

# U.S. Customs Service

## *General Notices*

### EXPANSION OF NATIONAL CUSTOMS AUTOMATION PROGRAM TEST OF SEMI-MONTHLY STATEMENT PROCESSING TO ADDITIONAL PORTS OF ENTRY

AGENCY: Customs Service, Treasury.

ACTION: General notice.

SUMMARY: This notice announces Customs plan to expand for current participants the testing of the semi-monthly filing and statement processing program (semi-monthly processing) to seven additional ports of entry, and invites those participants to file their statements at these additional ports. The expansion of this National Customs Automation Program test to the additional ports will enable Customs to more fully evaluate the national effect of this program for its final integration into the Automated Commercial Environment. The test is not being opened for new participants.

For the convenience of participants in this program test, this notice lists all the ports of entry—both existing and the additions—where participants may file their entry summaries and make payment of duties, taxes, and fees owed.

EFFECTIVE DATES: Current participants will be able to file semi-monthly statements at the additional ports of entry July 8, 2002; however, participants will need to notify the Entry Branch Supervisor at each additional port of entry to arrange for an exact start date and to receive any additional instructions. Evaluations of the semi-monthly processing at all the ports identified will continue to be conducted periodically.

FOR INFORMATION CONTACT: For inquiries regarding the ports of entry added to the semi-monthly processing prototype contact Debbie Scott, Entry and Drawback Management Team, (202) 927-1962.

SUPPLEMENTARY INFORMATION:

#### BACKGROUND

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

2170). Subtitle B of Title VI establishes the National Customs Automation Program (NCAP)—an automated and electronic system for the processing of commercial importations. Pursuant to these provisions, Customs is developing a new commercial processing system, the Automated Commercial Environment (ACE). The ACE is being designed to support the new Trade Compliance processes. One of the main features of the ACE will be the periodic summary filing and periodic statements function, which will enable each account to pay duties, taxes, fees, and other payments owed using a periodic statement cycle. Periodic summary filing and statement functional capabilities eventually will be fully integrated into the new ACE system. Semi-monthly processing using the current Automated Commercial System (ACS) will eventually cease as the ACE system is deployed nationwide.

For programs designed to evaluate existing and planned components of the National Customs Automation Program (NCAP), § 101.9(b) of the Customs Regulations (19 CFR 101.9(b)) implements the NCAP testing procedures. As the periodic summary filing and periodic statements function (semi-monthly filing and statement processing prototype) concerns an existing component of the NCAP relating to the electronic payment of duties, fees, and taxes, the semi-monthly processing test was established pursuant to that regulation. See, the Federal Register Notice published March 30, 1998 (63 FR 15259) for a fuller explanation of this test.

When initially established in 1998, the semi-monthly filing and statement processing prototype (semi-monthly processing) was implemented at only 14 ports of entry and it was stated in the Federal Register Notice that the testing of this prototype would be implemented over an 18-month period and would end when the periodic payment/statement feature of ACE is available. To date, the ACE is not fully implemented, and the testing of the semi-monthly processing prototype is incomplete. The reasons for these developments are many: the continuing reorganization of Customs, budgeting difficulties, the occurrence of other national events, which has occasioned a shifting of Customs priorities, etc. Regarding the locations where semi-monthly processing are currently authorized to be filed, evaluations of the prototype conducted to date with participants show a concern that the prototype testing should be expanded to additional ports, so that the national effect of this program can be fully gauged. Accordingly, Customs is announcing in this document that seven new ports of entry will be authorized so that current participants may file their entry summaries and make payment of duties, taxes, and fees owed. The seven new ports of entry are located at:

Dallas, Texas;  
Houston, Texas;  
Indianapolis, Indiana;  
Jacksonville, Florida;  
Memphis, Tennessee;  
Norfolk, Virginia; and  
Savannah, Georgia.

Current participants will be able to file semi-monthly statements at any of these additional ports 30 days after this Notice is published in the Federal Register. However, participants will need to notify the Entry Branch Supervisor at each additional port of entry to arrange for an exact start date and to receive any additional instructions. It is noted that the test is not being opened for new participants. Evaluations of the semi-monthly processing at all the ports identified will continue to be conducted periodically.

For the convenience of participants in this program test, this notice summarily lists, alphabetically by State, all the ports of entry—both existing and the additions—eligible for the semi-monthly processing prototype:

- In California, the ports at Los Angeles-Long Beach and San Francisco-Oakland;
- In Florida, the ports at Jacksonville and Miami;
- In Georgia, the ports at Atlanta and Savannah;
- In Illinois, the port at Chicago;
- In Indiana, the port at Indianapolis;
- In Michigan, the ports at Detroit and Port Huron;
- In New York, the ports at Buffalo-Niagara Falls and New York;
- In Ohio, the port at Cleveland;
- In South Carolina, the port at Charleston;
- In Tennessee, the port at Memphis;
- In Texas, the ports at Dallas-Fort Worth, El Paso, Houston-Galveston, and Laredo;
- In Virginia, the port at Norfolk-Newport News; and
- In Washington, the port at Puget Sound.

Customs requests that participants be active in the evaluation of the semi-monthly test.

Dated: May 31, 2002.

BONNI G. TISCHLER,  
*Assistant Commissioner,*  
*Office of Field Operations.*

[Published in the Federal Register, June 6, 2002 (67 FR 39098)]

DEPARTMENT OF THE TREASURY,  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
*Washington, DC, June 5, 2002.*

The following documents of the United States Customs Service, Office of Regulations and Rulings, have been determined to be of sufficient interest to the public and U.S. Customs Service field offices to merit publication in the CUSTOMS BULLETIN.

SANDRA L. BELL,  
*Acting Assistant Commissioner,  
Office of Regulations and Rulings.*

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PROPOSED REVOCATION OF RULING LETTERS AND  
REVOCATION OF TREATMENT RELATING TO THE TARIFF  
CLASSIFICATION OF TIN-PLATED CONTAINERS WITH  
HANDLES AND HINGES NOT DESIGNED TO BE USED  
PRIMARILY AS SALES PACKING NOR DESIGNED AS TABLE,  
KITCHEN OR OTHER HOUSEHOLD ARTICLES OF IRON OR  
STEEL

AGENCY: U.S. Customs Service; Department of the Treasury.

ACTION: Notice of proposed revocation of tariff classification ruling letters and revocation of treatment relating to the classification of tin-plated containers with handles and hinges, not designed to be used primarily as sales packing nor designed as table, kitchen or other household articles of iron or steel.

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 intends to revoke two rulings relating to the tariff classification, under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA), of tin-plated containers with handles and hinges, not designed to be used primarily as sales packing nor designed as table, kitchen or other household articles of iron or steel. Customs also proposes to revoke any treatment previously accorded by it to substantially identical merchandise. Comments are invited on the correctness of the intended actions.

DATE: Comments must be received on or before July 19, 2002.

ADDRESS: Written comments (preferably in triplicate) are to be addressed to U.S. Customs Service, Office of Regulations and Rulings,

1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229, Attention: Textiles Branch. Submitted comments may be inspected at the same location during regular business hours.

FOR FURTHER INFORMATION CONTACT: J. Steven Jarreau, Textiles Branch: (202) 927-2518 or, after June 7, 2002, (202) 572-8817

SUPPLEMENTARY INFORMATION:

BACKGROUND

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

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)) as amended by section 623 of Title VI, this notice advises interested parties that Customs intends to revoke two rulings relating to the tariff classification of tin-plated containers with handles and hinges, not designed to be used primarily as sales packing nor designed as table, kitchen or other household articles of iron or steel. Although in this notice Customs is specifically referring to two Headquarters Ruling Letters, this notice covers any rulings on this merchandise which may exist, but have not been specifically identified. Customs has undertaken reasonable efforts to search existing databases for rulings in addition to those 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, which classified the merchandise contrary to this notice, should advise Customs during this notice period. Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)) as amended by section 623 of Title VI, Customs intends to revoke any treatment previously accorded by Customs to substantially identical merchandise. This treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party,

Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer's or Customs previous interpretation of the HTSUSA. Any person involved with substantially identical merchandise should advise Customs during this notice period. An importer's failure to advise Customs of substantially identical merchandise or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importers or their agents for importation of merchandise subsequent to the effective date of the final decision on this notice.

The Customs Service in Headquarters Ruling Letters (HQ) 961707 (Mar. 19, 1999) and HQ 964234 (April 23, 2001) classified tin-plated containers with handles and hinges, not designed to be used primarily as sales packing nor designed as table, kitchen or other household articles of iron or steel, pursuant to General Rule of Interpretation 1, in sub-heading 4202.19.000, HTSUSA. Headquarters Ruling Letters 961707 (Mar. 19, 1999) and HQ 964234 (April 23, 2001) are set forth as "Attachment A" and "Attachment B" to this document.

It is now Customs determination that tin-plated containers with handles and hinges, not designed to be used primarily as sales packing nor designed as table, kitchen or other household articles of iron or steel are properly classified, pursuant to General Rule of Interpretation 1, in sub-heading 7326.90.1000, HTSUSA. Proposed Headquarters Ruling Letter 965554, revoking HQ 961707, is set forth as "Attachment C" and proposed Headquarters Ruling Letter 965555, revoking HQ 964234, is set forth as "Attachment D" to this document.

Pursuant to 19 U.S.C. 1625(c)(1), Customs intends to revoke HQ 961707 and HQ 964234 and any other rulings not specifically identified to reflect the proper classification of the merchandise pursuant to the analysis set forth in proposed HQ 965554 and HQ 965555. Additionally, pursuant to 19 U.S.C. 1625(c)(2), Customs intends to revoke any treatment previously accorded by Customs to substantially identical merchandise. Before taking this action, consideration will be given to any written comments timely received.

Dated: June 3, 2002.

JOHN ELKINS,  
(for John Durant, Director,  
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
Washington, DC, March 19, 1999.  
CLA-2 RR:CR:TE 961707 RH  
Category: Classification  
Tariff No. 4202.19.0000

MR. DAVID M. RICKERT  
E. BESLER & COMPANY  
P.O. Box 66361  
Chicago, IL 60666-0361

Re: Revocation of PD *C85024*; Classification of a metal lunch box with or without a thermos; subheading 4202.19.0000; subheading 4202.99.9000.

DEAR MR. RICKERT:

On March 31, 1998, Customs issued Port Decision (PD) *C85024*, to you on behalf of your client, The Thermos Company, regarding the classification of a metal lunch box. The ruling classified the box under subheading 4202.92.9900 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We note that this tariff provision does not exist and was an apparent typographical error. The applicable tariff provision in PD *C95024* should have been 4202.99.9000, HTSUSA.

We have been asked by Customs National Commodity Specialist Division to review that decision and to consider classification of the lunch box under subheading 4202.19.0000, HTSUSA. Pursuant to section 1625(c)(1) of the United States Code (*19 U.S.C. §1625(c)(1)*), notice of the proposed revocation of PD *C85024* was published on October 28, 1998, in the CUSTOMS BULLETIN, Volume 32, No. 43.

*Facts:*

The lunch box under consideration measures approximately 9 x 7 x 4 inches. It has a secured top closure and a single carrying handle. The box is not insulated and is entirely composed of metal. It will be imported both with and without a thermos® inside.

*Issue:*

Is the metal lunch box classifiable under subheading 4202.19.0000, HTSUSA, which covers articles such as trunks, suitcases, vanity cases, attache cases, briefcases and similar containers: Other, or under subheading 4202.99.9000, HTSUSA, a residual provision?

*Law and Analysis:*

Classification of goods under the HTSUSA is governed by the General Rules of Interpretation (GRI). GRI 1 provides that classification is determined first in accordance with the terms of the headings of the tariff and any relative section or chapter notes. Where goods cannot be classified on the basis of GRI 1, the remaining GRI will be applied in order. Moreover, Customs refers to the Explanatory Notes to the Harmonized Commodity Description and Coding System (EN) for guidance. While not legally binding, the EN constitute the official interpretation of the HTSUSA at the international level.

Heading 4202, reads in its entirety:

Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper.

The articles specified in heading 4202 are broken into two sections separated by a semicolon. The EN to heading 4202, state in pertinent part that:

The articles covered by the first part of the heading may be of any material \* \* \* The articles covered by the second part of the heading must, however, be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper. \* \* \*

In HQ 953663, dated May 21, 1993, Customs held that lunch boxes were designed primarily for the convenience of the traveler to carry and store food and beverages and are similar to containers enumerated in the first half of the heading. Thus, there was no requirement that they be composed of a particular material.

Heading 7323, HTSUSA, also merits consideration in this case. That provision provides for "Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel." The EN to heading 7323 reads, in pertinent part, that the heading includes:

Other household articles such as wash coppers and boilers; dustbins, buckets, coal scuttles and hods; watering-cans; ash-trays; hot water bottles; bottle baskets; movable boot-scrappers; stands for flat irons; baskets for laundry, fruit, vegetables, etc.; letter-boxes; clothes-hangers, shoe trees; **luncheon boxes**. (Emphasis supplied).

Heading 3924, HTSUSA, is a parallel provision for plastic household items. It encompasses "Tableware, kitchenware, other household articles and toilet articles, of plastics." Like the EN to heading 7323, the EN to heading 3923 states that the heading includes "**luncheon boxes**." (Emphasis supplied).

In HQ 088472, dated August 17, 1992, Customs addressed whether a plastic lunch box was analogous to a luncheon box and, therefore, classifiable under heading 3923. We held:

Customs position is that Heading 3924 provides for items which are used in the home (hence the wording of that heading, "Tableware, kitchenware, other household articles and toilet articles, of plastic"), while articles which are generally carried around with the owner are classified in Heading 4202, HTSUSA. It is our opinion that the reference to a "luncheon box" in Explanatory Note (c) of Heading 3924 means a plastic container designed to store and protect food or luncheon meats while in the home, e.g., a lidded Tupperware storage box for luncheon meats. Each of the exemplars cited in the Heading 3924 Explanatory Notes are articles primarily used in the household, therefore the instant lunch box, which is used to transport food and beverages between the home and school, is not *ejusdem generis* with the exemplars.

See, HQ 952702, dated April 9, 1993; HQ 087281, dated October 29, 1990; HQ 950049, dated April 21, 1992; HQ 088472, dated August 17, 1992.

The metal lunch box at issue is used to transport food and beverages between the home and school, and is not a "luncheon box" designed to store and protect food or luncheon meats in the home. Accordingly, like the plastic lunch boxes in the above cited rulings which Customs found were not "other household articles" of heading 3924, the metal lunch box is not an "other household article" of heading 7323.

We find that the metal lunch box is similar to the containers enumerated in the first part of heading 4202. Accordingly, it is classifiable under heading 4202. See, Headquarters Ruling Letter (HQ) 953044, dated April 19, 1993, and HQ 952702, dated April 9, 1993. The issue is under which subheading to classify the metal lunch box. In PD C85024, Customs classified the metal lunch box at issue under subheading 4202.99.9000, which is a residual provision. The competing provision is subheading 4202.19.0000, which covers articles such as trunks, suitcases, vanity cases, attache cases, briefcases and similar containers.

A similar issue was raised in HQ 953044 and HQ 952702, in which Customs modified the classification of plastic lunch boxes under 4202.99.9000. The classification of the lunch boxes in those cases was changed to subheading 4202.12.20, HTSUSA, which covers articles with an outer surface of plastic that are similar to articles enumerated in the first part of heading 4202 (prior to the semicolon). We note that, although the holdings in HQ 953044 and HQ 952702 were correct, Customs should have based its modification to the classification on the conclusion that an "other" (or residual) tariff provision is not applicable where a prior provision describes the merchandise, and not because the residual provision did not provide for the boxes as specifically as did subheading 4202.12.20. In this case, we find that subheading 4202.19.0000 describes the metal lunch box. Therefore, subheading 4202.99.9000, the residual provision, is not applicable.

Finally, you state in your submission that the metal lunch box may be imported with a 10 ounce roughneck bottle inside. Although you do not provide sufficient information for us to determine the classification of the bottle, we assume that the metal lunch box and bottle may be classifiable under different headings. When goods are *prima facie* classifiable under two or more headings, GRI 3 must be consulted. GRI 3(b) provides that goods put up in sets for retail sale shall be classified as if they consisted of the component which gives them their essential character.



The EN state in Note (X) to Rule 3(b) that the term "goods put up in sets for retail sale" means goods which:

- (a) consist of at least two different articles which are, prima facie, classifiable in different headings;
- (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.

