad valorem in 2002 and 2003.

The applicable subheading for the TY2688-326 necklace will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” 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 Kenneth Reidlinger at 646-733-3053.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT F]

NY I88948

December 3, 2002

CLA-2-71:RR:NC:SP:233 I88948

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500;
3304.99.5000

MR. PAUL LEITNER
CONTINENTAL AGENCY, INC.
535 BREA CANYON RD.
WALNUT, CA 91789

RE: The tariff classification of Cosmic Giggles High Voltage Toe Ring Collection from China.

DEAR MR. LEITNER:

In your letter dated November 20, 2002, on behalf of Malibu Toys, you requested a tariff classification ruling.

You have submitted six samples of Cosmic Giggles High Voltage Toe Ring Collection. Each collection consists of two plastic light-up toe rings, two plastic jeweled toe rings, body glitter and plastic gem body decals. The light-up toe rings glow when shaken. The items are packaged together in a blister pack. The six samples are essentially the same, only the colors and shapes of the rings are different.

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term "goods put up in sets for retail sale" means goods that: (a) consist of at least two different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

The Cosmic Giggles High Voltage Toe Ring Collection is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

The applicable subheading for the plastic light-up toe rings, the plastic jeweled toe rings, and the plastic gem body decals, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other." The rate of duty will be 7.2% ad valorem.

The applicable subheading for the plastic light-up toe rings, the plastic jeweled toe rings and the plastic gem body decals, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." The rate of duty will be free.

The applicable subheading for the body glitter will be 3304.99.5000, HTS, which provides for "Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Other: Other: Other." The rate of duty will be free.

Cosmetic and toiletry products may be subject to the regulations of the U.S. Food and Drug Administration. You may contact them at 5600 Fishers Lane, Rockville, Maryland 20857, telephone number (301) 443-3380.

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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT G]

NY I87400

October 22, 2002

CLA-2-71:RR:NC:SP:233 I87400

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500;
7117.19.9000; 6217.10.8500

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of imitation jewelry and a hair scrunchie from China.

DEAR Ms. GREGO:

In your letter dated October 8, 2002, you requested a tariff classification ruling.

The submitted sample, referred to as Dollar Tree SKU – 803900C “Jewelry Fashion Play Set,” consists of:

1. one necklace made of plastic beads mounted on an elasticized fiber string
2. three bracelets made of plastic beads mounted on an elasticized string
3. two metal coil type rings with plastic beads
4. plastic adhesive body gems
5. one textile hair scrunchie

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

The Dollar Tree SKU – 8039C “Jewelry Fashion Play Set” is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

The applicable subheading for the plastic necklace, bracelets and adhesive body gems, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other.” The rate of duty will be 7.2% *ad valorem*.

The applicable subheading for the plastic necklace, bracelets and adhesive body gems, if valued over 20 cents per dozen pieces or parts, will be

7117.90.7500, HTS, which provides for “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” The rate of duty will be free.

The applicable subheading for the metal coil type ring will be 7117.19.9000, HTS, which provides for “Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other.” The rate of duty will be 11% ad valorem.

The applicable subheading for the textile hair scrunchie will be 6217.10.8500, HTS, which provides for “Other made up clothing accessories; parts of garments or of clothing accessories...Accessories: Other: Headbands, ponytail holders and similar articles.” The rate of duty will be 14.8% ad valorem. The headband is not subject to quota or the requirement of a visa.

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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT H]

NY I83303

June 19, 2002

CLA-2-71:RR:NC:SP:233 I83303

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500;
3926.20.9050

Ms. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of plastic jewelry and a belt from China.

DEAR Ms. GREGO:

In your letter dated June 15, 2002, you requested a tariff classification ruling.

The merchandise to be imported, SKU 131342 – “Trendy Girl Fashion Belly Jewelry Play Set,” consists of a belt made of a 38” long, 1” wide strip of polypropylene with a metal buckle decorated with faux jewels, plastic gems for application to the body and a plastic ring. The item comes in an assortment of six color variations. You have submitted a sample for our review.

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two 2 different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

The “Trendy Girl Fashion Belly Jewelry Play Set” is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

The applicable subheading for the plastic gems for application to the body and the plastic ring, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other. The rate of duty will be 7.2% ad valorem.

The applicable subheading for the plastic gems for application to the body and the plastic ring, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics. The rate of duty will be Free.

The applicable subheading for the belt will be 3926.20.9050, HTS, which provides for Other articles of plastics and articles of other materials of headings 3901 to 3914: Articles of apparel and clothing accessories: Other: Other. The duty rate will be 5% 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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT I]

April 29, 2002

CLA-2-71:RR:NC:SP:233 I81111

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500; 6217.10.9530

MS. CARI GREGO
DOLLAR TREE STORES, INC.
500 VOLVO PARKWAY
CHESAPEAKE, VA 23320

RE: The tariff classification of plastic jewelry and a belt from China.

DEAR MS. GREGO:

In your letter dated April 19, 2002, you requested a tariff classification ruling.

The merchandise to be imported, SKU 13142 – “Trendy Girl Fashion Belly Jewelry Play Set”, consists of one 38” long, 1” wide polypropylene woven textile belt with a metal buckle decorated with faux jewels, plastic gems for application to the body and a plastic ring. The item comes in an assortment of six color variations. You have submitted two samples for our review.

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Explanatory Note X to GRI 3(b) provides that the term “goods put up in sets for retail sale” means goods that: (a) consist of at least two different articles which are, prima facie, classifiable in different headings; (b) consist of articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

The “Trendy Girl Fashion Belly Jewelry Play Set” is not considered to be a set for tariff classification purposes since the components are not put up together to meet a particular need or carry out a specific activity. Therefore, the contents must be classified separately.

The applicable subheading for the plastic gems for application to the body and the plastic ring, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other. The rate of duty will be 7.2% ad valorem.

The applicable subheading for the plastic gems for application to the body and the plastic ring, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics. The rate of duty will be Free.

You suggest classification for the belt in subheading 3926.20.9050, HTS, which provides for articles of apparel and clothing accessories of plastics. However, the polypropylene in the belt is in the form of textile fibers, not in the form of plastic.

The applicable subheading for the belt will be 6217.10.9530, HTS, which provides for Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Accessories: Other....Of man-made fibers. The rate of duty will be 14.8% ad valorem.

The belt falls within textile category designation 659. Based upon international textile trade agreements products of China are subject to quota and the requirement of a visa.

The designated textile and apparel categories and their quota and visa status are the result of international agreements that are subject to frequent renegotiations and changes. To obtain the most current information, we suggest that you check, close to the time of shipment, the U.S. Customs Service Textile Status Report, an internal issuance of the U.S. Customs Service, which is available at the Customs Web site at www.customs.gov. In addition, the designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected and should also be verified at the time of shipment.

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 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT J]

N028361

May 30, 2008

CLA-2-33:OT:RR:NC:2:240

CATEGORY: Classification

TARIFF NO.: 3304.10.0000; 3304.20.0000;
3304.30.0000; 3304.99.5000; 3924.90.5600;
4202.22.1500; 7117.90.7500; 9616.20.0000

Ms. TRACY BECK
CREATIVE DESIGNS INTERNATIONAL, LTD.
2540 METROPOLITAN DRIVE
TREVOSE, PA 19053-6738

RE: The tariff classification of Disney Hannah Montana Rockin' Glam Bag from China

DEAR Ms. BECK:

In your letter dated April 17, 2008 and received by this office on May 15, 2008, you requested a tariff classification ruling.

A sample of Item # 62362, Disney Hannah Montana Rockin' Glam Bag was submitted for review with your inquiry. The product consists of a guitar shaped child's novelty handbag filled with cosmetics. The bag is constructed with an outer surface of plastic sheeting material, measuring approximately 10" (H) x 8" (W) x 2" (D), and features a shoulder strap and a top zippered opening. The bag contains cream lip-gloss, clear lip-gloss, pearlized lip-gloss, swirl lip-gloss, eye shadow, glitter body make up, blush, nail polish, foam make-up applicators, imitation jewelry sticker, and a plastic, star shaped mirror. The product is sold at retail for use by young girls.

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 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. The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. The Explanatory Notes (ENs), although not dispositive nor legally binding, provide a commentary on the scope of each heading of the HTSUS, and are the official interpretation of the Harmonized System at the international level. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (August 23, 1989). Explanatory Note X to GRI 3 provides that the term "goods put up in sets for retail sale" mean goods that:

- (a) Consist of at least two different articles, which are prima facie, classifiable in different headings;
- (b) Consist of articles put up together to meet a particular need or carry out a specific activity; and
- (c) Are put up in a manner suitable for sale directly to users without repackaging.

Although the goods are prima facie classifiable in at least two headings, and they are put up in a manner suitable for direct sale, the Disney Hannah Montana Rockin' Glam Bag fails the second criterion. All of the articles do not meet a particular need or carry out a specific activity. The container should be sufficiently related to the goods contained in it. It should be designed to carry or hold the goods of a set, and intended to be used together with the other goods to meet a particular need or carry out a specific activity. Containers and the products within the container that do not satisfy both criteria are generally not classifiable as sets. The child's novelty bag is not sufficiently related to the make-up preparations. The product in question does not meet the requirement as set forth in GRI 3b; therefore, Disney Hannah Montana Rockin' Glam Bag cannot be classified as a set for tariff purposes. Each item will be classified separately in its appropriate subheading.

The applicable subheading for the lip-gloss will be 3304.10.0000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Lip make-up preparations. The rate of duty will be free.

The applicable subheading for the eye shadow will be 3304.20.0000, HTSUS, which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Eye make-up preparations. The rate of duty will be free.

The applicable subheading for the nail polish will be 3304.30.0000, HTSUS, which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Manicure or pedicure preparations. The rate of duty will be free.

The applicable subheading for the blush and glitter body make-up will be 3304.99.5000, HTSUS, which provides for Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: Other. The rate of duty will be free.

The applicable subheading for the plastic mirror will be 3924.90.5600, HTSUS, which provides for Tableware, kitchenware, other household articles and toilet articles, of plastics: other. The rate of duty will be 5.6 ad valorem.

The applicable subheading for the child's novelty handbag will be 4202.22.1500, HTSUS, which provides, in part, for handbags, whether or not with shoulder strap, including those without handle, with outer surface of sheeting of plastic. The rate of duty will be 16 percent ad valorem.

The applicable subheading for the imitation jewelry sticker will be 7117.90.7500, HTSUS, which provides for Imitation jewelry: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics. The rate of duty will be free.

The applicable subheading for the foam make-up applicators will be 9616.20.0000, HTSUS, which provides for Powder puffs and pads for the application of cosmetics or toilet preparations. The rate of duty will be 4.3 percent ad valorem.

Perfumery, cosmetic, and toiletry products are subject to the requirements of the Federal Food, Drug and Cosmetic Act, which are administered by the

U.S. Food and Drug Administration. You may contact them at U.S. Food and Drug Administration, Office of Cosmetics and Colors, 5100 Paint Branch Parkway, College Park, MD 20740-3835, telephone number 301-436-1130.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

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 Stephanie Joseph at 646-733-3268.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT K]

NY K89866

October 14, 2004

CLA-2-48:RR:NC:SP:234 K89866

CATEGORY: Classification

TARIFF NO.: 4823.90.6600; 4820.10.2020;
 3919.90.5060; 9609.10.0000; 8214.10.0000;
 3926.10.0000; 4016.92.0000; 7117.90.7500;
 9611.00.0000; 9612.20.0000; 9608.20.0000

MR. KEVIN MAHER
 C-AIR CUSTOMHOUSE BROKERS
 181 SOUTH FRANKLIN AVENUE
 VALLEY STREAM, NY 11581

RE: The tariff classification of a child's activity kit from China.

DEAR MR. MAHER:

In your letter dated September 24, 2004, you requested a tariff classification ruling on behalf of Rose Art Industries, Inc.

A sample identified as a "Bratz Groove 'N Glam Art Set" (item # 6179) was submitted for our examination and is being returned to you as requested. It consists of a number of articles packed together in a paperboard retail display carton. However, since the articles relate to more than one activity (e.g., coloring on paper and adorning the body with jewelry), the merchandise will not be regarded for tariff purposes as "goods put up in sets for retail sale," meaning that the individual components will be classified separately. They are listed below, each followed by the applicable subheading in the Harmonized Tariff Schedule of the United States (HTS), duty rate and tariff description.

- A 12" x 11" "**fuzzy poster**" and a 6" x 4" "**fuzzy postcard**," both of which are sheets of white paper, partially coated with black flock so as to form pictures/designs. The white (unflocked) areas may be colored by the user. The "postcard" is not printed or otherwise prepared for mailing. **4823.90.6600/ Free**. (Other articles of coated paper or paperboard.)
- A 4½" x 6" "**sticker album**" and a 4¾" x 4" "**holographic-cover pad**," both of which are blank paper pads featuring paper covers printed with holographic designs. **4820.10.2020/ Free**. (Memorandum pads, letter pads and similar articles, of paper or paperboard.)
- 7 sheets of die-cut **stickers** printed with assorted pictures and designs. All are made of flat, pressure-sensitive sheets of plastic film. **3919.90.5060/ 5.8%**. (Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics.)
- One 7" **pencil** with eraser tip and ten 3½" **colored pencils**. **9609.10.0000/ 14 cents per gross + 4.3%**. (Pencils and crayons, with leads encased in a rigid sheath.) [Note: The pencils may be subject to antidumping duties. A list of AD proceedings at the Department of Commerce (DOC) and their product coverage can be obtained from the DOC website at: <http://ia.ita.doc.gov>, or you may write to them at the U.S. Department of Commerce, International Trade Administration, Office of Antidumping Compliance, 14th Street and Constitution Av-

enue, N.W., Washington, DC 20230. Written decisions regarding the scope of AD/CVD orders are issued by the Import Administration in the Department of Commerce and are separate from tariff classification rulings issued by Customs.]

