

Bureau of Customs and Border Protection

General Notices

DEPARTMENT OF HOMELAND SECURITY,
OFFICE OF THE COMMISSIONER OF CUSTOMS.

Washington, DC, April 5, 2006,

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

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

19 CFR PART 177

MODIFICATION OF RULING LETTER AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF A TORQUE WRENCH, RATCHET, TOOL SET, AND SCREWDRIVER BIT AND SOCKET SET

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

ACTION: Notice of modification of ruling letter and treatment relating to tariff classification of a torque wrench, ratchet, tool set, and screwdriver bit and socket set.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930, (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that Customs and Border Protection (“CBP”) is modifying a ruling letter pertaining to the tariff classification of a torque wrench, ratchet, socket set and screwdriver bit and socket set under the Harmonized Tariff Schedule of the United States

("HTSUS"). Similarly, CBP is also revoking any treatment previously accorded by it to substantially identical transactions. Notice of the proposed action was published in the Customs Bulletin on February 1, 2006. No comments were received in response to the notice.

EFFECTIVE DATE: This revocation is effective for merchandise entered or withdrawn from warehouse for consumption on or after June 18, 2006.

FOR FURTHER INFORMATION CONTACT: Ieva O'Rourke, Tariff Classification and Marking Branch, (202) 572-8803.

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)(1), Tariff Act of 1930, (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, a notice was published in the Customs Bulletin on February 1, 2006, proposing to modify New York Ruling Letter (NY) K82360, dated January 15, 2004, which involved a torque wrench, ratchet, tool set, and screwdriver bit and socket set. No comments were received in response to the notice. As stated in the proposed notice, this modification will cover any rulings on the subject merchandise which may exist but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to those identified. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or deci-

sion or protest review decision) on the merchandise subject to this notice should have advised CBP during the comment period.

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

Pursuant to 19 U.S.C. 1625(c)(1), CBP is modifying NY K82360, to reflect the proper classification of a torque wrench, ratchet, and screwdriver bit and socket set under heading 8466, HTSUS, specifically subheading 8466.10.80, HTSUS, as toolholders, and the tool set under heading 8204, HTSUS, specifically subheading 8204.20.00, as socket wrenches, with or without handles, drives, or extensions, in accordance with the analysis set forth in HQ 967400, which is set forth as the Attachment to this document. Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP is revoking any treatment it previously accorded 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.

Before taking this action, we will give consideration to any written comments timely received.

DATED: March 29, 2006

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

Attachment

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

HQ 967400

March 29, 2006

CLA-RR:CTF:TCM 967400 IOR

CATEGORY: Classification

TARIFF NO. 8204.20.00, 8466.10.80

MR. JOHN CARRIER
CENTRAL PURCHASING, INC.
IMPORT OPERATIONS GROUP
3491 Mission Oaks Blvd.
Camarillo, CA 93012

RE: Torque wrench; ratchet; tool set; screwdriver bit and socket set; modification of NY K82360

DEAR MR. CARRIER:

This is in reference to New York Ruling Letter (NY) K82360, issued to you on January 15, 2004, by the National Commodity Specialist Division, regarding the classification, under the Harmonized Tariff Schedule of the United States ("HTSUS"), of two handtools and three handtool sets. We have reconsidered NY K82360 and have determined that the classification of the two handtools and two of the handtool sets is not correct.

In NY K82360, Customs and Border Protection (CBP) ruled that SKU 2696, a torque wrench, and SKU 40592, a ratchet, were classified in subheading 8204.20.00, HTSUS, as socket wrenches, with or without handles, drives, or extensions. SKU 04142, and 45785, tool sets, were classified in subheading 8207.90.60, HTSUS, which provides for interchangeable tools for handtools. Upon review, CBP has determined that the merchandise was erroneously classified in NY K82360. This ruling letter sets forth the correct classification determination.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. 103-182, 107 Stat. 2057, 2186 (1993), notice of the proposed modification of NY K82360 was published on February 1, 2006, in the *Customs Bulletin*, Volume 40, Number 6. No comments were received in response to that notice.

FACTS:

SKU 40592 consists of a ratchet, $\frac{1}{4}$ " drive, quick release, 5 $\frac{1}{2}$ " long. SKU 2696 consists of a torque wrench, $\frac{1}{4}$ " drive, torque range 20 to 200 lbs., 10" long, in a molded plastic case. SKU 04142 consists of a 53 piece set containing a $\frac{3}{8}$ " drive with a $\frac{3}{8} \times \frac{1}{4}$ " adapter, 35 sockets, 6 allen hex keys, one 3" extension, 3 open end wrenches, one ratchet drive handle, and four screwdriver bits, all packed in a zippered toolholder with specific holders for each item. SKU 45785 consists of a 16 piece set containing one non-ratcheting drive handle with quick release, 2 Phillips head screwdriver bits, 2 slot head screwdriver bits, 6 star head screwdriver bits, one socket adapter, and a total of 9, $\frac{1}{4}$ " drive sockets from $\frac{3}{16}$ " to $\frac{1}{2}$ " size, all in a plastic molded case.