The subject lunch box with bottle meets criteria (a), (b), and (c) above. Both items allow for the short term storage of consumable goods. As imported, the box and bottle are put up in a manner suitable for retail sale to the consumer without any need for repacking. With the above elements satisfied, the essential character of the set must be determined to allow for proper classification. In general, "essential character" has been construed to mean the attribute which strongly marks or serves to distinguish an article. It may be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of the constituent material in relation to the use of the goods.

In this case, the lunch box facilitates the transportation of food and drink from one location to another. Its role in relation to the overall use of the goods is paramount. Consequently, the lunch box represents the essential character of the set. The set as a whole, therefore, is classifiable in heading 4202.

*Holding:*

The metal lunch box at issue is classifiable under subheading 4202.19.0000, HTSUSA. The general column one rate applicable in 1999 is 20 percent *ad valorem*.

PD C85024, dated March 31, 1998, is hereby revoked. In accordance with 19 U.S.C. §1625(c)(1), this ruling will become effective 60 days after its publication in the CUSTOMS BULLETIN. Publication of rulings or decisions pursuant to 19 U.S.C. §1625(c)(1) does not constitute a change of practice or position in accordance with section 177.10(c)(1), Customs Regulations (19 C.F.R. §177.10(c)(1)).

JOHN DURANT,  
*Director,*  
*Commercial Rulings Division.*

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[ATTACHMENT B]

DEPARTMENT OF THE TREASURY  
 U.S. CUSTOMS SERVICE,  
 Washington, DC, April 23, 2001.  
 CLA-2RR:CR:TE 964234jsj  
 Category: Classification  
 Tariff No. 4202.19.0000

MS. KATHY M. BELAS  
 JAMES G. WILEY Co.  
 P.O. Box 90008  
 Los Angeles, CA 90009-0008

Re: Classification of "lunch tote"; Subheading 4202.19.0000, HTSUSA.

DEAR MS. BELAS:

The purpose of this correspondence is to respond to your request of May 10, 2000, directed to the New York office of the U.S. Customs Service. The correspondence in issue requested, on the behalf of your client Dorothy Thorpe/Christmas Corner, a binding classification ruling of the item described as a "lunch tote."

A sample was provided along with a card identifying the item as a "lunch tote," style 10370. The card additionally indicated that the merchandise is a product of China. The sample will be returned in accordance with your request.

This ruling letter is being issued subsequent to a review of your correspondence of May 10, 2000, and a telephone conference conducted with a member of my staff on September 1, 2000.

*Facts:*

The article submitted for consideration has the shape of a traditional school lunch box and measures seven and one-half (7-1/2) inches in length, three and one eighth (3-1/8) inches in width and has a height of five and one-eighth (5-1/8) inches. It is composed of metal believed by the Customs Service to be sheet steel that may or may not be tin-plated. The request you submitted suggests that the item is made of tin. No laboratory analysis has been performed to determine its precise composition.

The “lunch tote” has a plastic handle on top that swivels side to side. One side of the item opens and may be secured closed by a latch on the top. Attachments for a shoulder strap are located on the narrow or width sides, one and one-half (1-1/2) inches from the top. No shoulder straps accompanied the sample. It is not insulated and does not have an accompanying container or interior attachment designed to facilitate the transportation and storage of liquids.

*Issue:*

What is the classification, pursuant to the Harmonized Tariff Schedule of the United States Annotated, of the above-described multiple-use, metal-sided, hinged container possessing a handle and identified as a “lunch tote”?

*Law and Analysis:*

The classification of imported merchandise pursuant to the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) is governed by the General Rules of Interpretation (GRI). GRI 1 provides that classification decisions are to be “determined according to the terms of the headings and any relative section or chapter notes.” The subsequent General Rules of Interpretation are to be consulted only if an analysis of the headings, section and chapter notes, in accordance with the dictates of GRI 1, proves inadequate to classify the merchandise.

The principal HTSUSA headings considered by the Customs Service in rendering this Ruling Letter are: (1) Heading 4202, HTSUSA; and (2) Heading 7326, HTSUSA. Heading 4202 of Chapter 42, *Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silkworm Gut)*<sup>1</sup>, provides:

4202 Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber, or of paperboard, or wholly or mainly covered with such materials or with paper.

Heading 7326 of Chapter 73, *Articles of Iron or Steel*<sup>2</sup>, provides:

7326 Other articles of iron or steel.

Heading 4202, HTSUSA, provides for the classification of two primary groups of merchandise: “[t]runks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers” and “traveling bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, rnap cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder, cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber, or of paperboard, or wholly or mainly covered with such materials or with paper.” The two groups of items enumerated in heading 4202, HTSUSA, are separated by a semicolon.

The significance of the semicolon in separating the two parts of heading 4202, HTSUSA, is explained in the Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System. The Explanatory Notes constitute the official interpretation of the Harmonized System at the international level. The EN, although neither legally binding or dispositive of classification issues, do provide commentary on the scope of each heading of the HTSUSA and are generally indicative of the proper interpretation of the headings. See T.D. 89-80, 54 Fed. Reg. 35127-28 (Aug. 23, 1989).

<sup>1</sup> Titles of chapters are provided for ease of reference only. General Rule of Interpretation 1.

<sup>2</sup> See *id.*

The EN to heading 4202, HTSUSA, provides that the “articles covered by the first part of the heading may be of any material” *Explanatory Note 42.02*. The first part of heading 4202, HTSUSA, is that part of the heading that precedes the semicolon. The EN continues by explaining that the articles enumerated in “the second part of the heading must, however, be only of the materials specified therein.” *Explanatory Note 42.02*.

The container in issue, a multiple-use, metal-sided, hinged box with a handle, referred to as a “lunch tote,” is *ejusdem generis* or “of the same kind” of containers enumerated in the first part of heading 4202, HTSUSA. See *Sports Graphics, Inc. v. United States*, 24 F.3d 1390, 1392 (Fed. Cir. 1994) (discussing the statutory construction concept of *ejusdem generis*). The containers in the first part of heading 4202, HTSUSA, “[t]runks, suitcases, vanity cases, attache cases, briefcases, school satchels and similar containers” are designed to organize, store, protect and carry various items during travel. See *Totes, Inc. v. United States*, 69 F.3d 495 (Fed. Cir. 1995), HQ 953663. Since the “lunch tote” is similar to the containers enumerated *eo nomine* in the first part of heading 4202, HTSUSA, the material of which it is composed is not of consequence.

The Customs Service, prior to concluding its legal analysis of the instant merchandise, reviewed the decision of *SGI, Inc. v. United States*, 122 F.3d 1468 (Fed. Cir. 1997). The Court in *SGI* was called on to address the classification of portable soft-sided vinyl coolers possessing insulative properties similar to both hard and other soft-sided coolers having a one-half inch thick closed cell polyethylene foam insulation used solely for the preservation and storage of food or beverages. The merchandise under classification in this ruling letter is a metal-sided, hinged box with a handle, that has multiple uses, one of which happens to be as a lunch box. It is the conclusion of the Customs Service, subsequent to considering the multiple uses of the item in issue, that the decision of the court in *SGI* does not have precedential weight with regards to multiple use, metal-sided, hinged boxes possessing handles.

The “lunch tote” submitted for classification is similar in shape and utility to a traditional lunch box, although smaller. The Customs Service has previously addressed the classification of multiple-use, metal-sided, hinged containers or lunch boxes with handles and has consistently ruled, as stated above, that they are, for classification purposes, similar to the items in the initial part of heading 4202, HTSUSA, trunks, suitcases, vanity cases, attache cases, briefcases and school satchels. See HQ 961707 (Mar. 19, 1999); HQ 953663 (May 21, 1993); HQ 953044 (April 19, 1993); and HQ 952702 (April 9, 1993).

The principle distinction between the article in issue, the “lunch tote,” and the lunch boxes addressed in prior ruling letters, as previously stated, is size. The “lunch tote” is smaller, although on further examination not significantly smaller.

It is the size of the “lunch tote” that prompted a review of heading 7326, HTSUSA, and particularly subheading 7326.90.3500, HTSUSA. It should be recalled that the precise composition of the “lunch tote” has not been established. Prior to classifying the “lunch tote” in heading 7326, HTSUSA, as an article of iron or steel, the Customs Service would have undertaken a laboratory analysis.

The application of GRI 1 dictates that classification decisions begin with an examination of the headings. It is the conclusion of the Customs Service that heading 4202, HTSUSA, more specifically describes the “lunch tote” than heading 7326, HTSUSA. A review of subheading 7326.90.3500, HTSUSA, is, however, being undertaken to specifically address the classification suggested by the importer and customs broker.

Subheading 7326.90.3500, HTSUSA, provides:

7326	Other articles of iron or steel:
7326.90	Other:
7326.90.3500	Other: Containers of a kind normally carried on the person, in the pocket or in the handbag.

A review of ruling letters classifying merchandise in subheading 7326.90.3500, HTSUSA, as containers of iron or steel, normally carried on the person, in the pocket or in the handbag, revealed articles that were smaller in size than the “lunch tote” and articles whose utility was more limited or narrow. The research revealed: (1) A compact disc carrying case that measured six (6) inches by six and one-half (6-1/2) inches and was designed to carry eight compact discs, See NY E82060 (June 1, 1999); (2) Two pencil cases that measured eight (8) inches in length, three (3) inches in width and one (1) inch in height, and eight (8) inches in length and two (2) inches in width, respectively, See NY A80439 (Feb. 26, 1996) and NY E81700 (July 19, 1999); (3) A hip flask designed to hold four liquid ounces,

See NY D80042 (July 22, 1998); and (4) A pill-box shaped tin that measured one and one-half (1-1/2) inches in diameter and three-fourths (3/4) of an inch in depth, See NY C88472 (June 24, 1998).

Chapter 74 of the HTSUSA, *Cooper and Articles Thereof*, and in particular subheading 7419.99.1500, HTSUSA, were also reviewed because subheading 7419.99.1500, HTSUSA, like subheading 7326.90.3500, HTSUSA, also addresses "containers of a kind normally carried on the person, in the pocket or in the handbag." This examination was undertaken to thoroughly review rulings that might prove beneficial in understanding the phrase "containers of a kind normally carried on the person," although neither the Customs Service nor the importer suggest that the "lunch tote" is composed of copper.

The ruling letters addressing Chapter 74 containers of a kind normally carried on the person revealed: (1) A business card holder that measured two (2) inches by four (4) inches, See NY C81773 (Nov. 17, 1997); (2) A toothpick holder that measured three and one-half (3-1/2) inches in length and one-half (1/2) inch in diameter, See NY F 8382 (Mar. 24, 2000); and (3) A pillbox for which dimensions were not provided. See NY D86338 (Jan. 7, 1999).

The conclusion reached by the Customs Service is that the "lunch tote" is more analogous in size and utility to the *eo nomine* articles of heading 4202, HTSUSA, than to other articles of iron or steel of residual heading 7326, HTSUSA. The "lunch tote," although smaller than a traditional lunch box, still functions as a convenient method of transporting food and beverages in addition to having the capability of transporting other personal effects.

A New York Ruling Letter that requires distinction is NY A80887 (Mar. 13, 1996) in which a "lunch box handbag" was classified in subheading 7326.90.3500, HTSUSA, as an article of steel, tinplated, normally carried on the person. The physical dimensions of the "lunch box handbag," as set forth in the ruling letter, are similar to those of a traditional lunch box. The ruling letter additionally stated that the item was designed to resemble a lunch box.

A review of Customs Service records established that the article in issue in NY A80887 was not a lunch box but was, rather, a handbag or purse. The item was marketed as a handbag. The style of painting, the decorative and color-coordinated shoulder strap and fancy metal latches were all indicative of a handbag.

#### *Holding*

The multiple-use, metal-sided hinged container with a handle, identified as a "lunch tote," is classified in subheading 4202.19.0000, HTSUSA.

The General Column One Rate of Duty is twenty (20) percent *ad valorem*.

GAIL A. HAMILL,  
(for John Durant, Director,  
Commercial Rulings Division.)

[ATTACHMENT C]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
Washington, DC.

CLA-2 RR:CR:TE 965554 jsj  
Category: Classification  
Tariff No. 7326.90.1000

MR. DAVID M. RICKERT  
E. BESLER & COMPANY  
P.O. Box 66361  
Chicago, IL 60666-0361

Re: Revocation of HQ 961707 (Mar. 19, 1999); Lunch Box Style Metal Container; With or Without a Roughneck Thermos®; Tin-plated Iron or Steel; Set; Subheading 7326.90.1000, HTSUSA.

DEAR MR. RICKETT:

The purpose of this correspondence is to advise you that the Customs Service has reconsidered Headquarters Ruling Letter (HQ) 961707 (Mar. 19, 1999) which was issued to you as a revocation of Port Decision C85024 (Mar. 31, 1998).

Headquarters Ruling Letter 961707 classified a metal container in the shape of traditional school lunch box in subheading 4202.19.0000, HTSUSA. We have reviewed that ruling and found it to be in error. The Customs Service is reclassifying the merchandise in subheading 7326.90.1000, HTSUSA. This ruling, therefore, revokes HQ 961707.

*Facts:*

The article subject to this reconsideration is a container that has the shape of a traditional school lunch box. It measures nine (9) inches in height, seven (7) inches in length and four (4) inches in width. It is composed of metal. Customs is issuing this revocation on the assumption that the article is tin-plated. No laboratory analysis has been performed to determine its precise composition.

The item has a secured top closure and a single carrying handle. It is not insulated. Customs is advised that it may be imported with or without a ten ounce "roughneck bottle" inside. No details regarding the construction of the bottle have been provided. Customs is advised that the country of manufacture is China.

*Issue:*

What is the classification, pursuant to the Harmonized Tariff Schedule of the United States Annotated, of the above-described lunch box style metal container with a handle and a latch, imported with or without a bottle?

*Law and Analysis:*

The federal agency responsible for initially interpreting and applying the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) is the U.S. Customs Service.<sup>1</sup> The Customs Service, in accordance with its legislative mandate, classifies imported merchandise pursuant to the General Rules of Interpretation (GRI) and the Additional U.S. Rules of Interpretation.<sup>2</sup>

General Rule of Interpretation 1 provides, in part, that classification decisions are to be "determined according to the terms of the headings and any relative section or chapter notes." *General Rule of Interpretation 1*. General Rule of Interpretation 1 further states that merchandise which cannot be classified in accordance with the dictates of GRI 1 should be classified pursuant to the other General Rules of Interpretation, provided the HTSUSA chapter headings or notes do not require otherwise. According to the Explanatory Notes (EN), the phrase in GRI 1, "provided such headings or notes do not otherwise

<sup>1</sup> See 19 U.S.C. 1500 (West 1999) (providing that the Customs Service is responsible for fixing the final appraisement, classification and amount of duty to be paid); See also Joint Explanatory Statement of the Committee of Conference, H.R. Conf. Rep. No. 100-576, at 549 (1988) reprinted in 1988 U.S. Code Cong. and Adm. News 1547, 1582 [hereinafter Joint Explanatory Statement].

<sup>2</sup> See 19 U.S.C. 1202 (West 1999); See generally, *What Every Member of The Trade Community Should Know About: Tariff Classification*, an Informed Compliance Publication of the Customs Service available on the World Wide Web site of the Customs Service at [www.customs.gov](http://www.customs.gov), search "Importing & Exporting" and then "U.S. Customs Informed Compliance Publications."

require,” is intended to “make it quite clear that the terms of the headings and any relative Section or Chapter Notes are paramount.” *General Rules for the Interpretation of the Harmonized System, Rule 1, Explanatory Note (V)*.

The Explanatory Notes constitute the official interpretation of the Harmonized System at the international level. See Joint Explanatory Statement *supra* note 1, at 549. The Explanatory Notes, although neither legally binding nor dispositive of classification issues, do provide commentary on the scope of each heading of the HTSUS. The EN are generally indicative of the proper interpretation of the headings. See T.D. 89-80, 54 Fed. Reg. 35127-28 (Aug. 23, 1989); *Lonza, Inc. v. United States*, 46 F.3d 1098, 1109 (Fed. Cir. 1995).

Commencing classification of the metal container in accordance with the dictates of GRI 1, the Customs Service examined the headings of Chapter 73, *Articles of Iron or Steel*, of the HTSUSA. Customs concludes the lunch box style container subject to this reconsideration is properly classified in heading 7326, HTSUSA, pursuant to GRI 1. Heading 7326, HTSUSA, more specifically than any other heading in the tariff schedule, describes the container.