- A small handheld **pencil sharpener**. **8214.10.0000/ 0.3 cents each + 4.2%**. (Pencil sharpeners (nonmechanical).)
- A small round **eraser**. If the eraser is of plastics: **3926.10.0000/ 5.3%** (Other articles of plastics... office or school supplies.) *Or*, alternatively, if the eraser is of rubber: **4016.92.0000/ 4.2%** (Other articles of vulcanized rubber other than hard rubber...erasers.)
- 3 plastic "**crystal tattoos**" (valued at \$0.36 for 3), for use in adorning the body. **7117.90.7500/ Free**. (Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.)
- 4 small **rubber stamps** in assorted designs. **9611.00.0000/ 2.7%** (Date, sealing or numbering stamps and the like ... designed for operating in the hand.)
- A small **stamp pad** (ink pad). **9612.20.0000/ 3.5%**. (Ink pads.)
- 6 felt-tipped **markers** in assorted colors. **9608.20.0000/ 4%**. (Felt-tipped and other porous-tipped pens and markers.)

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 Carl Abramowitz at 646-733-3037.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT L]

NY K82242

January 13, 2004

CLA-2-71:RR:NC:SP:233 K82242

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500

MR. FRANK CARROLL
 PAPER MAGIC GROUP
 401 ADAMS AVENUE
 SCRANTON, PA 18510

RE: The tariff classification of Valentine Body Jewels from China.

DEAR MR. CARROLL:

In your letter dated January 2, 2004, you requested a tariff classification ruling.

The submitted samples, Valentine Body Jewels, consist of plastic adhesive body jewels in the following styles:

Item #	88774200-501	Music Note
	88774200-502	Butterfly
	88774200-503	Star Burst
	88774200-504	Hearts

The applicable subheading for the Valentine Body Jewels, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other." The rate of duty will be 7.2% ad valorem.

The applicable subheading for the Valentine Body Jewels, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT M]

NY J80203

January 24, 2003

CLA-2-71:RR:NC:SP:233 J80203

CATEGORY: Classification

TARIFF NO.: 7117.90.7500

MS. ALICE LIU
ATICO INTERNATIONAL USA, INC.
501 SOUTH ANDREWS AVENUE
FT. LAUDERDALE, FL 33301

RE: The tariff classification of jewelry tattoos from China.

DEAR MS. LIU:

In your letter dated January 13, 2003, you requested a tariff classification ruling.

The submitted samples are as follows:

1. Item #C12U0468, Jewelry Tattoo, is a temporary imitation gemstone tattoo that is worn on the body. The item consists of pink colored plastic rhinestones formed in the shape of a flower. The back surfaces of the rhinestones are treated with an adhesive to allow affixing the tattoo to one's body. The item is valued at \$0.24.
2. Item #C12U0469, Diamond Stickers, is a temporary imitation gemstone tattoo that is worn on the body. The item consists of a sheet of clear self-adhesive plastic in the shape of a tree whose face is decorated with variously colored plastic imitation pearls. The item must be peeled off its backing and pressed onto the skin. The item is valued at \$0.27.

Your samples are being returned as requested.

The applicable subheading for the jewelry tattoos will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT N]

NY I87676

November 14, 2002

CLA-2-71:RR:NC:SP:233 I87676

CATEGORY: Classification

TARIFF NO.: 7117.90.5500; 7117.90.7500

Ms. CHERYL SANTOS
CVS / PHARMACY
ONE CVS DRIVE
WOONSOCKET, RI 02895

RE: The tariff classification of a “Crystal Tattoo” from China.

DEAR Ms. SANTOS:

In your letter dated October 28, 2002, you requested a tariff classification ruling.

The item to be imported, CVS item number 197623 “Crystal Tattoo”, is a temporary crystal tattoo that is worn on the body. The tattoo comes in an assortment of styles. You have submitted a sample of the single heart tattoo, which is made of red plastic rhinestones formed in the shape of a heart. The back surfaces of the rhinestones are treated with an adhesive to allow affixing the tattoo to one’s body. There is also a double heart, love, rose, and an “I Love You” tattoo.

Your sample is being returned as requested.

The applicable subheading for the “Crystal Tattoo”, if valued not over 20 cents per dozen pieces or parts, will be 7117.90.5500, Harmonized Tariff Schedule of the United States (HTS), which provides for “Imitation jewelry: Other: Other: Valued not over 20 cents per dozen pieces or parts: Other.” The rate of duty will be 7.2% ad valorem.

The applicable subheading for the “Crystal Tattoo”, if valued over 20 cents per dozen pieces or parts, will be 7117.90.7500, HTS, which provides for “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.” 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 Lawrence Mushinske at 646-733-3036.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

National Commodity Specialist Division

[ATTACHMENT O]

HQ H235892
CLA-2 RR:CTF:TCM H235892 EGJ
CATEGORY: CLASSIFICATION
TARIFF NO.: 3926.90.40

JENNI GOMEZ
WORLD EXCHANGE, INC.
8840 BELLANCA AVE.
LOS ANGELES, CA 90045

Re: Modification of NY J89816, NY N009042, NY J83785, NY J83786, NY I88940, NY I88948, NY I87400, NY I83303, NY I81111, NY N028361, NY K89866, and Revocation of NY K82242, NY J80203, and NY I87676: Classification of a Self-adhesive Plastic Body Jewel and Body Stickers with Multiple Plastic Jewels

DEAR Ms. GOMEZ:

This is in reference to New York Ruling Letter (NY) J89816, dated October 30, 2003, issued to you concerning the tariff classification of the Goddess Gear Extravaganza kit under the Harmonized Tariff Schedule of the United States (HTSUS). The kit included plastic nail jewels and two body stickers that U.S. Customs and Border Protection (CBP) classified under heading 7117, HTSUS, as imitation jewelry. We have reviewed NY J89816 and find it to be in error with regard to the classification of the plastic nail jewels and the body stickers.

For the reasons set forth below, we hereby modify NY J89816 and the following rulings which classify a plastic gemstone with adhesive backing under heading 7117, HTSUS: NY N009042, dated April 25, 2007, NY J83785 dated April 29, 2003, NY J83786, dated April 29, 2003, NY I88940, dated December 24, 2002, NY I88948, dated December 3, 2002, NY I87400, dated October 22, 2002, NY I83303, dated June 19, 2002, and NY I81111, dated April 29, 2002. We also revoke NY K82242, dated January 13, 2004, which classifies substantially similar adhesive body jewels under heading 7117, HTSUS.

For the reasons set forth below, we hereby modify NY J89816 and the following rulings which classify a flat plastic sticker with multiple plastic gemstones under heading 7117, HTSUS: NY N028361, dated May 30, 2008, and NY K89866, dated October 14, 2004. We also revoke the following rulings which classify a flat plastic sticker with multiple plastic gemstones under heading 7117, HTSUS: NY J80203, dated January 24, 2003, and NY I87676, dated November 14, 2002.

FACTS:

The subject merchandise is the Goddess Gear Extravaganza kit by Lisa Frank. The kit includes many small beauty items, such as plastic nail jewels, plastic rings, assorted beads, nail polish, glitter tattoos, nail decals, two plastic body stickers, bracelets, hair clips and toe separators. The plastic nail jewels are imitation gemstones with adhesive backing. The adhesive backing is designed to attach to the consumer's fingernails or toenails.

Your ruling request describes the two body stickers as "body jewelry." The purchase order enclosed with your ruling request states that one of the body stickers is shaped like a butterfly. Based upon a picture of the kit, the

butterfly sticker consists of plastic imitation gemstones glued to a flat plastic sticker. The sticker is a bluish purple, and the plastic gemstones are either green, pink, blue or orange. Neither the purchase order nor the ruling request provides the shape of the second body sticker. Also, we cannot locate the second body sticker in the kit picture. However, you describe it the same way that you describe the butterfly body sticker – as “body jewelry.” As such, we conclude that the second body sticker also includes imitation plastic gemstones glued to a plastic sticker. You do not provide a breakdown of the value of the plastic gemstones versus the value of the stickers.

ISSUE:

1. What is the tariff classification of the plastic nail jewels?
2. What is the tariff classification of the body stickers?

LAW AND ANALYSIS:

Merchandise imported into the United States is classified under the HTSUS. Tariff classification is governed by the principles set forth in the General Rules of Interpretation (GRIs) and, in the absence of special language or context, which requires otherwise, by the Additional U.S. Rules of Interpretation. GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes and, unless otherwise required, according to the remaining GRIs taken in their appropriate order.

The HTSUS provisions at issue are as follows:

3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:			
3919.90	Other:			
3919.90.50	Other ...	*	*	*
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:			
3926.90	Other:			
3926.90.40	Imitation gemstones ...	*	*	*
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	*	*	*
7113	Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal ...	*	*	*
7117	Imitation jewelry:			
7117.90	Other:			

Other:

Valued not over 20 cents per dozen pieces or parts:

7117.90.55	Other ...
	* * *

Note 9 to Chapter 71 states as follows:

9. For the purposes of heading 7113, the expression “articles of jewelry” means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

* * *

Note 11 to Chapter 71 states as follows:

11. For the purposes of heading 7117, the expression “imitation jewelry” means articles of jewelry within the meaning of paragraph (a) of note 9 above (but not including buttons or other articles of heading 9606, or dress combs, hair slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

* * *

Applying GRI 1, Note 11 to Chapter 71 explains that imitation jewelry means “articles of jewelry,” defined in Note 9(a) to Chapter 71, that do not consist of cultured pearls, precious/semiprecious stones or precious metal. As imitation jewelry of heading 7117, HTSUS, only imitates the articles of jewelry which are described in Note 9(a), we will not apply the description of jewelry set forth in Note 9(b) to the instant merchandise.

Note 9(a) states that, for the purposes of heading 7113, HTSUS, “articles of jewelry” are small articles of adornment. Note 9(a) also provides a list of examples, which include rings, earrings, bracelets and other articles of jewelry. In NY J89816, CBP classified the plastic nail jewels and the body stickers under heading 7117, HTSUS, as imitation jewelry. However, while paragraph (a) of Note 9 defines articles of jewelry as “small articles of personal adornment,” we cannot read paragraph (a) without the context of the first clause of Note 9. Note 9 begins with “for the purposes of heading 7113, the expression ‘articles of jewelry’ means ...” As such, imitation jewelry

must imitate articles of jewelry which are described in paragraph (a) and are classified under heading 7113, HTSUS.

Heading 7113, HTSUS, provides for “articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal.” Thus, imitation jewelry must imitate small articles of personal adornment of precious metal, or of metal clad with precious metal. Per Note 9, imitation jewelry may be combined or set with imitations of pearls, precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, amber, jet or coral.

The subject merchandise consists of plastic nail jewels and body stickers. The plastic nail jewels do not imitate articles of jewelry clad with any type of metal. Rather, they imitate precious stones which are classified in heading 7103, HTSUS. As the plastic nail jewels do not imitate jewelry of heading 7113, HTSUS, they cannot be classified as imitation jewelry under heading 7117, HTSUS.

Similarly, the body stickers do not imitate jewelry clad with metal. They consist of flat plastic stickers with plastic gemstones glued to them. As such, they cannot be classified as imitation jewelry of heading 7117, HTSUS.

The plastic nail jewels are imitation gemstones. At importation, they adhere to a paper backing. The plastic nail jewels are classified under heading 3926, HTSUS, which provides for other articles of plastics. They are specifically provided for in subheading 3926.90.40, which provides for imitation gemstones of plastics.

Now we must turn to the classification of the body stickers. The body stickers each consist of a self-adhesive flat plastic shape covered with imitation gemstones. The sticker component is classified under heading 3919, HTSUS, as a self-adhesive flat shape, and the imitation gemstones are classified under heading 3926, HTSUS. As such, the body stickers are composite goods.

GRI 3(b) governs the classification of composite goods and provides that:

When by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (d) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

In order to identify a composite good’s essential character, the U.S. Court of International Trade (CIT) has applied the factors listed in EN VIII to GRI 3(b) which are “the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.” *The Home Depot v. United States*, 427 F. Supp. 2d 1278, 1293 (Ct. Int’l Trade 2006). With regard to the component which imparts the essential character, the CIT has stated it is “that which is indispensable to the structure, core or condition of the article, i.e. what it is.” *Id. citing A.N. Deringer, Inc. v. United States*, 66 Cust. Ct. 378, 383 (1971).

Thus, the body stickers must be classified under the same heading as the component which imparts the essential character. Applying the aforementioned factors, the bulk of and weight of the plastic gemstones is greater than the bulk and weight of the flat stickers. Looking at quantity, the number of

plastic gemstones outnumbers the number of plastic stickers because each flat sticker includes multiple plastic gemstones. We cannot compare the value of the components as the ruling request does not provide the value of each component.

Finally, we look to the role of each component. The flat stickers provide the adhesive to attach the body stickers to the consumer's body. However, the flat stickers are almost completely covered in plastic gemstones. The plastic gemstones provide the visual interest to the body stickers. As such, the plastic gemstones impart the essential character to the body stickers. The body stickers are therefore classified under subheading 3926.90.40, which provides for imitation gemstones of plastics.

HOLDING:

By application of GRI 1, the plastic nail jewels are classified under subheading 3926.90.40, HTSUS, which provides for "Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones" The 2014 column one, general rate of duty is 2.8 percent *ad valorem*.

By application of GRI 3(b), the body stickers are classified under subheading 3926.90.40, HTSUS, which provides for "Other articles of plastics and articles of other materials of headings 3901 to 3914: other: imitation gemstones" The 2014 column one, general rate of duty is 2.8 percent *ad valorem*.

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 on the World Wide Web at www.usitc.gov.

EFFECT ON OTHER RULINGS:

NY J89816, dated October 30, 2003, NY N009042, dated April 25, 2007, NY J83785 dated April 29, 2003, NY J83786, dated April 29, 2003, NY I88940, dated December 24, 2002, NY I88948, dated December 3, 2002, NY I87400, dated October 22, 2002, NY I83303, dated June 19, 2002, and NY I81111, dated April 29, 2002, and NY N028361, dated May 30, 2008, and NY K89866, dated October 14, 2004 are hereby modified.

NY K82242, dated January 13, 2004, NY J80203, dated January 24, 2003, and NY I87676, dated November 14, 2002 are hereby revoked.

Sincerely,

MYLES B HARMON,

Director

Commercial and Trade Facilitation Division



MODIFICATION OF RULING LETTERS AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF NACELLES FOR WIND TURBINES

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

ACTION: Notice of modification of ruling letters and revocation of treatment relating to the tariff classification of nacelles for wind turbines

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 and Border Protection (CBP) is modifying two ruling letters relating to the tariff classification of nacelles for wind turbines under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, CBP is also revoking any treatment previously accorded by CBP to substantially identical transactions. Notice of the proposed action was published in the *Customs Bulletin*, Vol. 45, No. 38, on September 14, 2011. Two comments were received in response to the notice.

