# U.S. Customs and Border Protection

## 19 CFR Part 141

## **USCBP-2008-0062**

## **CBP DEC. 10–34**

## **RIN 1515-AD61 (FORMERLY 1505-AB96)**

### TECHNICAL CORRECTION: COMPLETION OF ENTRY AND ENTRY SUMMARY – DECLARATION OF VALUE; CORRECTION

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

**ACTION:** Final rule; correction.

**SUMMARY:** Customs and Border Protection (CBP) published in the **Federal Register** of December 30, 2010, a document concerning technical corrections to part 141 of title 19 of the CBP Regulations (19 CFR part 141). Inadvertently, an erroneous CBP Decision Number was listed in the heading of that document. This document corrects the December 30, 2010 document to reflect that the correct CBP Decision Number is 10–34 as set forth above.

DATES: The final rule is effective February 14, 2011.

**FOR FURTHER INFORMATION CONTACT:** Michele J. Snavely, Regulations and Rulings, Office of International Trade, (202) 325–0354.

## **Correction**

In rule document 2010–32912 beginning on page 82241 in the issue of Thursday, December 30, 2010, make the following correction in the third column:

Remove in the heading of the document "CBP Dec. 10–33" and add in its place "CBP Dec. 10–34".

Dated: February 9, 2011

HAROLD M. SINGER Director, Regulations and Disclosure Law Division U.S. Customs and Border Protection

[Published in the Federal Register, February 14, 2011 (76 FR 8294)]

## NOTICE OF CANCELLATION OF CUSTOMS BROKER LICENSE

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

ACTION: General Notice

**SUMMARY:** Pursuant to section 641 of the Tariff Act of 1930, as amended, (19 USC 1641) and the U.S. Customs and Border Protection regulations (19 CFR 111.51(b)), the following Customs broker license and all associated permits are cancelled with prejudice.

Name	License #	Issuing Port
Jaime G. Camarillo	16569	El Paso

Dated: February 1, 2011

DANIEL BALDWIN Assistant Commissioner Office of International Trade

## U.S. CUSTOMS AND BORDER PROTECTION TRADE SYMPOSIUM 2011: "WORKING TOGETHER TO STRENGTHEN ECONOMIC COMPETITIVENESS"

AGENCY: Customs and Border Protection, DHS.

ACTION: Notice of Trade Symposium.

**SUMMARY:** This document announces that U.S. Customs and Border Protection (CBP) will convene its annual trade symposium, featuring panel discussions involving agency personnel, members of the trade community and other government agencies, on the agency's role in international trade initiatives and programs. This year marks our eleventh year hosting a trade symposium. Members of the international trade and transportation communities and other interested parties are encouraged to attend.

**DATES:** Wednesday, April 13, 2011 (opening remarks and panel discussions - 9:30 a.m. - 5:00 p.m. and open forum with senior management - 5:45 p.m. - 7:15 p.m.). Thursday, April 14, 2011 (panel discussions - 8:30 a.m. - 5:00 p.m.).

**ADDRESSES:** The CBP Trade Symposium will be held at the Ronald Reagan Building and International Trade Center (RRB) in the Atrium, Atrium Ballroom and Atrium Hall, at 1300 Pennsylvania Avenue NW, Washington, DC, 20004. Upon entry into the RRB, please have a government-issued photo identification to show to the security guard.

**FOR FURTHER INFORMATION CONTACT:** The Office of Trade Relations at (202) 344–1440, or at *tradeevents@dhs.gov*. To obtain the latest information on the Symposium and to register online, visit the CBP web site at *http://www.cbp.gov*. Requests for special needs should be sent to the Office of Trade Relations at *tradeevents@dhs.gov*.

**SUPPLEMENTARY INFORMATION:** The agenda for the Trade Symposium and the keynote speakers will be announced at a later date on the CBP website. The registration fee is \$450.00 per person, and includes all Symposium activities for two full days. Interested parties are requested to register early, as space is limited. Registration will open to the public on or about February 14, 2011. All registrations must be made on-line at the CBP website (http://www.cbp.gov) and will be confirmed with payment by credit card only. Consideration will be given, on a first come, first served order, based on space availability. Due to the overwhelming interest to attend past Symposiums, each company is requested to limit their company's registrations to no more than three participants, in order to afford equal representation from all members of the international trade community. If a company exceeds the limitation, any additional names submitted for registration will automatically be placed on the waiting list.

As an alternative to on-site attendance, access to live webcasting of the event will be available for a fee of \$150.00. This includes two days of broadcast and historical access to recorded sessions for a period of time after the event.

