

# U.S. Customs and Border Protection



## **PROPOSED MODIFICATION OF A RULING LETTER AND PROPOSED REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF TWO MANDRELS WITH PILOT DRILLS**

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

**ACTION:** Notice of proposed modification of a ruling letter and proposed revocation of treatment relating to the tariff classification of two mandrels with pilot drills.

**SUMMARY:** Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. § 1625(c)), as amended by section 623 of title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that U.S. Customs and Border Protection (CBP) intends to revoke a ruling letter concerning tariff classification of two mandrels with pilot drills under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments on the correctness of the proposed actions are invited.

**DATE:** Comments must be received on or before May 15, 2020.

**ADDRESS:** Written comments are to be addressed to U.S. Customs and Border Protection, Office of Trade, Regulations and Rulings, Attention: Trade and Commercial Regulations Branch, 90 K St., NE, 10<sup>th</sup> Floor, Washington, DC 20229–1177. Submitted comments may be inspected at the address stated above during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Ms. Cammy Canedo (202) 325–0439

**FOR FURTHER INFORMATION CONTACT:** Anthony L. Shurn, Electronics, Machinery, Automotive and International Nomenclature Branch, Regulations and Rulings, Office of Trade, at (202) 325–0218.

**SUPPLEMENTARY INFORMATION:****BACKGROUND**

Current customs law includes two key concepts: informed compliance and shared responsibility. Accordingly, the law imposes an obligation on CBP to provide the public with information concerning the trade community's responsibilities and rights under the customs and related laws. In addition, both the public 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 19 U.S.C. §1625(c)(1), this notice advises interested parties that CBP is proposing to modify a ruling letter pertaining to the tariff classification of two mandrels with pilot drills. Although in this notice, CBP is specifically referring to HQ H097658, dated December 31, 2013 (Attachment A), this notice also 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 ruling 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 the comment period.

Similarly, pursuant to 19 U.S.C. §1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this comment 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 decision on this notice.

In HQ H097658, dated December 31, 2013, CBP stated that the two mandrels with pilot drills should be classified in heading 8207, HTSUS, which provides for "Interchangeable tools for handtools, whether or not power operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools; base

metal parts thereof". CBP has reviewed HQ H097658 and has determined the ruling letter to be in error. It is now CBP's position that the two mandrels with pilot drills are properly classified in heading 8466, HTSUS, specifically in subheading 8466.10.01, HTSUS, which provides for "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 the machines; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads..."

Pursuant to 19 U.S.C. §1625(c)(1), CBP is proposing to modify HQ H097658 and to revoke or modify any other ruling not specifically identified to reflect the analysis contained in the proposed ruling HQ H278181, set forth as Attachment B to this notice. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP is proposing 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.

CRAIG T. CLARK,  
*Director*  
*Commercial and Trade Facilitation Division*

Attachments

HQ H097658

December 31, 2013

CLA-2 OT:RR:CTF:TCM H097658 LWF

CATEGORY: Classification

TARIFF NO.: 8202.99.00

MR. HEIDAR NURISTANI  
CENTRAL PURCHASING, INC.  
3491 MISSION OAKS BLVD.  
CAMARILLO, CA 93012

RE: Revocation of New York Ruling Letter (“NY”) N090938; Classification of a hole saw kit from China

DEAR MR. NURISTANI:

This letter is in response to your request, dated March 1, 2010, for the reconsideration of New York Ruling Letter (“NY”) N090938, dated February 10, 2010, concerning the classification of a bi-metal hole saw kit (SKU #93421) from China. In NY N090938, U.S. Customs and Border Protection (CBP) classified the kit in subheading 8207.50.20, Harmonized Trade Schedule of the United States (HTSUS), which provides for “Interchangeable tools for handtools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools; base metal parts thereof: Tools for drilling, other than for rock drilling, and parts thereof: With cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium.” CBP has reviewed NY N090938 and finds the ruling to be incorrect. Accordingly, for the reasons set forth below, we hereby revoke that ruling.

