U.S. Customs and Border Protection

General Notices

ACCREDITATION AND APPROVAL OF COLUMBIA INSPECTION, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Columbia Inspection, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Columbia Inspection, Inc., 4592 East 2nd St. Suite A, Benicia, CA 94510, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Columbia Inspection, Inc., as commercial gauger and laboratory became effective on March 08, 2007. The next triennial inspection date will be scheduled for March 2010. 2 CUSTOMS BULLETIN AND DECISIONS, VOL. 42, NO. 11, MARCH 5, 2008

FOR FURTHER INFORMATION CONTACT: Randall Breaux, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8894)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., 327 Erickson Ave., Essington, PA 19029, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on July 24, 2007. The next triennial inspection date will be scheduled for July 2010.

FOR FURTHER INFORMATION CONTACT: Commercial Gauger Laboratory Program Manager, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8894)]

ACCREDITATION AND APPROVAL OF KING LABORATORIES, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of King Laboratories, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, King Laboratories, Inc., 5009 S. Macdill Ave., Tampa, FL 33611, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of King Laboratories, Inc., as commercial gauger and laboratory became effective on August 23, 2007. The next triennial inspection date will be scheduled for August 2010.

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FOR FURTHER INFORMATION CONTACT: Commercial Gauger Laboratory Program Manager, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8895)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., 116 Bryan Road Suite 101, Wilmington, NC 28412, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on August 29, 2007. The next triennial inspection date will be scheduled for August 2010.

FOR FURTHER INFORMATION CONTACT: Commercial Gauger Laboratory Program Manager, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8894)]

APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of Intertek USA, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, Intertek USA, Inc., 312 Carolan Street, Savannah, GA 31415, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquires regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The approval of Intertek USA, Inc., as commercial gauger became effective on October 04, 2007. The next triennial inspection date will be scheduled for October 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8895)]

APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of Intertek USA, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, Intertek USA, Inc., 152 Blades Lane, Suite C, Glen Burnie, MD 21061, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquires regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The approval of Intertek USA, Inc., as commercial gauger became effective on August 15, 2007. The next triennial inspection date will be scheduled for August 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8895)]

APPROVAL OF LOS ANGELES BUNKER SURVEYORS, INC., AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of Los Angeles Bunker Surveyors, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, Los Angeles Bunker Surveyors, Inc., 214 N. Marine Ave., Wilmington, CA 90744, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The approval of Los Angeles Bunker Surveyors, Inc., as commercial gauger became effective on July 11, 2007. The next triennial inspection date will be scheduled for July 2010.

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U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 15, 2008 (73 FR 8896)]

ACCREDITATION AND APPROVAL OF COASTAL GULF AND INTERNATIONAL, AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Coastal Gulf and International, as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Coastal Gulf and International, 13607 River Road, Luling, LA 70070, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhg@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Coastal Gulf and International, as commercial gauger and laboratory became effective on May 04, 2005. The next triennial inspection date will be scheduled for May 2008. **FOR FURTHER INFORMATION CONTACT:** Commercial Gauger Laboratory Program Manager, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9136)]

APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of Intertek USA, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, Intertek USA, Inc., 214 N. Gulf Blvd., Freeport, TX 77541, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquires regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The approval of Intertek USA, Inc., as commercial gauger became effective on March 22, 2007. The next triennial inspection date will be scheduled for March 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9139)]

APPROVAL OF INSPECTORATE AMERICA CORPORATION, AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of Inspectorate America Corporation, as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, Inspectorate America Corporation, 178 Mortland Road, Searsport, ME 04974, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquires regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The approval of Inspectorate America Corporation, as commercial gauger became effective on May 17, 2006. The next triennial inspection date will be scheduled for May 2009.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9138)]

ACCREDITATION AND APPROVAL OF SGS NORTH AMERICA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of SGS North America, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, SGS North America, Inc., 925 Corn Product Road, Corpus Christi, TX 78409, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The accreditation and approval of SGS North America, Inc., as commercial gauger and laboratory became effective on November 02, 2006. The next triennial inspection date will be scheduled for November 2009.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9138)]

ACCREDITATION AND APPROVAL OF CHEMICAL AND PETROCHEMICAL INSPECTIONS, LP, AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Chemical and Petrochemical Inspections, LP, as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Chemical and Petrochemical Inspections, LP, 5300 39th Street, Groves, TX 77619, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The accreditation and approval of Chemical and Petrochemical Inspections, LP, as commercial gauger and laboratory became effective on April 06, 2006. The next triennial inspection date will be scheduled for April 2009.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9135)]

ACCREDITATION OF DIXIE SERVICES, INC., AS A COMMERCIAL LABORATORY

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

ACTION: Notice of accreditation of Dixie Services, Inc., as a commercial laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12, Dixie Services, Inc., 1706 First Street, Galena Park, TX 77547, has been accredited to test petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12. Anyone wishing to employ this entity to conduct laboratory analyses should request and receive written assurances from the entity that it is accredited by the U.S. Customs and Border Protection to conduct the specific test requested. Alternatively, inquires regarding the specific test this entity is accredited to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The accreditation of Dixie Services, Inc., as commercial laboratory became effective on October 04, 2006. The next triennial inspection date will be scheduled for October 2009.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9138)]

ACCREDITATION AND APPROVAL OF SAYBOLT LP, AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Saybolt LP, as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Saybolt LP, 710 Loop 197 North, Texas City, TX 77590 has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Saybolt LP, as commercial gauger and laboratory became effective on November 01, 2006. The next triennial inspection date will be scheduled for November 2009.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9137)]

APPROVAL OF W.B. BRANSOM & COMPANY, INC., AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of W.B. Bransom & Company, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, W.B. Bransom& Company, Inc., 120 N. Main Street, Pasadena, TX 77501, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquires regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The approval of W.B. Bransom& Company, Inc., as commercial gauger became effective on May 15, 2007. The next triennial inspection date will be scheduled for May 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9139)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., 481 A East Shore Parkway, New Haven, CT 06512, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhg@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on July 26, 2007. The next triennial inspection date will be scheduled for July 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9136)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., Hwy 28 KM 2.0 Luchetti Industrial Pk, Bayamon, PR 00961, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on July 17, 2007. The next triennial inspection date will be scheduled for July 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9136)]

ACCREDITATION AND APPROVAL OF SGS NORTH AMERICA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of SGS North America, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, SGS North America, Inc., 1622 S. Clinton St., Baltimore, MD 21224, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of SGS North America, Inc., as commercial gauger and laboratory became effective on August 14, 2007. The next triennial inspection date will be scheduled for August 2010. **FOR FURTHER INFORMATION CONTACT:** Commercial Gauger Laboratory Program Manager, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9137)]

ACCREDITATION AND APPROVAL OF NMC GLOBAL CORPORATION, AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of NMC Global Corporation, as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, NMC Global Corporation, 650 Groves Road Suite 111, Thorofare, NJ 08086, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of NMC Global Corporation, as commercial gauger and laboratory became effective on July 25, 2007. The next triennial inspection date will be scheduled for July 2010. 20 CUSTOMS BULLETIN AND DECISIONS, VOL. 42, NO. 11, MARCH 5, 2008

FOR FURTHER INFORMATION CONTACT: Commercial Gauger Laboratory Program Manager, Laboratories and Scientific Services, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, Suite 1500N, Washington, DC 20229, 202–344–1060.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 19, 2008 (73 FR 9137)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., 1818 W. State Road 84, Bay 105, Fort Lauderdale, FL 33315, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on September 19, 2007. The next triennial inspection date will be scheduled for September 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 20, 2008 (73 FR 9348)]

APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER

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

ACTION: Notice of approval of Intertek USA, Inc., as a commercial gauger.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.13, Intertek USA, Inc., Urb. Constancia 1811 Paseo Las Colonias, Ponce, PR 00624, has been approved to gauge petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.13. Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquires regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The approval of Intertek USA, Inc., as commercial gauger became effective on September 28, 2007. The next triennial inspection date will be scheduled for September 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 20, 2008 (73 FR 9349)]

ACCREDITATION AND APPROVAL OF SGS NORTH AMERICA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of SGS North America, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, SGS North America, Inc., 1100 SE 24th Street, Fort Lauderdale, FL 33316, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_svcs/commercial_gaugers/

DATES: The accreditation and approval of SGS North America, Inc., as commercial gauger and laboratory became effective on September 20, 2007. The next triennial inspection date will be scheduled for September 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 20, 2008 (73 FR 9349)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., 505 North Craft Highway, Chickasaw, AL 36611, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on July 18, 2007. The next triennial inspection date will be scheduled for July 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 20, 2008 (73 FR 9348)]

ACCREDITATION AND APPROVAL OF INTERTEK USA, INC., AS A COMMERCIAL GAUGER AND LABORATORY

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

ACTION: Notice of accreditation and approval of Intertek USA, Inc., as a commercial gauger and laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12 and 19 CFR 151.13, Intertek USA, Inc., 1114 Seaco Avenue, Deer Park, TX 77217, has been approved to gauge and accredited to test petroleum and petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Anyone wishing to employ this entity to conduct laboratory analyses and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquires regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344-1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation and approval of Intertek USA, Inc., as commercial gauger and laboratory became effective on December 13, 2007. The next triennial inspection date will be scheduled for December 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 20, 2008 (73 FR 9348)]

ACCREDITATION OF SEA, LTD., AS A COMMERCIAL LABORATORY

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

ACTION: Notice of accreditation of SEA, Ltd., as a commercial laboratory.

SUMMARY: Notice is hereby given that, pursuant to 19 CFR 151.12, SEA, Ltd., 7349 Worthington-Galena Road, Columbus, OH 43085, has been accredited to test petroleum, petroleum products, organic chemicals and vegetable oils for customs purposes, in accordance with the provisions of 19 CFR 151.12. Anyone wishing to employ this entity to conduct laboratory analyses should request and receive written assurances from the entity that it is accredited by the U.S. Customs and Border Protection to conduct the specific test requested. Alternatively, inquires regarding the specific test this entity is accredited to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the website listed below for a complete listing of CBP approved gaugers and accredited laboratories.

http://cbp.gov/xp/cgov/import/operations_support/labs_scientific_ svcs/commercial_gaugers/

DATES: The accreditation of SEA, Ltd., as commercial laboratory became effective on September 26, 2007. The next triennial inspection date will be scheduled for September 2010.

Dated: January 31, 2008

IRA S. REESE, Executive Director, Laboratories and Scientific Services.