ISSUE:

What is the correct classification of the subject merchandise?

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 may then be applied.

With respect to SKU 2696, the torque wrench, the HTSUS provisions under consideration are as follows:

8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); socket wrenches, with or without handles, drives or extensions; base metal parts thereof: Hand-operated spanners and wrenches, and parts thereof:
8204.11.00	Nonadjustable, and parts thereof
8204.12.00	Adjustable, and parts thereof
8204.20.00	Socket wrenches, with or without handles, drives and extensions, and parts thereof
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand:
8466.10	Tool holders and self-opening dieheads:
8466.10.80	Other

The legal text of heading 8204, HTSUS, includes torque meter wrenches among “hand-operated spanners and wrenches.” A torque meter wrench can be set to apply a specific torque on bolts, nuts and other fasteners. Torque can be measured in ounce-inches, pound-inches, pound-feet, as well as metric measure. The subject wrench performs the same function as a torque meter wrench, measuring the torque in pound-inches. Torque meter wrenches are used with sockets. The wrenching action on the nut or bolt is performed by the sockets.

Heading 8204, HTSUS, is in section XV, HTSUS. Note 1(f) to section XV, HTSUS provides that articles of section XVI are not covered in section XV. Heading 8466, HTSUS, is in section XVI, HTSUS. Note 1(k) to section XVI, HTSUS, provides that articles of chapter 82 are not covered in section XVI, HTSUS. Note 1 to Chapter 82, HTSUS, provides that, with certain exceptions not applicable here, “this chapter covers only articles with a blade, working edge, working surface or other working part of (a) Base metal; (b) Metal carbides or cermets; (c) Precious or semiprecious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves or the like, of base metal, which retain their identity and function after the application of the abrasive.”

The predecessor provision to note 1 to Chapter 82, HTSUS (Schedule 6, part 3, subpart E headnote 1, Tariff Schedules of the United States (TSUS)) was the subject of the decision in Continental Arms Corp. v. United States, 65 Cust. Ct. 80 (1970). In Continental Arms, the classification under the Tariff Schedule of the United States (TSUS), of a “valvespot oiler” was at issue. In Continental Arms, the court considered what constitutes a working edge, surface or part, for the purpose of determining whether the oilers met the requirement of headnote 1. The court held that the term “working part” was used to refer to “that part of the tool which does work in relation to a workpiece or object external to the tool.” The Court found that the spout in the valvespout is a passive conduit and does not work on an external object, and is therefore not a “working part” of the oiler.

Decisions by the Customs Service and the courts interpreting nomenclature under the HTSUS’ predecessor tariff code, the TSUS, are not deemed dispositive under the HTSUS. However, on a case-by-case basis, such decisions should be deemed instructive in interpreting the HTSUS, particularly where the nomenclature previously interpreted in those decisions remains unchanged and no dissimilar interpretation is required by the text of the HTS. Omnibus Trade and Competitiveness Act of 1988, Public Law 100–418, August 23, 1988, 102 Stat. 1107, 1147; H.R. Rep. No. 576, 100th Cong., 2d Sess. 549–550 (1988); 1988 U.S.C.C.A.N. 1547, 1582–1583. The Continental Arms decision pertained to legal text which is substantially unchanged in the HTSUS, and no dissimilar interpretation is required by the text of the HTSUS. Accordingly, we find the decision instructive for purposes of the application of Note 1 to Chapter 82, HTSUS.

The torque wrench in this case, does not include a socket or sockets, and as such cannot operate on a nut or bolt. Therefore, without the socket, the torque wrench in this case does not have a “working part” within the meaning of Note 1 to Chapter 82, and as such, although specifically named in the text of heading 8204, HTSUS, cannot be classified in Chapter 82, HTSUS. As the torque wrench is not an article of Chapter 82, it is not precluded from classification in section XVI.

In understanding the language of the HTSUS, the Harmonized Commodity Description and Coding System Explanatory Notes may be utilized. The Explanatory Notes (ENs), although not dispositive nor legally binding, provide a commentary on the scope of each heading of the HTSUS, and are the official interpretation of the Harmonized System at the international level. See T.D. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The ENs to 84.66 (C) provide as follows, in pertinent part, with respect to tool holders for any type of tool for working in the hand:

The very wide range of parts and accessories classified here includes:

(1) Tool holders which hold, guide or operate the working tool and which permit the interchange of such tool-pieces. They are of varied types, e.g.:

...