Customs notes that heading 7326, HTSUSA, which covers “Other articles of iron or steel,” is a residual or basket provision into which merchandise of iron or steel not described by any other heading of Chapter 73 is classified. Although the classification decision arrived at by this office relies on General Rule of Interpretation 1, this determination was made by a process of elimination, only subsequent to considering all of the other headings of Chapter 73, particularly headings 7310, HTSUSA, and 7323, HTSUSA.

Heading 7310, HTSUSA, provides for “Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.” The EN to heading 7310, HTSUSA, Explanatory Note 73.10, provides an illustrative list of “larger containers,” as well as “smaller containers” that are properly classified in heading 7310, HTSUSA. *Explanatory Note 73.10*. The smaller containers “include boxes, cans, tins, etc.” and are “mainly used as sales packings for butter, milk, beer, preserves, fruit or fruit juices, biscuits, tea, confectionery, tobacco, cigarettes, shoe cream, medicaments, etc.” (Emphasis added) *Explanatory Note 73.10*.

Although the container subject to this reconsideration falls within the EN description of “boxes, cans, tins, etc.,” it is not “mainly used as sales packings.” *Explanatory Note 73.10*. The container in issue, although it may be used as packing for candy or other merchandise, has uses beyond sales packing. Customs will not suggest the numerous uses to which this container may be put, but is of the conclusion that this container is significantly distinct from sales packing, precluding its classification in heading 7310, HTSUSA. See generally HQ 963670 (April 12, 2002) (discussing merchandise classified in heading 7310, HTSUSA, and providing a list of precedential Customs Service ruling letters).

Heading 7323, HTSUSA, provides, in pertinent part, for the classification of “Table, kitchen or other household articles and parts thereof, of iron or steel.” The Explanatory Notes to heading 7323, HTSUSA, state that this group “comprises a wide range of iron or steel articles \* \* \* used for table, kitchen or other household purposes \* \* \*.” *Explanatory Note 73.23*. The EN further provides an extensive list of articles considered being for kitchen, table and other household uses. See *Explanatory Note 73.23*. Kitchen articles include items “such as saucepans, steamers \* \* \*, frying pans \* \* \*, kettles; colanders; \* \* \* jelly or pastry moulds; \* \* \* kitchen storage tins and canisters \* \* \* funnels.” *Explanatory Note 73.23(A)(1)*. Articles for table use include “trays, dishes, plates \* \* \* sugar basins, butter dishes \* \* \* coffee pots \* \* \* tea pots; cups, mugs \* \* \* cruets; knife-rests; \* \* \* serviette rings, table cloth clips.” *Explanatory Note 73.23(A)(2)*. Items enumerated as “other household articles” encompass articles such as “wash coppers and boilers; dustbins, buckets \* \* \* watering-cans; ash-trays; \* \* \* baskets for laundry, fruit, vegetables, etc.; letter-boxes \* \* \* luncheon boxes.” *Explanatory Note 73.23(A)(3)*.

It is the conclusion of the Customs Service, subsequent to a review of this list, that the container subject to this reconsideration, a school lunch box, is not analogous to the articles enumerated in EN 73.23. Merchandise properly classified in heading 7323, HTSUSA, is limited in scope to table, kitchen or other household articles made of iron or steel. The container under review in this reconsideration may not reasonably be described as a table, kitchen or household article. See generally HQ 956218 (Aug. 23, 1994), New York Ruling Letter (NY) C88472 (June 24, 1998), NY 813291 (Aug. 23, 1995) and NY 808180 (Mar. 24, 1995). The container subject to this reconsideration may be used around the

home, but it is not designed nor specifically intended for table, kitchen or household use, precluding classification in heading 7323, HTSUSA.

It is Customs determination that the heading that is most descriptive of the lunch box container is heading 7326, HTSUSA. Heading 7326, HTSUSA, provides very simply for “Other articles of iron or steel.” Heading 7326, HTSUSA, as previously stated is a residual provision and encompasses the classification of “all iron or steel articles \* \* \* **other than** articles included in the preceding headings of this Chapter or \* \* \* more specifically covered elsewhere in the Nomenclature.” *Explanatory Note 73.26*.

Understanding that heading 7326, HTSUSA, is a residual or basket provision into which all merchandise properly classified in Chapter 73, HTSUSA, falls by default when a more descriptive heading in the chapter does not exist, the variety of iron or steel merchandise that is properly classified in heading 7326, HTSUSA, is broad. This is confirmed by a further reading of the Explanatory Notes. The Explanatory Note that corresponds to heading 7326, HTSUSA, Explanatory Note 73.26, offers an extensive listing of merchandise that is classified in heading 7326, HTSUSA.

Explanatory Note 73.26 (3) provides that heading 7326, HTSUSA, covers “Certain boxes and cases, *e.g.*, tool boxes or cases, not specially shaped or internally fitted to contain particular tools with or without their accessories (see the Explanatory Note to heading 42.02); botanists’, *etc.*, collection or specimen cases, trinket boxes; cosmetic or powder boxes and cases; cigarette cases, tobacco boxes, cachou boxes, *etc.*, but **not including** containers of **heading 73.10**, household containers (**heading 73.23**), nor ornaments (**heading 83.06**).” (Emphasis added). The container subject to this reconsideration is not easily analogized to the “boxes and cases” specifically identified in the EN, but this is not necessary. The drafters of the EN, by employing the abbreviations “*e.g.*” and “*etc.*” in EN 73.26, exhibited an intent that the identified articles were only intended to be representative or illustrative.

It is the conclusion of the Customs Service that the lunch box container in issue and the articles identified by example in EN 73.26 share enough common features to warrant the classification of it in heading 7326, HTSUSA. The container in issue is essentially a metal box, the size of which according to a reading of EN 73.26 may vary significantly. The container is larger than trinket and cachou boxes, but smaller than tool boxes. It is not specially shaped nor is it internally fitted. The possible uses of the container are similar to the anticipated uses of the containers referenced in the EN. It may carry a variety of items, none of which fall into any particular category that might preclude classification in heading 7326, HTSUSA. As should be appreciated, there is no single example provided for in EN 73.26 to which Customs may point as the perfect example of a container similar to the one subject to this reconsideration. Customs has, however, demonstrated that there are a significant number of common characteristics between the container in issue and the “boxes and cases” illustrated in Explanatory Note 73.26 to warrant classification in heading 7326, HTSUSA.

Although Customs has discussed the similarities between the relevant merchandise and the items identified in the Explanatory Notes to heading 7326, HTSUSA, it is important to remember that since heading 7326, HTSUSA, is a basket or residual provision it is only necessary to determine that the Thermos® merchandise is not excluded from heading 7326, HTSUSA, nor specifically provided for elsewhere in the tariff schedule. Customs concludes that the merchandise is not precluded from classification in heading 7326, HTSUSA, nor is it specifically provided for in another tariff schedule heading.

Continuing the classification of the school lunch box style container at the subheading level, the container is classified in subheading 7326.90.1000, HTSUSA. See *generally* NY H81764 (June 19, 2001), NY F81395 (Jan. 13, 2000) and NY B80840 (Jan. 10, 1997). Subheading 7326.90.1000, HTSUSA, provides for the classification of

7326	Other articles of iron or steel:
7326.90	Other:
7326.90.1000	Of tinplate.

The Customs Service specifically notes for the attention of the importer and the customs broker that Customs has not undertaken a laboratory analysis to confirm that the container in issue is tin-plated. Should the container not prove to be tin-plated, this would significantly impact the classification and rate of duty of this merchandise. See HQ 965063 (April 12, 2002) (a binding classification ruling classifying similar merchandise said to be tin-plated).

Should this container not be tin-plated, it would be classified in subheading 7326.90.8586, HTSUSA. Subheading 7326.90.8586, HTSUSA, provides for:

7326	Other articles of iron or steel:
9326.90	Other:
	Other:
	Other:
7326.90.85	Other,
7326.90.8586	Other.

It is noted that Customs, in PD C85024 and HQ 961707, classified this item in heading 4202, HTSUSA. Heading 4202, HTSUSA, provides for the classification of:

Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, insulated food or beverage bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber, or of paperboard, or wholly of mainly covered with such materials or with paper.

Customs, during the course of this reconsideration, determined that the merchandise in issue was not similar to the items designated by name in the first part of heading 4202, HTSUSA, that aspect which precedes the semi-colon. It was also determined that consideration of the items listed in the second part of the heading was unnecessary because those articles must be made of specific materials and iron and steel, of which the instant merchandise is composed, are not enumerated materials. Since Customs determined that the metal container imported by Thermos® is not similar to the containers designated *eo nomine* in heading 4202, HTSUSA, Customs re-examined the headings of the HTSUSA and has concluded that the lunch box style container is properly classified in heading 7326, HTSUSA.

The Customs Service, in addition to having been requested to provide a binding classification ruling for the lunch box style container, was also requested to provide a ruling on the container when imported with the “roughneck” bottle. Customs, in examining this question, considered whether the container and the bottle were a “set” pursuant to GRI 3.

An examination of GRI 3 becomes appropriate when goods are *prima facie* classifiable under two or more headings. The container is classified in heading 7326, HTSUSA, and although the ruling request did not provide sufficient information to classify the bottle, Customs will assume that the bottle is classifiable in a different heading.

Continuing with the application of General Rule of Interpretation 3, GRI 3(a) provides that the articles should be classified according to the heading which affords the most specific description, unless the multiple headings under consideration refer to only part of the materials or substances contained in goods that are mixed or composite, or to only part of “items in a set put up for retail sale.” The container and the bottle are not mixed or composite goods, warranting inquiry into the issue of whether they cumulatively constitute “items in a set put up for retail sale.”<sup>3</sup> *General Rule of Interpretation 3*.

The General Rules of Interpretation do not define the phrase “items in a set put up for retail sale.” The Explanatory Notes do, however, offer guidance. The precise phrase in GRI 3(a) “items in a set put up for retail sale” is not addressed in the EN. The EN do, however, address a similar phrase employed in GRI 3(b). The phrase employed in GRI 3(b) and discussed in the EN is “goods put up in sets for retail sale.” *General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)*. It is the conclusion of the Customs Service that the two phrases address the same issue.

Explanatory Note (X) to GRI 3(b) provides three factors to be considered when determining whether goods have been put up in sets for retail sale. The term is taken to mean goods which:

(a) consist of at least two different articles that are, *prima facie*, classifiable in different headings \* \* \*.

<sup>3</sup> See generally, *What Every Member of The Trade Community Should Know About: Classification of Sets Under the HTS*, an Informed Compliance Publication of the Customs Service available on the World Wide Web site of the Customs Service at [www.customs.gov](http://www.customs.gov), search “Importing & Exporting” and then “U.S. Customs Informed Compliance Publications.”



(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 \* \* \*.  
[*General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X) (a)–(c)*].

A review of the HTSUSA and an examination of the container and the bottle establish that they are *prima facie* classifiable in different headings and are packaged in a manner suitable for sale directly to users. The issue that remains, the second of the three factors, is whether the articles as put up together “meet a particular need or carry out a specific activity.” *General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)(b)*.

The Explanatory Notes do not define the phrase “meet a particular need or carry out a specific activity.” *Id.* The EN do, however, offer examples of items put up together for sale directly to the user which constitute sets. The initial example consists of “a sandwich made of beef, with or without cheese, in a bun \* \* \* packaged with potato chips (French Fries) \* \* \*.” *General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)(1)(a)*. The second example consists of items to be used together to prepare a spaghetti meal. The components include: (1) A packet of uncooked spaghetti; (2) A sachet of grated cheese; and (3) A small tin of tomato sauce, put up in a carton. *See General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)(1)(b)*. The third example is a hairdressing set. The items in this set include: (1) A pair of electric hair clippers; (2) A comb; (3) A pair of scissors; (4) A brush; (5) A towel of textile material; and (6) a leather case to store and carry the items. *See General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)(2)*. The final example of a set is a drawing kit. The drawing kit includes five items put up together in a case of plastic sheeting. The items are: (1) A ruler; (2) A disc calculator; (3) A drawing compass; (4) A pencil; and (5) A pencil-sharpener, put up in a case of plastic sheeting. *See General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)(3)*.

A review of each of the examples of sets in EN (X) indicates that components of sets share at least one common trait. *See HQ 953472* (Mar. 21, 1994). The fact that the drafters of EN (X) did not explain when goods put up together “meet a particular need or carry out a specific purpose” suggests that resolution of the issue must be determined by analogy on a case-by-case basis.

The items that comprise each example of a set in EN (X) are related to one another in such a fashion that they interact together to serve a distinct purpose or function to enable a singular result to be achieved. The items in examples one and two are used in conjunction with one another to complete a sandwich meal and prepare a spaghetti meal. The articles in example three are used together for the purpose of hair grooming and the items in example four function with one another to enable the user to draw.

The Explanatory Notes, in addition to offering examples of items that constitute sets, also provides examples of collections of articles which do not function with one another to the degree necessary to establish a set. The initial accumulation of items in EN (X) consists of a can of shrimp, a can of *pate de foie*, a can of cheese, a can of sliced bacon and a can of cocktail sausages. *See General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (X)(1)*. The second example includes a bottle of spirits and a bottle of wine. *See id.* The items in the first example, although related to one another and usable together, do not “interact with one another so as to comprise a single dish.” *HQ 953472 supra*. It was concluded in *HQ 953472* that the wine and spirits example did not constitute a set because the items would not be used together for the mixing of a single drink nor be suitable for serving together on a particular occasion.<sup>4</sup> *See HQ 953472 Id.*

The issue in the instant ruling is whether the container has a nexus with the bottle such that both are intended to be used together or in conjunction with one another to meet a particular need or carry out a specific activity. It is the conclusion of the Customs Service that the metal container and the bottle will be used together or in conjunction with one another to meet a particular need or carry out a specific activity. The container provides a means of packing and transporting food and snacks and will be used with the bottle that will enable the user to store and transport a beverage. Customs understands that the food

<sup>4</sup> It should be noted that the Explanatory Notes of the Harmonized Commodity Description and Coding System are an international document that employs words, phrases and understandings which are intended to have a universal international meaning that may be different from the domestic meaning or understanding of a particular member-country or member-countries of the World Customs Organization.

and beverage will be enjoyed at the same time and the container accompanied by the bottle facilitates this enjoyment. The container and the bottle function together to further a specific activity, the storage, transportation and enjoyment of food and beverage. They are a "set" pursuant to General Rule of Interpretation 3(b). *See Generally* HQ 088134 (Sept. 22, 1989) and HQ 959305 (Sept. 20, 1996).

General rule of interpretation 3(b) additionally provides that goods put up in sets for retail sale shall be classified as if they consisted of that component of the set that gives the set its "essential character." The General Rules of Interpretation do not define the phrase "essential character," but the Explanatory Notes offer a non-exhaustive list of factors which may be considered. The factors include: (1) The nature of the component; (2) Its bulk; (3) Its quantity; (4) Its weight; (5) Its value; and (6) The role of the component in relation to the use of the goods. *See General Rules for the Interpretation of the Harmonized System, Rule 3(b), Explanatory Note (VIII)*. Explanatory Note (VIII) to GRI 3(b) specifically states that the essential character of a set will "vary between different kinds of goods." *Id.*

It is the conclusion of Customs that the lunch box style container provides the set with its essential character. The role of the lunch box is more fundamental to the set than the bottle. The container enables both the food items stored in the container and the beverage stored in the bottle to be transported. The role of the lunch box container, as previously stated in HQ 961707, is paramount to the overall use of both the container and the bottle.

*Holding:*

Headquarters Ruling Letter 961707 is hereby revoked.

The tin-plated container with a hinge and a handle in the shape of a school lunch box, when imported separately, is classified in subheading 7326.90.1000, Harmonized Tariff Schedule of the United States Annotated.

The tin-plated container with a hinge and a handle in the shape of a school lunch box, when imported with the roughneck bottle, is classified as a set pursuant to General Rule of Interpretation 3(b).

The container provides the set with its essential character and the container and bottle set is classified in subheading 7326.90.1000, Harmonized Tariff Schedule of the United States Annotated.

The General Column 1 Rate of Duty for merchandise classified in subheading 7326.90.1000, HTSUSA, is FREE.

JOHN DURANT,  
*Director,*  
*Commercial Rulings Division.*

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[ATTACHMENT D]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
*Washington, DC.*

CLA-2 RR:CR:TE 965555 jsj  
Category: Classification  
Tariff No. 7326.90.1000

MS. KATHY M. BELAS  
JAMES G. WILEY CO.  
*P.O. Box 90008*  
*Los Angeles, CA 90009-0008*

Re: Revocation of HQ 964234 (April 23, 2001); "Lunch Tote"; Lunch Box Style Metal Container; Tin-plated Iron or Steel; Subheading 7326.90.1000, HTSUSA.