[Published in the Federal Register, February 20, 2008 (73 FR 9349)]

DEPARTMENT OF HOMELAND SECURITY, OFFICE OF THE COMMISSIONER OF CUSTOMS. Washington, DC, February 20, 2008 The following documents of U.S. Customs and Border Protection ("CBP"), Office of Regulations and Rulings, have been determined to be of sufficient interest to the public and CBP field offices to merit publication in the CUSTOMS BULLETIN.

> Myles B. Harmon for SANDRA L. BELL, Executive Director, Regulations and Rulings Office of Trade.

GENERAL NOTICE

19 CFR PART 177

REVOCATION OF RULING LETTER AND REVOCATION OF TREATMENT RELATING TO CLASSIFICATION OF SHAPEWORKS FORMULA 3 PERSONALIZED PROTEIN POWDER

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

ACTION: Notice of revocation of a ruling letter and treatment relating to the classification of Shapeworks Formula 3 Personalized Protein Powder.

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 CBP is revoking a ruling concerning the classification of Shapeworks Formula 3 Personalized Protein Powder,

under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. Notice of the proposed revocation was published on September 26, 2007, in Volume 41, Number 40, of the CUSTOMS BULLETIN. One comment was received in response to this notice opposing the proposed revocation.

EFFECTIVE DATE: Merchandise entered or withdrawn from warehouse for consumption on or after May 4, 2008.

FOR FURTHER INFORMATION CONTACT: Allyson Mattanah, Tariff Classification and Marking Branch, 202–572–8784.

SUPPLEMENTARY INFORMATION:

Background

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

Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), 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), a notice was published in the CUSTOMS BULLETIN, Volume 41, No. 40, on September 26, 2007, proposing to revoke New York (NY) Ruling Letter M87095, dated October 13, 2006 (replacing M80664, dated May 26, 2006), and any treatment accorded to substantially identical transactions. One comment was received in response to this notice opposing the revocation. As stated in the proposed notice, this revocation will cover any rulings on this issue that may exist but have not been specifically identified. 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 issue subject to this notice, should have advised CBP 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 Title VI, CBP is revoking any treatment it previously accorded to substantially identical transactions. Any person involved in substantially identical transactions should have advised CBP during the notice period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of this final decision.

In NY M87095, we classified Shapeworks Formula 3 Personalized Protein Powder in subheading 3504.00.5000, HTSUS, which provides for "Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed: Other." We have reviewed that ruling and determined that the classification provided was incorrect because heading 3504 describes only part of the merchandise at GRI 1.

Pursuant to section 625(c)(1), CBP is revoking NY M87095, and any other ruling not specifically identified, to reflect the proper classification of the merchandise pursuant to the analysis set forth in Headquarters Ruling Letter (HQ) H008628, which is set forth as an attachment to this notice. Additionally, pursuant to section 625(c)(2), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: February 14, 2008

Gail A. Hamill for MYLES B. HARMON, Director, Commercial and Trade Facilitation Division.

Attachment

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, HQ H008628 February 14, 2008 CLA–2 OT:RR:CTF:TCM H008628ARM CATEGORY: Classification TARIFF NO.: 2106.10.00

MS. SANDRA R. CALLOWAY HERBALIFE INTERNATIONAL OF AMERICA, INC. 990 E. 190th Street Suite #650 Torrance, CA 90502

RE: The tariff classification of Shapeworks Formula 3 Personalized Protein Powder (*a.k.a.* Personalized Protein Powder, Performance Protein Powder, or PPP), sku# 0194US or sku# 0242US, from China or Italy.

DEAR MS. CALLOWAY:

In New York Ruling Letter ("NY") M87095, issued on October 13, 2006 (replacing M80664, dated May 26, 2006, for a typographical error), Shapeworks Formula 3 Personalized Protein Powder was classified in subheading 3504.00.5000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed: Other."

Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), 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), a notice was published in the CUSTOMS BULLETIN, Volume 41, No. 40, on September 26, 2007, proposing to revoke New York (NY) Ruling Letter M87095, dated October 13, 2006 (replacing M80664, dated May 26, 2006), and to revoke any treatment accorded to substantially identical transactions. We received your comment opposing the revocation and address it herein.

FACTS:

Shapeworks Formula 3 Personalized Protein Powder (a.k.a. Personalized Protein Powder, Performance Protein Powder or PPP), sku# 0194US or sku# 0242US, is a protein supplement, in the form of a beige/tan powder, consisting of soy protein isolate, whey protein concentrate powder, small amounts of vanilla flavoring, and silicon dioxide. The submitted sample contained 88.1 percent protein.

ISSUE:

Whether "Shapeworks Personalized Protein Powder" is classified in heading 3504, HTSUS, as other protein substances and derivatives, not elsewhere specified or included or in heading 2106, HTSUS, as a food preparation, not elsewhere specified or included.

LAW AND ANALYSIS:

Merchandise is classifiable under the HTSUS in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, HTSUS, and if the headings or notes do not require otherwise, the remaining GRIs 2 through 6 may be applied.

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitutes the official interpretation of the HTSUS at the international level. The ENs, although not dispositive, are used to determine the proper interpretation of the HTSUS by providing a commentary on the scope of each heading of the HTSUS. See T.D. 89–80., 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The HTSUS provisions under consideration are as follows:

2106 Food preparations not elsewhere specified or included:
2106.10 Protein concentrates and textured protein sub- stances
* * * * *
3502 Albumins (including concentrates of two or more whey pro- teins, containing by weight more than 80 percent whey pro- teins, calculated on the dry matter), albuminates and other albumin derivatives:
* * * * *
3502.20.00 Milk albumin, including concentrates of two or more whey proteins
* * * * *
3504 Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:
3504.00.10 Protein isolates
3504.00.50 Other
* * * * *

In HQ 963306, dated September 6, 2000, we classified "Solpro 300", an enzymatically hydrolysed 84% vegetable protein obtained from wheat gluten (which does not pass a vitality test for wheat gluten), in heading 3504, as an "other protein substance" (see also, HQs 964217 and 964272 of the same date). In HQ 956644, dated December 8, 1994, we classified a whey protein isolate containing 90% protein consisting of beta-lactoglobulin, lactose and moisture, in heading 3504, HTSUS. In NY M87758, issued January 16, 2007, CBP classified EM Powder (300), a 98.7% protein powder derived from fresh eggshell membrane protein used as an ingredient for a dietary supplement, in heading 3504, HTSUS.

In HQ 950915, dated April 3, 1992, CBP discussed the difference between the products of headings 3504 and 2106, HTSUS. In holding that a rice protein powder used in food preparations is classified in heading 2106, HTSUS, we stated, in pertinent part, the following:

In essence, 2106 covers products which serve as, or are incorporated in, food preparations, while 3504 covers products which are not usually consumed, but are used, for instance, in making pharmaceuticals

(peptones), textiles and plastics (glutelins and prolamins) and elastic fibers (keratins). The subject product is designed to be used as a protein source in baby foods, nutritional drinks and tablets and, thus, is *ejusdem generis* to the nutritional food products and supplements which have been classified in heading 2106

The instant merchandise consists of both a whey protein concentrate, of heading 3502, HTSUS, and a soy protein isolate, of heading 3504, along with flavoring and an anti-caking agent, packaged for retail sale as a protein enhancer for shakes, soups, and other food. Lastly, although the packaging claims that the product is "unflavored", the ingredients do include flavoring, as well as silicon dioxide, an anti-caking agent.

Hence, the issue here is whether the terms "other protein substances and their derivatives, not elsewhere specified or included", of heading 3504, include mixtures of proteins in two different forms, here an isolate of heading 3504 and a concentrate of heading 3502, from two different sources, soy and whey respectively, prepared with flavoring and silicon dioxide as a protein enhancer for shakes, soups and other food for human consumption.

Substances that have been classified in heading 3504 have at least four things in common. First, as stated in HQ 950915, these protein substances are generally for use in making pharmaceuticals, textiles or plastics. Second, the protein substances of heading 3504 consist of a very high percentage of protein. Third, the protein in substances of heading 3504 are derived from a single source, such as whey, wheat gluten, or egg shell membrane, as in HQs 956644, 963306, and NY M87758, respectively. Lastly, the substances heretofore classified in heading 3504, HTSUS, may be mixtures of protein and other substances, such as ash and moisture, but the other substances are a product of the derivation of the protein substance from its source, not a deliberate preparation of different protein substances mixed with flavoring and anti-caking agents.

The instant mixture has a relatively high protein content of 88%. However, it is prepared from two different sources of protein in two different forms, mixed with other ingredients for use in shakes, soups and other foods. For the reasons above, CBP finds that heading 3504 does not describe such a substance at GRI 1.

Before progressing through the GRIs, we must look to other headings that may describe the goods at GRI 1. As we stated in HQ 950915, heading 2106, HTSUS, covers products that serve as, or are incorporated in, food preparations. Like the product in that ruling, the instant merchandise is used in shakes, soups, sauces and other foods to enhance their protein content, and thus is *ejusdem generis* to the products classified in heading 2106, HTSUS, as a food preparation.

Commenter states that the major ingredient in the preparation consists of a protein isolate classified in heading 3405. While this statement is true, it is the entire product that must be described at GRI 1. There is no need to continue to an essential character analysis of GRIs 2 and 3, discussing the relative merits, weight, volume, or other characteristics of each ingredient of the preparation, when there is a heading which describes just such deliberate food preparations. Heading 2106 is that heading.

Commenter infers that examples in the ENs are exhaustive. Examples, by definition, are illustrative. While the example of a protein concentrate listed in EN 2106 (6) is not precisely a description of the instant product, this does

not preclude the product from heading 2106. Rather, the ENs support the classification in 2106 in that, in addition to the listed examples, the heading generally covers:

(B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.)...

The ENs, then, describe the instant product, a mixture consisting of soy protein isolate, whey protein concentrate powder, small amounts of vanilla flavoring, and silicon dioxide, used for protein enhancement of food and beverages, exactly. Protein concentrates are simply food preparations with concentrated level of protein making subheading 2106.10, HTSUS, descriptive of the product as well.

Commenter also points to decisions of the Dutch and South African Customs Administrations which favor your preferred classification in heading 3504, HTS. While the findings of other Customs Administrations can be instructive, they are not binding on the United States.

HOLDING:

At the subheading level, the term "protein concentrates" describes food preparations derived from protein sources containing relatively high protein levels. Hence, the applicable subheading for the subject product will be 2106.10.00, the provision for "Food preparations, not elsewhere specified or included: Protein concentrates and textured protein substances...." The rate of duty will be 6.4 percent ad valorem.