This heading also includes tool holders for any type of tool designed for operation in the hand.

We find that the torque meter wrench, without sockets, is described in heading 8466, as it is a tool holder for sockets, which are designed for hand operation. Based on the language of heading 8466, HTSUS, the torque

wrench, SKU 2696, is classified in subheading 8466.10.80, HTSUS, as “[p]arts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads: Other.” The molded plastic case, is classifiable under subheading 8466.10.80, HTSUS, under GRI 5, if it is specially shaped or fitted to contain the torque wrench, suitable for long-term use and entered with the torque wrench. Otherwise the plastic case would be classified separately.

With respect to SKU 40592, ratchets have been consistently classified under heading 8466, HTSUS, which is set out above. Specifically, ratchets have been classified in subheading 8466.10.80, HTSUS, as tool holders. *See e.g.* Headquarters Ruling (HQ) 084551, dated August 9, 1989, HQ 089976, dated August 7, 1991, and HQ 964699, dated November 16, 2001. Although a ratchet is sometimes referred to as a “ratchet wrench” or “socket wrench,” similar to the torque wrench described above, a ratchet does not have a “working edge” within the meaning of Note 1 to Chapter 82, and is precluded from classification in Chapter 82. Therefore, the ratchet, SKU 40592, is classified in subheading 8466.10.80, HTSUS, as “[p]arts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads: Other.”

With respect to SKU 04142 and 45785, the tool sets were correctly classified as sets under GRI 3. The classification of goods put up in sets for retail sale is governed by GRI 3(b). GRI 3(b) provides, in relevant part, that goods put up for retail sale shall be classified as if they consisted of the material or component which gives them their essential character. According to the ENs for GRI 3(b), “goods put up in sets for retail sale” refers to goods which “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 repacking”.

With respect to SKU 04142, the items contained in the set, if entered separately, would be, *prima facie*, classified, with the 3/8” drive and ratchet drive handle in subheading 8466.10.80, HTSUS, the adapter, 35 sockets and extension in subheading 8204.20.00, HTSUS, 6 hex keys and 3 open end wrenches in heading 8204.11.00, HTSUS, and four screwdriver bits in subheading 8207.90.60, HTSUS.

The factor or factors which determine essential character will vary with the goods. EN Rule 3(b)(VIII) lists as factors the nature of the material or component, their bulk, quantity, weight or value, and the role of a constituent material in relation to the use of the goods. There are more sockets than any other one article in the set, and numerous items in the set are for use with the sockets, such as the 3/8” drive, the adapter and the extension. In this case, the factors of bulk, quantity, and role of a constituent material, indicate that the essential character of the set, in SKU 04142, is given by the sockets, which are classified under subheading 8204.20.00, HTSUS, as “[h]and-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); socket wrenches, with or without handles,

drives or extensions; base metal parts thereof: Socket wrenches, with or without handles, drives and extensions, and parts thereof.”

With respect to SKU 45785, the items contained in the set, if entered separately, would be, *prime facie*, classified, with the drive handle in subheading 8466.10.80, HTSUS, the 10 screwdriver bits in subheading 8207.90.60, HTSUS, and the socket adapter and 9 sockets in 8204.20.00, HTSUS. For tool sets with drive handles and sockets and screwdriver bits, CBP has consistently held that under GRI 3(b), the essential character of the set is imparted by the drive handle or ratchet, based on the role of the drive handle or ratchet in relation to the use of the goods. *See e.g.* HQ 084551, *supra*, HQ 089976, *supra*, and NY J85063, dated June 16, 2003. The drive handle is necessary for the use of the screwdriver bits, sockets, and adapter.

Therefore for the tool set, SKU 45785, the essential character is imparted by the drive handle, and it is classified under heading 8466, HTSUS, accordingly. Specifically the tool set, SKU 45785, is classified under subheading 8466.10.80, HTSUS, as “[p]arts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads: Other.”

The zippered toolholder with specific holders for SKU 04142, is, specially shaped or fitted to contain the tool set, and is suitable for long-term use. Provided that it is entered with SKU 04142, it is classifiable under subheading 8204.20.00, HTSUS, in accordance with GRI 5. The plastic molded case for SKU 45785, is classifiable under subheading 8466.10.80, HTSUS, under GRI 5, if it is specially shaped or fitted to contain the set with which it is sold, suitable for long-term use and entered with the set. Otherwise the zippered toolholder and plastic case would be classified separately.