EFFECTIVE DATE: This action is effective for merchandise entered or withdrawn from warehouse for consumption on or after July 7, 2014.

FOR FURTHER INFORMATION CONTACT: Aaron Marx, Tariff Classification and Marking Branch: (202) 325–0195.

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, as amended (19 U.S.C. 1625 (c)(1)), this notice advises interested parties that CBP is modifying two ruling letters pertaining to the tariff classification of nacelles for wind turbines. Although in this notice, CBP is specifically referring to the modification of Headquarters Ruling Letter (HQ) H024848, dated December 4, 2008, and New York Ruling Letter (NY) N021063, dated January 9, 2008, 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 have advised CBP during this notice period.

Similarly, pursuant to section 625 (c)(2), Tariff Act of 1930, as amended (19 U.S.C. §1625 (c)(2)), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should have advised CBP during this notice period. An importer's failure to advise CBP 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 this action.

In both HQ H024848 and NY N021063, CBP determined that the nacelle at issue was classified in heading 8502, HTSUS, specifically under subheading 8502.31.00, HTSUS, which provides for "Electric generating sets and rotary converters: Other generating sets: Wind-powered", by application of GRI 1. It is now CBP's position that the subject merchandise is properly classified under subheading 8503.00.95, HTSUS, which provides for "Parts suitable for use solely or principally with the machines of heading 8501 or 8502: Other: Other", by application of GRI 1 and Note 2(b) to Section XVI, HTSUS.

Pursuant to 19 U.S.C. §1625(c)(1), CBP is modifying both HQ H024848 and NY N021063, to reflect the proper classification of wind turbine nacelles according to the analysis contained in HQ H148455, set forth as an attachment to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions.

In accordance with 19 U.S.C. §1625(c), the attached rulings will become effective 60 days after publication in the *Customs Bulletin*.

Dated: April 4, 2014

MYLES B HARMON,
Director
Commercial and Trade Facilitation Division

Attachment

HQ H148455

April 4, 2014

CLA-2 OT:RR:CTF:TCM H148455 AMM

CATEGORY: Classification

TARIFF NO.: 8503.00.95, 8412.90.90

MR. SYDNEY H. MINTZER
MAYER BROWN LLP
1909 K St. NW
WASHINGTON, DC 20006

RE: Modification of Headquarters Ruling Letter H024848; Modification of New York Ruling Letter N021063; Classification of Components of a Wind Turbine Generator Upon Withdrawal from a Foreign Trade Zone

DEAR MR. MINTZER,

This is in reference to Headquarters Ruling Letter (HQ) H024848, dated December 4, 2008, issued to Suzlon Wind and Energy Corporation, Inc. (Suzlon), regarding the classification by U.S. Customs and Border Protection (CBP) of certain wind turbine components (namely, the blade assembly and nacelle) under the Harmonized Tariff Schedule of the United States (HTSUS) upon their withdrawal from a Foreign Trade Zone (FTZ) and formal entry into U.S. territory. We have reviewed HQ H024848 and found it to be incorrect with respect to the classification of the nacelle. For the reasons set forth below, we are modifying that ruling.

CBP is also modifying New York Ruling Letter (NY) N021063, dated January 9, 2008, issued to Suzlon, regarding the classification of certain wind turbine components under the HTSUS.

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, 2186 (1993), notice of the proposed modification of treatment relating to the tariff classification of nacelles for wind turbines was published on September 14, 2011, in the Customs Bulletin, Volume 45, Number 38. Comments from two interested parties were received on this proposal. Both parties disagreed with the proposed classification of the subject nacelle. A discussion of the comments and CBP's reasoning are found in the "Law and Analysis" section below.

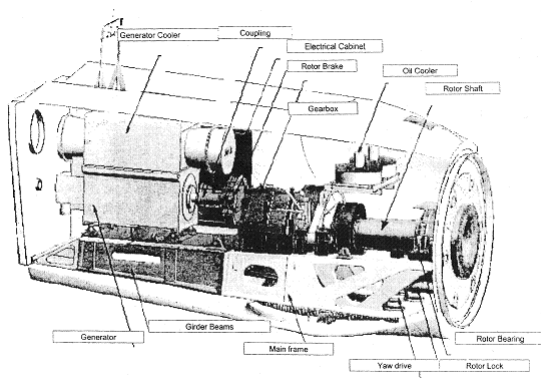
FACTS:

The wind turbine at issue in HQ H024848, the Suzlon S88 2.1 MW Wind Turbine, converts wind energy into useful electrical energy. It is composed of three major components: the nacelle, blade assembly, and a 77.5 meter tall metal tower. CBP considered the classification of the nacelle and the individual components of the blade assembly (i.e., the hub, nose cone, blades, and pitch system) upon their withdrawal from an FTZ and formal entry into U.S. territory.

A. The Nacelle of HQ H024848

The nacelle of the Suzlon S88 2.1 MW Wind Turbine is a lozenge-shaped housing which contains mechanical equipment and electronics necessary to convert the rotational energy of a shaft into useful electrical energy. It rests

on top of a metal tower, which stands 77.5 meters tall. The nacelle consists of a main frame, a rotor shaft, a rotor bearing with housing, a gear box, an oil pump, a mechanical hydraulic brake system, a generator coupling, a generator system, and a yaw system. CBP classified this product in subheading 8502.31.00, HTSUS. A cutaway diagram of the nacelle, taken from your submission dated December 14, 2007, showing which components are included, is pictured below:



B. The Blade Assembly of HQ H024848

The wind turbine's hub, nose cone, blades, and pitch system are collectively referred to as the blade assembly. The hub, which attaches directly to the nacelle, is made of cast iron and shaped into spheres. Its primary function is to hold the blades in place. The nose cone, which is attached to the hub, protects the hub from the elements and improves aerodynamics by speeding up air flow as it approaches the blades. The blades are made of a fiberglass epoxy and measure 43.35 meters in length. The pitch system, housed inside the hub, rotates the blades to optimize wind capture.

C. Withdrawal from an FTZ

The wind turbine's nacelle and blade assembly are separately purchased and separately invoiced by Suzlon, but they are admitted together into an FTZ upon arrival from a single vessel. The components are separately entered for consumption as Non-Privileged Foreign Status merchandise. While at the FTZ, those components are not further assembled, disassembled, manufactured, or produced. On occasion, the components are withdrawn separately and on separate days from the FTZ (e.g. when the size and weight of the components is so great that they require individual shipping, or when intended for different customers).

During the reconsideration of HQ H024848, CBP uncovered a similar ruling which requires modification. In New York Ruling Letter (NY) N021063, dated January 9, 2008, CBP considered the classification of a nacelle assembly (hereinafter referred to as a "nacelle"), described as "a structure that houses a generator, gearbox, rotor shaft, main frame and bed plate among other components. It is primarily responsible for converting

wind energy into electrical energy.” See NY N021063. CBP classified this product in subheading 8502.31.00, HTSUS. According to HQ H024848, the nacelle at issue in both rulings is identical.

ISSUE:

- i. What is the proper classification of the wind turbine’s nacelle under the HTSUS?
- ii. What is the proper classification of the wind turbine’s blade assembly under the HTSUS?
- iii. Upon withdrawal from an FTZ and entry for consumption, separately on separate days into U.S. territory, are the wind turbine’s blade assemblies and nacelles to be classified separately or as a single unassembled or disassembled entity?

LAW AND ANALYSIS:

I. Classification of the Nacelle

Classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRI). GRI 1 provides that classification shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied.

The 2014 HTSUS provisions at issue are as follows:

8412 Other engines and motors, and parts thereof:

8412.90 Parts:

8412.90.90 Other

8502 Electric generating sets and rotary converters:

Other generating sets:

8502.31.00 Wind-powered

8503.00 Parts suitable for use solely or principally with the machines of heading 8501 or 8502:

Other:

8503.00.95 Other

GRI 2(a) states:

Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as entered, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), entered unassembled or disassembled.

Note 2 to Section XVI, HTSUS, states, in pertinent part:

Subject to note 1 to this section, note 1 to chapter 84 and to note 1 to chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate.

*

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The Harmonized Commodity Description and Coding System Explanatory Notes (ENs), constitute the official interpretation of the Harmonized System at the international level. While neither legally binding nor dispositive, the EN provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of the headings. It is CBP's practice to consult, whenever possible, the terms of the ENs when interpreting the HTSUS. *See* T.D. 89-80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

EN (I) to GRI 2(a) states:

The first part of Rule 2(a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the essential character of the complete or finished article.

The General EN to Section XVI (which covers headings 8502 and 8503), states:

(IV) INCOMPLETE MACHINES

(See General Interpretative Rule 2(a))

Throughout the Section any reference to a machine or apparatus covers not only the complete machine, but also an incomplete machine (i.e., an assembly of parts so far advanced that it already has the main essential features of the complete machine). Thus a machine lacking only a fly-wheel, a bed plate, calender rolls, tool holders, etc., is classified in the same heading as the machine, and not in any separate heading provided for parts. Similarly a machine or apparatus normally incorporating an electric motor (e.g., electro-mechanical hand tools of heading 84.67) is classified in the same heading as the corresponding complete machine even if presented without that motor.

EN 84.12 states, in pertinent part:

(D) WIND ENGINES (WINDMILLS)

This group includes all power units (wind engines or wind turbines), which directly convert into mechanical energy the action of the wind on the blades (often of variable pitch) of a propeller or rotor.

Usually mounted on a fairly tall metal pylon, the propellers or rotors have an arm perpendicular to their plane, forming a vane, or some similar

device for orientating the apparatus according to the direction of the wind. The motive force is generally transmitted by reduction gearing through a vertical shaft to the power take-off shaft at ground level ...

* * *

Electric generator units composed of wind motors mounted integrally with an electric generator (including those for operation in aircraft slip-streams) are excluded (heading 85.02).

EN 85.01 states, in pertinent part:

(II) ELECTRIC GENERATORS

Machines that produce electrical power from various energy sources (mechanical, solar, etc.) are classified here, provided they are not more specifically covered by any other heading of the Nomenclature.

* * *

Electric generators may be hand- or pedal-operated, but usually they have prime movers (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion piston engines). However, this heading only covers generators when presented without prime movers.

* * *

EN 85.02 states, in pertinent part:

(I) ELECTRIC GENERATING SETS

The expression ‘generating sets’ applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base (see the General Explanatory Note to Section XVI), are classified here provided they are presented together (even if packed separately for convenience of transport).

* * *

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the machines of this heading are classified in heading 85.03.

Heading 8502, HTSUS, provides for “Electric generating sets”. EN 85.02 states that “[t]he expression ‘generating sets’ applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., ... wind engines, ...)”. Furthermore, EN 85.01 explains that “electric generators” are “[m]achines that produce electrical power from various energy sources (mechanical, solar, etc.) ...”.

The term “prime mover” is not defined in the HTSUS or in the ENs.¹ The *Merriam-Webster Online Dictionary* defines the term “prime mover” as “1.a: an initial source of motive power (as an engine) designed to receive and modify force and motion as supplied by some natural source and apply them to drive other machinery (as a waterwheel, turbine, or steam engine).” See <<http://www.m-w.com>> (last viewed on November 12, 2013). Other relevant technical definitions of the phrase “prime mover” are similar. *Wind Turbine Technology* defines a “prime mover” as “A source of mechanical power that turns an electric generator.” See Ahmed Hemani, *Wind Turbine Technology*, p. 98 (Centage Learning, 2011). The *Electric Power Engineering Handbook* states, “The system that drives the generator rotor is often referred to as the prime mover. The prime mover system includes the turbine (or other engine) driving the shaft, the speed control system, and the energy supply system for the turbine.” See Leonard Grigsby, et. al., *Power System Stability and Control: Electric Power Engineering Handbook*, 2nd Ed., p. 13–6 (CRC Press, 2007). The *Comprehensive Dictionary of Electrical Engineering* defines “prime mover” as “the system that provides the mechanical power input for a mechanical-to-electrical energy conversion system (generator), e.g., the diesel engine of an engine-generator set.” See Phillip A. Laplante, *Comprehensive Dictionary of Electrical Engineering*, 2nd Ed., p. 543 (CRC Press, 2005). The *Electric Generators Handbook* states that “Electric energy (power) is produced by coupling a prime mover that converts the mechanical energy (called a turbine) to an electrical generator, which then converts the mechanical energy into electrical energy ...”. See Ian Boldea, *The Electric Generators Handbook: Synchronous Generators*, pp. 1–5 to 1–6 (CRC Press, 2006). Drawing from the above definitions, we conclude that the “prime mover” of a wind turbine is a system which performs three functions: it captures the kinetic energy of the wind, converts that energy to rotational mechanical energy, and feeds that energy into a generator.

EN 85.02 lists “wind engines” as an example of a prime mover. According to EN 84.12, wind engines are “power units ... which directly convert into mechanical energy the action of the wind on the blades (often of variable pitch) of a propeller or rotor.” The phrase “wind engines” does not appear to be used by the trade, which instead prefers the term “prime mover.” Therefore, because wind engines are a type of prime mover, these terms are identical with respect to wind turbine technology.

The process by which a complete wind turbine (which consists of a prime mover and a generator; See EN(I) to 85.02) generates electricity can be summarized as follows: First, wind energy is captured by the rotor blades, hub, and nose cone. The pitch system and yaw drive both optimize this

¹ When a tariff term is not defined by the HTSUS or its legislative history, “the term’s correct meaning is its common meaning.” *Mita Copystar Am. v. United States*, 21 F.3d 1079, 1082 (Fed. Cir. 1994). The common meaning of a term used in commerce is presumed to be the same as its commercial meaning. *Simod Am. Corp. v. United States*, 872 F.2d 1572, 1576 (Fed. Cir. 1989). To ascertain the common meaning of a term, a court may consult “dictionaries, scientific authorities, and other reliable information sources” and “lexicographic and other materials.” *C.J. Tower & Sons v. United States*, 673 F.2d 1268, 1271 (C.C.P.A. 1982); *Simod*, 872 F.2d at 1576.

function, by rotating the blades or the nacelle housing, respectively. Next, the kinetic energy is converted into a force which turns the rotor shaft. Once the wind energy has been converted into rotational energy of the rotor shaft, this force is transmitted to the generator through the gear box and brake system. The generator then converts the rotational energy to useful electricity. See James Manwell, et. al., *Wind Energy Explained: Theory, Design, and Application*, 2nd Ed., pp. 3–5 (Wiley Publ., 2009). The rotor bearing and main frame support the weight of these components, and ensure proper alignment.