Hotel accommodations have been reserved at the following locations:

• Hilton Alexandria Mark Center, 703.845.1010, \$211.00/night http://www1.hilton.com/en\_US/hi/hotel/DCAAHHF-Hilton-Alexandria-Mark-Center-Virginia/index.do, Group Code: CBP2;

- Crystal City Marriot at Reagan National Airport, 703.413.6535, \$299.00/night, http://www.marriott.com/hotels/travel/ WASCC?groupCode=CSTCSTA&app=resvlink&fromDate=4/ 12/11&toDate=4/15/11;
- Crystal Gateway Marriot, Arlington, VA, 888.236.2427, \$289.00/night, http://www.marriott.com/hotels/travel/ WASGW?groupCode=CABCABA&app=resvlink&fromDate=4/ 12/11&toDate=4/15/11;
- Courtyard Arlington Crystal City/Reagan National Airport, 800.321.2211, \$249.00/night, http://www.marriott.com/hotels/ travel/wasct?groupCode=cbtcbta&app=resvlink&fromDate=4/ 12/11&toDate=4/16/11;
- Courtyard Alexandria, Alexandria, VA, 888.236.2427, \$229.00/night http://www.marriott.com/hotels/travel/ WASAL?groupCode=CBTCBTA&app=resvlink&fromDate=4/ 12/11&toDate=4/15/11;
- Spring Hill Suites, Alexandria, VA, 888.236.2427, \$229.00/night, http://www.marriott.com/hotels/travel/ WASAL?groupCode=CBTCBTA&app=resvlink&fromDate=4/ 12/11&toDate=4/15/11;
- Key Bridge Marriot, Arlington, VA, 800.266.9432, \$279.00/night, https://resweb.passkey.com/ Resweb.do?mode=welcome\_ei\_new&eventID=3284002;
- Residence Inn Arlington Capital View, 800.228.9290, \$259.00/night, http://www.marriott.com/hotels/travel/ wasry?groupCode=trytrya&app=resvlink&fromDate=4/12/ 11&toDate=4/15/11;
- Renaissance Arlington Capital View Hotel, 800.228.9290, \$249.00/night, http://www.marriott.com/hotels/travel/ waspy?groupCode=trstrsa&app=resvlink&fromDate=4/12/ 11&toDate=4/15/11;
- Westin Tyson's Corner, Falls Church, VA, 800.937.8461, \$211.00/night, http://www.starwoodmeeting.com/ StarGroupsWeb/res?id=1101268705&key=20F8C.

Reservations must be made directly with the hotel. We encourage you to make your reservations early as the cutoff date for the special rates listed is March 13, 2011.

Dated: February 7, 2011

MARIA LUISA O'CONNELL Senior Advisor for Trade and Public Relations Office of Trade Relations

## **19 CFR PART 177**

## REVOCATION OF A RULING LETTER AND REVOCATION OF TREATMENT RELATING TO CLASSIFICATION OF ARTICLES OF MAGNESIUM OXIDE BOARD

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

**ACTION:** Notice of revocation of a ruling letter and revocation of treatment relating to the classification of articles of magnesium oxide board.

**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 ("CPB") is revoking a ruling concerning the classification of magnesium oxide (MgO) board, under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, CPB is revoking any treatment previously accorded by CPB to substantially identical transactions. Notice of the proposed revocation was published on June 9, 2010, in Volume 44, Number 24, of the CUSTOMS BULLETIN. No comments were received in response to the proposed notice.

**EFFECTIVE DATE:** This revocation is effective for merchandise entered or withdrawn from warehouse for consumption on or after May 2, 2011.

**FOR FURTHER INFORMATION CONTACT:** Allyson Mattanah, Tariff Classification and Marking Branch (202) 325–0029.

## SUPPLEMENTARY INFORMATION: Background

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

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

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625 (c)(1)), as amended by section 623 of Title VI (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 44, No. 24, on June 9, 2010, proposing to revoke New York Ruling Letter (NY) L87670, dated February 24, 2006, and proposing to revoke any treatment accorded to substantially identical transactions. No comments were received in response to the proposed notice.

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 is revoking any treatment previously accorded by CBP 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 his agents for importations of merchandise subsequent to this notice.

In NY L87670, CBP ruled that the merchandise was an article of other mineral substances, classified in heading 6815, HTSUS. The referenced ruling is incorrect because the mixture is more specifically described as an article of cement in heading 6811, HTSUS.

Pursuant to 19 U.S.C. 1625(c)(1), CBP is revoking NY L87670, 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 H047138, set forth as an attachment to this document. Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. Before taking this action, consideration will be given to any written comments timely received.

In accordance with 19 U.S.C. 1625(c), this ruling will become effective 60 days after publication in the CUSTOMS BULLETIN. Dated: February 9, 2011

IEVA K. O'ROURKE

FOR

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

Attachment

#### HQ H047138

### February 9, 2011 CLA-2 OT:RR:CTF:TCM H047138 ARM CATEGORY: Classification TARIFF NO.: 6811.82.00

MR. EDWARD GILBERT GILBERT HOLDINGS, INC. 46615 TENNIS ISLAND ROAD WELLESLEY ISLAND, NY 13640

RE: Revocation of NY L87670; mineral substance boards from China.

DEAR MR. GILBERT:

This is to inform you that Customs & Border Protection (CBP) has reconsidered New York Ruling Letter (NY) L87670, dated February 24, 2006, regarding the classification, under the Harmonized Tariff Schedule of the United States (HTSUS), of magnesium oxide (MgO) boards from China. The boards were classified as an other mineral article of subheading 6815.99.40, HTSUS. We have determined that NY L87670 is in error. Therefore, this ruling revokes NY L87670.