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

This merchandise may be subject to the Federal Food, Drug, and Cosmetic Act and/or The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (The Bioterrorism Act), which are administered by the U.S. Food and Drug Administration (FDA). Information on the Federal Food, Drug, and Cosmetic Act, as well as The Bioterrorism Act, can be obtained by calling the FDA at 1–888–463–6332, or by visiting their website at www.fda.gov.

EFFECT ON OTHER RULINGS:

NY M87095, issued on October 13, 2006 (replacing M80664, dated May 26, 2006), classifying Shapeworks Formula 3 Personalized Protein Powder, is revoked. In accordance with 19 U.S.C. 1625(c), this ruling will become effective 60 days after publication in the CUSTOMS BULLETIN.

Gail A. Hamill for MYLES B. HARMON, Director, Commercial and Trade Facilitation Division.

PROPOSED REVOCATION AND MODIFICATION OF RULING LETTERS AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF CERTAIN METAL BELTS

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

ACTION: Notice of proposed revocation and modification of tariff classification ruling letters and revocation of treatment relating to the tariff classification of certain metal belts.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625 (c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs and Border Protection (CBP) intends to revoke 12 ruling letters and modify 3 ruling letters relating to the tariff classification of certain metal belts under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). CBP also proposes to revoke any treatment previously accorded by it to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATE: Comments must be received on or before April 4, 2008.

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

FOR FURTHER INFORMATION CONTACT: John Rhea, Tariff Classification and Marking Branch: (202) 572–8785.

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

Pursuant to section 625 (c)(1), Tariff Act of 1930 (19 U.S.C. 1625 (c)(1)), as amended by section 623 of Title VI, this notice advises interested parties that CBP intends to revoke 12 ruling letters and modify 3 ruling letters pertaining to the tariff classification of certain metal belts. Although in this notice, CBP is specifically referring to the revocation of New York Ruling Letters (NY) N004868, dated January 17, 2007, NY M83367, dated May 15, 2006, NY L88846, dated November 18, 2005, NY L80384, dated November 2, 2004, NY K89513, dated September 17, 2004, NY K82771, dated February 6, 2004, NY K86961, dated June 22, 2004, NY K87657, dated June 19, 2004, NY K86932, dated June 29, 2004, NY K86856, dated June 10, 2004, NY J89515, dated October 24, 2003, and NY J80040, dated January 24, 2003 and the modification of NY L84203, dated May 18, 2005, NY K86935, dated June 21, 2004, and NY K87353, dated July 15, 2004 (Attachments A through O), this notice covers any rulings on this merchandise which may exist but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the ones identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (i.e., a ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice should advise CBP during this notice period.

Similarly, pursuant to section 625 (c)(2), Tariff Act of 1930 (19 U.S.C. 1625 (c)(2)), as amended by section 623 of Title VI, CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this notice period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final notice of this proposed action.

In the above mentioned rulings, set forth as Attachments A through O to this document, CBP classified the subject metal chains as imitation jewelry under heading 7117, HTSUS. Based upon our

analysis of heading 7117, HTSUS, and the term "imitation jewelry," we have determined that the metal belts are properly identified as clothing accessories. Because the HTSUS does not specifically provide for clothing accessories of base metal, these belts are to be classified according to their constituent material.

Pursuant to 19 U.S.C. 1625(c)(1), CBP intends to revoke NY N004868, NY M83367, NY L88846, NY L80384, NY K89513, NY K82771, NY K86961, NY K87657, NY K86932, NY K86856, NY J89515 and NY J80040, and modify NY L84203, NY K86935, and NY K87353 and any other ruling not specifically identified, in order to reflect the proper classification of the metal belts according to the analysis contained in proposed Headquarters Ruling Letters (HQ) H011753, H011755, H011756, H011757, H011758, H011760, H011761, H011762, H011764, H011765, H011766, and H011767 set forth in Attachments P through AA to this document. Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions. Before taking this action, consideration will be given to any written comments timely received.

DATED: February 12, 2008

Gail A. Hamill for MYLES B. HARMON, Director; Commercial and Trade Facilitation Division.

Attachments

[ATTACHMENT A]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, HQ N004868 January 17, 2007 DOCUMENT-NO.: [*1] CLA-2-71:RR:NC:2:233 CATEGORY: Classification TARIFF-NO: 7117.19.9000

MR. BRIAN W. ZIHA CUSTOMS EXPRESS, INC. 4500 Woodson Road St. Louis, MO 63134

REFERENCE: The tariff classification of a jewelry belt from China.

DEAR MR. ZIHA:

In your letter dated December 19, 2006, on behalf of Stars Design Group, you requested a tariff classification ruling.

The submitted sample is a belt consisting of a 100% iron chain measuring approximately 34" in length with a 100% polyester strip of fabric that is woven through the links of the chain. The ends of the fabric strip extend ap-

proximately 17" beyond the ends of the chain and serve as ties for the belt. For tariff classification purposes, the belt is considered an article of jewelry since it worn for adornment.

The subject jewelry belt is composed of different components and is considered a composite good. Regarding the essential character of the jewelry belt, the Explanatory Notes to GRI 3(b)(VIII) state that the factor which determines essential character will vary between different kinds of goods. It may for example, be determined by the nature of the materials or components, its bulk, quantity, weight or value, or by the role of a constituent material in relation [*2] to the use of the goods. When the essential character of a composite good can be determined, the whole product is classified as if it consisted only of the part that imparts the essential character to the composite good. In this case, the iron chain component imparts the essential character to the good.

Your sample is being returned as requested.

The applicable subheading for the jewelry belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: "The rate of duty will be 11% ad valorem.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at [*3] 646–733–3036.

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

[ATTACHMENT B]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY M83367 May 15, 2006 CLA-2-71:RR:NC:SP:233 M83367 **CATEGORY:** Classification TARIFF NO.: 7117.90.7500

MS. YVONNE WHITLEY THE MILLWORK TRADING CO. LTD. 1372 Broadway, Second Floor New York. NY 10018

RE: The tariff classification of an acrylic rhinestone chain belt from China. DEAR MS. WHITLEY:

In your letter dated May 2, 2006, you requested a tariff classification ruling.

You have submitted a sample of an acrylic rhinestone belt, style number 82148. The belt is made of metal with acrylic rhinestones completely covering the entire belt. The belt is to be worn as an article of personal adornment and is considered an article of jewelry.

The applicable subheading for the acrylic rhinestone chain belt will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics". The rate of duty will be free.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646-733-3036.

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

[ATTACHMENT C]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY L88846 November 18, 2005 CLA-2-71:RR:NC:SP:233 L88846 CATEGORY: Classification TARIFF NO.: 7117.19.9000

MR. WILSON LING MARCO POLO EXPRESS INT'L. INC. 2411 Santa Fe Ave., Suite B Redondo Beach, CA 90278

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

DEAR MR. LING:

In your letter dated November 3, 2005, on behalf of Leegin Creative Leather Products Inc., you requested a tariff classification ruling.

The submitted sample is identified as a chain belt, Style #B50180, consisting of a belt made of a metal chain, plastic imitation pearls and a cowhide leather flower. The belt is considered a piece of jewelry as it is not functional and is worn for adornment.

The metal chain, plastic imitation pearls and cowhide leather flower used to construct the chain belt form a composite good. When the essential character of a composite good can be determined, the whole product is classified as if it consisted only of the part that imparts the essential character to the composite good. In this case, the metal chain imparts the essential character to the good.

Your sample is being returned as requested.

The applicable subheading for the jewelry chain belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: "The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

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[ATTACHMENT D]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY L80384 November 2, 2004 CLA-2-71:RR:NC:SP:233 L80384

> CATEGORY: Classification TARIFF NO.: 7117.19.9000

MR. BRADLEY MENARD FOSSIL PARTNERS 2280 N. Greenville Ave. Richardson, TX 75082

RE: The tariff classification of a Women's Holiday Chain with Satin Ribbon Belt from China.

DEAR MR. MENARD:

In your letter dated October 21, 2004, you requested a tariff classification ruling.

The submitted sample is a Women's Holiday Chain with Satin Ribbon Belt, Fossil Item #SWB5014040. The item is composed of a double satin 100% polyester and or nylon ribbon and a metal chain measuring 30 inches in length. The ribbon is woven throughout the chain portion, and two ribbon sections hang from either end for tying. The belt is worn as adornment and is considered an article of jewelry with the essential character imparted by the metal component.

Your sample is being returned as requested.

The applicable subheading for the Women's Holiday Chain with Satin Ribbon Belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other." The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

[ATTACHMENT E]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY K89513 September 17, 2004 CLA–2–71:RR:NC:SP:233 K89513 CATEGORY: Classification TARIFF NO.: 7117.19.9000

Ms. Julie van Doorn Landes 400 St-Valier Street Granby, Quebec J2G 7Y4

RE: The tariff classification of a ladies' belt from China.

DEAR MS. VAN DOORN:

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

The submitted sample is a ladies' belt made of a polyester ribbon and a metal chain. The ribbon is woven through the chain links, and two ribbon sections hang from either end for tying. The belt is worn for adornment and is considered an article of jewelry with the essential character imparted by the metal component.

The applicable subheading for the ladies' belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other." The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

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[ATTACHMENT F]

NY K82771 February 6, 2004 CLA–2–71:RR:NC:SP:233 K82771 CATEGORY: Classification TARIFF NO.: 7117.19.9000

MR. ARTHUR W. BODEK GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP 399 Park Avenue, 25th Floor New York, NY 10022–4877

RE: The tariff classification of a metal belt with drawstring pouch from China.

DEAR MR. BODEK:

In your letter dated January 26, 2004, on behalf of Liz Claiborne, Inc., you requested a tariff classification ruling.

The submitted sample is a belt constructed of brass with five charms together spelling "Juicy" hanging from the chain of the belt. Each charm is shaped in a different letter and is constructed of brass with numerous small glass stones on the front. At the point of closure, there is also a heart-shaped charm bearing the phrase "Juicy Couture" and a separate charm in the shape of the letter J, both also constructed of brass. The belt is secured by means of a bar and ring closure, which is adjustable by virtue of the presence of four separate rings, spaced approximately two inches apart. The belt will be imported with a pouch constructed of an unlined lightweight cotton fabric with an elastic man-made fiber drawstring. The pouch, which contains no compartments, fittings, supports, or other structural elements, is printed on the outside with the "Juicy Couture" legend. The pouch is considered ordinary packing when imported together with the belt and is therefore not separately classifiable.

Your sample is being returned as requested.