The wind engine (prime mover) is comprised of the following components: the blade assembly, rotor shaft, rotor bearing, gear box, brake system, mainframe, nacelle housing, and yaw system.² The point where the shaft is attached to the generator, at the generator coupling, represents the boundary of the “prime mover,” because that is the exact point at which the rotational mechanical energy is fed into the generator, and the force of the wind is applied to drive other machinery.

Both commenters assert that the instant nacelle does not include a prime mover. One commenter argued that the prime mover consists solely of the blade assembly, because that is the portion which captures the wind energy used to propel the wind turbine. We note that the blade assembly is entirely missing from the instant nacelle assembly. The other commenter argued that the prime mover consists only of those components designed and intended to convert the energy of the wind to mechanical energy, and that components which work to transmit that energy to the generator (the rotor shaft, rotor bearing, gear box, brake system, mainframe, and yaw system) are not part of the “wind engine.” The commenters cite to a specific portion of EN 84.12 in support of their position.

CBP disagrees with the commenters for several reasons. First, as discussed above, the technical definitions of the term “prime mover” indicate that it is a system which captures kinetic energy, converts that energy to mechanical energy, and then feeds that energy to a generator. See Hemani, p. 98; Grigsby, et. al., p. 13–6; Laplante, p. 543; and Boldea, pp. 1–5 to 1–6. The commenters have provided no technical definitions to support their assertion that the prime mover consists solely of the portion which captures the wind energy.

Second, a proper reading of EN 84.12 does not support the commenters’ definition of a prime mover. EN 84.12 states, in pertinent part:

(D) WIND ENGINES (WINDMILLS)

This group includes all power units (wind engines or wind turbines), which directly convert into mechanical energy the action of the wind on the blades (often of variable pitch) of a propeller or rotor. Usually mounted on a fairly tall metal pylon, the propellers or rotors have an arm perpendicular to their plane, forming a vane, or some similar device for orientating the apparatus according to the direction of the wind. The motive force is generally transmitted by reduction gearing through a vertical shaft to the power take-off shaft at ground level.

² Both commenters pointed out that CBP incorrectly included the “rotor” as a part of the nacelle in the Notice of Proposed Modification. According to *Wind Energy Explained*, “The rotor consists of the hub and blades of the wind turbine.” See Manwell, et. al., at p. 4. CBP agrees with the commenters that the nacelle at issue contains neither of these components.

* * *

See EN(D) to heading 84.12. A wind engine is described as a “power unit” which converts wind energy to mechanical energy through the use of a propeller or rotor. This “power unit” also includes a vane or similar device for orienting the apparatus according to the direction of the wind, and components for transmitting the motive force. The yaw system, which connects the nacelle housing to the tower, is used to rotate the entire wind turbine in accordance with the direction of the wind. The yaw system and nacelle housing form a “vane” as described in EN(D) to heading 84.12, such that it would be properly considered to be a part of a wind engine. The rotor shaft, rotor bearing, gear box, brake system, and mainframe allow the captured motive force to be transmitted to the generator. Because EN(D) to heading 84.12 contemplates this transmission function within the definition of a “wind engine,” it is appropriate for CBP to consider the transmission components to be a part of the wind engine.

Finally, we note that CBP has previously issued rulings on the classification of certain wind turbine components. The commenters assert that the prime mover consists only of the blade assembly, which consists of hub, nose cone, blades, and pitch system. As discussed below (and in previous rulings, such as HQ H024848, HQ H023502, dated July 8, 2008, NY N007816, dated March 28, 2007, and NY M80880, dated April 17, 2006), CBP has already determined that this blade assembly is classified as a *part* of a wind engine (in 8412.90.90, HTSUS), not as a wind engine itself (in 8412.80.90, HTSUS).

Furthermore, CBP has previously classified the inner workings of a wind turbine nacelle assembly as “parts of a wind engine” under heading 8412, HTSUS, specifically under subheading 8412.90.90, HTSUS. In NY N058766, dated May 26, 2009, CBP considered the classification of wind turbine nacelles, imported both with and without the blade assemblies. The nacelles consisted of a housing, metal frame, gear box, shafts, brake system, yaw system, and controllers. CBP stated that “The gears, shafts, brake, and yaw drive and motor, together with the blade assembly, operate as the engine of the completed wind turbine.” In one scenario, a nacelle was imported without a generator, blades, hub, or nose cone. CBP classified it under subheading 8412.90.90, HTSUS, which provides for “Other engines and motors, and parts thereof. Parts: Other”.

CBP has also classified certain other individual components contained inside the nacelle housing as parts of a wind engine. See NY N112600, dated July 27, 2010 (a mechanical brake-hydraulic unit, which is a nacelle assembly component located behind the gear box as a part of a wind engine, was classified under subheading 8412.90.90, HTSUS); NY N138276, dated December 16, 2010 (a bedplate cast, used inside a nacelle assembly to support the yaw drive, brakes, rotor shaft, and gear box, as a part of a wind engine, was classified under subheading 8412.90.90, HTSUS).

CBP’s understanding of the term “prime mover” contemplates a wind engine that not only receives the force and motion of the wind, but modifies that force and applies it to drive other machinery. The blade assembly (blades, nose cone, hub, and pitch system) and vane (nacelle housing and yaw system) are designed to receive the force, the remaining components (rotor

shaft, rotor bearing, gear box, brake system, and mainframe) are designed modify that force and to drive other machinery (the generator).

Thus, CBP finds the commenters' arguments to be unpersuasive, and reiterates its position that the "wind engine" portion of a complete wind turbine is comprised of the blades, pitch system, nose cone, hub, rotor shaft, rotor bearing, gear box, brake system, mainframe, nacelle housing, and yaw system.

Now that the components which comprise the prime mover of a wind turbine have been specifically identified, we turn to consideration of the instant nacelle. The imported nacelle contains a generator and most of the component parts of a wind engine (namely, the rotor shaft, rotor bearing, gear box, brake system, main frame, nacelle housing, and yaw system), but lacks a blade assembly. As such, the nacelle does not contain a complete prime mover, and therefore does not satisfy the definition of an electric generating set contained in EN(I) to 85.02. The instant nacelle assembly cannot be classified under heading 8502, HTSUS, by application of GRI 1, because it is incomplete.

GRI 2(a) provides that "[a]ny reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as entered, [it] has the essential character of the complete or finished article." Therefore, the instant nacelle will be properly classified as a generating set under heading 8502, HTSUS, if it has the essential character of the complete or finished article.

The term "essential character" under GRI 2(a) applies to articles that are imported substantially complete. CBP has consistently interpreted the term to mean the attribute that serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the good; the aggregate of distinctive component parts that establishes the identity of an article as what it is, its very essence. See HQ 967975, dated March 24, 2006. "Factors found to be relevant in other contexts are the significance of the imported components or their role in relation to the use or overall functioning of the completed article and, to the extent that it validates that comparison, the cost or value of the completed article versus the cost or value of the imported merchandise." See HQ 967894, dated October 26, 2005 (classifying a motor vehicle which lacked its engine and transmissions a motor vehicle of heading 8703, HTSUS). See also HQ 962985, dated December 13, 1999; HQ 962690, dated September 22, 1999 (both classifying three-wheeled, battery-operated, motorized golf carts, which lacked rear wheels and batteries, as motor vehicles of heading 8704).

The overall function of a wind turbine is to capture kinetic wind energy and convert that energy into useful electricity. This process requires three steps: "[s]teady wind speeds turn a wind turbine's blades, which then turn the turbine's generator, which is then used to generate electricity." See David Craddock, *Renewable Energy Made Easy*, 92–93 (Atlantic Publ. 2008).

In its condition as imported, the instant nacelle contains components necessary to capture wind energy and convert it into useful electrical energy. It contains the rotor shaft and yaw system, which, together with the separately-imported blade assembly, convert wind energy into rotational mechanical energy. It contains the rotor shaft, gear box, brake system, generator coupling, and rotor bearing, all of which transmit the rotational mechanical energy to the generator. It contains the nacelle housing, which encapsulates

and protects the individual components. Finally, it contains the generator, which is responsible for converting rotational energy into useful electrical energy.

We conclude that the imported nacelle does not have the essential character of an electric generating set because it does not constitute the aggregate of distinctive parts that establish its identity for what it is, *i.e.*, an electric generating set. CBP agrees with the commenters that the blades are the most important aspect of the prime mover, and are indispensable to its structure. Although the instant nacelle contains a generator and some of the parts of the prime mover, it lacks the blades, an essential element of the overall structure. Thus, the nacelle cannot be classified as an incomplete electric generating set in heading 8502, HTSUS, pursuant to GRI 2(a).

Note 2(b) to Section XVI, HTSUS, provides that parts suitable for use solely or principally with a particular kind of machine, such as a wind powered generating set, are to be classified with the machines of that kind or in one of the headings that specifically provide for parts of machines.

The courts have considered the nature of “parts” under the HTSUS and two distinct though not inconsistent tests have resulted. *See Bauerhin Technologies Limited Partnership, & John V. Carr & Son, Inc. v. United States*, 110 F.3d 774, 779. The first, articulated in *United States v. Willoughby Camera Stores*, 21 C.C.P.A. 322 (1933), requires a determination of whether the imported item is “an integral, constituent, or component part, without which the article to which it is to be joined, could not function as such article.” *Bauerhin*, 110 F.3d at 778 (quoting *Willoughby Camera*, 21 C.C.P.A. at 324). The second, set forth in *United States v. Pompeo*, 43 C.C.P.A. 9 (1955), states that an imported item “dedicated solely for use” with another article is a part of that article provided that, “when applied to that use,” the article will not function without it. *Pompeo*, 43 C.C.P.A. 9, 14. Under either line of cases, an imported item is not a part if it is “a separate and distinct commercial entity.” *ABB, Inc. v. United States*, 28 Ct. Int’l Trade 1444, 1452–53 (2004); *Bauerhin*, 100 F.3d at 1452–32. “A subpart of a particular part of an article is more specifically provided for as a part of the part than as a part of the whole.” *Mitsubishi Electronics America v. United States*, 19 CIT 378, 383 n.3 (Ct. Int’l. Trade 1995).

The instant nacelle is specifically designed as a component of a wind turbine, which is classified under heading 8502, HTSUS. *See* HQ H010810. The nacelle houses the generator and many of the components which are considered parts of a wind engine. It is designed to be attached to a blade assembly, at which time it becomes a complete generating set, classifiable under heading 8502, HTSUS. Thus, the instant nacelle is a part suitable for use solely with a generating set, and is classifiable under heading 8503, HTSUS, specifically, under subheading 8503.00.95, HTSUS. *See* Note 2(b) to Section XVI, HTSUS; EN 85.02.

The commenters assert that the instant nacelle is classified under heading 8412, HTSUS, as a part of a wind engine. CBP disagrees with the commenters. Because the instant nacelle is presented with a generator,³ attaching the

³ In NY N058766, CBP considered the classification of wind turbine nacelles which were presented without a generator. In that ruling, CBP found that the nacelles were properly

blade assembly results in a wind *turbine* (classifiable in heading 8502, HTSUS), not a wind *engine*. The instant nacelle is not a subpart of a wind engine, within the meaning of *Mitsubishi Electronics*, because it is presented with a generator. See EN(D) to 84.12 (which excludes “Electric generator units composed of wind motors mounted integrally with an electric generator”). Therefore, the instant nacelle is not properly classified under heading 8412, HTSUS, as a part of a wind engine.

In NY N021063, CBP considered the classification of a nacelle described as “a structure that houses a generator, gearbox, rotor shaft, main frame and bed plate among other components.” In this ruling, CBP classified the nacelle in subheading 8502.31.00, HTSUS. It is CBP’s position that the nacelle under consideration in NY N021063 is substantially similar to the nacelle under consideration in HQ H024848. Both nacelles contain a generator and many of the components of the prime mover, and both nacelles are missing the blade assembly. Thus, for the reasons discussed above with respect to the nacelle of HQ H024848, the nacelle of NY N021063 is also properly classified under heading 8503, HTSUS, specifically, under subheading 8503.00.95, HTSUS.

II. Classification of the Blade Assembly Components

The 2014 HTSUS provisions at issue are as follows:

8412	Other engines and motors, and parts thereof:
8412.90	Parts:
8412.90.90	Other

In HQ H024848, CBP classified the wind turbine’s hub, nose cone, pitch system, and blades – all of which are blade assembly components – in heading 8412, HTSUS, which provides for “Other engines and motors, and parts thereof”, pursuant to GRI 1. They were specifically classified under subheading 8412.90.90, HTSUS, as parts of wind engines.

Applying *Bauerhin*, we affirm the previous ruling’s conclusion that the instant hub, nose, cone, pitch system, and blades are “parts” of the wind turbine’s wind engine. Indeed, the blade assembly is indispensable to the wind engine (as it captures the wind energy used to propel the wind engine to which it is attached). The blade assembly is dedicated for use solely with a wind engine. Therefore, as no other heading in the HTSUS describes the blade assembly, the components of the instant blade assembly (i.e., the hub, nose cone, pitch system, and blades) are properly classified under heading 8412, HTSUS, in accordance with Note 2(b) to Section XVI, HTSUS, as parts suitable for use solely with a wind engine. This position is consistent with HQ H023502, NY N021063, NY N007816, and NY M80880.

III. Withdrawal of the Blade Assemblies and Nacelles from an FTZ

FTZs are established under the authority of the Foreign Trade Zones Act of 1934, as amended, 19 U.S.C. §§81a-81u. Section 81c provides for the admission of merchandise into a FTZ and its treatment and shipment to U.S. Customs Territory. Section 81c(a) explains that:

classified under heading 8412, HTSUS. However, that ruling is distinguishable from the issue at hand, because the instant merchandise is presented with a generator.