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 ("CPB") is revoking a ruling concerning the classification of magnesium oxide (MgO) board, under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, CPB is revoking any treatment previously accorded by CPB to substantially identical transactions. Notice of the proposed revocation was published on June 9, 2010, in Volume 44, Number 24, of the CUSTOMS BULLETIN. No comments were received in response to the proposed notice.

### FACTS:

The instant merchandise consists of boards composed predominately of magnesium oxide and magnesium chloride with plant fiber, talcum powder, glass fiber sheet and perlite used for dry-wall, ceiling, floors, doors and furniture. The merchandise is produced by blending the ingredients in an industrial mixer. The mixture is poured onto a plate with fiberglass mesh and dried in an air-circulating oven. The board is sawn to length and sanded to finished thickness.

In NY L87670, CBP confirmed your description of the composition of samples of two boards of 6mm and 8mm thickness, as consisting of magnesium oxide plus magnesium chloride, plant fiber and other components. Customs Laboratory and Scientific Services Report #NY20051858, dated February 2, 2006, states, in pertinent part, the following:

The bulk of the material is a solid white mass. Plant fibers are embedded throughout the white mass and a cross-woven inorganic mesh material is embedded just below the surface on the top and bottom faces. . . . The white mass appears to be formed from the reaction of magnesium oxide and other materials with water. Based on technical information, once all components are mixed and set, a product is formed which has character-

istics different from that of the starting materials.... In our opinion, the product is an article of other mineral substances.

On September 30, 2009, CBP Laboratory Report #NY20051858A, amended the conclusion in the previous report to state "in our opinion, the product is an article of magnesium oxychloride cement."

### **ISSUE:**

9

Whether boards containing magnesium oxide plus magnesium chloride, plant fiber and other components are classified as articles of cellulose fiber cement, of heading 6811, HTSUS, or as other mineral articles of heading 6815, HTSUS.

### 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 HTSUS subheadings under consideration are as follows:

 Not containing asbestos:

 6811.82.00
 Other sheets, panels, tiles and similar articles ...

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 6815
 Articles of stone or of other mineral substances (including carbon fibers,

 6815
 Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included:

 6815.99:
 Other:

 6815.99.40
 Other. . . .

The ENs to heading 6811, HTSUS, state, in pertinent part, the following: This heading covers hardened articles consisting essentially of an intimate mixture of fibres (for example, asbestos, cellulose or other vegetable fibres, synthetic polymer, glass or metallic fibres) and cement or other hydraulic binders, the fibres acting as strengthening agents. These articles may also contain asphalt, tar, etc.

These products are generally manufactured by pressing together thin layers of a mixture of fibres, cement and water or by moulding (possibly under pressure), by pressing or by extruding.

The heading includes sheets of all sizes and thicknesses, obtained as described above, and also articles made by cutting these sheets or by pressing, moulding or bending them before they have set, e.g., roofing, facing or partition sheets and tiles; sheets for making furniture; window sills; sign-plates, letters and numbers; barrier bars; corrugated sheets; reservoirs, troughs, basins, sinks; tubing joints; packing washers and joints; panels imitating carving; ridge tiles, gutters, window frames; flower-pots; ventilation or other tubing, cable conduits; chimney cowls, etc.

All these articles may be coloured in the mass, varnished, printed, enamelled, decorated, drilled, filed, planed, smoothed, polished or otherwise worked; they may also be reinforced with metal, etc.

The ENs to heading 6815, HTSUS, state, in pertinent part, the following:

This heading covers articles of stone or of other mineral substances, **not covered** by the earlier headings of this Chapter and not included elsewhere in the Nomenclature; it therefore **excludes**, for example, ceramic products of **Chapter 69**.

By the terms of the headings and EN 68.15, if the merchandise is described in heading 6811, HTSUS, then it cannot be classified in heading 6815, HTSUS.

The merchandise at issue is formed by combining MgO and MgCl together with plant fiber, talc, glass and perlite. The description and sample of the instant merchandise, as analyzed by CBP Laboratory, is consistent with a magnesium oxychloride cement combined with fiber and shaped into a board. As such, it meets the terms of heading 6811, HTSUS, as illustrated by the EN's to that heading. Because it meets the terms of heading 6811, HTSUS, the instant merchandise is excluded from classification in heading 6815, HTSUS.

## HOLDING:

Pursuant to GRI 1, mineral article board is classified in heading 6811, HTSUS. It is provided for in subheading 6811.82.00, HTSUS, which provides for articles of asbestos-cement, of cellulose fiber-cement or the like: not containing asbestos: other articles. 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 the World Wide Web at *www.usitc.gov*.

### **EFFECT ON OTHER RULINGS:**

NY L87670, dated February 24, 2006, is revoked.

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

### Sincerely,

### IEVA K. O'ROURKE

FOR

Myles B. HARMON, DIRECTOR Commercial and Trade Facilitation Division