HOLDING:

By application of GRI 1, the torque wrench, SKU 2696, and ratchet, SKU 40592, are classified in heading 8466, HTSUS, specifically 8466.10.8075, HTSUSA, which provides for: “[p]arts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads: Other . . . Other,” with a column one, general duty rate of 3.9% ad valorem.

By application of GRI 3(b), the tool set, SKU 04142, is classified in heading 8204, HTSUS, specifically 8204.20.0000, HTSUSA, which provides for: “[h]and-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); socket wrenches, with or without handles, drives or extensions; base metal parts thereof: Socket wrenches, with or without handles, drives and extensions, and parts thereof.”

By application of GRI 3(b), the tool set, SKU 45785, is classified in heading 8466, HTSUS, specifically 8466.10.8075, HTSUSA, which provides for: “[p]arts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads: Other . . . Other,” with a column one, general duty rate of 3.9% 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 internet at www.usits.gov/tata/hts/.

EFFECT ON OTHER RULINGS:

NY K82360, dated January 15, 2004, is modified with respect to the classification of SKU 2696, 40592, 04142 and 45785. The classification of the remaining item that is described in NY K82360 is unchanged.

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

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

**REVOCATION OF RULING LETTER AND REVOCATION OF
TREATMENT RELATING TO THE TARIFF
CLASSIFICATION OF ANTIMONY TRISULPHIDE**

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

ACTION: Revocation of a tariff classification ruling letter and revocation of treatment relating to the classification of antimony trisulphide.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930, as amended (19 U.S.C. 1625(c)), this notice advises interested parties that Customs and Border Protection (CBP) is revoking one ruling letter relating to the tariff classification of antimony trisulphide under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). CBP is also revoking any treatment previously accorded by it to substantially identical merchandise. Notice of the proposed action was published on February 22, 2006, in Volume 40, Number 9, of the CUSTOMS BULLETIN. CBP received no comments in response to the notice.

EFFECTIVE DATE: This action is effective for merchandise entered or withdrawn from warehouse for consumption on or after June 18, 2006.

FOR FURTHER INFORMATION CONTACT: Kelly Herman, Tariff Classification and Marking Branch: (202) 572-8713.

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)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, notice proposing to revoke one ruling letter pertaining to the tariff classification of antimony trisulphide was published in the February 22, 2006, CUSTOMS BULLETIN, Volume 40, Number 9. No comments were received in response to the notice.

As stated in the proposed notice, this revocation will cover any rulings on this merchandise that may exist but have not been specifically identified. 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 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 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 the notice, may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final decision on this notice.

In NY R01069, CBP ruled that antimony trisulphide was classified in subheading 2830.90.0000, HTSUSA, which provides for “Sulfides; polysulfides, whether or not chemically defined: Other.” Since the issuance of that ruling, CBP has reviewed the classification of this item and has determined that the cited ruling is in error, and that the antimony trisulphide should be classified in subheading 2617.10.0000, HTSUS, which provides for “Other ores and concentrates: Antimony ores and concentrates.”

Pursuant to 19 U.S.C. 1625(c)(1), CBP is revoking NY R01069 and any other ruling not specifically identified, to reflect the proper classification of antimony trisulphide according to the analysis contained in Headquarters Ruling Letter (HQ) 967661, set forth as an Attachment to this document. Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions.

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

DATED: March 31, 2006

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

Attachment

DEPARTMENT OF HOMELAND SECURITY.
BUREAU OF CUSTOMS AND BORDER PROTECTION,
HQ 967661
March 31, 2006
CLA-2 RR:CTF:TCM 967661 KSH
TARIFF NO.: 2617.10.0000

JOSEPH R. HOFFACKER
BARTHCO TRADE CONSULTANTS
The Navy Yard
5101 S. Broad Street
Philadelphia, PA 19112

RE: Revocation of New York Ruling Letter (NY) R01069, dated December 8, 2004; Classification of antimony trisulphide.

DEAR MR. HOFFACKER:

This is in response to your letter of April 7, 2005, in which you request reconsideration of New York Ruling Letter (NY) R01069, issued to your client Asbury Graphite Mills, Inc., on December 8, 2004, concerning the classification under the Harmonized Tariff Schedule of the United States (HTSUS) of antimony trisulphide. The antimony trisulphide was classified in subheading 2830.90.0000, HTSUS, which provides for "Sulfides; polysulfides, whether or not chemically defined: Other." You assert that because the merchandise at issue is antimony ore it is classified in subheading 2617.10.0000, HTSUS, which provides for "Other ores and concentrates: Antimony ores and concentrates." CBP has reviewed the classification of this item and has determined that the cited ruling is in error. In reaching this determination, we have also considered your submissions of January 25, 2006 and January 30, 2006.