[F]oreign and domestic merchandise of every description, except such as is prohibited by law, may, without being subject to the customs laws of the United States, except as otherwise provided in this chapter, be brought into a zone and may be stored, sold, exhibited, broken up, repacked, assembled, distributed, sorted, graded, cleaned, mixed with foreign or domestic merchandise, or otherwise manipulated, or be manufactured except as otherwise provided in this chapter, and be exported . . .

For tariff classification purposes, goods are “admitted,” not “entered,” into an FTZ. Only after such goods are withdrawn from the FTZ and enter U.S. territory, are they deemed entered for purposes of tariff classification. Classification of articles entered from an FTZ is, in part, dependent upon whether the articles have Privileged Foreign (PF) Status or Non-Privileged Foreign (NPF) status. According to Suzlon, the subject merchandise is entered under NPF status. Under Section 146.65(a)(2) of the CBP Regulations (19 C.F.R. §146.65(a)(2)), NPF status merchandise is subject to tariff classification in accordance with its character, condition and quantity as constructively transferred to customs territory at the time of entry or when an entry summary is filed with CBP.

NPF status is a residual provision which applies to foreign merchandise which does not have the status of privileged foreign merchandise or zone-restricted merchandise or is deemed as waste. *See* 19 C.F.R. §146.42(a). Insofar as the subject merchandise has NPF status, it is not subject to classification upon admission into the FTZ. Moreover, under 19 C.F.R. §146.32, goods may only be admitted into an FTZ upon submission of Customs Form 214 (“Application for Foreign Trade Zone Admission and/or Status Designation”). Classification of such goods is governed by their status at the time that application is submitted.⁴ The instant products hold NPF status, and may therefore be classified separately upon admission to the FTZ despite arriving on the same vessel.

In HQ H024848, CBP considered whether the instant blade assemblies and nacelles should be classified separately or as a single unassembled or disassembled entity pursuant to 19 U.S.C. §1484(j)(1) upon withdrawal from an FTZ. CBP found that the importer may elect to do either.

19 U.S.C. §1484(j)(1), provides, in pertinent part, that:

(j) Treatment of multiple entries of merchandise as single transaction

In the case of merchandise that is purchased and invoiced as a single entity but - -

(1) is shipped in an unassembled or disassembled condition in separate shipments due to the size or nature of the merchandise,
or

(2) is shipped in separate shipments due to the inability of the carrier to include all of the merchandise in a single shipment (at the instruction of the carrier),

the Customs Service may, upon application by the importer in advance, treat such separate shipments for entry purposes as a single transaction.

⁴ 19 C.F.R. §§146.14–44 contemplates four status types under which merchandise admitted into an FTZ may fall, which include: Privileged foreign status; non-privileged foreign status; domestic status and zone-restricted status.

Section 1484 does not apply to the instant case because (1) the subject merchandise is both invoiced and purchased separately and (2) under the above provision, providing a single entry for separate conveyances is at the importer's election.

A single entry for unassembled or disassembled entities imported on multiple conveyances is provided for in 19 C.F.R. §141.58, which states, in pertinent part:

Single entry for separately arriving portions of unassembled or disassembled entities.

(a) *At election of importer of record.* At the election of the importer of record, an unassembled or disassembled entity arriving on multiple conveyances as contemplated under section 484(j)(1), Tariff Act of 1930 (19 U.S.C. 1484(j)(1)), may be processed as a single entry, as prescribed under the procedures set forth in this section.

(b) *Unassembled or disassembled entities covered.* An unassembled or disassembled entity for purposes of this section is an entity which:

(1) Cannot, due to its size or nature, be shipped on a single conveyance, and is thus imported in an unassembled or disassembled condition;

* * *

As Section 141.58 explains, treating dissembled or unassembled entities arriving on multiple conveyances is at the election of the importer. Accordingly, there is nothing in the regulations or in the statutes which require an importer to file a single entry for unassembled or dissembled merchandise arriving on multiple shipments or which make mandatory the treatment of separate shipments as a single transaction. More importantly, however, the instant merchandise is not an unassembled or disassembled good insofar as the imported components are often sold separately and will be shipped on separate conveyances. As such, we affirm HQ H024848 and find that Suzlon may elect to enter the instant blade assemblies and nacelles separately or as a single unassembled or disassembled entity, after they are withdrawn from an FTZ.

HOLDING:

By application of GRI 1 and Note 2(b) to Section XVI, HTSUS, the nacelle assemblies described in HQ H024828 and NY N021063 are properly classified under heading 8503, HTSUS, specifically under subheading 8503.00.95, HTSUS, which provides for: "Parts suitable for use solely or principally with the machines of heading 8501 or 8502: Other: Other". The general column one rate of duty is 3% *ad valorem*.

By application of GRI 1 and Note 2(b) to Section XVI, HTSUS, the blade assembly and its components, as described in HQ H024848, are classified under heading 8412, HTSUS, specifically under subheading 8412.90.90, HTSUS, which provides for: "Other engines and motors and parts thereof: Parts: Other". The column one, general rate of duty is free.

Suzlon may elect to enter the instant blade assemblies and nacelles separately or as a single unassembled or disassembled entity, after they are withdrawn from an FTZ.

Duty rates are provided for your convenience and are subject to change.

EFFECT ON OTHER RULINGS:

HQ H024848, dated December 4, 2008, and NY N021063, dated January 8, 2008, are hereby MODIFIED, in accordance with the analysis contained herein.

Sincerely,
MYLES B HARMON,
Director
Commercial and Trade Facilitation Division


**COPYRIGHT, TRADEMARK, AND TRADE NAME
RECORDATIONS****(No. 2 2014)**

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

SUMMARY: The following copyrights, trademarks, and trade names were recorded with U.S. Customs and Border Protection in February 2014. The last notice was published in the CUSTOMS BULLETIN February 26, 2014.

Corrections or updates may be sent to: Intellectual Property Rights Branch, Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 90 K Street, NE., 10th Floor, Washington, D.C. 20229-1177.

FOR FURTHER INFORMATION CONTACT: LaVerne Watkins, Paralegal Specialist, Intellectual Property Rights Branch, Regulations & Rulings, and Office of International Trade at (202) 325-0095.

Dated: April 22, 2014

CHARLES R. STEUART
Chief,
Intellectual Property Rights Branch Regula-
tions & Rulings Office of International Trade

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 05-00866	2/24/2014	1/6/2024	RABBIT HEAD DESIGN	PLAYBOY ENTERPRISES INTERNATIONAL	No
TMK 06-00029	2/24/2014	8/5/2023	CHLOE	CHLOE S.A.S.	No
TMK 14-00189	2/20/2014	7/27/2023	DOG ILLUSTRATION	WOLVERINE WORLD WIDE, INC.	No
TMK 06-00450	2/20/2014	2/17/2024	CELLBAG	GE HEALTHCARE BIO-SCIENCES CORP.	No
TMK 04-00205	2/24/2014	1/8/2024	DIORELLA	PARFUMS CHRISTIAN DIOR S.A.	No
TMK 04-00944	2/20/2014	4/20/2024	ALAVERT	WYETH LLC.	No
TMK 05-00396	2/14/2014	1/20/2024	PRO V1	ACUSHNET COMPANY	No
TMK 14-00179	2/20/2014	6/19/2022	FAUX REAL PHOTOREALISTIC AP-PAREL (STYLIZED)	CREATIVE APPAREL CONCEPTS, INC.	No
TMK 14-00198	2/24/2014	11/11/2018	GENESIS	HYUNDAI MOTOR AMERICA	No
TMK 14-00194	2/24/2014	12/6/2021	VELOSTER	HYUNDAI MOTOR AMERICA	No
TMK 14-00202	2/24/2014	12/31/2023	TTX TECH	KOOL BRANDS, LLC.	No
TMK 08-00227	2/24/2014	11/11/2023	RW (ROCA WEAR)	STUDIO IP HOLDINGS LLC.	No
TMK 09-00356	2/24/2014	11/25/2023	PREGNANT WOMAN OUTLINE DESIGN	E.T. BROWNE DRUG CO., INC.	No
TMK 09-00377	2/20/2014	1/6/2024	SELECTIVE INTEGRATED RAIL	RICHARD E. SWAN	No
TMK 09-00684	2/24/2014	2/25/2024	TORRINGTON	THE TIMKEN COMPANY	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 09-01186	2/11/2014	11/4/2023	DOONEY & BOURKE	DOONEY & BOURKE, INC.	No
TMK 14-00127	2/7/2014	12/24/2023	POKEMON	NINTENDO OF AMERICA INC.	No
TMK 14-00203	2/27/2014	1/31/2015	WET	TRIGG LABORATORIES, INC.	Yes
TMK 14-00195	2/24/2014	10/24/2018	HYUNDAI	HYUNDAI MOTOR COMPANY	No
TMK 11-00655	2/7/2014	12/23/2023	QUIKLOT	Z-MEDICA CORPORATION	No
TMK 14-00167	2/20/2014	3/15/2015	BOWERS & WILKINS	B&W; GROUP LTD, CORPORATION UNITED KINGDOM	No
TMK 14-00184	2/20/2014	10/7/2018	SPORTS LIFE TRANSITIONS	YOLANDA BRUCE BROOKS, PSY.D.	No
TMK 14-00165	2/20/2014	12/11/2022	SMARTSHELL	SPECULATIVE PRODUCT DESIGN, LLC DBA SPECK PRODUCTS	No
TMK 12-00254	2/24/2014	12/23/2023	CERTIFIED USB AND DESIGN	USB IMPLEMENTER\$ FORUM, INC.	No
TMK 14-00171	2/20/2014	12/13/2015	FALKEN	WHEELS FOR AUTOMOBILES.	No
TMK 14-00170	2/20/2014	1/31/2024	CLOZARIL	NOVARTIS AG	No
TMK 14-00196	2/24/2014	7/5/2018	ELANTRA	HYUNDAI MOTOR AMERICA	No
TMK 14-00176	2/20/2014	5/21/2023	FIGUE AND DESIGN	VON WATZDORF, STEPHANIE	No
TMK 14-00197	2/24/2014	5/22/2021	SANTA FE	HYUNDAI MOTOR AMERICA	No
TMK 12-00565	2/24/2014	2/21/2024	SHOWTIME	SHOWTIME NETWORKS INC.	No