DEAR MS. BELAS:

The purpose of this correspondence is to advise you that the Customs Service has reconsidered Headquarters Ruling Letter (HQ) 964234 (April 23, 2001) issued to you as the customhouse broker of Dorothy Thorpe/Christmas Corner.

Headquarters Ruling Letter 964234 classified a metal container in the shape of traditional school lunch box, only smaller, in subheading 4202.19.0000, HTSUSA. We have reviewed that ruling and found it to be in error. The Customs Service is reclassifying the merchandise in subheading 7326.90.1000, HTSUSA. This ruling, therefore, revokes HQ 964234.

*Facts:*

The article subject to this reconsideration is a container that has the shape of a traditional school lunch box, only smaller. It measures seven and one-half (7-1/2) inches in length, three and one-eighth (3-1/8) inches in width and five and one-eighth (5-1/8) inches in height. It is composed of metal believed by the Customs Service to be sheet steel. The initial ruling request indicates that the item is made of tin. Customs is issuing this revocation on the assumption that the article is tin-plated. No laboratory analysis has been performed to determine its precise composition.

The item, described by the broker as a "lunch tote," has a plastic handle on top that swivels side to side. One side of the item opens and may be secured closed by a latch on the top. Attachments for a shoulder strap are located on the narrow or width sides, one and one-half (1-1/2) inches from the top. No shoulder straps accompanied the sample. It is not insulated and does not have an accompanying container or interior attachment designed to facilitate the transportation and storage of liquids. The Customs Service has not been advised of the country of manufacture.

*Issue:*

What is the classification, pursuant to the Harmonized Tariff Schedule of the United States Annotated, of the above-described, tin-plated, steel container with a handle and a latch?

*Law and Analysis:*

The federal agency responsible for initially interpreting and applying the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) is the U.S. Customs Service.<sup>1</sup> The Customs Service, in accordance with its legislative mandate, classifies imported merchandise pursuant to the General Rules of Interpretation (GRI) and the Additional U.S. Rules of Interpretation.<sup>2</sup>

General Rule of Interpretation 1 provides, in part, that classification decisions are to be "determined according to the terms of the headings and any relative section or chapter notes." *General Rule of Interpretation 1*. General Rule of Interpretation 1 further states that merchandise which cannot be classified in accordance with the dictates of GRI 1 should be classified pursuant to the other General Rules of Interpretation, provided the HTSUSA chapter headings or notes do not require otherwise. According to the Explanatory Notes (EN), the phrase in GRI 1, "provided such headings or notes do not otherwise require," is intended to "make it quite clear that the terms of the headings and any relative Section or Chapter Notes are paramount." *General Rules for the Interpretation of the Harmonized System, Rule 1, Explanatory Note (V)*.

The Explanatory Notes constitute the official interpretation of the Harmonized System at the international level. *See* Joint Explanatory Statement *supra* note 1, at 549. The Explanatory Notes, although neither legally binding nor dispositive of classification issues, do provide commentary on the scope of each heading of the HTSUS. The EN are generally indicative of the proper interpretation of the headings. *See* T.D. 89-80, 54 Fed. Reg. 35127-28 (Aug. 23, 1989); *Lonza, Inc. v. United States*, 46 F.3<sup>rd</sup> 1098, 1109 (Fed. Cir. 1995).

Commencing classification of the tin-plated metal container in accordance with the dictates of GRI 1, the Customs Service examined the headings of Chapter 73, *Articles of Iron or Steel*, of the HTSUSA. Customs concludes the lunch box shaped container subject to this reconsideration is properly classified in heading 7326, HTSUSA, pursuant to GRI 1. Heading 7326, HTSUSA, more specifically than any other heading in the tariff schedule, describes the container.

<sup>1</sup> See 19 U.S.C. 1500 (West 1999) (providing that the Customs Service is responsible for fixing the final appraisement, classification and amount of duty to be paid); *See also* Joint Explanatory Statement of the Committee of Conference, H.R. Conf. Rep. No. 100-576, at 549 (1988) *reprinted in* 1988 U.S. Code Cong. and Adm. News 1547, 1582 [hereinafter Joint Explanatory Statement].

<sup>2</sup> See 19 U.S.C. 1202 (West 1999); *See generally*, *What Every Member of The Trade Community Should Know About: Tariff Classification*, an Informed Compliance Publication of the Customs Service available on the World Wide Web site of the Customs Service at [www.customs.gov](http://www.customs.gov), search "Importing & Exporting" and then "U.S. Customs Informed Compliance Publications."

Customs notes that heading 7326, HTSUSA, which covers “Other articles of iron or steel,” is a residual or basket provision into which merchandise of iron or steel not described by any other heading of Chapter 73 is classified. Although the classification decision arrived at by this office relies on General Rule of Interpretation 1, this determination was made by a process of elimination, only subsequent to considering all of the other headings of Chapter 73, particularly headings 7310, HTSUSA, and 7323, HTSUSA.

Heading 7310, HTSUSA, provides for “Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.” The EN to heading 7310, HTSUSA, Explanatory Note 73.10, provides an illustrative list of “larger containers,” as well as “smaller containers” that are properly classified in heading 7310, HTSUSA. *Explanatory Note 73.10*. The smaller containers “include boxes, cans, tins, etc.” and are “mainly used as sales packings for butter, milk, beer, preserves, fruit or fruit juices, biscuits, tea, confectionery, tobacco, cigarettes, shoe cream, medicaments, etc.” *Explanatory Note 73.10*.

Although the container subject to this reconsideration falls within the EN description of “boxes, cans, tins, etc.,” it is not “mainly used as sales packings.” *Explanatory Note 73.10*. The container in issue, although it may be used as packing for candy or other merchandise, has uses beyond sales packing. The broker’s submission that accompanied the initial ruling request indicates that the item will function as a lunch box. Customs will not suggest the numerous uses to which this container may be put, but is of the conclusion that this container is significantly distinct from sales packing, precluding its classification in heading 7310, HTSUSA. *See generally* HQ 963670 (April 12, 2002) (discussing merchandise classified in heading 7310, HTSUSA, and providing a list of precedential Customs Service ruling letters).

Heading 7323, HTSUSA, provides, in pertinent part, for the classification of “Table, kitchen or other household articles and parts thereof, of iron or steel.” The Explanatory Notes to heading 7323, HTSUSA, state that this group “comprises a wide range of iron or steel articles \* \* \* used for table, kitchen or other household purposes \* \* \*.” *Explanatory Note 73.23*. The EN further provides an extensive list of articles considered being for kitchen, table and other household uses. *See Explanatory Note 73.23*. Kitchen articles include items “such as saucepans, steamers \* \* \*; frying pans \* \* \*; kettles; colanders; \* \* \* jelly or pastry moulds; \* \* \* kitchen storage tins and canisters \* \* \* funnels.” *Explanatory Note 73.23(A)(1)*. Articles for table use include “trays, dishes, plates \* \* \* sugar basins, butter dishes \* \* \* coffee pots \* \* \* tea pots; cups, mugs \* \* \* cruets; knife rests; \* \* \* serviette rings, table cloth clips.” *Explanatory Note 73.23(A)(2)*. Items enumerated as “other household articles” encompass articles such as “wash coppers and boilers; dustbins, buckets \* \* \* watering cans; ash-trays; \* \* \* baskets for laundry, fruit, vegetables, etc.; letter-boxes \* \* \* luncheon boxes.” *Explanatory Note 73.23(A)(3)*.

It is the conclusion of the Customs Service, subsequent to a review of this list, that the “lunch tote” container subject to this reconsideration is not analogous to the above articles. Merchandise properly classified in heading 7323, HTSUSA, is limited in scope to table, kitchen or other household articles made of iron or steel. The container under review in this reconsideration may not reasonably be described as a table, kitchen or household article. *See generally* HQ 956218 (Aug. 23, 1994), New York Ruling Letter (NY) C88472 (June 24, 1998), NY 813291 (Aug. 23, 1995) and NY 808180 (Mar. 24, 1995). The container subject to this reconsideration may be used around the home, but it is not designed nor specifically intended for table, kitchen or household use, precluding classification in heading 7323, HTSUSA.

It is Customs determination that the heading that is most descriptive of the lunch box style container is heading 7326, HTSUSA. Heading 7326, HTSUSA, provides very simply for “Other articles of iron or steel.” Heading 7326, HTSUSA, as previously stated is a residual provision and encompasses the classification of “all iron or steel articles \* \* \* **other than** articles included in the preceding headings of this Chapter or \* \* \* more specifically covered elsewhere in the Nomenclature.” *Explanatory Note 73.26*.

Understanding that heading 7326, HTSUSA, is a residual or basket provision into which all merchandise properly classified in Chapter 73, HTSUSA, falls by default when a more descriptive heading in the chapter does not exist, the variety of iron or steel merchandise that is properly classified in heading 7326, HTSUSA, is broad. This is confirmed by a further reading of the Explanatory Notes. The Explanatory Note that corresponds to

heading 7326, HTSUSA, Explanatory Note 73.26, offers an extensive listing of merchandise that is classified in heading 7326, HTSUSA.

Explanatory Note 73.26 (3) provides that heading 7326, HTSUSA, covers “Certain boxes and cases, *e.g.*, tool boxes or cases, not specially shaped or internally fitted to contain particular tools with or without their accessories (see the Explanatory Note to heading 42.02); botanists’, *etc.*, collection or specimen cases, trinket boxes; cosmetic or powder boxes and cases; cigarette cases, tobacco boxes, cachou boxes, *etc.*, but **not including** containers of **heading 73.10**, household containers (**heading 73.23**), nor ornaments (**heading 83.06**).” (Emphasis added). The container subject to this reconsideration is not easily analogized to the “boxes and cases” specifically identified in the EN, but this is not necessary. The drafters of the EN, by employing the phrases abbreviated “*e.g.*” and “*etc.*” in EN 73.26, exhibited an intent that the identified articles were only intended to be representative or illustrative.

It is the conclusion of the Customs Service that the container in issue and the articles identified by example in EN 73.26 share enough common features to warrant the classification of the “lunch tote” in heading 7326, HTSUSA. The container in issue is essentially a steel box, the size of which according to a reading of EN 73.26 may vary significantly. The container is larger than trinket and cachou boxes, smaller than tool boxes, but is about the size of powder or tobacco boxes. It is not specially shaped nor is it internally fitted. The possible uses of the container are similar to the anticipated uses of the containers referenced in the EN. It may carry a variety of items, none of which fall into any particular category that might preclude classification in heading 7326, HTSUSA. As should be appreciated, there is no single example provided for in EN 73.26 to which Customs may point as the perfect example of a container similar to the one subject to this reconsideration. Customs has, however, demonstrated that there are a significant number of common characteristics between the container in issue and the “boxes and cases” illustrated in Explanatory Note 73.26 to warrant classification in heading 7326, HTSUSA.

Although Customs has discussed the similarities between the relevant merchandise and the items identified in the Explanatory Notes to heading 7326, HTSUSA, it is important to remember that since heading 7326, HTSUSA, is a basket or residual provision it is only necessary to determine that Dorothy Thorpe/Christmas Corner’s merchandise is not excluded from heading 7326, HTSUSA, nor specifically provided for elsewhere in the tariff schedule. Customs concludes that the merchandise is not precluded from classification in heading 7326, HTSUSA, nor is it specifically provided for in another tariff schedule heading.

Continuing the classification of the traditional school lunch box shaped tin-plated container at the subheading level, the container is classified in subheading 7326.90.1000, HTSUSA. *See generally* NY H81764 (June 19, 2001), NY F81395 (Jan. 13, 2000) and NY B80840 (Jan. 10, 1997). Subheading 7326.90.1000, HTSUSA, provides for the classification of

7326	Other articles of iron or steel:
7326.90	Other:
9326.90.1000	Of tinplate.

The Customs Service specifically notes for the attention of the importer and the customs broker that Customs has not undertaken a laboratory analysis to confirm that the container in issue is tin-plated. Customs has relied on the statements of the customhouse broker indicating that the item is “made of tin” or “comprised mostly of tin.” Should the container not prove to be tin-plated, this would significantly impact the classification and rate of duty of this merchandise and, additionally, bear negatively on the importer’s obligation to use reasonable care in the classification, value and entry of its merchandise. *See* HQ 965063 (April 12, 2002) (a binding classification ruling classifying similar merchandise said to be tin-plated).

Should this container not be tin-plated, it would be classified in subheading 7326.90.8586, HTSUSA. Subheading 7326.90.8586, HTSUSA, provides for:

7326	Other articles of iron or steel:
9326.90	Other:
	Other,
	Other:
9326.90.85	Other,
7326.90.8586	Other.

Although not raised as an issue in the initial ruling request, substantially similar containers are frequently imported with edibles or other merchandise. Headquarters Ruling Letter 963670 addressed the classification of a container and other merchandise when imported together.

It is noted that Customs, in HQ 964234, initially classified this item in heading 4202, HTSUSA. Heading 4202, HTSUSA, provides for the classification of:

Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, insulated food or beverage bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber, or of paperboard, or wholly of mainly covered with such materials or with paper.

Customs, during the course of this reconsideration, determined that the merchandise in issue was not similar to the items designated by name in the first part of heading 4202, HTSUSA, that aspect which precedes the semi-colon. It was also determined that consideration of the items listed in the second part of the heading was unnecessary because those articles must be made of specific materials and sheet steel, of which the "lunch tote" is believed to be composed, is not an enumerated material. Since Customs determined that the metal container imported by Dorothy Thorpe/Christmas Corner is not similar to the containers designated *eo nomine* in heading 4202, HTSUSA, Customs re-examined the headings of the HTSUSA and has concluded that the "lunch tote" is properly classified in heading 7326, HTSUSA.

*Holding:*

Headquarters Ruling Letter 964234 is hereby revoked.

The tin-plated container with a hinge and a handle in the shape of a school lunch box, only smaller, not designed to be used principally as sales packing nor designed as a table, kitchen or other household article, is classified in subheading 7326.90.1000, Harmonized Tariff Schedule of the United States Annotated.

The General Column 1 Rate of Duty is FREE.

JOHN DURANT,  
*Director,*  
*Commercial Rulings Division.*

PROPOSED MODIFICATION AND REVOCATION OF RULING  
LETTERS AND REVOCATION OF TREATMENT RELATING  
TO TARIFF CLASSIFICATION OF BRIDAL HEADPIECE  
MERCHANDISE

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of proposed modification and revocation of eighteen ruling letters and revocation of treatment relating to the tariff classification of bridal headpieces.

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 intends to modify and revoke eighteen ruling letters relating to the tariff classification of bridal headpiece merchandise under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, Customs intends to revoke any treatment previously accorded by Customs to substantially identical merchandise.

DATE: Comments must be received on or before July 19, 2002.

ADDRESS: Written comments are to be addressed to U.S. Customs Service, Office of Regulations and Rulings, Attention: Regulations, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Comments submitted may be inspected at the same address.

FOR FURTHER INFORMATION CONTACT: Teresa Frazier, Textile Branch (202) 927-2511.

SUPPLEMENTARY INFORMATION:

BACKGROUND

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

and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, this notice advises interested parties that Customs intends to modify and revoke eighteen ruling letters relating to the classification of bridal headpiece merchandise. Although in this notice Customs is specifically referring to eighteen New York Ruling Letters listed in the table below, this notice covers any rulings on such merchandise which may exist but have not been specifically identified. Customs has undertaken reasonable efforts to search existing databases for rulings in addition to the ones identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (i.e., a ruling letter, internal advice memorandum or decision or protest review decision) on the issues subject to this notice, should advise Customs during the notice period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of Title VI, Customs intends to revoke any treatment previously accorded by Customs to substantially identical merchandise. This treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer's or Customs previous interpretation of the Harmonized Tariff Schedule of the United States (HTSUS). Any person involved in substantially identical transactions should advise Customs during the notice period. An importer's failure to advise Customs of the substantially identical transactions or of a specific ruling not identified in this notice, may raise the rebuttable presumption of lack of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final decision on this notice.