The applicable subheading for the metal belt with drawstring pouch will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other." The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

[ATTACHMENT G]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY K86961 June 22, 2004 CLA-2-71:RR:NC:SP:233 K86961 CATEGORY: Classification TARIFF NO.: 7117.19.9000

MR. ARTHUR W. BODEK GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP 399 Park Avenue, 25th Floor New York, NY 10022–4877

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

DEAR MR. BODEK

In your letter dated June 4, 2004, on behalf of Liz Claiborne, Inc., you requested a tariff classification ruling.

The submitted sample, referred to as PVC/Metal "Flower Belt" Style BTRU1183, is a women's belt consisting of a chain made of iron links with a PVC lacing and a detachable artificial flower made of PVC. The artificial flower is fitted with a pin and an elastic ponytail holder. The belt is worn as adornment and is considered an article of jewelry with the essential character imparted by the metal component.

Your sample is being returned as requested.

The belt and the artificial flower pin/ponytail holder, although sold together, do not comprise a set for tariff classification purposes. The term "goods put up in sets for retail sale" shall be taken to mean goods which: (b) consist of products or articles put up together to meet a particular need or carry out a specific activity. . . The belt and the artificial flower pin/ponytail holder are not mutually complementary, not adapted to one another, and are not put up to meet one particular need or carry out a specific activity. Thus, the goods do not comprise a set and are separately classifiable. The applicable subheading for the belt will be 7117.19.9000, HTS, which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: "The rate of duty will be 11% ad valorem.

Regarding the artificial flower pin/ponytail holder, we need additional information in order to issue a ruling. Please indicate what material the petals of the flower are made of. When this information is available, please resubmit your request and include all of the material that we have returned to you and mail your request to U.S. Customs and Border Protection, Customs Information Exchange, 10th Floor, One Penn Plaza, New York, NY 10119, attn: Binding Rulings Section.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

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[ATTACHMENT H]

NY K87657 July 19, 2004 CLA-2-71:RR:NC:SP:233 K87657 **CATEGORY:** Classification TARIFF NO.: 7117.90.7500

MR. ARTHUR W. BODEK GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP 399 Park Avenue, 25th Floor New York, NY 10022-4877

RE: The tariff classification of PVC/Metal "Flower Belt" from Taiwan.

DEAR MR. BODEK:

In your letter dated July 8, 2004, on behalf of Liz Claiborne, Inc., you requested a tariff classification ruling.

The submitted sample, referred to as PVC/Metal "Flower Belt" Style BTR1192/BTRU1183 (Revised) is a women's belt consisting of a chain made of iron links with a PVC lacing. The front of the belt is characterized by a large, permanently attached, flower constructed of the same PVC material.

The Explanatory Notes to the Harmonized Tariff System provide guidance in the interpretation of the Harmonized Commodity Description and Coding System at the international level. Goods classifiable under GRI 3 (b) are classified as if they consisted of the material or component which gives them their essential character, which may be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the article. GRI 3 (c) provides that when goods cannot be classified by reference to GRI 3 (a) or 3 (b), they are to be classified in the heading that occurs last in numerical order among those which equally merit consideration.

The PVC/Metal "Flower Belt" is considered a composite good for tariff classification purposes. No component imparts the essential character, so the composite good would be classified in accordance with GRI 3 (c). In this composite good, the heading for the plastic component appears last in numerical order among the competing headings which equally merit consideration.

Your sample is being returned as requested.

The applicable subheading for the PVC/Metal "Flower Belt" will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." The rate of duty will be free. This ruling is being issued under the provisions of Part 177 of the Cus-

toms Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646-733-3036.

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

[ATTACHMENT I]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY K86932 June 29, 2004 CLA–2–71:RR:NC:SP:233 K86932 CATEGORY: Classification TARIFF NO.: 7117.19.9000

Ms. KAREN RIGGS TALBOTS 174 Beal Street Hingham, MA 02043

RE: The tariff classification of a ladies' jewelry belt from China.

DEAR MS. RIGG:

In your letter dated June 4, 2004, you requested a tariff classification ruling.

The item to be imported is style number 45066425, a ladies' belt composed of a 100% polyester ribbon and a 100% brass metal chain. The ribbon is braided throughout the chain portion, and two ribbon sections hang from either end for tying. The essential character of the belt is imparted by the metal component. The belt is worn as adornment and is considered an article of jewelry with the essential character imparted by the metal component.

Your sample is being returned as requested.

The applicable subheading for the ladies' belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: "The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

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[ATTACHMENT J]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY K86856 June 10, 2004 CLA-2-71:RR:NC:SP:233 K86856

> CATEGORY: Classification TARIFF NO.: 7117.19.9000

MR. JERRY ARMANI MAMIYE BROTHERS, INC. 112 West 34th Street, Suite 1000 New York, NY 10120-0018

RE: The tariff classification of a girls' belt from China.

DEAR MR. ARMANI:

In your letter dated June 3, 2004, you requested a tariff classification ruling.

The submitted sample is a girls' belt made of chrome plated steel chain with pink ribbon of 100% polyester woven through the links. The belt has a chrome plated steel lobster claw clasp that is used to adjust the size. The belt is worn for adornment with the essential character imparted by the steel component.

Your sample is being returned as requested.

The applicable subheading for the girls' belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other." The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

ROBERT B. SWIERUPSKI, Director,

National Commodity Specialist Division.

[ATTACHMENT K]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY J89515 October 24, 2003 CLA–2–71:RR:NC:SP:233 J89515 CATEGORY: Classification TARIFF NO.: 7117.19.9000

MS. MARIA E. JULIA NEWPORT NEWS, INC. 711 Third Avenue New York, NY 10017

RE: The tariff classification of a ladies' belt from India.

DEAR MS. JULIA:

In your letter dated September 29, 2003, you requested a tariff classification ruling.

The submitted sample, Style/Item Number S04–05–129, is a ladies' belt (Mayan Belt) measuring 52'' in length made of 100% brass metal discs, joined with glass beads on a 100% cotton cord. The belt is an article of personal adornment, not functioning as a belt.

Your sample is being returned as requested.

The applicable subheading for the ladies' belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: "The rate of duty will be 11% ad valorem.

Articles classifiable under subheading 7117.19.9000, HTS, which are products of India are currently entitled to duty free treatment under the Generalized System of Preferences (GSP) upon compliance with all applicable regulations. The GSP, however, is subject to modification and periodic suspension, which may affect the status of your transaction at the time of entry for consumption or withdrawal from warehouse. To obtain current information on GSP, check our Web site at www.cbp.gov and search for the term "GSP".

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

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[ATTACHMENT L]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY J80040 January 24 2003

January 24, 2003 CLA–2–71:RR:NC:SP:233 J80040 CATEGORY: Classification TARIFF NO.: 7117.19.9000

MS. KATE KOHMANN LIMITED LOGISTICS SERVICES 4 Limited Parkway Reynoldsburg, OH 43068

RE: The tariff classification of a metal chain belt from China.

DEAR MS. KOHMANN:

In your letter dated January 7, 2003, you requested a tariff classification ruling.

The submitted sample, Style 6183, is an iron chain belt with various ornamental articles. The belt is, by weight, 50% iron, 20% capiz shell, 11% acrylic stone, 11% plastic, 6% wood, and 2% feather. The belt is an article of personal adornment, not functioning as a belt.

Your sample is being returned as requested.

The applicable subheading for the metal chain belt will be 7117.19.9000, Harmonized Tariff Schedule of the United States (HTS), which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: "The rate of duty will be 11% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

[ATTACHMENT M]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY L84203 May 18, 2005 CLA–2–61:RR:NC:WA:361 NY L84203 CATEGORY: Classification TARIFF NO.: 6204.52.2070

MS. MARTHA DECASTLE, COMPLIANCE COORDINATOR MCNAUGHTON APPRAREL GROUP INC. 45 Fernwood Avenue Edison, NJ 08837

RE: The tariff classification of a skirt from China.

DEAR MS. DECASTLE:

In your letter dated April 14, 2005, you requested a classification ruling for a skirt and belt . The garment will be returned, as requested.

Style DB4038 is a skirt constructed from 98 percent cotton, two percent spandex woven fabric. The skirt has a flat waistband with belt loops, a front opening with a zipper closure and button at the top, three front pockets, two back pockets, and a plain, hemmed bottom.

A belt composed of a woven textile fabric and metal chain has been inserted through the belt loops. The fabric is woven through the chain portion, and two additional fabric sections hang from either end for tying. The belt is considered a metal jewelry belt, classifiable in heading 7117.

You have indicated that the belt will be fed through the belt loops, and that the skirt and belt will be sold in that condition. Although the skirt and belt are mutually complementary, because both items may normally be offered for sale in separate parts, they are not considered a composite good as defined in the General Rules of Interpretation, 3(b), Harmonized Tariff Schedule of the United States (HTS). Instead, the skirt and metal jewelry belt fall within the description of "sets" as provided in that section. The skirt and belt consist of at least two different articles which are, prima facie, classifiable in different headings; consist of products or articles put up together to meet a particular need or carry out a specific activity; and are put up in a manner suitable for sale directly to users without re-packing. As the belt is an accessory to the skirt, the essential character of the set is imparted by the skirt. The applicable subheading for style DB4038 (the pants and belt) will be 6204.52.2070, Harmonized Tariff Schedule of the United States (HTS), which provides for Women's or girls'... skirts: Of cotton. The duty rate will be 8.2% ad valorem.

The skirt of style DB4038 falls within textile category designation 342; the belt of style DB4038 does not have an assigned textile category. Quota and visa status are the result of international agreements that are subject to frequent renegotiations and changes. To obtain the most current information as to whether quota and visa requirements apply to this merchandise, we suggest that you check, close to the time of shipment, the "Textile Status Report for Absolute Quotas" available at our web site at www.cbp.gov. In addi-

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tion, you will find current information on textile import quotas, textile safeguard actions and related issues at the web site of the Office of Textiles and Apparel, at otexa.ita.doc.gov.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Angela De Gaetano at 646–733–3052.

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

[ATTACHMENT N]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, NY K86935 June 21, 2004 CLA-2-71:RR:NC:SP:233 K86935 CATEGORY: Classification

TARIFF NO.: 7117.90.7500; 7117.19.9000; 7326.90.8587

MR. ARTHUR W. BODEK

MR. DAVID S. LEVY

GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP 399 Park Avenue, 25th Floor

New York, NY 10022-4877

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

DEAR MESSRS. BODEK AND LEVY:

In your letter dated June 7, 2004, on behalf of Liz Claiborne, Inc., you requested a tariff classification ruling.

The submitted samples are belts, Styles BTRU1238, BTRU1292, BTRU1130, BTRU1267, and WXRUW119.