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Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00204	2/27/2014	7/6/2023	LEPOW	SHENZHEN LEPOW CREATIVE TECHNOLOGY CO.,LTD.	No
TMK 14-00205	2/27/2014	7/17/2022	BEATS BY DR. DRE	BEATS ELECTRONICS, LLC	No
COP 14-00052	2/27/2014	2/27/2034	DESPICABLE ME	UNIVERSAL CITY STUDIOS LLC	No
TMK 14-00201	2/24/2014	9/10/2023	GRILLBOT	GRILLBOT, LLC	No
TMK 14-00199	2/24/2014	1/2/2020	ACCENT	HYUNDAI MOTOR AMERICA	No
TMK 14-00200	2/24/2014	1/3/2016	AZERA	HYUNDAI MOTOR AMERICA	No
TMK 14-00191	2/24/2014	12/5/2019	"H"	HYUNDAI MOTOR AMERICA	No
TMK 14-00192	2/24/2014	10/18/2018	SONATA	HYUNDAI MOTOR COMPANY	No
TMK 12-00914	2/20/2014	7/21/2024	CHIPPEWA	BOOT ROYALTY COMPANY, L.P.	No
TMK 14-00153	2/14/2014	5/10/2015	ORENCIA	BRISTOL-MYERS SQUIBB COMPANY	No
TMK 14-00163	2/14/2014	12/14/2020	NULOJIX	BRISTOL-MYERS SQUIBB COMPANY	No
TMK 14-00175	2/20/2014	8/2/2021	NOPALINAZA	IBITIA ENTERPRISES INC	No
COP 14-00051	2/20/2014	2/20/2034	DRAWINGS OF A PROTECTIVE CASE FOR A TABLET COMPUTER.	MIN LIU, 1977-, ADDRESS: DUNHE ROAD NO. 173, HAIZHU DISTRICT, GUANGZHOU, GUANGDONG, 519000, CHINA.	No
TMK 14-00206	2/27/2014	12/18/2023	M MONCLER AND DESIGN	MONCLER S.P.A.	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00135	2/11/2014	5/30/2020	FIFA	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (SWITZERLAND CORPORATION)	No
TMK 13-01147	2/7/2014	1/16/2024	CHIVAS (STYLIZED)	CHIVAS HOLDINGS (IP) LIMITED	No
TMK 14-00134	2/7/2014	2/25/2023	DESIGN	SNAP-ON INCORPORATED	No
TMK 14-00124	2/7/2014	2/25/2023	DESIGN	SNAP-ON INCORPORATED	No
TMK 14-00130	2/7/2014	2/25/2023	DESIGN	SNAP-ON INCORPORATED	No
TMK 14-00128	2/7/2014	1/28/2023	DESIGN	SNAP-ON INCORPORATED	No
TMK 14-00160	2/14/2014	5/20/2023	DESIGN	SNAP-ON INCORPORATED	No
TMK 14-00125	2/7/2014	5/20/2023	DESIGN	SNAP-ON INCORPORATED	No
TMK 14-00139	2/11/2014	10/9/2021	SUSTIVA	BRISTOL-MYERS SQUIBB PHARMA COMPANY	No
TMK 14-00166	2/20/2014	4/2/2023	ICE AGE	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00169	2/20/2014	10/18/2021	JAMES CAMERON'S AVATAR	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00168	2/20/2014	3/19/2023	ICE AGE	TWENTIETH CENTURY FOX FILM CORPORATION	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00132	2/7/2014	3/17/2019	MENZARI STREET CONCEPTS AND DESIGN	PRESTIGE AUTOTECH CORPORATION	No
COP 14-00054	2/27/2014	2/27/2034	CARTOON NETWORK ANTI-COUNTERFEITING GUIDE.	THE CARTOON NETWORK, INC. ADDRESS: 1050 TECHWOOD DRIVE, NW, ATLANTA, GA, 30318, UNITED STATES.	No
TMK 14-00131	2/7/2014	6/28/2021	DEVINO	PRESTIGE AUTOTECH CORPORATION	No
TMK 14-00138	2/11/2014	6/18/2023	DESPICABLE ME	UNIVERSAL CITY STUDIOS LLC	No
TMK 14-00187	2/20/2014	10/15/2023	DESPICABLE ME	UNIVERSAL CITY STUDIOS LLC	No
TMK 14-00129	2/7/2014	8/26/2023	ARCADIAN	ARCADIAN WINERY, L.P.	No
TMK 14-00173	2/20/2014	1/24/2016	ABRASIVE DISKS	ZEC S.P.A.	No
TMK 14-00152	2/14/2014	7/25/2019	LITEX	ZEC S.P.A.	No
COP 14-00022	2/7/2014	2/7/2034	LUIGHI'S MANSION: DARK MOON (US COMMERCIAL PACKAGING)	NINTENDO OF AMERICA INC.	No
TMK 14-00172	2/20/2014	1/7/2024	OLD DOMINION PEANUT COMPANY	OLD DOMINION PEANUT CORPORATION	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00045	2/20/2014	2/20/2034	SCENARIO OF AN ELEGANT WOMAN AT HER TABLE ENJOYING HER COFFEE WHILE READING A BOOK, AS A BEAGLE STARES AT THE CROISSANT SITTING IN FRONT OF THE WOMAN. A FADED EUROPEAN COFFEE SHOP AND WRITING SERVES A	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
COP 14-00025	2/7/2014	2/7/2034	PINK BACKGROUND COLLAGE OF FASHION ACCESSORIES, CLOTHING, CAMERA, PERFUME AND HEART SHAPE DETAILS FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE	No
TMK 14-00119	2/7/2014	6/4/2023	AB COASTER AND DESIGN	AB COASTER HOLDINGS, INC.	No
COP 14-00028	2/11/2014	2/11/2034	DIAMOND ORE	NOTCH DEVELOPMENT AB	No
COP 14-00033	2/11/2014	2/11/2034	[SWORD]	NOTCH DEVELOPMENT AB, TRANSFER: BY WRITTEN AGREEMENT. ADDRESS: ASOGATAN 140, STOCKHOLM, 11624, SWEDEN.	No
TMK 14-00141	2/11/2014	12/18/2014	SEMIFLEX (STYLIZED)	ZEC S.P.A.	No
TMK 14-00174	2/20/2014	1/5/2020	SPORTSHEETS	SPORTSHEETS INTERNATIONAL, INC.	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
COP 14-00039	2/14/2014	2/14/2034	PRINT OF SCENARIO IN A EUROPEAN BACKDROP WITH STONE PAVED WALKWAYS, ARCHITECTURAL BUILDINGS AND FASHIONABLE FEMALES WALKING PAST WITH DOGS, AND A FRAMING FLORAL BORDER FOR HANDBAGS, GARMENTS AND AC	NICOLE, INC., DBA NICOLE LEE. ADDRESS: 1133 S BOYLE AVE, LOS ANGELES, CA, 90023, UNITED STATES.	No
TMK 14-00126	2/7/2014	7/2/2015	HARIBO GOLD-BEARS & DESIGN	HARIBO GMBH & CO. KG	No
TMK 14-00154	2/14/2014	6/16/2018	AB SHAPER	TRISTAR PRODUCTS, INC.	No
COP 14-00044	2/14/2014	2/14/2034	LEOPARD AND BUTTERFLY BACKGROUND WITH MODEL, SURROUNDED BY FLOWERS IN THE CENTER WITH LEOPARD PRINT COWBOY HAT FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
COP 14-00047	2/20/2014	2/20/2034	BACKGROUND PRINT OF A WOMAN WITH SHOPPING BAGS AND BICYCLE WITH FAUX LEATHER TRIM AND DETAILS FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00133	2/7/2014	10/16/2022	DESIGN	CASSINA S.P.A	No
TMK 14-00150	2/14/2014	11/13/2022	MILANA BRA	TRISTAR PRODUCTS, INC.	No
COP 14-00046	2/20/2014	2/20/2034	CLOSE UP OF A COWGIRL HOLDING TWO GUNS IN FRONT OF WOODEN BACKGROUND, THERE ARE HORSES ALONG WITH A SILHOUETTE OF A COWGIRL WITH HER LASSO, WITH WESTERN STAR-NICOLE LEE IM-PRINT, ET AL.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, WHEEL IN THE CA, 90023, UNITED STATES.	No
COP 14-00034	2/11/2014	2/11/2034	[3D BLOCK]	NOTCH DEVELOPMENT AB, TRANSFER: BY WRITTEN AGREEMENT. ADDRESS: ASOGATAN 140, STOCKHOLM, 11624, SWEDEN.	No
COP 14-00032	2/11/2014	2/11/2034	CREEPERFACE FLAT.	NOTCH DEVELOPMENT AB, TRANSFER: BY WRITTEN AGREEMENT. ADDRESS: ASOGATAN 140, STOCKHOLM, 11624, SWEDEN.	No
COP 14-00030	2/11/2014	2/11/2034	STEVE FACE	NOTCH DEVELOPMENT AB	No
COP 14-00031	2/11/2014	2/11/2034	TNT	NOTCH DEVELOPMENT AB	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00161	2/14/2014	7/20/2022	HARIBO	HARIBO GMBH & CO. KG	No
COP 14-00048	2/20/2014	2/20/2034	FLOWERY DESIGN WITH SCRIPT HANDWRITING BACKGROUND AND MODEL IN THE CENTER FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
COP 14-00042	2/14/2014	2/14/2034	STRIPED BACKGROUND COLLAGE WITH FASHION ACCESSORIES, CLOTHING, PERFUMES, MAKEUP, UMBRELLAS AND HANDBAG FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
TMK 14-00180	2/20/2014	8/5/2023	AB TRAINER	TRISTAR PRODUCTS, INC.	No
COP 14-00040	2/14/2014	2/14/2034	3 LADIES OUT TO DINNER WITH GEOMETRIC BACKGROUND AND GOLD STUDS AND FAUX LEATHER TRIM FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00019	2/7/2014	2/7/2034	COLOR-BLOCK DESIGN WITH COL-LAGE PRINT OF A CITY BACK-GROUND, GOLD STUD, AND FAUX LEATHER CROC DETAILS FOR HAND-BAGS, GARMENTS, AND ACCESSO-RIES.	NICOLE LEE	No
COP 14-00037	2/11/2014	2/11/2034	AN ELEGANT WOMAN IN SEATED ON A SOFA WITH MULTIPLE DOGS WITH A GLIMPSE OF THE CITY SKYLINE PRINTED ON HANDBAGS AND CARRY-ON LUGGAGE, ET AL.	NICOLE LEE	No
TMK 14-00123	2/7/2014	9/12/2016	GOOGLE (STYLIZED)	GOOGLE INC.	No
COP 14-00049	2/20/2014	2/20/2034	NEW YORK CITY LANDSCAPE	NICOLE LEE, ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
COP 14-00020	2/7/2014	2/7/2034	COLLAGE BACKGROUND DESIGN WITH 3 WOMEN, PERFUMES BOT-ILES, GOLD HARDWARE AND FAUX CROC DETAILS FOR HANDBAGS, GAR-MENTS, AND ACCESSORIES.	NICOLE LEE	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00041	2/14/2014	2/14/2034	TITLED ROMA, THIS SCENARIO IS SET WITH A WARM VINTAGE BACK-DROP. AS OLD FASHIONED POSTAGES TIE IN WITH THE THEME, ICONIC EUROPEAN ARCHITECTURE COM-PLETES THE SCENE PRINTED ON HANDBAGS AND CARRY-ON LUGGA	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
COP 14-00035	2/11/2014	2/11/2034	[CREEPER FACE]	NOTCH DEVELOPMENT AB, TRANSFER: BY WRITTEN AGREEMENT. ADDRESS: ASOGATAN 140, STOCKHOLM, 11624, SWEDEN.	No
TMK 14-00137	2/11/2014	11/3/2021	ZEC (STYLIZED)	ZEC S.P.A.	No
TMK 14-00142	2/11/2014	6/9/2022	SPIRAL DESIGN	ZEC S.P.A.	No
TMK 14-00156	2/14/2014	7/9/2023	HDBASET	VALENS SEMICONDUCTOR LTD.	No
TMK 14-00162	2/14/2014	2/12/2023	C5	B & W GROUP LTD CORPORATION UNITED KINGDOM	No
TMK 14-00186	2/20/2014	5/14/2023	IGUY	SPECULATIVE PRODUCT DESIGN, LLC DBA SPECK PRODUCTS	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00053	2/27/2014	2/27/2034	M GRAPHICS	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (FIFA)	No
TMK 14-00159	2/14/2014	12/17/2023	SNYPEX	LIFETIME INTERNATIONAL, INC.	No
TMK 14-00185	2/20/2014	4/16/2023	STROKE NO JOKEI	HENRY CLARK STROKE FOUNDATION	No
TMK 14-00120	2/7/2014	7/12/2021	RSA	MAGPUL INDUSTRIES CORP.	No
COP 14-00024	2/7/2014	2/7/2034	PATTERN BACKGROUND WITH ROUND STUDS EMBELLISHMENT PRINT WITH SPIKY PUMPS, STUDDER VEST, LUGGAGE, NICOLE LEE PER-FUME AND NICOLE LEE LOGO IN CENTER FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE	No
TMK 14-00157	2/14/2014	9/27/2021	GENIE BRA	TRISTAR PRODUCTS, INC	No
TMK 14-00158	2/14/2014	8/20/2023	FUSION JUICER	TRISTAR PRODUCTS, INC.	No
TMK 14-00122	2/7/2014	1/14/2024	GENIE	TRISTAR PRODUCTS, INC.	No
TMK 14-00121	2/7/2014	5/21/2023	AB COASTER	AB COASTER HOLDINGS, INC.	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
COP 14-00036	2/11/2014	2/11/2034	ASSORTMENTS OF BUTTONS, STUDS WITH TASSEL DETAILS AND EMBROIDERY DETAILS ON THE SIDE FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE	No
TMK 14-00188	2/20/2014	1/21/2024	KICKASS POWER	CENTRIX INTERNATIONAL CORP.	No
COP 14-00043	2/14/2014	2/14/2034	THE IMAGE IS SET WITH A PALE COLOR BACKGROUND. A FLOWER STAND IS SEEN WITH VIBRANT COLORS, AS A FASHIONABLY DRESSED WOMAN PICKS FLOWERS, THE TRIMMING PATTERN IS TIED TOGETHER WITH THE WOMAN'S EN	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
TMK 14-00147	2/14/2014	12/6/2015	BARACLUDE	BRISTOL-MYERS SQUIBB COMPANY	No
TMK 14-00148	2/14/2014	8/25/2019	ELIQUIS	BRISTOL-MYERS SQUIBB COMPANY	No
COP 14-00029	2/11/2014	2/11/2034	MINECRAFT	NOTCH DEVELOPMENT AB	No
TMK 14-00143	2/11/2014	11/25/2018	VCDS	ROSS-TECH, LLC	No
COP 14-00027	2/11/2014	2/11/2034	PICKAXE	NOTCH DEVELOPMENT AB	No
TMK 14-00140	2/11/2014	1/21/2024	AJUSTCO AND DESIGN	JASON STILE	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00151	2/14/2014	8/13/2023	VALENS	VALENS SEMICONDUCTOR LTD.	No
TMK 14-00181	2/20/2014	12/17/2023	POSITIVE ENERGY	MICHAEL A. CANCELLERI	No
TMK 14-00193	2/24/2014	1/28/2024	KAIDAEER	SAM HORSE CORPORATION	No
TMK 14-00164	2/20/2014	1/21/2024	WOMAN AND HUT DESIGN	FOOD PROCESSORS INTERNATIONAL (GHANA) LTD.	No
TMK 14-00190	2/20/2014	9/14/2024	GOOGLE	GOOGLE INC.	No
COP 14-00023	2/7/2014	2/7/2034	PORTRAITS OF 6 LADIES WITH GEOMETRIC PATTERN BACKGROUND AND FAUX LEATHER TRIM FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE	No
COP 14-00021	2/7/2014	2/7/2034	PORTRAIT OF WOMAN WITH A TIGER NEXT TO HER AND ZEBRA PRINT BACKGROUND FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE LEE	No
TMK 14-00136	2/11/2014	12/3/2023	STYLE I LAB	LIVING PROOF, INC.	No
TMK 14-00145	2/14/2014	8/27/2023	DESPICABLE ME MINION MAYHEM	UNIVERSAL CITY STUDIOS LLC	No
COP 14-00026	2/11/2014	2/11/2034	STEVE 2D	NOTCH DEVELOPMENT AB	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00038	2/14/2014	2/14/2034	PRINT OF SEDENTARY ACCESSORIZED FEMALE WITH A CITY SKYLINE BACKDROP AND HOVERING ACCESSORIES, MAKEUP, AND TOILETRIES, ALL FRAMED LEOPARD PRINT BORDERS FOR HANDBAGS, GARMENTS, AND ACCESSORIES.	NICOLE, INC., DBA NICOLE LEE. ADDRESS: 1133 S BOYLE AVE, LOS ANGELES, CA, 90023, UNITED STATES.	No
COP 14-00050	2/20/2014	2/20/2034	WOMAN IN A COWBOY HAT DENIM CITY SKYLINE VINTAGE, ET AL.	NICOLE LEE. ADDRESS: 1133 SOUTH BOYLE AVENUE, LOS ANGELES, CA, 90023, UNITED STATES.	No
TMK 14-00146	2/14/2014	4/13/2024	BERETTA AND DESIGN	FABBRICA D'ARMI P. BERETTA, S.P.A.	No
TMK 14-00144	2/14/2014	5/30/2020	CHEROKEE	STRATEGIC PARTNERS, INC.	No
TMK 14-00182	2/20/2014	1/21/2024	GHANAFRESH	FOOD PROCESSORS INTERNATIONAL (GHANA) LTD.	No
TMK 14-00177	2/20/2014	10/29/2019	ROSS-TECH	ROSS-TECH, LLC	No
TMK 14-00183	2/20/2014	1/21/2024	GHANAFRESH AND DESIGN	FOOD PROCESSORS INTERNATIONAL (GHANA) LTD.	No
TMK 14-00178	2/20/2014	1/7/2024	PAZAZZ	WESCOTT AGRI PRODUCTS, INC.	No

CBP IPR RECORDATION — FEBRUARY 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00055	2/27/2014	2/27/2034	FIFA WORLD CUP.	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION, F I F A A.K.A. "F. I. F. A."	No
TMK 14-00149	2/14/2014	5/25/2024	REYATAZ	BRISTOL-MYERS SQUIBB COMPANY	No
TMK 14-00155	2/14/2014	8/6/2023	FLEX ABLEHOSE	TRISTAR PRODUCTS, INC.	No

Total Records: 141

Date as of: 3/4/2014

**COPYRIGHT, TRADEMARK, AND TRADE NAME
RECORDATIONS**

(No. 3 2014)

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

SUMMARY: The following copyrights, trademarks, and trade names were recorded with U.S. Customs and Border Protection in February 2014.