Customs has issued at least 18 rulings classifying bridal headpieces in at least 10 different subheadings throughout the tariff. There appears to be no clear, consistent method for the classification of these articles. At the urging of the National Commodity Specialist Division, Customs recently reexamined the rulings on bridal headpieces and determined that a more reasoned and simplified approach to the classification of these articles exists as set forth in proposed rulings HQ 963885, HQ 963889 and HQ 963902. Accordingly, we intend to modify and revoke the eighteen rulings as appropriate, as we find that the merchandise contained therein is classifiable as bridal headpieces within subheading 9615.19, HTSUSA, as combs, hair-slides or the like of materials other than of hard rubber or plastics.

Pursuant to 19 U.S.C. 1625(c)(1), Customs intends to modify and revoke eighteen rulings (*see* Attachments "A" to "R" to this document) and any other rulings not specifically identified to reflect the proper classification of the merchandise pursuant to the analysis set forth in HQ



963885, HQ 963889 and HQ 963902 (see Attachments "S" to "U" to this document).

Additionally, pursuant to 19 U.S.C. 1625(c) (2), Customs intends to revoke any treatment previously accorded by Customs to substantially identical merchandise. Before taking this action, consideration will be given to any written comments timely received.

Dated: June 3, 2002.

JOHN ELKINS,  
(for John Durant, Director,  
Commercial Rulings Division.

[Attachments]

<i>Ruling Number</i>	<i>Issue Date</i>	<i>Type of Customs Action</i>	<i>Style # of merchandise</i>	<i>Correct HTSUSA Classification</i>
NY B86926	7/3/97	Revocation	CB 632	9615.19.6000
NY B86924	7/3/97	Revocation	AB-609	9615.19.6000
NY B87108	7/3/97	Modification	TR-615 (item 2) and CR-625	9615.19.6000
NY B86777	7/8/97	Modification	AB-707RP/IV (item 3) and VB-652 (item 4)	9615.19.6000
NY B88340	8/27/97	Modification	CR-777 and CR-702 (items 1 & 2)	9615.19.6000
NY B88339	8/27/97	Modification	CR-770 (item 5)	9615.19.6000
NY B88327	8/27/97	Modification	BA-757(item 3) and HC-631 (item 5)	9615.19.6000
NY B88333	8/27/97	Modification	AB-766	9615.19.6000
NY B88330	9/8/97	Revocation	HW-817	9615.19.6000
NY B88332	9/8/97	Modification	AB-752, AB-762, FH-794 and CR-751	9615.19.6000
NY B88334	9/8/97	Modification	VB-816, VB-834, VB-807 and CA-803	9615.19.6000
NY B88335	9/8/97	Modification	CR-633, WR-758, VB-764  SP-763	9615.19.6000 (not including SP 763);  9615.19.2000 9615.19.4000 (depending on value of comb)
NY B88336	9/8/97	Modification	TR-820, HC-811 and CR-836	9615.19.6000
NY B88337	9/8/97	Modification	TR-714, BA-618, AB-701, CR-729	9615.19.6000

<i>Ruling Number</i>	<i>Issue Date</i>	<i>Type of Customs Action</i>	<i>Style # of merchandise</i>	<i>Correct HTSUSA Classification</i>
NY B88341	9/8/97	Modification	AB-822, AB-813, CR-801, TR-832	9615.19.6000
NY B88338	9/9/97	Modification	FH-847, BP-821, CR-828, FH-846 and HC-830	9615.19.6000
NY E86508	9/2/99	Modification	B-8851MBE-IV	9615.19.2000, 9615.19.4000 (depending on value of comb)
NY A86037	4/15/96	Revocation	AK-7022ASO and K-8911PK/WH	9615.19.6000

[ATTACHMENT A]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
New York, NY, July 3, 1997.

CLA-2-96:RR:NC:SP:233 B86926  
Category: Classification  
Tariff No. 6217.10.9530

Ms. MONQUINCIE AKINS  
CIRCLE INTERNATIONAL, INC.  
4711 LeBourget Drive  
St. Louis, MO 63134

Re: The tariff classification of a bridal headpiece from China.

DEAR Ms. AKINS:

In your letter dated June 17, 1997, on behalf of Bridal Original, you requested a tariff classification ruling.

The submitted sample, style no. CB 632, is a textile covered headpiece. The headpiece is circular in shape and is decorated with a large textile bow, plastic pearls, sequins and lace. Two small plastic combs are attached to the sides of the headpiece for securing the item to the hair. After the headpiece is imported into the United States, a veil will be attached to it, forming a complete bridal veil.

The applicable subheading for the bridal headpiece will be 6217.10.9530, Harmonized Tariff Schedule of the United States (HTS), which provides for Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Accessories: Other, Other: Of man-made fibers. The rate of duty will be 15.2% ad valorem.

The bridal headpiece 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 may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
*Chief, Special Products Branch,  
National Commodity Specialist Division.*

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[ATTACHMENT B]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
*New York, NY, July 3, 1997.*  
CLA-2-96:RR:NC:SP:233 B86924  
Category: Classification  
Tariff No. 6702.90.3500

MS. MONQUNCIE AKINS  
CIRCLE INTERNATIONAL, INC.  
*4711 LeBourget Drive  
St. Louis, MO 63134*

Re: The tariff classification of a bridal headpiece from China.

DEAR MS. AKINS:

In your letter dated June 17, 1997, on behalf of Bridal Original, you requested a tariff classification ruling.

The submitted sample, style no. AB-609, is a man-made fiber textile covered headpiece. The headpiece, which is semi-rigid and semicircular in shape, is decorated with plastic pearls and textile flowers and leaves. After the headpiece is imported into the United States, a veil will be attached to it, forming a complete bridal veil. The essential character of the item is imparted by the man-made fiber flowers.

The applicable subheading for the bridal headpiece will be 6702.90.3500, Harmonized Tariff Schedule of the United States (HTS), which provides for Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers. The rate of duty will be 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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
*Chief, Special Products Branch,  
National Commodity Specialist Division.*

[ATTACHMENT C]

DEPARTMENT OF THE TREASURY,  
 U.S. CUSTOMS SERVICE,  
 New York, NY, July 3, 1997.  
 CLA-2-96:RR:NC:SP:233 B87108  
 Category: Classification  
 Tariff No. 9615.19.6000,  
 3926.20.9050, and 6117.80.9540

Ms. MONQUINCIE AKINS  
 CIRCLE INTERNATIONAL, INC.  
 4711 LeBourget Drive  
 St. Louis, MO 63134

Re: The tariff classification of bridal headpieces from China.

DEAR Ms. AKINS:

In your letter dated June 17, 1997, on behalf of Bridal Original, you requested a tariff classification ruling.

You have submitted the following samples with your request:

1. Style no. HB-623 is a semicircular-shaped headpiece. It is covered with a textile fabric. The fabric is decorated with rows of plastic pearls and rhinestone studded plastic pearls. A small comb is attached to the underside of the headpiece for securing the item to the hair.

2. Style no. TR-615 is a circular-shaped headpiece. The front portion of the headpiece is decorated with plastic pearls and beads strung and shaped in arcs, giving the appearance of a crown or tiara. The back portion is decorated with textile flowers and plastic pearls and beads strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair.

3. Style no. BP-621 is an arc-shaped headpiece. It is decorated with three large textile flowers, textile leaves, plastic pearls and rhinestones. A small comb is attached to the underside of the headpiece for securing the item to the hair.

4. Style no. BP-605 is an arc-shaped headpiece. It is decorated with three large textile flowers, textile leaves, rhinestones and plastic pearls, beads and textile flowers strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair.

5. Style no. CR-625 is a circular-shaped headpiece. The front portion of the headpiece is decorated with rows of beaded lace, intertwined with plastic pearls and beads strung and shaped in arcs, giving the appearance of a crown or tiara. The back portion is decorated with textile flowers along with plastic pearls and beads strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair.

After the headpieces are imported into the United States, veils will be attached to them, forming complete bridal veils.

The applicable subheading for the bridal headpieces Styles no. HB-623, BP-621 and BP-605 (items 1, 3 and 4) will be 9615.19.6000, Harmonized Tariff Schedule of the United States (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 bridal headpiece Style no. TR-615 (item 2) 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 (including gloves): Other: Other, Other. The rate of duty will be 5% ad valorem.

The applicable subheading for the bridal headpiece Style no. CR-625 will be 6117.80.9540, HTS, which provides for Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories: Other accessories: Other, Other: Of man-made fibers: Other. The rate of duty will be 15.2% ad valorem.

The bridal headpieces which are classified under subheading 6117.80.9540 fall 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 may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas

(Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
*Chief, Special Products Branch,*  
*National Commodity Specialist Division.*

[ATTACHMENT D]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
*New York, NY, July 8, 1997.*  
CLA-2-96:RR:NC:SP:233 B86777  
Category: Classification  
Tariff No. 9615.19.6000,  
6702.90.3500, and 3926.20.9050

MS. MONQUNCIE AKINS  
CIRCLE INTERNATIONAL, INC.  
*4711 LeBourget Drive*  
*St. Louis, MO 63134*

Re: The tariff classification of bridal headpieces from China.

DEAR MS. AKINS:

In your letter dated June 17, 1997, on behalf of Bridal Original, you requested a tariff classification ruling.

You have submitted the following samples with your request:

1. Style no. BP-7211V is an arc-shaped headpiece. It is decorated with three textile flowers, textile leaves, and plastic pearls, beads and small textile flowers strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair.

2. Style no. SP-705IV is an arc-shaped headpiece. It is decorated with clusters of textile flowers, textile leaves, and plastic pearls and beads strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair.

3. Style no. AB-707RP/IV is a semicircular-shaped headpiece. It is decorated with man-made fiber textile flowers and leaves, and plastic pearls strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair. The essential character of this item is imparted by the textile flowers.

4. Style no. VB-652 is a circular-shaped headpiece. It is decorated with two large textile flowers, textile leaves covered with plastic pearls, plastic pearls strung on nylon threads, and plastic pearls strung around the frame. The frame is semi-rigid in construction.

5. Style no. AB-616 is a semicircular-shaped headpiece. It is decorated with textile flowers and leaves, and plastic pearls. A small comb is attached to the underside of the headpiece for securing the item to the hair.

After the headpieces are imported into the United States, veils will be attached to them, forming complete bridal veils.

The applicable subheading for the bridal headpieces Styles no. BP-7211V, SP-705IV and AB-616 (items 1, 2 and 5) will be 9615.19.6000, Harmonized Tariff Schedule of the United States (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 bridal headpiece Style no. AB-707RP/IV (item 3) will be 6702.90.3500, HTS, which provides for Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers. The rate of duty will be 9% ad valorem.

The applicable subheading for the bridal headpiece Style no. VB-652 (item 4) 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 (including gloves): Other: Other: Other. The rate of duty 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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
Chief, Special Products Branch,  
National Commodity Specialist Division.

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[ATTACHMENT E]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
New York, NY, August 27, 1997.  
CLA-2-96:RR:NC:SP:233 B88340  
Category: Classification  
Tariff No. 9615.19.6000 and 3926.20.9050

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL, INC.  
4711 LeBourget Drive  
St. Louis, MO 63134

Re: The tariff classification of bridal headpieces from China.

DEAR MS. CARTER:

In your letter dated August 1, 1997, on behalf of Bridal Originals, you requested a tariff classification ruling.

You have submitted the following samples with your request:

1. Style no. CR-777 is a circular-shaped headpiece. The front portion of the headpiece is decorated with plastic pearls and plastic beads sewn onto textile fabric flowers. A small comb is attached to the underside of the headpiece for securing the item to the hair. The essential character of the item is imparted by the plastic pearls and beads.

2. Style no. CR-702 is a circular-shaped headpiece. The front portion of the headpiece is covered with a textile fabric. The fabric is decorated with various sized plastic pearls, strung and shaped in patterns of flowers, covering the entire surface. A small comb is attached to the underside of the headpiece for securing the item to the hair. The essential character of the item is imparted by the plastic pearls.

3. Style no. CA-775 is an arc-shaped headpiece. It is decorated with white textile fabric flowers, plastic pearls and plastic beads. A comb is attached to the underside of the headpiece for securing the item to the hair.

4. Style no. BP-718 is an arc-shaped headpiece. It is decorated with various sized plastic pearls which are strung and shaped in floral and loop patterns. A comb is attached to the underside of the headpiece for securing the item to the hair.

5. Style no. SP-810 is a semicircular-shaped headpiece. It is covered with a white textile fabric. The entire outer surface of the headpiece is decorated with plastic pearls. A small comb is attached to the underside of the headpiece for securing the item to the hair.

After the headpieces are imported into the United States, veils will be attached to them, forming complete bridal veils.

The applicable subheading for bridal headpieces Styles no. CA-775, BP-718 and HB-706 (items 3, 4, and 5) will be 9615.19.6000, Harmonized Tariff Schedule of the United States (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 bridal headpieces Styles no. CR-777 and CR-702 (items 1 and 2) 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 (including gloves): Other: Other, Other. The rate of duty 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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
*Chief, Special Products Branch,*  
*National Commodity Specialist Division.*

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[ATTACHMENT F]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
*New York, NY, August 27, 1997.*  
CLA-2-96:RR:NC:SP:233 B88339  
Category: Classification  
Tariff No. 9615.19.6000 and 6217.10.9530

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL, INC.  
*4711 LeBourget Drive*  
*St. Louis, MO 63134*

Re: The tariff classification of bridal headpieces from China.

DEAR MS. CARTER:

In your letter dated August 1, 1997, on behalf of Bridal Originals, you requested a tariff classification ruling.

You have submitted the following samples with your request:

1. Style no. CR-767 is an arc-shaped headpiece. It is decorated with three large flowers made of small plastic pearls, trimmed with sequins and plastic pearls. A small comb is attached to the underside of the headpiece for securing the item to the hair.

2. Style no. SP-753 is an arc-shaped headpiece. It is decorated with seven ivory colored textile flowers trimmed with small plastic pearls, plastic pearls strung and shaped like leaves, and textile flowers and plastic pearls strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair.

3. Style no. FH-793 is a circular-shaped headpiece. The front portion of the headpiece is decorated with plastic pearls and beads strung and shaped in arcs, giving the appearance of a crown or tiara. A small comb is attached to the underside of the headpiece for securing the item to the hair.

4. Style no. HB-761 is a semicircular-shaped headpiece. It is covered with a white textile fabric. The fabric is decorated entirely with sequins and various sized plastic pearls. A cluster of sequins and plastic pearls is formed at the top, with leaves cascading down both sides. A small comb is attached to the underside of the headpiece for securing the item to the hair.

5. Style no. CR-770 is a circular-shaped headpiece. The front portion is decorated with white textile components and small plastic pearls. The narrower back portion of the headpiece is covered with small plastic pearls strung on nylon thread, woven with strips of textile fabric. A small comb is attached to the underside of the headpiece for securing the item to the hair.

After the headpieces are imported into the United States, veils will be attached to them, forming complete bridal veils.

The applicable subheading for bridal headpieces Styles no. CR-767, SP-753, FH-793 and HB-761 (items 1, 2, 3 and 4) will be 9615.19.6000, Harmonized Tariff Schedule of the United States (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 bridal headpiece Style no. CR-770 (item 5) 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, Other: Of man-made fibers. The rate of duty will be 15.2% ad valorem.

Bridal headpiece Style no. CR-770 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 may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
*Chief, Special Products Branch,*  
*National Commodity Specialist Division.*

[ATTACHMENT G]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
*New York, NY, August 27, 1997.*  
CLA-2-96:RR:NC:SP:233 B88327  
Category: Classification  
Tariff No. 9615.19.6000,  
6702.90.3500, and 3926.20.9050

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL, INC.  
*4711 LeBourget Drive*  
*St. Louis, MO 63134*

Re: The tariff classification of bridal headpieces from China.

DEAR Ms. CARTER:

In your letter dated August 1, 1997, on behalf of Bridal Originals, you requested a tariff classification ruling.

You have submitted the following samples with your request:

1. Style no. BP-725 is an arc-shaped headpiece. It is decorated with three large pink colored textile flowers with ivory colored textile rosettes at the center of each, and small plastic pearls. A small comb is attached to the underside of the headpiece for securing the item to the hair.

2. Style number HB-723 is a semicircular-shaped headpiece. It is covered with a white textile fabric. White textile flowers and small plastic pearls surround the headpiece. A small comb is attached to the underside of the headpiece for securing the item to the hair.

3. Style no. BA-757 is an arc-shaped headpiece. It is decorated with white textile flowers and leaves, sequins and small plastic pearls strung on nylon thread. A small comb is attached to the underside of the headpiece for securing the item to the hair.

4. Style no. HB-628 is a semicircular-shaped headpiece. It is covered with an ivory colored textile fabric. The fabric is decorated with sequins, plastic beads, plastic pearls strung and shaped like flowers and leaves, and textile leaves. A small comb is attached to the underside of the headpiece for securing the item to the hair.