Pursuant to section 625(c), Tariff Act of 1930, (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. 103-182, 107 Stat. 2057, 2186 (1993), notice of the proposed revocation of NY R00794 was

published in the *Customs Bulletin*, Vol. 40, No. 2, on January 4, 2006. No comments were received in response to the notice.

FACTS:

The antimony trisulphide is stibnite which contains 1% quartz. It is mined in Italy in open-pit and under-ground mines. The ores have a medium-high concentration of Antimony Trisulphide (40–60%). To separate the Antimony Trisulphide from gangue, ores are enriched using the typical mining method of ore-flotation process, in which the ores are crushed and powders are agitated with water containing a foaming agent and an agent to make the Antimony bearing particles water-repellent. These particles accumulate in the froth on the surface of the flotation tank, and this froth is skimmed off. The concentrates (65–69% Antimony Trisulphide) are dried and then grinded, using a hammer mill, to requested granulometry. The final product is bagged in 25 kg paper bags. The antimony trisulphide is imported to be sold to manufacturers of brake pads.

ISSUE:

Whether the antimony trisulphide is classified as a sulfide or polysulfide of heading 2830, HTSUS, or as an antimony ore or concentrate of heading 2617, HTSUS.

LAW AND ANALYSIS:

Classification of goods under the HTSUSA is governed by the General Rules of Interpretation (GRI). GRI 1 provides that classification shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied. The Harmonized Commodity Description and Coding System Explanatory Notes (EN), constitute the official interpretation of the Harmonized System at the international level. While neither legally binding nor dispositive, the EN provide a commentary on the scope of each heading of the HTSUSA and are generally indicative of the proper interpretation of the headings.

Heading 2617, HTSUS, provides for “Other ores and concentrates.” The E.N. to heading 2617, HTSUS, provides the following in relevant part:

The principal ores generally classified in this heading are:

- (1) **Antimony ores.**

* * *

- (d) Stibnite (or antimonite), antimony sulphide

* * *

Chapter Note 2 to Chapter 26, HTSUS, provides the following:

For the purposes of headings 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

Heading 2830, HTSUS, provides for “Sulfides; polysulfides, whether or not chemically defined.” The E.N. to heading 2830, HTSUS, states that the heading covers metal sulphides including:

* * *

(9) **Antimony sulphides.**

(a) **Artificial trisulphide** (Sb_2S_3) . . .

* * *

The antimony trisulphide at issue is an ore which is intended for non-metallurgical purposes, i.e. brake pads. However, it is also a mineralogical species actually used in the metallurgical industry. Chapter Note 2 to Chapter 26, HTSUS, states that ores include minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, **even if they are intended for non-metallurgical purposes**. Thus, the use of antimony trisulphide for brake pads does not disqualify it from classification in Chapter 26, HTSUS. The processing the antimony trisulphide undergoes, namely simple froth flotation, is a physical process of mineral segregation that does not result in any chemical or physical change to the either the ore or the gangue. The antimony trisulfide remains the same throughout its processing, packaging, and utilization in applications to which it is applied. The molecular and crystallographic structure and form are not altered in any way. As it has not been chemically modified, classification in heading 2830, HTSUS, is precluded. Pursuant to GRI 1, the antimony trisulphide is classified in heading 2617, HTSUS.

HOLDING:

The antimony trisulphide is classified in subheading 2617.10.0000, HTSUS, which provides for “Other ores and concentrates: Antimony ores and concentrates.” The general column one rate of duty is Free.

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

EFFECT ON OTHER RULINGS:

NY R01069, dated December 8, 2004, is hereby 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.

19 CFR PART 177**PROPOSED REVOCATION OF RULING LETTER AND
REVOCATION OF TREATMENT RELATING TO THE
TARIFF CLASSIFICATION OF VIDEO MONITORS**

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

ACTION: Notice of proposed revocation of ruling letter and treatment relating to tariff classification of video monitors.

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 a ruling letter pertaining to the tariff classification of video monitors under the Harmonized Tariff Schedule of the United States ("HTSUS"). CBP also intends to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATE: Comments must be received on or before May 19, 2006.

ADDRESS: Written comments are to be addressed to U.S. Customs and Border Protection, Office of Regulations and Rulings, Attention: Trade and Commercial Regulations Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Comments submitted 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 Joseph Clark at (202) 572-8768.

FOR FURTHER INFORMATION CONTACT: Ieva O'Rourke, Tariff Classification and Marking Branch, (202) 572-8803.