Corrections or updates may be sent to: Intellectual Property Rights Branch, Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 90 K Street, NE., 10th Floor, Washington, D.C. 20229-1177.

FOR FURTHER INFORMATION CONTACT: LaVerne Watkins, Paralegal Specialist, Intellectual Property Rights Branch, Regulations & Rulings, and Office of International Trade at (202) 325-0095.

Dated: April 22, 2014

CHARLES R. STEUART

Chief,

*Intellectual Property Rights Branch
Regulations & Rulings Office of International
Trade*

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 06-00047	3/10/2014	2/22/2024	COLOR RED FOR A SHACKLE PIN (CONFIGURATION OF A THREADED FASTENER)	THE CROSBY GROUP, INC.	No
COP 14-00066	3/26/2014	3/26/2034	BARRACUDA COPTER	SUPERWAY INTERNATIONAL LTD.	No
TMK 06-00709	3/20/2014	12/14/2023	PATAGONIA	PATAGONIA, INC.	No
TMK 04-00213	3/21/2014	12/7/2023	CR (STYLIZED)	COLORADO ROCKIES BASEBALL CLUB	No
TMK 04-00397	3/11/2014	12/7/2023	PATRON	PATRON SPIRITS INTERNATIONAL AG	No
TMK 04-00374	3/21/2014	2/7/2024	M&M'S	MARS, INCORPORATED	No
TMK 04-00435	3/20/2014	2/21/2024	A'S STYLIZED	ATHLETICS INVESTMENT GROUP, LLC.	No
TMK 05-00058	3/11/2014	12/14/2024	SUNKIST	SUNKIST GROWERS INC.	No
TMK 04-01133	3/21/2014	1/11/2024	NEW YORK JETS	NEW YORK JETS LLC.	No
TMK 14-00240	3/11/2014	1/25/2021	MUNDIAL 2014	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (SWITZERLAND CORPORATION)	No
TMK 07-00703	3/21/2014	4/6/2024	FOOT PRINTS DESIGN	VANS, INC.	No
TMK 07-00509	3/20/2014	2/14/2024	VANS	VANS, INC.	No
TMK 07-00699	3/20/2014	2/14/2024	VANS	VANS, INC.	No
TMK 07-00682	3/21/2014	2/24/2024	OFF THE WALL WITH DESIGN	VANS, INC.	No
TMK 07-00592	3/20/2014	3/6/2024	VANS	VANS, INC.	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 07-00687	3/21/2014	3/6/2024	VANS	VANS, INC.	No
TMK 07-01093	3/21/2014	2/3/2024	ARMANI COLLEZIONI	GIORGIO ARMANI S.P.A.	No
TMK 08-00646	3/5/2014	1/4/2024	TAHARI (STYLIZED)	ELIE TAHARI	No
TMK 04-00212	3/21/2014	11/30/2023	MARLINS	FLORIDA MARLINS, L.P.	No
TMK 08-00609	3/20/2014	8/19/2023	ALHAMBRA	VAN CLEEF & ARPELS SA	No
TMK 05-00045	3/5/2014	12/2/2023	POCKET STITCH DESIGN	SEVEN FOR ALL MANKIND, LLC.	No
TMK 14-00236	3/10/2014	7/24/2014	OMEGA AND DESIGN	OMEGA SA (OMEGA AG) (OMEGA LTD.)	No
TMK 04-01134	3/21/2014	8/26/2023	PATRIOT HEAD LOGO	NEW ENGLAND PATRIOTS LLC	No
TMK 03-00665	3/5/2014	5/27/2023	COMPACT DISC REWRITABLE & DE-SIGN	KONINKLUKE PHILIPS ELECTRONICS	No
COP 14-00060	3/10/2014	3/10/2034	FLYING TOY FIGURINE-FAIRY.	SPIN MASTER LTD. ADDRESS: 450 FRONT STREET WEST, TORONTO, M5V 1B6, CANADA.	No
TMK 14-00228	3/10/2014	12/6/2021	MOYA SEMYA	FRUIT MASTER FOODS	No
TMK 11-01180	3/21/2014	6/15/2024	THE SIMPSONS	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 11-01144	3/21/2014	6/8/2024	THE SIMPSONS	TWENTIETH CENTURY FOX FILM CORPORATION	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 12-00403	3/21/2014	3/1/2024	NIGHTFORCE	LIGHTFORCE USA, INC. D/B/A NIGHT-FORCE OPTICS, INC.	No
TMK 14-00236	3/10/2014	9/7/2014	TUCSON	HYUNDAI MOTOR AMERICA	No
TMK 14-00256	3/20/2014	1/20/2019	WILD AND SCENIC	SOUTH YUBA RIVER CITIZENS LEAGUE	No
TMK 14-00242	3/11/2014	11/5/2022	FIFA WORLD CUP	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (SWITZERLAND CORPORATION)	No
TMK 14-00244	3/11/2014	1/1/2023	2014 FWC OE	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (SWITZERLAND CORPORATION)	No
TMK 14-00281	3/26/2014	11/15/2021	DDD QQQ	E & D TRADING INC	No
COP 14-00065	3/26/2014	3/26/2034	CRYSTAL KISS/ BY JONAL CRYSTAL, LTD.	HERSHEY FOODS CORPORATION	No
TMK 14-00231	3/10/2014	12/24/2023	PEGASUS MINOS	AMERICAN PACIFIC INDUSTRIES INC.	Yes
TMK 14-00227	3/10/2014	2/9/2020	STYLIZED BELL DESIGN	MONCLER S.P.A.	No
TMK 14-00207	3/5/2014	3/8/2024	CAPTURE LIFT	PARFUMS CHRISTIAN DIOR, S.A.	No
TMK 14-00209	3/5/2014	3/3/2019	COVIDIEN	COVIDIEN AG	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 14-00282	3/26/2014	8/2/2021	BRAZIL 2014	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (SWITZERLAND CORPORATION)	No
TMK 14-00233	3/10/2014	9/3/2023	REGALIZ	LEADRAY HOLDINGS USA INC	No
TMK 14-00210	3/5/2014	3/28/2016	WELCO	WELCO ENTERPRISES, INC.	No
TMK 14-00230	3/10/2014	2/17/2019	CC COVIDIEN AND DESIGN	COVIDIEN AG	No
TMK 14-00234	3/10/2014	6/4/2023	GREEN ARC	MICROSOFT CORPORATION	No
TMK 14-00229	3/10/2014	8/17/2024	PURE POISON	PARFUMS CHRISTIAN DIOR CORPORATION FRANCE	No
TMK 14-00238	3/10/2014	12/12/2016	STICKY MOSAICS	THE ORB FACTORY	No
TMK 14-00239	3/10/2014	10/18/2021	SCENTCORE	GANDER MOUNTAIN COMPANY	No
TMK 14-00213	3/5/2014	3/24/2019	DESIGN (WARRIOR HEAD LOGO FACING RIGHT)	CHURCH & DWIGHT CO., INC.	No
TMK 14-00232	3/10/2014	1/27/2024	THE SIMPSONS	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00235	3/10/2014	6/22/2023	THE SIMPSONS	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00241	3/11/2014	5/17/2015	THE SIMPSONS	TWENTIETH CENTURY FOX FILM CORPORATION	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00211	3/5/2014	1/12/2020	M MONCLER AND DESIGN	MONCLER S.P.A.	No
TMK 14-00279	3/21/2014	5/4/2020	MONCLER	MONCLER S.P.A.	No
TMK 14-00208	3/5/2014	7/19/2021	COVIDIEN	COVIDIEN AG	No
TMK 14-00212	3/5/2014	2/3/2019	CC COVIDIEN AND DESIGN	COVIDIEN AG	No
TMK 04-00928	3/5/2014	2/25/2024	RALPH LAUREN BLUE	PRL USA HOLDINGS, INC.	No
COP 14-00067	3/26/2014	3/26/2034	REVENT 900/1100/1300 INSTALLATION MANUAL.	REVENT INTERNATIONAL AB. ADDRESS: UPPLANDS VASBY, EKEBY-VAGEN 16, SWEDEN.	No
TMK 14-00225	3/10/2014	2/3/2024	THE SIMPSON\$	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00219	3/10/2014	10/4/2015	THE SIMPSON\$	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00243	3/11/2014	12/6/2015	THE SIMPSON\$	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00237	3/10/2014	8/24/2020	THE SIMPSON\$	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00265	3/21/2014	6/24/2016	SUSPENDED STAGING FRAME	SAFEWORKS, LLC	Yes
TMK 14-00214	3/10/2014	2/5/2022	ANTI-THEFT STEERING WHEEL LOCK DESIGN	WINNER INTERNATIONAL ROYALTY LLC	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 14-00056	3/10/2014	3/10/2034	TOY FIRE & POLICE STATION (#88931)	DRAGON TOP PRODUCTS LTD.	No
TMK 14-00215	3/10/2014	8/24/2020	ROSHEN AND DESIGN	DOCHIRNIE PIDPRYEMSTVO	No
TMK 14-00218	3/10/2014	5/18/2023	THE SIMPSON\$	TWENTIETH CENTURY FOX FILM CORPORATION	No
TMK 14-00249	3/19/2014	7/10/2017	ECONO WING REFLECTOR	IP HOLDINGS LLC	No
COP 14-00057	3/10/2014	3/10/2034	BRASIL 2014 BID MARK.	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (FIFA)	No
TMK 14-00222	3/10/2014	12/5/2020	SAFEWORKS	SAFEWORKS, LLC	No
COP 14-00062	3/19/2014	3/19/2034	THE 2014 FIFA WORLD CUP OFFICIAL LOOK, STAGE 4.	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (FIFA), TRANSFER: BY WRITTEN AGREEMENT. ADDRESS: FIFA-STRASSE 20, ZURICH, 8044, SWITZERLAND.	No
TMK 14-00254	3/19/2014	3/28/2020	SOUTHERN COMFORT	SOUTHERN COMFORT PROPERTIES, INC.	No
TMK 14-00248	3/19/2014	8/14/2021	VON ZIPPER	GSM (TRADEMARKS) PTY LTD	No
TMK 14-00262	3/21/2014	7/10/2021	FRANCIS COPPOLA PRESENTS	GMYL, L.P.	No
TMK 14-00220	3/10/2014	6/10/2023	CIAUS	ELI LILLY AND COMPANY	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00217	3/10/2014	6/26/2022	DUECK DEFENSE	BARRY W. DUECK, DBA DUECK DEFENSE	No
TMK 14-00221	3/10/2014	7/17/2022	RTS	BARRY W. DUECK, DBA DUECK DEFENSE	No
COP 14-00063	3/19/2014	3/19/2034	POKEMON Y (US COMMERCIAL PACKAGING)	THE POKEMON COMPANY, TRANSFER: BY WRITTEN AGREEMENT. ADDRESS: 18F ROPPONGI HILLS MORI TOWER, 6-10-1 ROPPONGI, MINATO-KU, TOKYO, JAPAN.	No
TMK 14-00250	3/19/2014	7/22/2018	SWOOSH DESIGN	NIKE, INC.	No
TMK 14-00259	3/21/2014	6/22/2014	Q-TIPS (STYLIZED)	CONOPCO, INC.	No
TMK 14-00257	3/21/2014	12/25/2022	CORDERITO MANSO	SAINT MICHAEL IMPORTS INC	No
TMK 14-00261	3/21/2014	12/25/2022	MIEL DEAMOR	SAINT MICHAEL IMPORTS INC	No
TMK 14-00251	3/19/2014	3/6/2024	LESORTSAC AND DESIGN	LE SPORTSAC, INC.	No
TMK 14-00258	3/21/2014	10/23/2022	DOMATES SALÇASI	ACT DIS TICARET A.S.	No
TMK 14-00216	3/10/2014	2/24/2024	CHEF STELLINO'S ITALIAN SELECTIONS	WORLD FINER FOODS	No
TMK 14-00252	3/19/2014	2/12/2023	P5	B&W; GROUP LTD (UNITED KINGDOM CORPORATION)	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00276	3/21/2014	4/22/2023	vz	GSM (TRADEMARKS) PTY LTD	No
TMK 14-00223	3/10/2014	6/13/2022	TUSAN AND DESIGN	ACT DIS TICARET A.S.	No
COP 14-00061	3/11/2014	3/11/2034	POKEMON X (US COMMERCIAL PACKAGING)	THE POKEMON COMPANY	No
TMK 14-00253	3/19/2014	2/9/2018	DUNLOP	DNA (HOUSEMARKS) LIMITED	No
TMK 14-00224	3/10/2014	12/24/2022	DESIGN (TROPHY)	FEDERATION INTERNATIONALE DE FOOTBALL ASSOCIATION (SWITZERLAND CORPORATION)	No
TMK 14-00278	3/21/2014	3/24/2019	LET'S RIDE, FOR CHRIST'S SAKE	FREEDOM BIKER CHURCH	No
TMK 14-00268	3/21/2014	10/29/2016	WARRIOR HEAD LOGO	CHURCH & DWIGHT CO., INC.	No
TMK 14-00264	3/21/2014	7/23/2023	JACK DANIEL'S OLD NO. 7 BRAND TENNESSEE SOUR MASH WHISKEY AND DESIGN	JACK DANIEL'S PROPERTIES, INC.	No
TMK 14-00263	3/21/2014	4/1/2023	FRANCIS COPPOLA SELECTS	GMYL, L.P.	No
TMK 14-00271	3/21/2014	12/21/2020	KESSIL	DICON FIBEROPTICS, INC.	No
TMK 14-00280	3/26/2014	12/24/2023	E-HOSE	E-HOSE TECHNOLOGIES LLC	No
TMK 14-00255	3/20/2014	10/8/2023	ELLE	HACHETTE FILIPACCHI PRESSE	No
TMK 14-00246	3/19/2014	3/5/2023	FAMILY GUY	TWENTIETH CENTURY FOX FILM CORPORATION	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00266	3/21/2014	8/27/2022	SOUTHERN COMFORT	SOUTHERN COMFORT PROPERTIES, INC.	No
TMK 14-00247	3/19/2014	1/18/2021	MAGNUM XXXL	IP HOLDINGS LLC	No
TMK 14-00269	3/21/2014	10/29/2023	GOODY AND DESIGN	BASAMH TRADING COMPANY LTD LIMITED COMPANY (LTD.)	No
TMK 14-00267	3/21/2014	2/11/2024	VIEW MAX	MIC IMPORT & EXPORT, INC (FLORIDA CORPORATION) DBA VIEWMAX TECHNOLOGY	No
TMK 14-00277	3/21/2014	4/22/2014	III 1111 V VI VII VIII X XI XII	OMEGA SA (OMEGAAG) (OMEGA LTD.)	No
TMK 14-00273	3/21/2014	2/25/2024	POTATO EXPRESS	ONTEL PRODUCTS CORPORATION	No
COP 14-00059	3/10/2014	3/10/2034	RVATV	SUPERWAY INTERNATIONAL LIMITED	No
TMK 14-00272	3/21/2014	10/9/2021	MAMMARELLA	GMYL, L.P.	No
TMK 14-00274	3/21/2014	2/5/2023	FAMILY GUY	TWENTIETH CENTURY FOX FILM CORPORATION	No
COP 14-00064	3/21/2014	3/21/2034	TOY FIRE & POLICE STATION (#88931)	DRAGON TOP PRODUCTS LTD. ADDRESS: ROOM 1805, 18/F, NANYANG PLAZA, NO. 57 HUNG TO ROAD, KWUN TONG, KOWLOON, HONG KONG.	No
TMK 14-00270	3/21/2014	7/16/2023	DURAWOOD	HATTERAS HAMMOCKS, INC.	No