5. Style no. HC-631 is a circular-shaped headpiece. It is decorated with plastic pearls strung and shaped like flowers and white textile flowers and leaves. Two small combs are attached to the underside of front of the headpiece for securing the item to the hair. The essential character of the item is imparted by the plastic pearls.

After the headpieces are imported into the United States, veils will be attached to them, forming complete bridal veils.

The applicable subheading for bridal headpieces Styles no. BP-725, HB-723 and HB-628 (items 1, 2 and 4) will be 9615.19.6000, Harmonized Tariff Schedule of the United States (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 bridal headpiece Style no. BA-757 (item 3) will be 6702.90.3500, HTS, which provides for Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers. The rate of duty will be 9% ad valorem.

The applicable subheading for bridal headpiece Style no. HC-631 (item 5) 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 (including gloves): Other: Other, Other. The rate of duty 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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
Chief, Special Products Branch,  
National Commodity Specialist Division.

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[ATTACHMENT H]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
New York, NY, August 27, 1997.  
CLA-2-96:RR:NC:SP:233 B88333  
Category: Classification  
Tariff No. 9615.19.6000 and 6217.10.9530

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL, INC.  
4711 LeBourget Drive  
St. Louis, MO 63134

Re: The tariff classification of bridal headpieces from China.

DEAR MS. CARTER:

In your letter dated August 1, 1997, on behalf of Bridal Originals, you requested a tariff classification ruling.

You have submitted the following samples with your request:

1. Style no. AB-766 is a semicircular-shaped headpiece. It is decorated with ivory colored textile components and plastic pearls strung and shaped in arcs. The essential character of the item is imparted by the textile components.

2. Style no. FH-747 is an arc-shaped headpiece. It is decorated with three large white textile flowers surrounded by smaller white textile flowers, and plastic pearls strung and attached in loops. A small comb is attached to the underside of the headpiece for securing the item to the hair.

3. Style no. FH-746 is a semicircular-shaped headpiece. It is covered with a pink textile fabric. The fabric is decorated with small plastic pearls and one pink and ivory colored textile flower.

4. Style no. BP-759 is an arc-shaped headpiece. It is decorated with three large ivory colored textile flowers, rhinestones and plastic pearls. A small comb is attached to the underside of the headpiece for securing the item to the hair.

5. Style no. FH-795 is a semicircular-shaped headpiece. It is covered with a white textile fabric. The fabric is decorated with small plastic pearls and one white textile flower.

After the headpieces are imported into the United States, veils will be attached to them, forming complete bridal veils.

The applicable subheading for bridal headpieces Styles no. FH-747, FH-746, BP-759 and FH-795 (items 2, 3, 4 and 5) will be 9615.19.6000, Harmonized Tariff Schedule of the United States (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 bridal headpiece Style no. AB-766 (item 1) will be 6217.10.9530, Harmonized Tariff Schedule of the United States (HTS), which provides for Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Accessories: Other; Other: Of man-made fibers. The rate of duty will be 15.2% ad valorem.

The bridal headpiece which is classified under subheading 6217.10.9530 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 may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 212-466-5739.

GWENN KLEIN KIRSCHNER,  
*Chief, Special Products Branch,*  
*National Commodity Specialist Division.*

[ATTACHMENT I]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
*New York, NY, September 8, 1997.*  
CLA-2-62:RR:NC:WA:353 B88330  
Category: Classification  
Tariff No. 6217.10.9530

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL  
*4711 LeBourget Drive*  
*St. Louis, MO 63134*

Re: The tariff classification of a Bridal headpiece from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. A sample was submitted for review.

The submitted sample, **Style HW-817** is stated to be a man-made fabric covered head piece which after arriving in the United States will be combined with a veil to make a wedding veil. The item is a circular double wire frame approximately 7/8 inch wide with a diameter of approximately 6 inches with an outer surface of netting. Elastic loops are placed inside this wire frame where a small comb will be placed to affix the headpiece to the hair of the wearer. On to this outer netting surface is affixed a band of woven textile decorations of man-made fiber that resemble bows and lace circles.

The applicable subheading for the **Style HW-817** will be 6217.10.9530 Harmonized Tariff Schedule of the United States (HTS), which provides for "Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Accessories: Other: Other: Of man-made fibers". The rate of duty will be 15.2 percent ad valorem.

**Style HW-817** falls within textile category designation 659. Based upon international textile trade agreements products of Hong Kong are subject to quota and the requirement of a visa.

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. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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) 466-5739.

PAUL K. SCHWARTZ,  
Chief, Textile & Apparel Branch,  
National Commodity Specialist Division.

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[ATTACHMENT J]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
New York, NY, September 8, 1997.  
CLA-2-62:RR:NC:WA:353 B88332  
Category: Classification  
Tariff No. 3926.90.3500,  
6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL  
4711 LeBourget Drive  
St. Louis, MO 63134

Re: The tariff classification of Bridal headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted for review.

The submitted samples, **AB-752**, **AB-762**, **CR-751**, **FH-794** and **FH-792** are stated to be fabric covered metal framed headpieces which after arriving into the United States will be combined with a veil to made wedding veils.

**Styles AB-752**, **AB-762** and **FH-794** are circular headpieces worn as a wreath on top of the head. They are constructed of primarily textile components with plastic beads which have their essential character imparted by the textile components that resemble flowers.

**Style CR-751** is a circular headpiece with a crown of decorative plastic pearls. The beads are affixed to a stiffened netted fabric backing that is reinforced with a wire frame. The plastic pearls impart the essential character to this item.

**Style FH-792** is a rigid horseshoe headband for holding the hair in place that is covered with man-made textile flowers and ribbon bows.

The applicable subheading for **Style CR-751** will be 3926.90.3500, Harmonized Tariff Schedule of the United States (HTS) which provides for "Other articles of plastics and ar-

ticles of other materials of headings 3901 to 3914: Other: 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 6.6 percent ad valorem.

The applicable subheading for **Styles AB-752, AB-762 and FH-794** will be 6702.90.3500, HTS, which provides for "Artificial flowers, foliage fruits and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **Style FH-792** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other". The rate of duty will be 11 percent 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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ  
*Chief, Textile & Apparel Branch,  
 National Commodity Specialist Division.*

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[ATTACHMENT K]

DEPARTMENT OF THE TREASURY,  
 U.S. CUSTOMS SERVICE,  
*New York, NY, September 8, 1997.*  
 CLA-2-62:RR:NC:WA:353 B88334  
 Category: Classification  
 Tariff No. 6217.10.9530, 6702.10.2000,  
 6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
 CIRCLE INTERNATIONAL  
*4711 LeBourget Drive  
 St. Louis, MO 63134*

Re: The tariff classification of Bridal headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted for review.

The submitted samples, **SP-831, VB-807, VB-816, CA-803 and VB-834** are stated to be fabric covered metal framed headpieces which after arriving into the United States will be combined with a veil to make wedding veils.

**Styles VB-816 and VB-834** are circular headpieces worn on top of the head like a wreath and are constructed of man-made woven textile components that resemble flowers. **Style VB-807** is a circular headpiece worn on top of the head made up of beaded components that resemble flowers.

**Style SP-831** is a sprig that is approximately 3-1/2 inches long, made up of textile components that resemble flowers and has elastic loops on the inside to accommodate a comb. The article is principally used as a hair ornament.

**Style CA-803** is a semi-circular headpiece that is made up of three 3/8 inch narrow textile bands decorated with textile in a figure eight pattern and mounted on top of a 2 inch high frame with a textile crisscross pattern. Atop this frame is a grouping of textile component that resemble artificial flowers. We believe that the 2 inch high frame imparts the essential character because of its more prominent appearance.

The applicable subheading for **styles VB-816 and VB-834** will be 6702.90.3500, HTS, which provides for: "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **style VB-807** will be 6702.10.2000, HTS, which provides for "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of plastics: Assembled by binding with flexible materials such as wire, paper, textile materials, or foil, or by gluing or by similar methods". The rate of duty will be 8.4 percent ad valorem.

The applicable subheading for **Style SP-831** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other". The rate of duty will be 11 percent ad valorem.

The applicable subheading for **Style CA-803** 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: Other: Of man-made fibers". The rate of duty will be 15.2 percent ad valorem.

**Style CA-803** falls within textile category designation 659. Based upon international textile trade agreements products of Hong Kong are subject to quota and the requirement of a visa.

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. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ

*Chief, Textile & Apparel Branch,  
National Commodity Specialist Division.*

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[ATTACHMENT L]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
*New York, NY, September 8, 1997.*

CLA-2-62:RR:NC:WA:353 B88335  
Category: Classification  
Tariff No. 6702.10.2000,  
6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL  
*4711 LeBourget Drive  
St. Louis, MO 63134*

Re: The tariff classification of Bridal headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted for review.

The submitted samples, **WR-758, SP-763, HB-814, VB-764 and CR-633** are stated to be fabric covered metal framed headpieces which after arriving into the United States will be combined with a veil to made wedding veils.

**Style WR-758 and VB-764** are circular headpieces worn on top of the head like a wreath and are constructed of man-made woven textile components that resemble flowers.

**Style CR-633** is a circular headpiece of decorative plastic beads and sequins which have their essential character imparted by the plastic components that resemble flowers.

**Style FH-792** is a rigid horseshoe headband for holding the hair in place that is covered with man-made textile decorative shapes with beaded accents.

**Style SP-763** is fashioned like a sprig decorated with flower-like textile adornments and leaves made up of beads and sequins on a stiffened textile backing. A comb is attached at the rear. While a veil can be attached to this item it is principally used as a hair ornament and to hold the hair in place.

The applicable subheading for **style CR-633** will be 6702.10.2000, HTS, which provides for "Artificial flowers, foliage fruits and parts thereof; articles made of artificial flowers, foliage or fruit: Of plastics: Assembled by binding with flexible materials such as wire, paper, textile materials, or foil, or by gluing or by similar methods." The rate of duty will be 8.4 percent ad valorem.

The applicable subheading for **styles WR-758 and VB-764** will be 6702.90.3500, HTS, which provides for "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **Styles SP-763 and HB-814** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other". The rate of duty will be 11 percent 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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ

*Chief, Textile & Apparel Branch,  
National Commodity Specialist Division.*

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[ATTACHMENT M]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
*New York, NY, September 8, 1997.*  
CLA-2-62:RR:NC:WA:353 B88336  
Category: Classification  
Tariff No. 3926.90.3500, 6217.10.9530,  
6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL  
*4711 LeBourget Drive  
St. Louis, MO 63134*

Re: The tariff classification of Bridal headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted for review.

The submitted samples, **TR-820, HC-811, BP-835, CR-836 and BP-815** are stated to be fabric covered metal framed headpieces which after arriving into the United States will be combined with a veil to make wedding veils.

**Style HC-811** is a circular headpiece worn on top of the head like a wreath and is constructed of a front crown man-made woven textile components that resemble flowers. The back part of the headpiece is covered with inter-twining glass beads and plastic pearls. We believe that the front crown of textile components that resemble flowers imparts the essential character to this article as this is most prominent when the headpiece is worn.

**Style CR-836** is a circular headpiece made up textile covered concentric wire loops that form the crown of the article. There are three textile ornaments that resemble small flowers at the bottom of the crown. The textile components impart the essential character to the article.

**Style TR-820** is a circular headpiece made up of decorative plastic pearls, beads and glass rhinestones that form the crown of the article. The plastic beads and pearls impart the essential character to this item.

**Styles BP-835 and BP-815** are both straight pieces, approximately 5½ inches wide that feature at the rear an attached comb with a pile strip to accommodate a veil with velcro. Although these articles can be used with a veil we believe that its principal use will be as a hair ornament and to hold the hair in place.

The applicable subheading for **Style TR-820** will be 3926.90.3500, Harmonized Tariff Schedule of the United States (HTS) which provides for "Other articles of plastics and articles of other materials of headings 3901 to 3914: Other: 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 6.6 percent ad valorem.

The applicable subheading for **HC-811** will be 6702.90.3500, HTS, which provides for: "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **Styles BP-835 and BP-815** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other". The rate of duty will be 11 percent ad valorem.

The applicable subheading for **Style CR-836** 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: Other: Of man-made fibers". The rate of duty will be 15.2 percent ad valorem.

**Style CR-836** falls within textile category designation 659. Based upon international textile trade agreements products of Hong Kong are subject to quota and the requirement of a visa.

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. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ  
*Chief, Textile & Apparel Branch,  
National Commodity Specialist Division.*

[ATTACHMENT N]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
New York, NY, September 8, 1997.  
CLA-2-62:RR:NC:WA:353 B88337  
Category: Classification  
Tariff No. 3926.90.3500, 6217.10.9530,  
6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL  
4711 LeBourget Drive  
St. Louis, MO 63134

Re: The tariff classification of Bridal headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted for review.

The submitted samples, **TR-714**, **BA-618**, **CR-729**, **AB-701** and **HB-709** stated to be fabric covered metal framed headpieces which after arriving into the United States will be combined with a veil to make wedding veils.

**Style AB-701 and BA-618** are semi-circular headpiece worn on top of the head like a wreath and is constructed of man-made woven textile components that resemble flowers.

**Style CR-729** is a semi-circular headpiece made up of three layered overlapping woven man-made textile pointed ovals with a row of plastic pearls at the bottom and other plastic pearls dispersed throughout the item. The textile components impart the essential character to the article.

**Style TR-714** is a circular headpiece made up of decorative plastic beads in the shape of intertwined strands of pearls. The plastic beads impart the essential character to this item.

**Style HB-709** is a rigid horseshoe headband for holding the hair in place that is covered with man-made textile like flowers and intertwined narrow textile loops with plastic beads in the center of the loops.

The applicable subheading for **Style TR-714** will be 3926.90.3500, Harmonized Tariff Schedule of the United States (HTS) which provides for "Other articles of plastics and articles of other materials of headings 3901 to 3914: Other: 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 6.6 percent ad valorem.

The applicable subheading for **styles BA-618 and AB-701** will be 6702.90.3500, HTS, which provides for: "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **Style HB-709** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other". The rate of duty will be 11 percent ad valorem.

The applicable subheading for **Style CR-729** 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: Other: Of man-made fibers". The rate of duty will be 15.2 percent ad valorem.

**Style CR-729** falls within textile category designation 659. Based upon international textile trade agreements products of Hong Kong are subject to quota and the requirement of a visa.

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. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.



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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ  
*Chief, Textile & Apparel Branch,  
 National Commodity Specialist Division.*

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[ATTACHMENT O]

DEPARTMENT OF THE TREASURY,  
 U.S. CUSTOMS SERVICE,  
 New York, NY, September 8, 1997.

CLA-2-62:RR:NC:WA:353 B88341  
 Category: Classification  
 Tariff No. 3926.90.3500,  
 6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
 CIRCLE INTERNATIONAL  
 4711 LeBourget Drive  
 St. Louis, MO 63134

Re: The tariff classification of Bridal headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted for review.

The submitted samples, **CR-801, TR-832, AB-813, AB-822 and HB-806** are stated to be fabric covered metal framed headpieces which after arriving into the United States will be combined with a veil to made wedding veils.

**Styles AB-822** is circular and **AB-813** is a semi-circle and are headpieces that are worn as a wreath on top of the head. They are constructed of textile components with plastic beads which have their essential character imparted by the textile components that resemble flowers.

**Styles CR-801 and TR-832** are circular headpieces worn on top of the head like a wreath and are constructed of decorative elements that are made up of plastic pearls. In style **CR-801** the plastic pearls are affixed to a textile base while in style **TR-832** the plastic pearls are not. In both styles the essential character is imparted by the plastic pearl decorations.

**Style HB-806** is a horseshoe shaped headband that is worn over the head which besides being ornamental is designed principally to hold the hair in place. The headband is of a semi-rigid construction of fabric flower decorations over a band of treated netting which has been stiffened to make it rigid.

The applicable subheading for **Styles AB-822 and AB-813** will be 6702.90.3500, Harmonized Tariff Schedule of the United States (HTS) which provides for "Artificial flowers, foliage fruits and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **Styles CR-801 and TR-832** will be 3926.90.3500, HTS, which provides for "Other articles of plastic and articles of other materials of headings 3901 to 3914: Other: Beads, bugles and spangles, not strung and not set; articles thereof, not elsewhere specified or included: Other." The rate of duty will be 6.6 percent ad valorem.