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 obli-

gations. 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, as amended (19 U.S.C. 1625(c)(1)), this notice advises interested parties that CBP intends to revoke a ruling letter pertaining to the classification of video monitors. Although in this notice CBP is specifically referring to the revocation of New York Ruling Letter (NY) L82966, dated March 10, 2005 (Attachment A), this notice covers any rulings on this merchandise which may exist but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice should advise CBP during this notice period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930, as amended (19 U.S.C. 1625(c)(2)), CBP 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 NY L82966, set forth as Attachment A to this document, CBP classified a video monitor in subheading 8528.12.72, HTSUS, as: "[r]eception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus: Color: With a flat panel screen: Other: Other." It is now CBP's position that the video monitor is classified under subheading 8528.21.70, HTSUS, as "[r]eception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: Video monitors: Color: With a flat panel screen: Other: Other."

Pursuant to 19 U.S.C. 1625(c)(1), CBP intends to revoke NY L82966, and revoke or modify any other ruling not specifically identified in order to reflect the proper classification of the merchandise pursuant to the analysis set forth in proposed HQ 967768 (Attachment B). 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, we will give consideration to any written comments timely received.

DATED: April 3, 2006

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

Attachments

[ATTACHMENT A]

DEPARTMENT OF HOMELAND SECURITY.
BUREAU OF CUSTOMS AND BORDER PROTECTION,
NY L82966
March 10, 2005
CLA-2-85: RR: NC: 1:108 L82966
CATEGORY: Classification
TARIFF NO.: 8528.12.7201

MS. CATHIE TARSA
NEC/MITSUBISHI
500 park Blvd., Suite 1100
Itasca, Illinois 60143

RE: The tariff classification of an LCD monitor from China.

DEAR MS. TARSA:

In your letter dated February 9, 2005 you requested a tariff classification ruling.

The item in question is a 40-inch LCD monitor. It is denoted as the NEC-Mitsubishi LCD4010-IT-BK LCD monitor model. It is a TFT active matrix with a 40-inch screen diagonal measurement. It has a 1366x 768 resolution and a pixel pitch of .641mm for both high brightness and contrast. It also has a 16:9 aspect ratio and a viewing angle of 170 degrees.

It is stated that in its imported condition it does not have a television tuner nor can it decode video signals. An AV (audio/video) card can be incorporated, after importation, for the purpose of viewing video signals. The AV card will provide input connections for S-video, Y, Pb, Pr (component video), composite video and audio inputs. In its imported condition, it is stated, that this monitor is designed to meet a variety of display venues. They included public information kiosks; information displays at airports and train stations, electronic advertising, trade show displays, financial exchanges and industrial control and monitoring.

It is your opinion that this monitor should be classified under HTSUS heading 8471.60.4580 as an ADP display. This office is not of the same opinion. It is this office's opinion that HQ Ruling 966383 provides guidance in this instance for the terms of Chapter 84, Note 5(B)(A) have not been sufficiently satisfied. Therefore classification will be in accordance with the aforementioned Headquarters Ruling

The applicable subheading for the LCD monitor, model LCD4010-IT-BK, will be 8528.12.7201, Harmonized Tariff Schedule of the United States (HTS), which provides for Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus: Color: With a flat panel screen: Other: Other. The rate of duty will be 5 percent ad valorem.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Michael Contino at 646-733-3014.

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

[ATTACHMENT B]

DEPARTMENT OF HOMELAND SECURITY.
BUREAU OF CUSTOMS AND BORDER PROTECTION,
HQ 967768
CLA-2:RR:CTF:TCM 967768 IOR
CATEGORY: Classification
Tariff No.: 8528.21.7001

MR. PETER T. MIDDLETON, ESQ.
MIDDLETON & SHRULL
44 Mall Rd., Suite 208
Burlington, MA 01803-4530

RE: NEC LCD 4010-IT monitor; NY L82966 revoked

DEAR MR. MIDDLETON:

This is in response to your letter of May 27, 2005, on behalf of NEC Display Solutions of America, Inc. (formerly NEC-Mitsubishi Electronics Display of America, Inc., and hereinafter referred to as "NEC"), concerning the classification under the Harmonized Tariff Schedule of the United States (HTSUS), of an NEC LCD 4010-IT monitor. Specifically, you request reconsideration of New York Ruling (NY) L82966, dated March 10, 2005, issued by the Customs and Border Protection (CBP), National Commodity Specialist Division. NY L82966 is incorrect and no longer represents the position of CBP on the classification of this merchandise.

FACTS:

The subject merchandise was described in NY L82966, as follows:

The item in question is a 40-inch LCD monitor. It is denoted as the NEC-Mitsubishi LCD4010-IT-BK LCD monitor model. It is a TFT active matrix with a 40-inch screen diagonal measurement. It has a 1366x768 resolution and a pixel pitch of .641mm for both high brightness and contrast. It also has a 16:9 aspect ratio and a viewing angle of 170 degrees.