Style BTRU1238 is a jewelry belt consisting of numerous plastic pearl-like beads, and a textile tie of 75% rayon/25% nylon that allows the belt to be tied around the waist. The textile tie is attached to the beads by metal rings, and the beads are held together by a textile material. The essential character of the item is imparted by the plastic pearls. We assume the belt is valued at over 20 cents per dozen pieces or parts.

Style BTRU1292 is a jewelry belt consisting of numerous plastic pearl-like beads, held together by minor steel fittings. The item also contains a steel drop chain and a buckle composed of 60% tin/35% plastic/5% glass. The essential character of the item is imparted by the plastic beads. We assume the belt is valued at over 20 cents per dozen pieces or parts.

Style BTRU1130 is a jewelry belt consisting of a 75% brass/25% steel chain and a 7-inch drop, and a 100% polyester ribbon running through the chain. The end of the drop features an additional 1-inch piece of ribbon. The essential character of the item is imparted by the metal portion.

Style BTRU1267 is a jewelry belt consisting of a 100% steel chain with a 100% polyester fabric tie attached to steel rings located at the end of the chain. There is also a piece of 100% polyester fabric that runs through the steel chain. The essential character of the item is imparted by the steel portion.

Style WXRU W119 is a belt consisting of a 100% iron chain and 8-inch drop, and a piece of 100% cotton fabric running through the chain. Incorporated into the belt is a permanently attached 100% cotton flower decoration. The essential character of the belt is imparted by the iron portion.

Your samples are being returned as requested.

Although Styles BTRU1238, 1292, 1130 and 1267 are called jewelry belts, they are not functional and are worn for adornment.

The applicable subheading for the jewelry belts, Styles BTRU1238 and BTRU1292, will be 7117.90.7500, Harmonized Tariff Schedule of the United States (HTS), which provides for ""Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics." The rate of duty will be free.

The applicable subheading for the jewelry belts, Styles BTRU1130 and VTRU1267, will be 7117.19.9000. HTS, which provides for "Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other." The rate of duty will be 11% ad valorem.

The applicable subheading for the belt, Style WXRU W119, will be 7326.90.8587, HTS, which provides for "Other articles of iron or steel, Other." The rate of duty will be 2.9% ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Lawrence Mushinske at 646–733–3036.

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

[ATTACHMENT O]

NY K87353 July 15, 2004 CLA–2–61:RR:NC:WA:361 NY K87353 CATEGORY: Classification TARIFF NO.: 6204.62.4005

Ms. Melissa Fox Barthco International, Inc. 721 Chestnut Street Philadelphia, PA 19106

RE: The tariff classification of women's pants from Madagascar.

DEAR MS. FOX:

In your letter dated June 24, 2004, you requested a classification ruling for a pair of women's pants and belt on behalf of Jones Apparel Group. The garment will be returned, as requested.

Style 21593 is a pair of women's pants constructed from 98 percent cotton, two percent spandex corduroy woven fabric. The pants have a flat waistband with belt loops, a front opening with a zipper closure and button at the top, three front pockets, two back pockets with pocket flaps, and hemmed leg openings. The waistband button closes in the left-over-right direction.

A belt composed of a satin ribbon and metal chain has been inserted through the belt loops. The ribbon is woven through the chain portion, and two ribbon sections hang from either end for tying. The submitted belt has a blue ribbon (contrasting with the brown corduroy pants), however you have indicated that at the time of production, the ribbon may be of a different color. The belt is considered a metal jewelry belt, classifiable in heading 7117.

As noted above, all three garments have a front closure in the "left-overright" direction. Chapter 62, note 8 states, in part:

Garments of this chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

As the three styles of pants have a left over right front closure, the presumption is that they will be for men or boys. However, it is clear based on the cut that they were designed for women and girls. Therefore, the pants will be classified as a woman's or girls garments.

You have indicated that the belt, which will be made in China, will be shipped to Madagascar. In Madagascar, the belt will be fed through the belt loops, then shipped to the United States ultimately for retail sale in that condition. Although the pants and belt are mutually complementary, because both items may normally be offered for sale in separate parts, they are not considered a composite good as defined in the General Rules of Interpretation, 3(b), Harmonized Tariff Schedule of the United States (HTS). Instead, the pants and metal jewelry belt fall within the description of "sets" as provided in that section. The pants and belt consist of at least two different articles which are, prima facie, classifiable in different headings; consist of products or articles put up together to meet a particular need or carry out a specific activity; and are put up in a manner suitable for sale directly to users without re-packing. As the belt is an accessory to the pants, the essential character of the set is imparted by the pants. The applicable subheading for style 21593 (the pants and belt) will be 6204.62.4005, Harmonized Tariff Schedule of the United States (HTS), which provides for Women's or girls'... trousers: Of cotton: Corduroy. The duty rate will be 16.6% ad valorem.

The pants of style 21593 fall within textile category designation 348; the belt of style 21593 does not have an assigned textile category. Products of Madagascar are not, at present, subject to quota or to the requirement of a visa.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Angela De Gaetano at 646–733–3052.

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

[ATTACHMENT P]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, HQ H011753 CLA-2 OT:RR:CTF:TCM H011753 ADK CATEGORY: Classification TARIFF NO.: 7326.90.8587

MR. BRIAN W. ZIHA CUSTOMS EXPRESS, INC. 4500 Woodson Road St. Louis, MO 63134

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) N004868

DEAR MR. ZIHA:

Pursuant to your binding ruling request sent on behalf of the importer, Stars Design Group (Stars), the Bureau of Customs and Border Protection (CBP), issued New York Ruling Letter, (NY) N004868, dated January 17, 2007, in which Stars' chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY N004868 and find it to be in error.

FACTS:

The subject article is a belt consisting of a 100% iron chain measuring approximately 34" in length with a 100% polyester strip of fabric that is woven through the links of the chain. The ends of the fabric strip extend approximately 17" beyond the ends of the chain and serve as ties for the belt.

ISSUE:

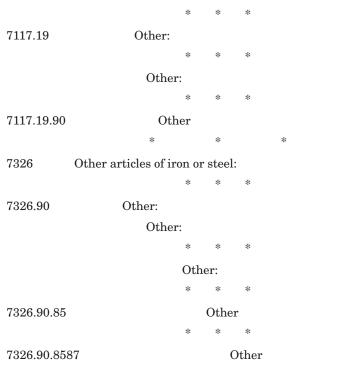
Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

7117 Imitation jewelry:

Of base metal, whether or not plated with precious metal:



* *

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "<u>imitation jew-</u> <u>elry</u>" means articles of jewelry within the meaning of paragraph (a) of Note 9 above * * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and a non-metal component, i.e. the polyester strip of fabric. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character..." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The

¹This section covers Chapters 72 through 83 of the HTSUS.

composite belt will therefore be classified as if it consisted only of iron. At issue is whether the metal belt is identifiable as imitation jewelry or as clothing accessories.

In NY N004868, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, ejusdem generis requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. See Rohm

 $^{^2\,{\}rm In}$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

<u>& Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory:"

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else any of various articles of apparel ... that accent or otherwise complete one's costume." ... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17. 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable under heading 7326, HTSUS. Specifically, it is classifiable under subheading 7326.90.8587, HTSUSA, which provides for: "Other articles of iron or steel: Other: Other: Other: Other." The 2008 general, column one rate of duty is 2.9 percent *ad valorem*.

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

EFFECT ON OTHER RULINGS:

NY N004868, dated January 17, 2007, is hereby revoked.

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

[ATTACHMENT Q]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION,

HQ H011755 CLA-2 OT:RR:CTF:TCM H011755 ADK CATEGORY: Classification TARIFF NO.: N/A

MS. YVONNE WHITLEY THE MILLWORK TRADING CO. LTD. 1372 Broadway, Second Floor New York, NY 10018

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) M83367

DEAR MS. WHITLEY

On May 15, 2006, the Bureau of Customs and Border Protection (CBP), issued to you New York Ruling Letter, (NY) M83367, in which a chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY M83367 and find it to be in error.

FACTS:

The subject article, style number 82148, is a women's acrylic rhinestone and metal chain belt. The belt is made of metal with acrylic rhinestones completely covering the entire belt.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

*

 \mathbf{v}

The legal notes to chapter 71 state, in pertinent part:

¹This section covers Chapters 72 through 83 of the HTSUS.

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u> <u>elry</u>" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above....

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both a metal and a non-metal component. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character. . . ." The term 'essential character,' refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of the metal. At issue is whether the metal belt is identifiable as imitation jewelry or as a clothing accessory.

In NY M83367, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." <u>Nissho-Iwai</u> <u>American Corp. v. United States</u> (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, *ejusdem generis* requires that the imported mer-

chandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. <u>See Rohm & Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

 $^{^2\,\}rm In$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable according to its constituent material. Unfortunately, ruling letter NY M83367 does not specify the constituent material of the subject belt. On publication of the final revocation of this ruling letter, if you still wish you may submit your request to CBP, National Commodity Specialist Division, One Penn Plaza, 10th Floor, New York, NY 10119.

EFFECT ON OTHER RULINGS:

NY M83367, dated May 15, 2006, is hereby revoked.

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

[ATTACHMENT R]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, HQ H011756 CLA-2 OT:RR:CTF:TCM H011756 ADK CATEGORY: Classification TARIFF NO.: N/A

MR. WILSON LING MARCO POLO EXPRESS INTL. INC. 2411 Santa Fe Ave., Suite B Redondo Beach, CA 90278

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) L88846

DEAR MR. LING:

Pursuant to your binding ruling request sent on behalf of the importer, Leegin Creative Leather Products, Inc. (Leegin), the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) L88846, dated November 18, 2005, in which a chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY L88846 and find it to be in error.

FACTS:

The subject article is a chain belt, Style #B50180. It consists of a metal chain, plastic imitation pearls and a cowhide leather flower.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

*

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above. . . .

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

¹This section covers Chapters 72 through 83 of the HTSUS.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and a non-metal component, i.e. plastic imitation pearls and cowhide leather. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character. . . ." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; <u>See also Better</u> <u>Home Plastics Corp. v. United States</u>, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of metal. At issue is whether the metal belt is identifiable as imitation jewelry or as clothing accessories.

In NY L88846, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as ejusdem generis, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, ejusdem generis requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

 $^{^2\,{\}rm In}$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. <u>See Rohm & Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else.... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for " . . . articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable according to its constituent material. Unfortunately, ruling letter NY L88846 does not specify the constituent material of the subject belt. On publication of the final revocation of this ruling letter, if you still wish you may submit your request to CBP, National Commodity Specialist Division, One Penn Plaza, 10th Floor, New York, NY 10119.

EFFECT ON OTHER RULINGS:

NY L88846, dated November 18, 2005, is hereby revoked.