CBP IPR RECORDATION — March 2014

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 14-00275	3/21/2014	7/15/2018	GARMIN	GARMIN SWITZERLAND GMBH	No
TMK 14-00283	3/26/2014	9/30/2018	FRANCIS FORD COPPOLA DIRECTOR'S CUT	GMYL, L.P.	No
TMK 14-00260	3/21/2014	4/1/2018	DESIGN	GMYL, L.P.	No
TMK 14-00245	3/11/2014	1/15/2023	ZHE AND DESIGN	KALIN MANCHEV	No
TMK 14-00284	3/26/2014	1/18/2021	VIVA	SUPREME OIL COMPANY, INC.	No

Total Records: 114

Date as of: 4/7/2014

**QUARTERLY IRS INTEREST RATES USED IN
CALCULATING INTEREST ON OVERDUE ACCOUNTS AND
REFUNDS ON CUSTOMS DUTIES**

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

ACTION: General notice.

SUMMARY: This notice advises the public of the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties. For the calendar quarter beginning April 1, 2014, the interest rates for overpayments will be 2 percent for corporations and 3 percent for non-corporations, and the interest rate for underpayments will be 3 percent for both corporations and non-corporations. This notice is published for the convenience of the importing public and U.S. Customs and Border Protection personnel.

EFFECTIVE DATE: April 1, 2014

FOR FURTHER INFORMATION CONTACT: Michael P. Dean, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 614-4882.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of customs duties must be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 was amended (at paragraph (a)(1)(B) by the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105-206, 112 Stat. 685) to provide different interest rates applicable to overpayments: One for corporations and one for non-corporations.

The interest rates are based on the Federal short-term rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2014-11, the IRS determined the rates of interest for the calendar quarter beginning April 1, 2014, and ending on June 30, 2014. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (1%) plus two percentage

points (2%) for a total of three percent (3%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (1%) plus one percentage point (1%) for a total of two percent (2%). For overpayments made by non-corporations, the rate is the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%). These interest rates are subject to change for the calendar quarter beginning July 1, 2014, and ending September 30, 2014.

For the convenience of the importing public and U.S. Customs and Border Protection personnel the following list of IRS interest rates used, covering the period from before July of 1974 to date, to calculate interest on overdue accounts and refunds of customs duties, is published in summary format.

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate overpay-ments (eff. 1-1-99) (percent)
070174	063075	6	6	
070175	013176	9	9	
020176	013178	7	7	
020178	013180	6	6	
020180	013182	12	12	
020182	123182	20	20	
010183	063083	16	16	
070183	123184	11	11	
010185	063085	13	13	
070185	123185	11	11	
010186	063086	10	10	
070186	123186	9	9	
010187	093087	9	8	
100187	123187	10	9	
010188	033188	11	10	
040188	093088	10	9	
100188	033189	11	10	
040189	093089	12	11	
100189	033191	11	10	
040191	123191	10	9	
010192	033192	9	8	
040192	093092	8	7	
100192	063094	7	6	
070194	093094	8	7	

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate overpay-ments (eff. 1-1-99) (percent)
100194	033195	9	8	
040195	063095	10	9	
070195	033196	9	8	
040196	063096	8	7	
070196	033198	9	8	
040198	123198	8	7	
010199	033199	7	7	6
040199	033100	8	8	7
040100	033101	9	9	8
040101	063001	8	8	7
070101	123101	7	7	6
010102	123102	6	6	5
010103	093003	5	5	4
100103	033104	4	4	3
040104	063004	5	5	4
070104	093004	4	4	3
100104	033105	5	5	4
040105	093005	6	6	5
100105	063006	7	7	6
070106	123107	8	8	7
010108	033108	7	7	6
040108	063008	6	6	5
070108	093008	5	5	4
100108	123108	6	6	5
010109	033109	5	5	4
040109	123110	4	4	3
010111	033111	3	3	2
040111	093011	4	4	3
100111	063014	3	3	2

Dated: April 17, 2014

R. GIL KERLIKOWSKE,
Commissioner.

AGENCY INFORMATION COLLECTION ACTIVITIES:**Application to Pay Off or Discharge an Alien Crewman**

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

ACTION: 60-Day Notice and request for comments; extension of an existing collection of information.

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act: Application to Pay Off or Discharge an Alien Crewman. CBP is proposing that this information collection be extended with no change to the burden hours or to the information collected. This document is published to obtain comments from the public and affected agencies.

DATES: Written comments should be received on or before June 23, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to U.S. Customs and Border Protection, Attn: Tracey Denning, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229-1177.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229-1177, at 202-325-0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104-13; 44 U.S.C. 3507). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from

the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Application to Pay Off or Discharge an Alien Crewman.

OMB Number: 1651-0106.

Form Number: I-408.

Abstract: CBP Form I-408, Application to Pay Off or Discharge an Alien Crewman, is used as an application by the owner, agent, consignee, charterer, master, or commanding officer of any vessel or aircraft arriving in the United States to obtain permission from the Secretary of the Department of Homeland Security to pay off or discharge an alien crewman. This form is submitted to the CBP officer having jurisdiction over the area in which the vessel or aircraft is located at the time of application. CBP Form I-408 is authorized by Section 256 of the Immigration and Nationality Act (8 U.S.C. 1286) and provided for 8 CFR 252.1(h). This form is accessible at: <http://www.cbp.gov/sites/default/files/documents/CBP%20Form%20I-408.pdf>.

Current Actions: CBP proposes to extend the expiration date of this information collection with no change to the burden hours or to the information collected.

Type of Review: Extension (without change).

Affected Public: Businesses.

Estimated Number of Respondents: 85,000.

Estimated Time per Respondent: 25 minutes.

Estimated Total Annual Burden Hours: 35,360.

Dated: April 17, 2014.

TRACEY DENNING,
Agency Clearance Officer,
U.S. Customs and Border Protection.

AGENCY INFORMATION COLLECTION ACTIVITIES:

Bonded Warehouse Regulations

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

ACTION: 60-Day Notice and request for comments; extension of an existing collection of information.

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act: Bonded Warehouse Regulations. CBP is proposing that this information collection be extended with no change to the burden hours or to the information collected. This document is published to obtain comments from the public and affected agencies.

DATES: Written comments should be received on or before June 23, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to U.S. Customs and Border Protection, Attn: Tracey Denning, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229–1177.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229–1177, at 202–325–0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104–13; 44 U.S.C. 3507). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Bonded Warehouse Regulations.

OMB Number: 1651–0041.

Form Number: None.

Abstract: Owners or lessees desiring to establish a bonded warehouse must make written application to the U.S. Customs and Border Protection (CBP) port director where the warehouse is located. The application must include the warehouse location, a description of the premises, and an indication of the class of bonded warehouse permit desired. Alterations to or relocation of a bonded warehouse within the same CBP port may be made by applying to the CBP port director of the port in which the facility is located. The authority to establish and maintain a bonded warehouse is set forth in 19 U.S.C. 1555, and provided for by 19 CFR 19.2, 19 CFR 19.3, 19 CFR 19.6, 19 CFR 19.14, and 19 CFR 19.36.

Current Actions: This submission is being made to extend the expiration date of this information collection with no change to the burden hours or to the information collected.

Type of Review: Extension (without change).

Affected Public: Businesses.

Estimated Number of Respondents: 198.

Estimated Number of Responses per Respondent: 46.7.

Estimated Total Annual Responses: 9,254.

Estimated Time per Response: 32 minutes.

Estimated Total Annual Burden Hours: 4,932.

Dated: April 17, 2014.

TRACEY DENNING,
Agency Clearance Officer,
U.S. Customs and Border Protection.

AGENCY INFORMATION COLLECTION ACTIVITIES:

Entry Summary

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

ACTION: 60-Day Notice and request for comments; extension of an existing collection of information.

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act: Entry Summary. CBP is proposing that this information collection be extended with no change to the burden hours or to

the information collected. This document is published to obtain comments from the public and affected agencies.

DATES: Written comments should be received on or before June 23, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to U.S. Customs and Border Protection, Attn: Tracey Denning, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229–1177.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street, NE 10th Floor, Washington, DC 20229–1177, at 202–325–0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104–13; 44 U.S.C. 3507). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Entry Summary.

OMB Number: 1651–0022.

Form Number: 7501.

Abstract: CBP Form 7501, *Entry Summary*, is used to identify merchandise entering the commerce of the United States, and to document the amount of duty and/or tax paid. CBP Form 7501 is submitted by the importer, or the importer’s agent, for each import transaction. The data on this form is used by CBP as a record of the import transaction; to collect the proper duty, taxes,

certifications and enforcement information; and to provide data to the U.S. Census Bureau for statistical purposes. CBP Form 7501 must be filed within 10 working days from the time of entry of merchandise into the United States. Collection of the data on this form is authorized by 19 U.S.C. 1484 and provided for by 19 CFR 142.11 and CFR 141.61. CBP Form 7501 and accompanying instructions can be found at <http://www.cbp.gov/xp/cgov/toolbox/forms/>.

Current Actions: This submission is being made to extend the expiration date of this information collection with no change to the burden hours or to the information collected on Form 7501.

Type of Review: Extension (without change).

Affected Public: Businesses.

CBP Form 7501—Formal Entries.

Estimated Number of Respondents: 2,450.

Estimated Number of Responses per Respondent: 9,903.

Estimated Total Annual Responses: 24,262,980.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 8,079,572.

CBP Form 7501—Formal Entries With Softwood Lumber Agreement

Estimated Number of Respondents: 210.

Estimated Number of Responses per Respondent: 1905.

Estimated Total Annual Responses: 400,050.

Estimated Time per Response: 40 minutes.

Estimated Total Annual Burden Hours: 266,433.

CBP Form 7501—Informal Entries

Estimated Number of Respondents: 1,572.

Estimated Number of Responses per Respondent: 2,582.

Estimated Total Annual Responses: 4,059,355.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 1,014,839.

CBP Form 7501A—Document/Payment Transmittal

Estimated Number of Respondents: 20.

Estimated Number of Responses per Respondent: 60.

Estimated Total Annual Responses: 1,200.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 300.

Dated: April 17, 2014.

TRACEY DENNING,
Agency Clearance Officer,
U.S. Customs and Border Protection.

AGENCY INFORMATION COLLECTION ACTIVITIES:

Declaration of Person Who Performed Repairs

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

ACTION: 60-Day Notice and request for comments; extension of an existing collection of information.

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act: Declaration of a Person Who Performed Repairs. CBP is proposing that this information collection be extended with no change to the burden hours or to the information collected. This document is published to obtain comments from the public and affected agencies.

DATES: Written comments should be received on or before June 23, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to U.S. Customs and Border Protection, Attn: Tracey Denning, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229-1177.

FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229-1177, at 202-325-0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104-13; 44 U.S.C. 3507). The comments should address: (a) Whether the collection of information

is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Declaration of Person Who Performed Repairs

OMB Number: 1651-0048

Form Number: None

Abstract: The "Declaration of Persons Who Performed Repairs or Alterations," as required by 19 CFR 10.8, is used in connection with the entry of articles entered under subheadings 9802.00.40 and 9802.00.50, Harmonized Tariff Schedule of the United States (HTSUS). Articles entered under these HTSUS provisions are articles that were in the U.S. and were exported temporarily for repairs. Upon their return, duty is only assessed on the value of the repairs performed abroad and not on the full value of the article. The declaration under 19 CFR 10.8 includes information such as a description of the article and the repairs; the value of the article and the repairs; and a declaration by the owner, importer, consignee, or agent having knowledge of the pertinent facts. The information in this declaration is used by CBP to determine the value of the repairs and assess duty only on the value of those repairs.

Current Actions: CBP proposes to extend the expiration date of this information collection with no change to the burden hours or to the information collected.

Type of Review: Extension (without change).

Affected Public: Businesses.

Estimated Number of Respondents: 10,236.

Estimated Number of Total Annual Responses: 20,472.

Estimated Number of Annual Responses per Respondent: 2.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 10,236.

Dated: April 17, 2014,

TRACEY DENNING,
Agency Clearance Officer,
U.S. Customs and Border Protection.