Notice of the proposed revocation was published in the *Customs Bulletin*, Vol. 46, No. 35, on August 22, 2012. CBP received one comment, dated August 24, 2012, in support of the notice of proposed action. The commenter asserted that NY J82340, dated March 25, 2003, concerns the classification of two door lock installation kits that are substantially similar to the merchandise at issue in NY N090938 and requested that CBP also revoke NY J82340 as it applies to the two kits. Upon review of NY J82340, CBP finds that the ruling does not involve merchandise that is substantially similar to the instant hole saw kit. Unlike the instant kit which contains six metal hole saws and one mandrel, each of the door lock installation kits discussed in NY J82340 only contain two metal hole saw and one mandrel. Additionally, as NY J82340 does not contain a material or value breakdown of the door lock installation kit components, CBP is unable to determine the essential character of the kits or conclude that the kits are substantially similar to the instant merchandise.

**FACTS:**

The merchandise at issue consists of a bi-metal hole saw kit (SKU #93421) (the “hole saw kit”) used to cut holes through drywall, wood, plastic, and metal. The hole saw kit includes six ¾” to 2½” steel hole saws, two ¼” and ⅞” mandrels permanently attached to steel pilot drills, and one threaded mandrel adapter. Each kit is imported in a hard-plastic carrying case that is designed to transport and protect the kit components.

You state that the value and material breakdown of the hole saw kit consists of the following: six steel hole saws (61% of value and 0.845kg); two mandrels with steel pilot drills (26% of value and 0.255kg).

**ISSUE:**

Whether the hole saw kit is classifiable at GRI 3(b) in heading 8202, HTSUS, as parts of saws, or at GRI 3(c) in heading 8207, HTSUS, as tools for power-operated handtools?

**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 heading and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

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 or dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. *See* T.D. 89-80, 54 Fed. Reg. 35127 (August 23, 1989).

GRI 3 provides, in relevant part:

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

...

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

\* \* \* \* \*

The 2011 HTSUS subheadings under consideration are as follows:

8202	Handsaws, and metal parts thereof; blades for saws of all kinds (including slitting, slotting or toothless saw blades), and base metal parts thereof:
	Other saw blades, and parts thereof:
8202.99.00	Other (including parts)...
	* * * * *
8207	Interchangeable tools for handtools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools; base metal parts thereof:

8207.50	Tools for drilling, other than for rock drilling, and parts thereof:
8207.50.20	With cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium...
	* * * * *

The hole saw kit is classified as a “set” pursuant to GRI 3(b). GRI 3(b) states that “[g]oods put up in sets for retail sale shall be classified as if they consisted of the material or component which gives them their essential character.” See EN (X) to GRI 3(b).<sup>1</sup> There is no dispute that the hole saws and mandrels are classifiable in different headings. The six hole saws are appropriately classified in heading 8202, HTSUS, as saw blades; and the two mandrels are appropriately classified in heading 8207, HTSUS, as tools for drilling. Furthermore, the kit is “put up together” to enable a user to carry out the specific activity of cutting holes through drywall, wood, plastic, and metal. Lastly, it is imported ready for retail sale, that is, in a hard-plastic carrying case designed to transport and protect the kit components. As such, the hole saw kit shall be classified as if it consisted of the material or component which gives the kit its essential character.

The “essential character” of an article is “that which is indispensable to the structure, core or condition of the article, *i.e.*, what it is.” *Structural Industries v. United States*, 360 F. Supp. 2d 1330, 1336 (Ct. Int’l Trade 2005). EN VIII to GRI 3(b) explains that “[t]he factor which determines essential character will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of the constituent material in relation to the use of the goods.” Recent court decisions on the essential character for GRI 3(b) purposes have looked primarily to the role of the constituent material in relation to the use of the goods. See *Estee Lauder, Inc. v. United States*, No. 07-00217, 2012 Ct. Int’l Trade LEXIS 23, \*17-18; *Structural Industries*, 360 F. Supp. 2d 1330; *Conair Corp. v. United States*, 29 C.I.T. 888 (2005); *Home Depot USA, Inc. v. United States*, 427 F. Supp. 2d 1278 (Ct. Int’l Trade 2006), *aff’d* 491 F.3d 1334 (Fed. Cir. 2007).

The instant merchandise consists of six hole saws and two mandrels. As imported, the hole saws predominate in quantity, value, and bulk of the kit. Whereas the mandrels account for 26% of the value of the kit and weigh 0.225kg, the six hole saws account for 61% of the value of the kit and weigh approximately three times as much as the mandrels. Additionally, the primary purpose of the hole saw kit is to cut holes through drywall, wood, plastic, and metal. Inasmuch as the hole saws are integral to the activity of cutting, the hole saws are indispensable to the condition of the merchandise.