Myles B. Harmon, Director. Commercial and Trade Facilitation Division.

[ATTACHMENT S]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION.

> HQ H011757 CLA-2 OT:RR:CTF:TCM H011757 ADK **CATEGORY:** Classification TARIFF NO.: N/A

MS. MARTHA DECASTLE COMPLIANCE COORDINATOR MCNAUGHTON APPAREL GROUP INC. 45 Fernwood Avenue Edison, NJ 08837

RE: Classification of certain metal chain fashion belt; Modification of New York Ruling (NY) L84203

DEAR MS. DECASTLE:

On May 18, 2005, the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) L84203, in which a chain belt was identified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY L84203 and find some of the reasoning contained within it to be in error.

FACTS:

In NY L84203, CBP classified a woman's cotton skirt which was imported with a metal chain belt inserted through the belt loops. This belt, composed of a woven textile fabric and metal chain, was inserted through the belt loops and was described as a metal jewelry belt, classifiable in heading 7117. The items were considered a set for classification purposes and classified under heading 6204, HTSUS, based on the classification of the skirt. At issue in the present matter is the individual classification of the metal chain belt.

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ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above. . . .

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

* *

¹This section covers Chapters 72 through 83 of the HTSUS.

Initially, we note that the subject modification only concerns classification of the metal belt in NY L84203. While the classification of the garment with the belt was correct, we now find that the classification of the individual belt was in error.

The subject belt is a composite good, consisting of both metal and a nonmetal component, i.e. woven textile fabric. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character. . . ." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; <u>See also Better Home Plastics Corp. v. United States</u>, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of metal. At issue is whether the metal belt is identifiable as imitation jewelry or as clothing accessories.

The subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as ejusdem generis, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated eo nomine in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ

 $^{^2\,\}rm In$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

956014, dated June 8, 1994. <u>See also HQ 083703</u>, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. See Rohm & Haas Co. v. United States, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else....any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable according to its constituent material. Unfortunately, ruling letter NY L88846 does not specify the constituent material of the subject belt. On publication of the final revocation of this ruling letter, if you still wish you may submit your request to CBP, National Commodity Specialist Division, One Penn Plaza, 10th Floor, New York, NY 10119.

Classification of the women's skirt and belt as a set under heading 6204, HTSUS, remains unchanged.

EFFECT ON OTHER RULINGS:

NY L84203, dated May 18, 2005, is hereby modified.

Myles B. Harmon Director, Commercial and Trade Facilitation Division.

[ATTACHMENT T]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION, HQ H011758 CLA-2 OT:RR:CTF:TCM H011758 ADK CATEGORY: Classification TARIFF NO.: N/A

MS. MELISSA FOX BARTHCO INTERNATIONAL, INC. 721 Chestnut Street Philadelphia, PA 19106

RE: Classification of certain metal chain fashion belts; Modification of New York Ruling (NY) K87353

DEAR MS. FOX:

Pursuant to your binding ruling request of June 24, 2004, sent on behalf of the importer, Jones Apparel Group (Jones), the Bureau of Customs and Border Protection (CBP), issued to you New York Ruling Letter, (NY) K87353, dated July 15, 2004. In that ruling, Jones' chain belt was classified with the pants as a set. It was noted that the belt was individually identifiable as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY K87353 and find some of the reasoning contained within it to be in error.

FACTS:

In NY K87353, CBP classified a pair of women's pants which were imported with a metal chain belt inserted through the belt loops. This belt, composed of a satin ribbon and metal chain, was inserted through the belt loops of the pants. The belt was identified as a metal jewelry belt, classifiable in heading 7117. The items were considered a set for classification purposes and classified under heading 6204, HTSUS, based on the classification of the pants. At issue in the present matter is the individual classification of the metal chain belt.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above. . . .

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject modification only concerns the classification of the metal belt in NY K87353. While the classification of the garment with the belt was correct, we now find that the classification of the individual belt was in error.

The subject belt is a composite good, consisting of both metal and a nonmetal component, i.e. the satin ribbon. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component

¹This section covers Chapters 72 through 83 of the HTSUS.

which gives them their essential character. . . ." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; <u>See also Better Home Plastics Corp. v. United States</u>, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of metal. At issue is whether the metal belt is identifiable as imitation jewelry or as clothing accessories.

The subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as ejusdem generis, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, ejusdem generis requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated eo nomine in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

 $^{^2\,{\}rm In}$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\,\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. <u>See Rohm & Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else.... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of base metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable according to its constituent material. Unfortunately, ruling letter NY K87353 does not specify the constituent material of the subject belt. On publication of the final revocation of this ruling letter, if you still wish you may submit your request to CBP, National Commodity Specialist Division, One Penn Plaza, 10th Floor, New York, NY 10119.

Classification of the women's pants and belt as a set under heading 6204, HTSUS, remains unchanged.

72 CUSTOMS BULLETIN AND DECISIONS, VOL. 42, NO. 11, MARCH 5, 2008

EFFECT ON OTHER RULINGS:

NY K87353, dated July 15, 2004, is hereby modified.

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

[ATTACHMENT U]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION,

> HQ H011760 CLA-2 OT:RR:CTF:TCM H011760 ADK CATEGORY: Classification TARIFF NO.: N/A

MR. BRADLEY MENARD FOSSIL PARTNERS 2280 N. Greenville Ave. Richardson, TX 75082

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) L80384

DEAR MR. MENARD:

On November 2, 2004, the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) L80384, in which a chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY L80384 and find it to be in error.

FACTS:

The subject article, style #SWB5014040, is composed of a double satin 100% polyester and/or nylon ribbon and a metal chain measuring 30 inches in length. The ribbon is woven throughout the chain portion, and two ribbon sections hang from either end for tying.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal

notes to Section XV¹ provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

The legal notes to chapter 71 state, in pertinent part:

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

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above. . . .

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and a non-metal component, i.e. the polyester ribbon. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character..." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of metal. At issue is whether the metal belt is identifiable as imitation jewelry or as a clothing accessory.

In NY L80384, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that

¹This section covers Chapters 72 through 83 of the HTSUS.

determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." <u>See</u> chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." <u>Nissho-Iwai</u> <u>American Corp. v. United States</u> (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. See Rohm & Haas Co. v. United States, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else.... any of various articles of apparel...that

 $^{^2\,{\}rm In}$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories...are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable according to its constituent material. Unfortunately, ruling letter NY L80384 does not specify the constituent material of the subject belt. On publication of the final revocation of this ruling letter, if you still wish you may submit your request to CBP, National Commodity Specialist Division, One Penn Plaza, 10th Floor, New York, NY 10119.

EFFECT ON OTHER RULINGS:

NY L80384, dated November 2, 2004, is hereby revoked.

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

[ATTACHMENT V]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION,

HQ H011761 CLA-2 OT:RR:CTF:TCM H011761 ADK CATEGORY: Classification TARIFF NO.: N/A

Ms. Julie van Doorn Landes 400 St-Valier Street Granby, Quebec J2G 7Y4

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) K89513

DEAR MS. VAN DOORN:

On September 17, 2004, the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) K89513, in which a chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY K89513 and find it to be in error.

FACTS:

The subject article is a ladies' belt made of a polyester ribbon and a metal chain. The ribbon is woven through the chain links, and two ribbon sections hang from either end for tying.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

* *

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

*

¹This section covers Chapters 72 through 83 of the HTSUS.

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-elry</u>" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia...

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and a non-metal component, i.e. the polyester ribbon. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character..." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of metal. At issue is whether the metal belt is identifiable as imitation jewelry or as a clothing accessory.

In NY K89513, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As appli-

cable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. <u>See Rohm & Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else.... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject articles satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "ac-

 $^{^2\,\}rm In$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

cent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of base metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable according to its constituent material. Unfortunately, ruling letter NY K89513 does not specify the constituent material of the subject belt. On publication of the final revocation of this ruling letter, if you still wish you may submit your request to CBP, National Commodity Specialist Division, One Penn Plaza, 10th Floor, New York, NY 10119.

EFFECT ON OTHER RULINGS:

NY K89513, dated September 17, 2004, is hereby revoked

Myles B. Harmon Director, Commercial and Trade Facilitation Division.

[ATTACHMENT W]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION,

> HQ H011762 CLA-2 OT:RR:CTF:TCM H011762 ADK CATEGORY: Classification TARIFF NO.: 7419.99.5050, 3926.20.9050, 8007.0050, 7326.90.8587

MR. ARTHUR W. BODEK GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP 399 Park Avenue, 25th Floor New York, NY 10022-4877

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling Letters (NY) K82771, NY K86961, and NY K87657, and Modification of NY K86935

DEAR MR. BODEK:

Pursuant to your binding ruling requests sent on behalf of Liz Claiborne, Inc. (Claiborne), the Bureau of Customs and Border Protection (CBP) issued four ruling letters concerning the classification of certain women's belts. In these rulings, New York Ruling Letter, (NY) K82771, dated February 6, 2004, NY K86961, dated June 22, 2004, NY K87657, dated July 19, 2004, and NY K86935, dated June 21, 2004, the belts were classified as "articles of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States (HTSUS). We have since reviewed these rulings and find them to be in error.

FACTS:

Eight styles were submitted for consideration in the four rulings under review. Seven of those styles are currently under review.

The first style, submitted for consideration in New York Ruling (NY) K82771, is a belt constructed of brass¹ with five charms together spelling "Juicy" hanging from the chain of the belt. Each charm is constructed of brass with numerous small glass stones on the front. At the point of closure, there is also a heart-shaped charm bearing the phrase "Juicy Couture" and a separate charm in the shape of the letter "J," both also constructed of brass. The belt is secured by an adjustable bar and ring closure. The belt is imported with a pouch constructed of an unlined lightweight cotton fabric with an elastic man-made fiber drawstring. The pouch is considered ordinary packing when imported together with the belt and is therefore not separately classifiable.

Five styles, BTRU1238, BTRU1292, BTRU1130, BTRU1267, and WXRUW119, were submitted for consideration in NY K86935. Only four of these samples, BTRU1238, BTRU1292, BTRU1130 and BTRU1267 are currently under review.

Style BTRU1238 is a belt consisting of numerous plastic pearl-like beads, and a textile tie of 75% rayon and 25% nylon that allows the belt to be tied

¹Brass is an alloy of copper. See wordnet.princeton.edu/perl/webwn

around the waist. The textile tie is attached to the beads by metal rings, and the beads are held together by a textile material.

Style BTRU1292 is a belt consisting of numerous plastic pearl-like beads, held together by minor steel fittings. The item also features a steel drop chain and a buckle composed of 60% tin, 35% plastic and 5% glass.