The applicable subheading for **style HB-806** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other." The rate of duty will be 11 percent 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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ

*Chief, Textile & Apparel Branch,  
National Commodity Specialist Division.*

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[ATTACHMENT P]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
*New York, NY, September 9, 1997.*

CLA-2-62:RR:NC:WA:353 B88338  
Category: Classification  
Tariff No. 6217.10.9530, 6702.10.2000,  
6702.90.3500, and 9615.19.6000

MS. KIMBERLY CARTER  
CIRCLE INTERNATIONAL  
4711 LeBourget Drive  
St. Louis, MO 63134

Re: The tariff classification of Bridal Headpieces from Hong Kong.

DEAR MS. CARTER:

In your letter dated August 1, 1997, received in our office on August 4, 1997, you requested a classification ruling on behalf of your client Bridal Originals. Samples were submitted with your request for review.

The submitted samples, style HC-830, FH-847, CR-828, FH-846 and BP-821 are stated to be fabric covered hairpieces which one after arriving into the United States will be combined with a veil to make wedding veils. None of the styles have clasps of small combs with which to attach to the hair.

**Style FH-847** is a circular headpiece of wire loops which has been covered with woven textile of man-made fiber. The front of the headpiece features a design of half circles with a circle of plastic pearls at the bottom with five small clusters of plastic beads. The textile covered loops impart the essential character.

**Styles BP-821** is a semi-circular wreath and **CR-828** is a circular wreath that are worn on top of the head and are constructed of fabric covered wire frames which feature textile components that resemble flowers.

**Style HC-830** is an approximately circular wreath that is worn on top of the head and features textile components that resemble foliage that is highly decorated with miniature pearls with a center cluster of plastic beads at the center of the headpiece. The plastic pearls impart the essential character to the article.

**Style FH-846** is a sprig or cluster of textile components that resemble flowers. Although this item can accommodate a veil by means of velcro attachments, we believe that its principal use is that of a hair ornament.

The applicable subheading for **Style FH-847** will be 6217.10.9530, Harmonized Tariff Schedule of the United States (HTS), which provides for "Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Accessories: Other: Other: Of man-made fibers". The duty rate will be 15.2 percent.

**Style FH-847** falls within textile category designation 659. Based upon international textile trade agreements products of Hong Kong are subject to quota and the requirement of a visa.

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. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest

that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

The applicable subheading for **Styles BP-821 and CR-828** will be 6702.90.3500, HTS, which provides for "Artificial flowers, foliage and fruits and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers". The rate of duty will be 9 percent ad valorem.

The applicable subheading for **Style HC-830** will be 6702.10.2000, HTS, which provides for "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers foliage or fruit: Of plastics: Assembled by binding with flexible materials such as wire, paper, textile materials, or foil, or by gluing or by similar methods". The rate of duty will be 8.4 percent ad valorem.

The applicable subheading for **Style FH-846** will be 9615.19.6000, HTS, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other". The rate of duty will be 11 percent 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 Martin Weiss at 212-466-5881.

PAUL K. SCHWARTZ  
Chief, Textile & Apparel Branch,  
National Commodity Specialist Division.

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[ATTACHMENT Q]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
New York, NY, September 2, 1999.  
CLA-2-96:RR:NC:SP:233 E86508  
Category: Classification  
Tariff No. 9615.19.6000, 9615.11.1000,  
9615.11.3000, and 9615.90.3000

MS. REGINA H. HWANG  
APEX TK CORPORATION  
4095 Schaefer Avenue  
Chino, CA 91710

Re: The tariff classification of hair ornaments from China.

DEAR MS. HUANG:

In your letter dated August 10, 1999, you requested a tariff classification ruling.

The submitted samples are as follows:

1. Item No. SC-934 is a bridal hair ornament composed of a white textile bow measuring approximately 4¾ inches in length, attached to a metal barrette with a spring clasp.
2. Item No. B08851MBE.IV is a bridal hair ornament composed of sprigs of white artificial flowers, imitation pearls and plastic beads affixed to a plastic comb.
3. Item No. C-8760 is a bridal tiara composed of a metal wire frame, decorated with various sized imitation pearls.
4. Item No. S-2047 is a bridal plastic hair pin measuring 3 inches in length, with a textile flower set with an imitation pearl attached to the end of it.
5. Item No. S-2051 is a bridal plastic hair pin measuring 3 inches, with sprigs of imitation pearls strung on metal wire attached to the end of it.

The applicable subheading for Item No. SC-934, the barrette, and Item No. C-8760, the tiara, will be 9615.19.6000, Harmonized Tariff Schedule of the United States (HTS), which provides for combs, hair-slides and the like: other: other. The rate of duty will be 11 percent ad valorem.

The applicable subheading for Item No. B-8851MBE.IV, the plastic comb, if valued not over \$4.50 per gross, will be 9615.11.1000, HTS, which provides for combs, hair-slides and the like: of hard rubber or plastics: combs: valued not over \$4.50 per gross. The rate of duty will be 14.4 cents/gross plus 2 percent ad valorem. If valued over \$4.50 per gross, the applicable subheading will be 9615.11.3000, HTS, which provides for combs, hair-slides and the like: of hard rubber or plastics: combs: valued over \$4.50 per gross: other. The rate of duty will be 28.8 cents/gross plus 4.6 percent ad valorem.

The applicable subheading for Items No. S-2047 and S-2051, the plastic hair pins, will be 9615.90.3000, HTS, which provides for combs, hair-slides and the like; hair pins other: hair pins. The rate of duty will be 5.1 percent ad valorem.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 212-637-7061.

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

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[ATTACHMENT R]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
*New York, NY, August 15, 1996.*

CLA-2-39:RR:NC:5:353 A86037  
Category: Classification  
Tariff No. 3926.20.9050, 6702.90.3590

MR. TERRANCE S. LISOSKI  
TERRANCE INT'L. SERVICES, INC.  
*Cargo Bldg. 80 Rm. 220*  
*JFK Int'l. Airport*  
*Jamaica, NY 11430*

Re: The tariff classification of bridal headwear from China.

DEAR MR. LISOSKI:

In your letter dated July 22, 1996, on behalf of Terrance Int'l. Services, Inc., you requested a tariff classification ruling.

The two samples submitted are bridal headpieces. Item AK-7022ASO is a headpiece with a leaf design covered with plastic pearls and sequins. Item K-8911PK/WH is a headpiece consisting of artificial flowers in the design of rosebuds and leaves with imitation pearls. Both headpieces have a textile covered wire which enables the headpiece to fit comfortably on the head.

The samples will be returned to you as requested.

The applicable subheading for item AK-7022ASO will be 3926.20.9050, Harmonized Tariff Schedule of the United States (HTS), which provides for other articles of plastics and articles of other materials of headings 3901 to 3914: Articles of apparel and clothing accessories (including gloves): Other: Other. The rate of duty will be 5 percent ad valorem.

The applicable subheading for item K-8911PK/WH will be 6702.90.3500, Harmonized Tariff Schedule of the United States (HTS), which provides for artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers. The rate of duty will be 9 percent 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 Martin Weiss at 212-466-5881.

ROGER J. SILVESTRI,  
*Director,*  
*National Commodity Specialist Division.*

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[ATTACHMENT S]

DEPARTMENT OF THE TREASURY,  
 U.S. CUSTOMS SERVICE,  
*Washington, DC.*

CLA-2 RR:CR:TE 963885 TF  
 Category: Classification  
 Tariff No. 9615.19.2000,  
 9615.19.4000, and 9615.19.6000

MS. QUNCIE AKINS,  
 CIRCLE INTERNATIONAL, INC.  
 4711 LeBourget Drive  
 St. Louis, MO 63134

Re: Classification of bridal headpieces; Combs, hair-slides and the like; Heading 9615, HTSUSA.

DEAR MS. AKINS:

Pursuant to your classification requests, Customs has previously issued sixteen New York Ruling Letters ("NY") to your company regarding the tariff classification of various bridal hair ornaments and headpieces. These products were originally classified within the following subheadings of the Harmonized Tariff Schedule of the United States Annotated ("HTSUSA"):

3926.20.9050, which provides for: "Other articles of plastics and articles of other materials of headings 3901 to 3914: Articles of apparel and clothing accessories (including gloves, mittens and mitts): Other: Other: Other."

3926.90.3500, which provides for: "Other articles of plastics and articles of other materials of headings 3901 to 3914: Other: Beads, bugles and spangles, not strung (except temporarily) and not set; articles thereof, not elsewhere specified or included: Other."

6117.80.9540, which provides for: "Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories: Other Accessories: Other \* \* \* Other."

6702.10.2000, which provides for: "Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of plastics: Assembled by binding with flexible materials such as wire, paper, textile materials, or foil or by gluing or by similar methods."

6702.90.3500, which provides for: "Artificial flowers, foliage and fruits and parts thereof: articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers."

6217.10.9530, which provides for: "Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Accessories: Other, Other: Of man-made fibers."

9615.11.1000, which provides for: "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: combs, hair-slides and the like: of hard rubber or plastics: combs: valued not over \$4.50 per gross."

9615.11.3000, which provides for: "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and

parts thereof: combs, hair-slides and the like: of hard rubber or plastics: combs: valued over \$4.50 per gross: other.”

9615.19.6000, which provides for: “Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other”

Upon review, Customs has determined that these articles were erroneously classified. The correct classification for the articles should be under the following subheadings:

9615.19.6000, HTSUSA, which provides for “Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other.”

9615.19.2000, HTSUSA, which provides for “Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Combs that are valued not over \$4.50 per gross.”

9615.19.4000, HTSUSA, which provides for “Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Combs valued over \$4.50 per gross.”

Three rulings are hereby revoked and thirteen rulings are modified for the reasons set forth below.

*Facts:*

Forty-one samples were submitted to Customs for review in the sixteen rulings under review.

Sample 1 (style CB 632) is a textile covered headpiece. The headpiece is circular in shape and is decorated with a large textile bow, plastic pearls, sequins and lace. Two small plastic combs are attached to the sides of the headpiece for securing the item to the hair. After the headpiece is imported into the United States, a veil will be attached to it, forming a complete bridal veil. The sample was originally the subject of NY B86926, dated July 3, 1997.

Sample 2 (style AB-609) is a man-made fiber textile covered headpiece. The headpiece, which is semi-rigid and semicircular in shape, is decorated with plastic pearls and textile flowers and leaves. After the headpiece is imported into the United States, a veil will be attached to it, forming a complete bridal veil. The sample was originally the subject of NY B86924, dated July 3, 1997.

Sample 3 (style TR-615 (item 2)) is a circular-shaped headpiece. The front portion of the headpiece is decorated with plastic pearls and beads strung and shaped in arcs, giving the appearance of a crown or tiara. The back portion is decorated with textile flowers and plastic pearls and beads strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair. Sample 4 (style CR-625) is a circular-shaped headpiece. The front portion of the headpiece is decorated with rows of beaded lace, intertwined with plastic pearls and beads strung and shaped in arcs, giving the appearance of a crown or tiara. The back portion is decorated with textile flowers along with plastic pearls and beads strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair. Both samples 3 and 4 were originally subjects of NY B87108, dated July 3, 1997.

Sample 5 (style AB-707RP/IV (item 3)), is a semicircular-shaped headpiece. It is decorated with man-made fiber textile flowers and leaves, and plastic pearls strung on nylon threads. A small comb is attached to the underside of the headpiece for securing the item to the hair. Sample 6 (style VB-652 (item 4)) is a circular-shaped headpiece. It is decorated with two large textile flowers, textile leaves covered with plastic pearls, plastic pearls strung on nylon threads, and plastic pearls strung around the frame. The frame is semi-rigid in construction. Both samples 5 and 6 were originally subjects of NY B86777, dated July 8, 1997.

Sample 7 (style CR-777, item 1) is a circular-shaped headpiece. The front portion of the headpiece is decorated with plastic pearls and plastic beads sewn onto textile fabric flowers. A small comb is attached to the underside of the headpiece for securing the item to the hair. Sample 8 (style CR-702 (item 2)), is a circular-shaped headpiece. The front portion of the headpiece is covered with textile fabric which is decorated with plastic pearls strung and shaped in patterns of flowers, covering the entire surface. A small comb is attached to the underside of the headpiece for securing the item to the hair. Both samples 7 and 8 were originally subjects of NY B88340, dated August 27, 1997.

Sample 9 (style CR-770) is a circular-shaped headpiece. The front portion is decorated with white textile components and small plastic pearls. The narrower back portion of the headpiece is covered with small plastic pearls strung on nylon thread, woven with strips of textile fabric. A small comb is attached to the underside of the headpiece for securing the item to the hair. Sample 9 was originally the subject of NY B88339, dated August 27, 1997.

Sample 10 (style BA-757) is an arc-shaped headpiece. It is decorated with white textile flowers and leaves, sequins and small plastic pearls strung on nylon thread. A small comb is attached to the underside of the headpiece for securing the item to the hair. Sample 11 (style HC-631 (item 5)), is a circular-shaped headpiece. It is decorated with plastic pearls strung and shaped like flowers and white textile flowers and leaves. Two small combs are attached to the underside of the front of the headpiece for securing the item to the hair. Both samples 10 and 11 were originally subjects of NY B88327, dated August 27, 1997.

Sample 12 (style AB-766) is a semicircular-shaped headpiece. It is decorated with ivory colored textile components and plastic pearls strung and shaped in arcs. Sample 12 was originally the subject of NY B88333, dated August 27, 1997.

Sample 13 (style HW-817) is stated to be a man-made fabric covered head piece which after arriving in the United States will be combined with a veil to make a wedding veil. The item is a circular double wire frame approximately 7/8 inch wide with a diameter of approximately 6 inches with an outer surface of netting. Elastic loops are placed inside this wire frame where a small comb will be placed to affix the headpiece to the hair of the wearer. On to this outer netting surface is affixed a band of woven textile decorations of man-made fiber that resemble bows and lace circles. Sample 13 was originally the subject of NY B88330, dated September 8, 1997.

Samples 14, 15, 16 and 17 (styles AB-752, AB-762, FH-794 and CR-751) are circular headpieces worn as a wreath on top of the head. They are constructed of primarily textile components with plastic beads. These samples were originally the subjects of NY B88332, dated September 8, 1997.

Samples 18 and 19 (styles VB-816 and VB-834) are circular headpieces worn on top of the head like a wreath and are constructed of man-made woven textile components that resemble flowers. Sample 20 (style VB-807) is a circular headpiece worn on top of the head made up of beaded components that resemble flowers. Sample 21, style CA-803, is a semi-circular headpiece that is made up of three 3/8 inch narrow textile bands decorated with textile in a figure eight pattern and mounted on top of a 2 inch high frame with a textile crisscross pattern. Atop this frame is a grouping of textile component that resemble artificial flowers. These samples were originally the subjects of NY B88334, dated September 8, 1997.

Sample 22, style (CR-633) is a circular headpiece of decorative plastic beads and sequins and plastic which is shaped into flowers. Samples 23 and 24 (style WR-758 and VB-764) are circular headpieces worn on top of the head like a wreath and are constructed of man-made woven textile components that resemble flowers. Sample 25 (style SP-763) is fashioned like a sprig decorated with flower-like textile adornments and leaves made up of beads and sequins on a stiffened textile backing. A comb is attached at the rear. While a veil can be attached to this item it is principally used as a hair ornament and to hold the hair in place. Samples 22, 23, 24 and 25 were originally the subjects of NY B88335, dated September 8, 1997.

Sample 26 (style TR-820) is a circular headpiece made up of decorative plastic pearls, beads and glass rhinestones that form the crown of the article. Sample 27 (style HC-811) is a circular headpiece worn on top of the head like a wreath and is constructed of a front crown of man-made woven textile components that resemble flowers. The back part of the headpiece is covered with intertwining glass beads and plastic pearls. Sample 28 (style CR-836) is a circular headpiece made up of textile covered concentric wire loops that form the crown of the article. There are three textile ornaments that resemble small flowers at the bottom of the crown. Samples 26, 27 and 28 were originally the subjects of NY B88336, dated September 8, 1997.

Sample 29 (style TR-714) is a circular headpiece made up of decorative plastic beads in the shape of intertwined strands of pearls. Sample 30 (style BA-618) and sample 31 (style AB-701) are semi-circular headpieces worn on top of the head like a wreath and are constructed of man-made woven textile components that resemble flowers. Sample 32 (style CR-729) is a semi-circular headpiece made up of three layered overlapping woven man-made textile pointed ovals with a row of plastic pearls at the bottom and other plastic

pearls dispersed throughout the item. Sample 29, 30, 31 and 32 were originally the subjects of NY B88337, dated September 8, 1997.