It is stated that in its imported condition it does not have a television tuner nor can it decode video signals. An AV (audio/video) card can be incorporated, after importation, for the purpose of viewing video signals. The AV card will provide input connections for S-video, Y, Pb, Pr (component video), composite video and audio inputs. In its imported condition, it is stated, that this monitor is designed to meet a variety of display venues. They included public information kiosks; information displays at airports and train stations, electronic advertising, trade show displays, financial exchanges and industrial control and monitoring.

Additional information provided with your submission of May 27, 2005, includes descriptive literature for the NEC MultiSync LCD4010-IT, an annotated diagram with instructions for attachment of the AV Board, a photograph of the AV Board, a block diagram of the LCD4010-IT-BK and AV Board, and schematic diagrams of the 3D Comb Decoder and the audio input. We note that some documents do not include the "BK" suffix for the model, and we refer to the article in issue as the LCD4010-IT.

The diagram of instructions for installation of the AV Board indicates that in order to install the AV Board a metal plate secured by screws must be removed from the back of the LCD4010-IT. Once the AV Board is installed it is secured with the same screws that secured the metal plate.

According to the product literature submitted, the LCD4010-IT has DVI-D, Analog D-sub, and Analog RGB (BNC) connectors. These same connectors are depicted on the block diagram of the LCD4010-IT. Product information for the NEC MultiSync LCD4010-BK-IT indicates the same connectors as the LCD4010-IT and that resolutions supported include NTSC/PAL, SECAM, 4.43 NTSC, and PAL60 HDTV. *See* <http://www.monitoroutlet.com/M90121.html>.

The photo of the AV Board shows that it has component video, s-video and audio inputs, speaker output, composite video input/output, audio input selector, audio amp., 16 MB SDRAM, a 3D comb video decoder, and a connector for the LCD4010-IT. The block diagram of the Av Board indicates the presence of an AMP filter, buffer, and sync separators. According to the submissions the LCD4010-IT without the A/V board has D-Sub mini 15 Pin, BNC, and DVI-D connectors.

Additional characteristics of the LCD4010-IT include brightness of 500cd/m², input signal for video (analog RGB), separate synchronization, composite synchronization, and composite synchronization on green, and Rapid ResponseTM (stated to deliver uninterrupted video). Documented information on scan frequency and refresh rate is not provided.

In NY L82966, it was determined that the LCD4010-IT is classifiable under heading 8528, HTSUS, which provides for "[r]eception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors." The LCD4010-IT was classified under the specific subheading 8528.12.7201, HTSUS, which provides for reception apparatus for television.

It is your position that the LCD4010-IT is classifiable under heading 8471, HTSUS, specifically subheading 8471.60.45, HTSUS, as “[a]utomatic data processing machines and units thereof . . . : Input or output units, whether or not containing storage units in the same housing . . . Other: Other: Other.” You assert that the LCD4010-IT in its condition as imported is not capable of displaying anything other than a signal received from and processed through a computer base unit, and that the “IT” configuration of the imported unit is designed to be used as a display component for automatic data processing (ADP) machines. You state that the LCD4010-IT at the time of importation lacks the audio/visual (A/V) connections. You assert that the A/V connections are contained on a separate A/V board which is an option that the end user may choose to purchase separately. You assert that the 3D comb filter (referred to as a 3D comb decoder on the block diagram) scan converts the single television signal line into the 5 lines required by the monitor in order to display the picture and performs a critical function in processing the video/television signal in order to convert it to a form which the monitor can utilize.

You state that NEC intends to advertise and sell the LCD4010-IT primarily as an ADP monitor and estimate that 80% of the consumer sales will be in the “IT” category and 20% will be with the optional AV adapter board installed.

ISSUE:

Whether the NEC LCD4010-IT, 40-inch LCD monitor is classifiable as an ADP unit under heading 8471, HTSUS, or as reception apparatus for television or a video monitor under heading 8528, HTSUS.

LAW AND ANALYSIS:

Merchandise is classifiable under the HTSUS in accordance with the General Rules of Interpretation (GRIs). The systematic detail of the HTSUS is such that most goods are classified by application of GRI 1, that is, 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:

- 8471 Automatic data processing machines and units thereof . . . :
- 8471.60 Input or output units, whether or not containing storage units in the same housing:
 - Other:
 - Other:
- 8471.60.45 Other
- 8528 Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors:
 - Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus:

facts set forth in this decision. In HQ 966025 and 966271, it was determined that Note 5(B)(a) was met because the monitors at issue, in their imported condition, were unable to receive video signals and could only accept an ADP signal. You also assert that the decision in HQ 966383, *supra*, is not applicable to the facts set forth herein. In HQ 966383, it was determined that because the monitor at issue was imported equipped with electronic components such as decoder chips, it can accept video signals. In HQ 966383, it was determined that the addition of the tuner post importation did not add any other electronics or components other than those necessary for television reception and connection to external audio/video sources.