Style BTRU1130 is a belt consisting of a 75% brass and 25% steel chain and a 7-inch drop, and a 100% polyester ribbon running through the chain. The end of the drop features an additional 1-inch piece of ribbon.

Style BTRU1267 is a belt consisting of a 100% steel chain with a 100% polyester fabric tie attached to steel rings located at the end of the chain. There is also a piece of 100% polyester fabric that runs through the steel chain.

One sample was submitted for consideration in NY K86961. The sample, a woman's PVC/Metal "Flower Belt," style number BTRU1183, consists of an iron link chain with a PVC lacing and a detachable artificial flower made of PVC.

One sample was submitted for consideration in NY K87657. The sample, referred to as PVC/Metal "Flower Belt" Style BTR1192/BTRU1183 (Revised) is a women's belt which consists of a chain made of iron links with a PVC lacing. The front of the belt is characterized by a large, permanently attached, flower constructed of the same PVC material.

ISSUE:

What is the proper classification, under the HTSUS, for the subject fashion belts?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

3926

Other articles of plastics and articles of other materials of headings 3901 to 3914:

> * *

3926.20

Articles of apparel and clothing accessories (including gloves, mittens and mitts):

*

Other: * Other:

*

3926.20.90

3926.20.90.50

Other ψ

02					
7117	Imitation jewelry:				
	Of base metal	l, whet	ther o	or not p	blated with precious metal:
		*	*	*	
7117.19	Ot	her:			
		*	*	*	
		Othe	er:		
		*	*	*	
7117.19.90			Other		
	*		*		*
7326	Other articles of i	ron or	steel	:	
		*	*	*	
7326.90	Other:				
	Othe	r:			
		*	*	*	
		Othe	er:		
		*	*	*	
7326.90.85	Other				
7326.90.8587				Oth	
	*		*		*
7419 Other articles of copper:					
		*	*	*	
	Other:				
		*	*	*	
7419.99	Othe				
		*	*	*	
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7419.99.50				her:	
	-	*	*	*	
7419.99.50	*		*	Oth	er *
			ጥ		<u></u>
8007.00	Other articles of tin:				

8007.00.50 Other

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^2 provide, in pertinent part:

Section XV: Base metals and articles of base metal

*

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery); * *

*

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression "<u>uimitation</u> jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject imports are composite goods, consisting of various components, such as metal chains, glass stones, PVC flowers, textile ties, plastic beads, textile ribbon, etc. As a general rule, composite merchandise is classified according to GRI 3. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character. . . ." The term "essential charac-

²This section covers Chapters 72 through 83 of the HTSUS.

ter," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; <u>See also Better Home Plastics Corp. v. United States</u>, 20 CIT. 221; 916 F. Supp. 1265 (1996). When composite goods cannot be classified by reference to 3(b), "they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration." See GRI 3(c).

In NY K87657, CBP determined that no component imparted essential character to style BTR1192/BTRU1183. As a result, it was classified according to GRI 3(c). We disagree with this conclusion. It is now CBP's position that all styles currently under consideration are classifiable according to GRI 3(b).

We will first consider styles BTRU1238 and BTRU1292 of NY K86935. Both of these styles are constructed primarily of pearl-like plastic beads. The other components are minor accessories. As a result, the essential character for each style is imparted by the plastic beads. BTRU1238 and BTRU1292 will therefore be classified as if they consisted only of plastic. The other five styles are composed, primarily, of metal chain belts. These metal chains feature prominently on the belt and impart essential character to each style. These belts will therefore be classified as if they consisted only of metal.

At issue is whether these seven belts are identifiable as imitation jewelry or as clothing accessories. In the above-mentioned rulings, we determined that the belts were identifiable as imitation jewelry. We now find that conclusion to be in error.

Each of the subject belts were originally classified under heading 7117, HTSUS, as "articles of imitation jewelry." The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as ejusdem generis, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, ejusdem generis requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary³. By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^4$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belts are classifiable as "clothing accessories." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. See Rohm & Haas Co. v. United States, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory:"

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else.... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject articles satisfy the definition of "accessory." The subject belts are not essential, but they add to the beauty of the wearer's clothing. These belts "accent or otherwise complete one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are uniformly classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imita-

³In this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^4\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

tion jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically provide a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the metal chain belt of NY K82771 and style number BTRU1130 of ruling NY K86935 are classifiable under heading 7419, HTSUS. Specifically, they are classifiable under subheading 7419.99.5050, HTSUSA, which provides for "Other articles of copper: Other: Other: Other: Other: Other." The 2008 general, column one rate of duty is free.

By application of GRI 1 and GRI 3(b), Styles BTRU1238 and BTRU1292 are classifiable under heading 3926, HTSUS. Specifically, they are classifiable under subheading 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, mittens and mitts): Other: Other: Other." The 2008 general, column one rate of duty is 5 percent ad valorem.

By application of GRI 1 and GRI 3(b), Style BTRU1267, the Flower Style Belt of ruling NY K86935, style number BTR1192/BTRU1183 (revised) of NY K87657, and style number BTRU1183 of NY K86961, are classifiable under heading 7326, HTSUS. Specifically, they are classifiable under subheading 7326.90.8587, HTSUSA, which provides for "[o]ther articles of iron or steel: Other: Other: Other: Other....Other." The 2008 general, column one rate of duty is 2.9 percent ad valorem.

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

EFFECT ON OTHER RULINGS:

NY K82771, dated February 6, 2004, NY K86961, dated June 22, 2004, and K87657, dated July 19, 2004, are hereby revoked.

NY K86935, dated June 21, 2004, is hereby modified.

Myles B. Harmon Director, Commercial and Trade Facilitation Division.

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[ATTACHMENT X]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION,

> HQ H011764 CLA-2 OT:RR:CTF:TCM H011764 ADK CATEGORY: Classification TARIFF NO.: 7419.99.5050

Ms. KAREN RIGGS TALBOTS 174 Beal Street Hingham, MA 02043

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) K86932

DEAR MS. RIGGS:

On June 29, 2004, the Bureau of Customs and Border Protection (CBP), issued to you New York Ruling Letter, (NY) K86932, in which a brass chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY K86932 and find it to be in error.

FACTS:

The subject article, style number 45066425, is a ladies' belt composed of a 100% polyester ribbon and a 100% brass metal chain¹. The ribbon is braided throughout the chain portion, and two ribbon sections hang from either end for tying.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

7117 Imitation jewelry:

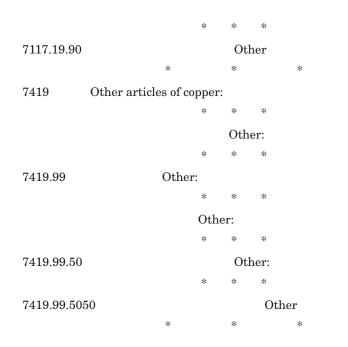
Of base metal, whether or not plated with precious metal:

* * *

7117.19

Other:

¹Brass is an alloy of copper. See wordnet.princeton.edu/perl/webwn



In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^2 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery); $% \left(\frac{1}{2}\right) = \left(\frac{1}{2}\right) \left(\frac{1}{2}$

*

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia....

11. For the purposes of heading 7117, the expression " $\underline{imitation}$ <u>jewelry</u>" means articles of jewelry within the meaning of paragraph (a) of Note 9 above

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

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²This section covers Chapters 72 through 83 of the HTSUS.

at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and a non-metal component, i.e. the polyester ribbon. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character..." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal chain. The composite belt will therefore be classified as if it consisted only of brass. At issue is whether the metal belt is identifiable as imitation jewelry or as a clothing accessory.

In NY K86932, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated eo nomine in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary³. By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^4$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as a "clothing accessory." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. See Rohm & Haas Co. v. United States, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory."

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else.... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories...are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for ". . . articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imita-

 $^{^3}$ In this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^4\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

tion jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal or brass. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable under heading 7419, HTSUS. Specifically, it is classifiable under subheading 7419.99.5050, HTSUSA, which provides for "Other articles of copper: Other: Other: Other: Other: Other." The 2008 general, column one rate of duty is free.

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

EFFECT ON OTHER RULINGS:

NY K86932, dated June 29, 2004, is hereby revoked.

Myles B. Harmon Director, Commercial and Trade Facilitation Division.

[ATTACHMENT Y]

HQ H011765 CLA-2 OT:RR:CTF:TCM H011765 ADK CATEGORY: Classification TARIFF NO.: 7326.90.8587

MR. JERRY ARMANI MAMIYE BROTHERS, INC. 112 West 34th Street, Suite 1000 New York, NY 10120-0018

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) K86856

DEAR MR. ARMANI:

On June 10, 2004, the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) K86856, in which a metal chain belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States (HTSUS). We have since reviewed NY K86856 and find it to be in error.

FACTS:

The subject article is a girls' belt made of chrome plated steel chain with pink ribbon of 100% polyester woven through the links. The belt has a chrome plated steel lobster claw clasp that is used to adjust the size.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

7117 Imitation jewelry:

Of base metal, whether or not plated with precious metal:

 ψ \mathbf{v} 7117.19 Other: Other: Other 7117.19.90 * * 7326 Other articles of iron or steel: 7326.90 Other: Other: Other: 7326.90.85 Other * 7326.90.8587 Other * * *

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^1 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover: *

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

*

¹This section covers Chapters 72 through 83 of the HTSUS.

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-elry</u>" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia...

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above....

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and a non-metal component, i.e., the polyester ribbon. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character..." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal linked chain. The composite belt will therefore be classified as if it consisted only of metal. At issue is whether the metal belt is identifiable as imitation jewelry or as clothing accessories.

In NY K86856, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai

<u>American Corp. v. United States</u> (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as "clothing accessories." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. <u>See Rohm & Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory:"

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

 $^{^2\,\}rm In$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\,\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

The subject article satisfy the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are uniformly classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for ". . . articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable under heading 7326, HTSUS. Specifically, it is classifiable under subheading 7326.90.8587, HTSUSA, which provides for: "Other articles of iron or steel: Other: Other: Other: Other . . . Other." The 2008 general, column one rate of duty is 2.9 percent *ad valorem*.

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

EFFECT ON OTHER RULINGS:

NY K86856, dated June 10, 2004, is hereby revoked.

MyLES B. HARMON Director, Commercial and Trade Facilitation Division.