Sample 33 (style AB-822) is circular and sample 34 (AB-813) is a semi-circle and both are headpieces that are worn as a wreath on top of the head. They are constructed of textile components that resemble flowers and with plastic beads. Samples 35 and 36 (styles CR-801 and TR-832 respectively) are circular headpieces worn on top of the head like a wreath and are constructed of decorative elements that are made up of plastic pearls. In style CR-801, the plastic pearls are affixed to a textile base while in style TR-832 the plastic pearls are not. Samples 33, 34, 35 and 36 were originally the subjects of NY B88341, dated September 8, 1997.

Sample 37 (style FH-847) is a circular headpiece of wire loops which has been covered with woven textile of man-made fiber. The front of the headpiece features a design of half circles with a circle of plastic pearls at the bottom with five small clusters of plastic beads. Sample 38 (style BP-821) is a semi-circular wreath and Sample 39 (CR-828) is a circular wreath. Both are worn on top of the head and are constructed of fabric covered wire frames which feature textile components that resemble flowers. Sample 40 (style FH-846) is a sprig or cluster of textile components that resemble flowers. Although this item can accommodate a veil by means of Velcro® attachments, we believe that its principal use is that of a hair ornament. Sample 41 (style HC-830) is a hair ornament consisting of textile components that resemble flowers. Samples 37, 38, 39, 40 and 41 were originally the subjects of NY B88338, dated September 9, 1997.

*Issue:*

What is the proper classification of the bridal headpieces under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA)?

*Law and Analysis:*

Classification of goods under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) is governed by the General Rules of Interpretation ("GRIs"). 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 Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System, which represent the official interpretation of the tariff at the international level, facilitate classification under the HTSUSA by offering guidance in understanding the scope of the headings and GRI.

Customs has issued at least 18 rulings classifying bridal headpieces in at least 10 different subheadings throughout the tariff. There appears to be no clear, consistent method for the classification of these articles. At the urging of the National Commodity Specialist Division, Customs recently reexamined the rulings on bridal headpieces and determined that a more reasoned and simplified approach to the classification of these articles exists as set forth below. In HQ 963482, dated December 28, 2001, Customs reexamined the classification of bridal headpieces and crafted a more reasoned and simplified approach to the classification of these articles. This ruling letter follows the analysis of HQ 963482 as set forth below.

Heading 9615, HTSUSA, provides for, among other things, combs, hair-slides and the like. The Explanatory Notes to heading 9615, HTSUSA, state that the heading covers, *inter alia*:

- (1) **Toilet combs of all kinds**, including combs for animals.
- (2) **Dress combs of all kinds**, whether for personal adornment or for keeping the hair in place.
- (3) **Hair-slides and the like** for holding the hair in place or for ornamental purposes. These articles are usually made of plastics, ivory, bone, horn, tortoise-shell, metal, etc.

\* \* \* \* \*

The instant samples are similar to dress combs and hair-slides in that they are worn primarily for personal adornment and for ornamental purposes. The EN also states that textile headbands of Section XI are excluded from heading 9615, HTSUSA. However, in Treasury Decision (T.D.) 96-24, dated February 16, 1996, Customs stated that the EN



only excludes headbands made entirely of textile materials.<sup>1</sup> The heading text to be interpreted is “combs, hair-slides and the like.” Those articles similar to, or of the same class or kind as, combs and hair-slides are clearly within the scope of the heading. As noted above, the supporting EN states that dress combs and hair-slides may have the dual nature of holding the hair in place and adorning the hair. Bridal headpieces fit this dual nature and therefore are classifiable within heading 9615, HTSUSA, as similar to combs and hair-slides. See also HQ 087667, dated November 13, 1990.

Further support for the classification of bridal headpieces in heading 9615, HTSUSA, is found in the EN to heading 7113, HTSUSA. Heading 7113, HTSUSA, covers articles of jewellery of precious metal or metal clad with precious metal. The EN to heading 7113, HTSUSA, states that the heading covers, among other things, articles of jewellery wholly or partly of precious metal or metal clad with precious metal that are:

(1) **Small objects of personal adornment** (gem-set or not) such as rings, bracelets, necklaces, brooches, ear-rings, neck chains, watch-chains and other ornamental chains; fobs, pendants, tie pins and clips, cuff-links, dress-studs, buttons, etc.; religious or other crosses; medals and insignia; hat ornaments (pins, buckles, rings, etc.); ornaments for handbags; buckles and slides for belts, shoes, etc.; **hair-slides, tiaras, dress combs and similar hair ornaments.** (second emphasis added).

Customs believes that the bridal headpieces are similar in nature to tiaras, as well as hair-slides, tiaras and dress combs. Thus, the fact that tiaras and similar hair ornaments are classified with hair-slides and dress combs when made of precious metal, supports the conclusion that bridal headpieces should be classified with hair-slides and dress combs, in heading 9615, HTSUSA, when made of materials other than precious metal.

Furthermore, Customs has consistently classified a variety of hair ornaments, such as barrettes, hair clips and hair clippees, under heading 9615, HTSUSA. See HQ 733603, dated October 15, 1991; HQ 556608, dated June 24, 1992; HQ 950700, dated August 25, 1993; HQ 950614, dated November 21, 1991; HQ 951234, dated March 11, 1992; HQ 956774, dated November 17, 1994; HQ 559737, dated June 27, 1997; HQ 959187, dated December 9, 1997; HQ 960976, dated June 24, 1998; and HQ 962134, dated October 6, 1998. Accordingly, we find that the bridal headpieces are classifiable pursuant to GRI 1 under heading 9615, HTSUSA.

Next, by application of GRI 6, we must determine classification at the subheading level. Subheadings 9615.11 and 9615.19, HTSUSA, specifically provide for combs, hair-slides and the like. Classification at this six-digit subheading level is divided into two categories:

- 1) combs, hair-slides and the like of hard rubber or plastics; and
- 2) combs, hair-slides and the like of other materials.

Since the bridal headpieces are composite goods of plastic, textile and wire components, classification is governed by GRI 3(b) which states that composite goods are classified as if they consisted of the component or material which gives them their essential character.

Thus, the first step in the analysis is to determine what material or component imparts the essential character to the bridal headpieces. In this particular case, given the highly ornamental nature of the articles, we focus on the exterior decorations rather than the bases. In HQ 963482, Customs found that the articles' textile components provided the outstanding visual impact as they covered a majority of the surface area on each of the bridal headpieces. Customs also determined that although plastic pearls and rhinestones were present, they were not in sufficient quantity to stand out as the predominant material or component. Consequently, in HQ 963482, Customs found that the bridal headpieces are classifiable under subheading 9615.19, HTSUSA, as combs, hair-slides or the like of materials other than hard rubber or plastic.

At the eight-digit level, Customs determined in HQ 963482 whether the bridal headpieces were combs or other articles. In HQ 963482, a “comb” was defined as “a thin, toothed strip for smoothing, arranging or fastening the hair.” WEBSTER'S II NEW RIVERSIDE UNIVERSITY DICTIONARY 284 (1984). We have ten samples which have at least one comb for attaching the headpiece to the head. Customs believes that they are different types of hair ornaments. These ten bridal headpieces (which are substantially similar to the merchandise of HQ 963482) are distinguishable from dress combs in terms of shape and size. The large circular and semi-circular decorative portions of the headpieces weigh in favor of

<sup>1</sup> T.D. 96-24 also addressed the classification of headbands, ponytail holders and similar articles of mixed construction. However, Customs finds that bridal headpieces are distinguishable from the types of hair holders covered by the decision. Thus, bridal headpieces are beyond the scope of T.D. 96-24.

finding that the headpieces are hair ornaments other than dress combs. Accordingly, we find that these are bridal headpieces and are classifiable as other articles under subheading 9615.19.6000, HTSUSA.

The remaining thirty-one samples which do not contain a comb (nor are combs) are also substantially similar to the merchandise of HQ 963482. Therefore, they are also classifiable as other articles under subheading 9615.19.6000, HTSUSA.

Please find attached the above-cited ruling letter for your reference.

*Holding:*

The following rulings are hereby revoked:

NY B86926, dated July 3, 1997  
NY B86924, dated July 3, 1997  
NY B88330, dated September 8, 1997

The following rulings are hereby modified:

NY B87108, dated July 3, 1997  
NY B86777, dated July 8, 1997  
NY B88340, dated August 27, 1997  
NY B88339, dated August 27, 1997  
NY B88327, dated August 27, 1997  
NY B88333, dated August 27, 1997  
NY B88332, dated September 8, 1997  
NY B88334, dated September 8, 1997  
NY B88335, dated September 8, 1997  
NY B88336, dated September 8, 1997  
NY B88337, dated September 8, 1997  
NY B88341, dated September 8, 1997  
NY B88338, dated September 9, 1997

All of the forty-one samples are classifiable in subheading 9615.19.6000, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other." The general column one duty rate is eleven percent *ad valorem*.

Due to the changeable nature of the statistical annotation (the ninth and tenth digits of the classification), you should contact your local Customs office prior to importation of this merchandise to determine the current status of any import restraints or requirements.

In accordance with 19 U.S.C. §1625 (c), this ruling will become effective sixty (60) days after its publication in the CUSTOMS BULLETIN.

JOHN DURANT,  
*Director,*  
*Commercial Rulings Division.*

[ATTACHMENT T]

DEPARTMENT OF THE TREASURY,  
U.S. CUSTOMS SERVICE,  
Washington, DC.

CLA-2 RR:CR:TE 963889 TF  
Category: Classification  
Tariff No. 9615.19.6000

MR. TERRANCE S. LISOSKI,  
TERRANCE INTERNATIONAL SERVICES  
Cargo Bldg. 80 Rm. 220  
JFK International Airport  
Jamaica, NY 11430

Re: Classification of bridal headpieces; Combs, hair-slides and the like; Heading 9615, HTSUSA.

DEAR MR. LISOSKI:

Pursuant to your classification request, Customs has previously issued NY A86037, dated April 15, 1996 to you regarding the tariff classification of bridal headpieces. These products were originally classified in subheadings 3926.20.9050, HTSUSA, which provides for "other articles of plastics and articles of other materials of headings 3901 to 3914: Articles of apparel and clothing accessories (including gloves): Other: Other" and subheading 6702.90.3590, HTSUSA, which provides for "artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: Of other materials: Other: Of man-made fibers."

Upon review, Customs has determined that this merchandise was erroneously classified. The correct classification should be within subheading 9615.19.6000, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other."

NY A86037 is hereby revoked for the reasons set forth below.

*Facts:*

Style AK-7022ASO is a headpiece with a textile leaf design covered with plastic pearls and sequins. Style K-8911PK/WH is a headpiece consisting of textile flowers in the design of rosebuds and leaves with imitation pearls. Both headpieces have a textile covered wire which enables the headpiece to fit comfortably on the head. Both samples were originally the subject of NY A86037, dated August 15, 1996.

*Issue:*

What is the proper classification of the bridal headpieces (styles AK-7022ASO and K-8911PK/WH) under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA)?

*Law and Analysis:*

The classification of substantially similar merchandise is addressed in HQ 963482, dated December 28, 2001 and HQ 963885. In HQ 963482, it was determined that bridal headpieces were properly classifiable in subheading 9615.19, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like."

As the subject merchandise is substantially similar to the merchandise addressed in the aforementioned rulings, styles AK-7022ASO and K-8911PK/WH should be classified accordingly in subheading 9615.19.6000, HTSUSA, dutiable at 11 percent *ad valorem*. A copy of HQ 963482 is attached for your reference.

*Holding:*

The bridal headpieces (styles AK-7022ASO and K-8911PK/WH) are classifiable under subheading 9615.19.6000, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Other." The general column one duty rate is eleven percent *ad valorem*.

The designated textile and apparel category may be subdivided into parts. If so, the visa and quota requirements applicable to the subject merchandise may be affected. Since part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes, to obtain the most current information available, we suggest you check, close to the time of shipment, the *Status Report On Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service which is updated weekly and is available for inspection at your local Customs office. The *Status Report on Current Import Quotas (Restraint Levels)* is also available on the Customs Electronic Bulletin Board (CEBB) which can be found on the U.S. Customs Service Website at [www.customs.gov](http://www.customs.gov).

Due to the changeable nature of the statistical annotation (the ninth and tenth digits of the classification) and the restraint (quota/visa) categories, you should contact your local Customs office prior to importation of this merchandise to determine the current status of any import restraints or requirements.

JOHN DURANT,  
*Director,*  
*Commercial Rulings Division.*

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[ATTACHMENT U]

DEPARTMENT OF THE TREASURY  
U.S. CUSTOMS SERVICE,  
*Washington, DC.*  
CLA-2 RR:CR:TE 963902 TF  
Category: Classification  
Tariff No. 9615.19.2000 and 9615.19.4000

MS. REGINA H. HWANG,  
APEX TK CORPORATION  
4095 Schaefer Avenue  
Chino, CA 91710

Re: Classification of bridal headpieces; Combs, hair-slides and the like; Heading 9615, HTSUSA.

DEAR MS. HWANG:

Pursuant to your classification request, Customs has previously issued NY E86508, dated September 2, 1999 to you on behalf of an unidentified client regarding the tariff classification of bridal hair ornaments. These products were originally classified within subheading 9615.11.1000, HTSUSA, which provides for: "combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: combs, hair-slides and the like: of hard rubber or plastics: combs: valued not over \$4.50 per gross."

Upon review, Customs has determined that one item of this merchandise was erroneously classified. The correct classification should be within one of the following subheadings:

9615.19.2000, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Combs that are valued not over \$4.50 per gross."

9615.19.4000, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Combs valued over \$4.50 per gross."

NY E86508 is hereby modified for the reasons set forth below.

*Facts:*

Style B-8851MBE-IV is a bridal hair ornament composed of sprigs of white artificial flowers, imitation pearls, and plastic beads affixed to a plastic comb. The merchandise was originally the subject of NY E86508, dated September 2, 1999.

*Issue:*

What is the proper classification of the bridal headpiece (B-8851MBE-IV) under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA)?

*Law and Analysis:*

The classification of substantially similar merchandise is addressed in HQ 963482, dated December 28, 2001 and HQ 963885. In HQ 963482, it was determined that bridal headpieces were properly classifiable in subheading 9615.19, HTSUSA, which provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like."

However, unlike the articles in HQ 963482, which were circular headpieces, the instant merchandise is a decorative hair ornament with a comb. Hair combs are provided in subheading 9615.19.2000 and 9615.19.4000, HTSUSA. Combs that are valued less than \$4.50 per gross are classified in subheading 9615.19.2000, HTSUSA, dutiable at 9.7 cent/gross + 1.3%. Combs valued greater than \$4.50 per gross are classified in subheading 9615.19.4000, HTSUSA, dutiable at 28.8 cent/gross + 4.6%.

Attached you will find the above-cited HQ 963482 for your reference. As the subject merchandise is substantially similar to the merchandise addressed in the aforementioned rulings, the subject merchandise should be classified accordingly in subheading 9615.19, HTSUSA.

*Holding:*

The bridal headpiece (style B-8851MBE-IV) is classifiable under subheading 9615.19.2000 or 9615.19.4000, HTSUSA. As we do not have information related to the value of the comb, we are providing you with both subheadings which may be applicable for classification of the hair comb. Subheading 9615.19.2000, HTSUSA, provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Combs: Valued not over \$4.50 per gross." The general column one duty rate is 9.7 cent/gross + 1.3% *ad valorem*. Subheading 9615.19.4000, HTSUSA, provides for "Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: Combs, hair-slides and the like: Other: Combs: Valued over \$4.50 per gross." The general column one duty rate is at 28.8 cent/gross + 4.6% *ad valorem*.

The designated textile and apparel category may be subdivided into parts. If so, the visa and quota requirements applicable to the subject merchandise may be affected. Since part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes, to obtain the most current information available, we suggest you check, close to the time of shipment, the *Status Report On Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service which is updated weekly and is available for inspection at your local Customs office. The *Status Report on Current Import Quotas (Restraint Levels)* is also available on the Customs Electronic Bulletin Board (CEBB) which can be found on the U.S. Customs Service Website at [www.customs.gov](http://www.customs.gov).

Due to the changeable nature of the statistical annotation (the ninth and tenth digits of the classification) and the restraint (quota/visa) categories, you should contact your local Customs office prior to importation of this merchandise to determine the current status of any import restraints or requirements.

JOHN DURANT,  
*Director,*  
*Commercial Rulings Division.*