We do not find that the documentation submitted substantiates the claim that the LCD4010-IT cannot accept a video signal in its condition as imported. The documentation regarding the AV Board does not support the claim that the AV Board contains all of the circuitry required to accept video signals. Our research indicates that the components in the AV Board enhance a video signal depending on its source, but are not required for the processing of a video signal. For example, a video decoder simply digitizes and decodes analog video formats into digital component video thereby improving the image on the screen. *See, e.g.*, TVP5160 video decoder, <http://focus.ti.com>. The DVI and BNC connectors are compatible with sources other than ADP machines. Even if they were not, the fact that the monitor is not equipped with connectors for video sources does not render the monitor unable to process a video signal. The capability to process a video signal exists within the circuitry of the monitor, whether or not the monitor is imported with the connectors. The product literature indicates a video signal input capability. No information is provided whether that literature pertains to the unit with or without the AV Board. We assume it is without, because the submitted product literature does not indicate the component, composite and S connectors, which are in the AV Board. In addition, we note that the similar model, LCD4010-BK-IT, is advertised as having the same connectors as the LCD4010-IT while also supporting various video resolutions such as NTSC/PAL, SECAM, etc.

The lack of the capability to process a video signal was the distinguishing factor in HQ 966025 and 966271 which resulted in classification under heading 8471, HTSUS. In this case, assertions have been made but not supported with regard to any other factors from which it could be determined that the LCD4010-IT is of the class or kind of merchandise that is solely or principally used in an ADP system. For example it is asserted that NEC intends to sell the LCD4010-IT primarily as an ADP monitor, and that 80% of the sales would be in the "IT" category. However, there is no documentation provided supporting these assertions.

Nevertheless, we will address the factors applicable to a determination of the class or kind of good to which the LCD4010-IT belongs. These factors may include: (1) the general physical characteristics of the merchandise; (2) the expectation of the ultimate purchasers; (3) the channels of trade in which the merchandise moves; (4) the environment of the sale (e.g. the manner in which the merchandise is advertised and displayed). *See United States v. Carborundum Co.*, 63 C.C.P.A. 98, 102, 536 F.2d 373, cert denied, 429 U.S. 979, 50 L.Ed. 2d 587, 97 S.Ct. 490 (1976).

The general physical characteristics of the LCD4010-IT are that of a large video display with connectors suitable for ADP and video sources. The resolution and aspect ratio do not indicate characteristics specifically attribut-

able to either ADP use or multi-function monitor use. The brightness of 500 cd/m² is at a level typically found in either ADP monitors or multi-function monitors. The Rapid Response™ feature appears to be for video purposes, and the monitor accepts a video signal. We do not have any documented information on the scan frequency or refresh rate and therefore cannot consider those factors. The only information provided with respect to the expectation of the ultimate purchasers is the product literature submitted. The product literature indicates use as a “large-screen display” for digital signage applications and providing an audience with “messages and images.” The literature references “uninterrupted video” and a video input signal. We also note that, other than the literature provided with the submission, we were unable to independently obtain any product information on the specific model LCD4010-IT. No documented information regarding the channels of trade or environment of sale for the particular model, LCD4010-IT, is available.

Based on the information available there is insufficient evidence to show that the monitor is of a kind solely or principally used with an ADP system. We find that the LCD4010-IT does not meet the terms of Note 5(B) to Chapter 84, HTSUS.

CBP has consistently held that multimedia displays that contain the components necessary to display video signals are classified under heading 8528, HTSUS. *See, e.g.*, HQ 961466, *supra*, HQ 962557, *supra*, HQ 966270, dated June 3, 2003, and HQ 966383, *supra*. The subject monitor does not have a television tuner, as imported, and therefore cannot be classified under subheading 8528.12, as reception apparatus for television. As the monitor is capable of displaying video signals, it is classifiable under subheading 8528.21.70, HTSUS, as “[r]eception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: Video monitors: Color: With a flat panel screen: Other: Other.”

HOLDING:

By application of GRI 1, the NEC 40-inch LCD monitor, LCD4010-IT, is classified in heading 8528, specifically in subheading 8528.21.7001, HTSUSA, as “[r]eception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: Video monitors: Color: With a flat panel screen: Other: Other” with a column one, general duty rate of 5% *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 internet at www.usitc.gov/tata/hts/.

EFFECT ON OTHER RULINGS:

NY L82966, dated March 10, 2005, is revoked.

MYLES B. HARMON,

Director,

Commercial and Trade Facilitation Division.