[ATTACHMENT Z]

DEPARTMENT OF HOMELAND SECURITY. U.S. CUSTOMS AND BORDER PROTECTION,

HQ H011766 CLA-2 OT:RR:CTF:TCM H011766 ADK CATEGORY: Classification TARIFF NO.: 7419.99.5050

MS. MARIA E. JULIA NEWPORT NEWS, INC. 711 Third Avenue New York, NY 10017

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) J89515

DEAR MS. JULIA:

On October 24, 2003, the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) J89515, in which a metal belt was classified as an "article of imitation jewelry" under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY J89515 and find it to be in error.

FACTS:

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The subject article, the Mayan Belt, Style/Item Number S04–05–129, is a ladies' belt measuring 52'' in length made of 100% brass metal discs¹ which are joined with glass beads and strung on a 100% cotton cord.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

7117 Imitation jewelry:

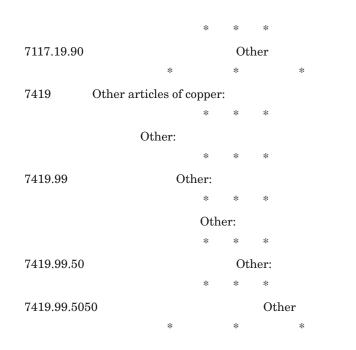
Of base metal, whether or not plated with precious metal:

* *

7117.19

* * * Other:

¹Brass is an alloy of copper. See wordnet.princeton.edu/perl/webwn



In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV^2 provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover:

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery); $% \left(\frac{1}{2}\right) = \left(\frac{1}{2}\right) \left(\frac{1}{2}$

*

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia above....

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above. . . .

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

²This section covers Chapters 72 through 83 of the HTSUS.

at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and various non-metal components, i.e. glass beads and cotton cord. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character. . . ." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt are the metal disks. The composite belt will therefore be classified as if it consisted only of brass. At issue is whether the metal belt is identifiable as imitation jewelry or as a clothing accessory.

In NY J89515, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai American Corp. v. United States (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, ejusdem generis requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary³. By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has uniformly excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^4$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as "clothing accessories." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. See Rohm & Haas Co. v. United States, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory:"

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else....any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories...are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. The belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imita-

³In this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^4\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

tion jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of brass. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable under heading 7419, HTSUS. Specifically, it is classifiable under subheading 7419.99.5050, HTSUSA, which provides for: "Other articles of copper: Other: Other: Other: Other: Other." The 2008 general, column one rate of duty is free.

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

EFFECT ON OTHER RULINGS:

NY J89515, dated October 24, 2003, is hereby revoked.

Myles B. Harmon Director, Commercial and Trade Facilitation Division.

[ATTACHMENT AA]

HQ H011767 CLA-2 OT:RR:CTF:TCM H011767 ADK CATEGORY: Classification TARIFF NO.: 7326.90.8587

MS. KATE KOHMANN LIMITED LOGISTICS SERVICES 4 Limited Parkway Reynoldsburg, OH 43068

RE: Classification of certain metal chain fashion belts; Revocation of New York Ruling (NY) J80040

DEAR MS. KOHMANN:

On January 24, 2003, the Bureau of Customs and Border Protection (CBP) issued to you New York Ruling Letter, (NY) J80040, in which an iron chain belt was classified as an article of imitation jewelry under heading 7117 of the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). We have since reviewed NY J80040 and find it to be in error.

FACTS:

The subject article, Style 6183, is an iron chain belt with various ornamental articles. The belt is, by weight, 50% iron, 20% capiz shell, 11% acrylic stone, 11% plastic, 6% wood, and 2% feather.

ISSUE:

Is the subject belt classifiable as imitation jewelry or as a clothing accessory?

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. The HTSUS provisions under consideration are as follows:

7117 Imitation jewelry:

Of base metal, whether or not plated with precious metal:

 \mathbf{v} \mathbf{v} 7117.19 Other: Other: 7117.19.90 Other * 7326 Other articles of iron or steel: ψ Other: 7326.90 Other: Other: 7326.90.85 Other * 7326.90.8587 Other * * *

In addition to the terms of the headings, classification of goods under the HTSUS is governed by any applicable section or chapter notes. The legal notes to Section XV¹ provide, in pertinent part:

Section XV: Base metals and articles of base metal

1. This section does not cover: * *

> (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelery);

*

¹This section covers Chapters 72 through 83 of the HTSUS.

The legal notes to chapter 71 state, in pertinent part:

9. For the purposes of heading 7113, the expression "<u>articles of jew-</u>elry" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia...

11. For the purposes of heading 7117, the expression "imitation jewelry" means articles of jewelry within the meaning of paragraph (a) of Note 9 above. . . .

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80.

The ENs to heading 7117, HTSUS, provide, in pertinent part:

For the purposes of this heading, the expression **imitation jewellery**, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, e.g., rings, bracelets (other than wristwatch bracelets), necklaces, ear-rings, cuff-links, etc. . . .

(Emphasis in original)

Initially, we note that the subject import is a composite good, consisting of both metal and various non-metal components, i.e. capiz shell, acrylic stone, plastic, wood, and feathers. According to GRI 3(b), composite goods are to be classified "as if they consisted of the material or component which gives them their essential character. . . ." The term "essential character," refers to "the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure, core or condition of the article." Headquarters Ruling Letter (HQ) 956538, dated November 29, 1994; See also Better Home Plastics Corp. v. United States, 20 CIT. 221; 916 F. Supp. 1265 (1996). In the instant matter the essential character of the belt is the metal linked chain. The composite belt will therefore be classified as if it consisted only of steel. At issue is whether the metal belt is identifiable as imitation jewelry or as clothing accessories.

In NY J80040, the subject belt was originally classified under heading 7117, HTSUS, as an "article of imitation jewelry." Upon review, we find that determination to be in error. The term "imitation jewelry" applies only to "small objects of personal adornment." See chapter 71, note 9(a). These objects include, but are not limited to, "rings, bracelets, necklaces, brooches, earrings, watch chains, fobs, pendants, tie pins, cuff links, dress studs, religious or other medals and insignia." Belts are not specifically named in this list of exemplars. Classification under heading 7117, HTSUS, is therefore dependent upon the canon of construction known as *ejusdem generis*, which means literally, "of the same class or kind." "Where particular words of description are followed by general terms, the latter will be regarded as referring to things of a like class with those particularly described." Nissho-Iwai

<u>American Corp. v. United States</u> (Nissho), 10 CIT 154, 156 (1986). "As applicable to classification cases, *ejusdem generis* requires that the imported merchandise possess the essential characteristics or purposes that unite the articles enumerated *eo nomine* in order to be classified under the general terms." Id. at 157.

Fashion belts do not share the same essential characteristics as the listed exemplars. The named articles are all "small objects of personal adornment" which share the characteristics of being generally lightweight and comparatively small in size. Belts, on the other hand, must be large enough to encircle the wearer's waist, a circumference which is larger than the finger, neck or wrist. Furthermore, each of the articles listed is primarily decorative. Any functional use is subsidiary to the primary purpose of adornment. While belts may be used for their functional and decorative qualities, neither use is clearly primary². By application of *ejusdem generis*, therefore, the subject belts are excluded from heading 7117, HTSUS.

This conclusion is consistent with CBP practice with respect to plastic and textile belts. CBP has generally excluded such items from heading 7117, HTSUS, stating that they "do not meet the definition of 'imitation [jewelry]' pursuant to note $8(a)^3$ nor are they similar to the cited exemplars." HQ 956014, dated June 8, 1994. See also HQ 083703, dated September 1, 1989, (holding that textile belts with metal fashion buckles did not meet the definition of "imitation jewelry," and therefore could not be classified under heading 7117, HTSUS). Fashion belts, regardless of the constituent material, are excluded from heading 7117, HTSUS, because they do not satisfy the definition of "imitation jewelry."

We next consider whether the subject belt is classifiable as "clothing accessories." The term "accessory" is not defined in the Harmonized Tariff Schedule or the ENs. When a tariff term is not defined in either the HTSUSA or its legislative history, the term's correct meaning is presumed to be its common meaning in the absence of evidence to the contrary. <u>See Rohm & Haas Co. v. United States</u>, 727 F.2d 1095 (CAFC 1984). In HQ 966506, dated August 26, 2003, CBP adopted a definition of the key term "accessory:"

Webster's Third New International Dictionary, Unabridged (1986), defines accessory as "an object or device that is not essential in itself but that adds to the beauty, convenience, or effectiveness of something else... any of various articles of apparel...that accent or otherwise complete one's costume."... There is no requirement that accessories exhibit a reliance or dependence on the primary article(s). Accessories must be related to, or exhibit some connection to the primary article, and must be intended for use solely or principally as an accessory. For example belts used as clothing accessories need not rely or depend on a particular article of clothing. Fashionable belt accessories... are often used for adornment or to compliment [sic.] clothing. (Emphasis added)

 $^{^2\,\}rm In$ this ruling, we are not considering belts used for commercial purposes, such as tool belts. See New York Ruling Letter (NY) F87573, dated June 14, 2000.

 $^{^3\}mathrm{Chapter}$ 71, note 8(a) of the 1994 HTSUS corresponds to chapter 71, note 9(a) of the 2008 HTSUS.

The subject article satisfies the definition of "accessory." The metal belt is not essential, but adds to the beauty of the wearer's clothing. This belt "accent[s] or otherwise complete[s] one's costume."

We recognize that there has been some inconsistency in the classification of fashion belts. While textile or plastic belts are generally classified as clothing accessories, metal belts have been classified as both clothing accessories and imitation jewelry. See NY L88204, dated November 17, 2005 (classification of plastic belts under heading 3926, HTSUS, which provides for "... articles of apparel and clothing accessories"); NY I81111, dated April 29, 2002 (classification of a woven textile belt under heading 6217, HTSUS, which provides for "other made up clothing accessories"); NY 875846, dated July 22, 1992 (classification of an aluminum chain belt under heading 7616 as "other articles of aluminum"); and NY L88846, dated November 18, 2005 (classification of a metal chain belt under heading 7117, HTSUS, as imitation jewelry). It is CBP's position that belts are classifiable as clothing accessories regardless of the component materials. We note that the HTSUS does not specifically contain a provision for clothing accessories of metal. Metal clothing accessories are therefore classified according to their constituent material.

HOLDING:

By application of GRI 1 and GRI 3(b), the subject metal chain belt is classifiable under heading 7326, HTSUS. Specifically, it is classifiable under subheading 7326.90.8587, HTSUSA, which provides for: "Other articles of iron or steel: Other: Other: Other: Other . . . Other." The 2008 general, column one rate of duty is 2.9 percent *ad valorem*.

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

EFFECT ON OTHER RULINGS: NY J80040, dated January 24, 2003, is hereby revoked.

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