<sup>1</sup> EN (X) to GRI 3(b) provides, in relevant part:

For the purpose of this Rule, the term ‘goods put up in sets for retail sale’ shall be taken to mean goods which:

- (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings . . . ;
- (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
- (c) are put up in a manner suitable for sale directly to users without repacking (e.g., in boxes or cases or on boards).

Consequently, we find that the components which impart the essential character of the hole saw kit are the hole saws.

The specially shaped, hard-plastic plastic carrying case in which the hole saw kit is imported is classifiable in accordance with GRI 5(a).<sup>2</sup> Accordingly, the case is classified with the hole saw kits.

We note that our decision is distinguishable from Headquarters Ruling Letter (“HQ”) 963775, dated November 21, 2000. In HQ 963775, CBP addressed the classification of a lock installation kit consisting of a hole saw for cutting a hole for the lock mechanism, a wood spade bit for cutting a hole for the latch mechanism, and a mandrel pilot drill bit. As CBP was unable to determine whether the hole saw, wood spade bit, or mandrel imparted the lock installation kit with its essential character, CBP applied GRI 3(c) and classified the kit in heading 8207, HTSUS, that heading which comes last in numerical order amongst those headings that merit equal consideration. By contrast, the instant hole saw kit is put up for sale for the exclusive purpose of cutting holes and does not contain a wood spade bit to be used for boring or drilling. As discussed *supra*, the hole saws impart the kit with its essential character, and the hole saw kit is properly classified under heading 8202, HTSUS.

#### **HOLDING:**

By application of GRI 1, GRI 3(b), and GRI 5(a), the hole saw kit and carrying case is classified under heading 8202, HTSUS, specifically subheading 8202.99.00, HTSUS, which provides for “Handsaws, and metal parts thereof; blades for saws of all kinds (including slitting, slotting or toothless saw blades), and base metal parts thereof: Other saw blades, and parts thereof: Other (including parts).” The column one, general rate of duty under this provision in 2012 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 <http://www.usitc.gov>.

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

In accordance with the above analysis, NY N090938, dated February 10, 2010, 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*.

*Sincerely,*

MYLES B. HARMON,  
*Director*

*Commercial Trade and Facilitation Division*

<sup>2</sup> GRI 5(a) provides as follows:

In addition to the foregoing provisions, the following rules shall apply in respect of the good referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument case, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and entered with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.



HQ H278181  
CLA-2 OT:RR:CTF:TCM H278181 ALS  
CATEGORY: Classification  
TARIFF NO.: 8466.10.01

MR. HEIDAR NURISTANI  
CENTRAL PURCHASING, LLC  
3491 MISSION OAKS BOULEVARD  
CAMARILLO, CALIFORNIA 93011

RE: Modification of HQ H097658 (December 31, 2013) regarding the tariff classification of Mandrels; Modification of HQ H251432 (October 20, 2016) regarding the tariff classification of Mandrels.

DEAR MR. NURISTANI:

In a letter to U.S. Customs and Border Protection (CBP), you had requested a reconsideration of a tariff classification ruling under the Harmonized Tariff Schedule of the United States (HTSUS) for a bi-metal hole saw kit that includes mandrels.

In CBP Ruling NY N090938 (February 10, 2010), CBP classified the saw kit under subheading 8207.50.20, HTSUS, which provides for “Interchangeable tools for handtools, whether or not power operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools; base metal parts thereof: Tools for drilling, other than for rock drilling, and parts thereof: With cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium. . .” We also noted in the ruling that the “six hole saws are appropriately classified in heading 8202, HTSUS, as saw blades; *and the two mandrels are appropriately classified in heading 8207, HTSUS, as tools for drilling.*” [Emphasis added.]

In CBP Ruling HQ H097658, we reconsidered NY N090938 and found the ruling to be in error with respect to the classification of the bi-metal hole saw kit including mandrels. HQ H097658 revoked NY N090938. In doing so, HQ H097658 noted that in some cases the mandrels with drill bits of the kit were imported separately. While mandrels were not the subject of that ruling, HQ H097658 stated that “the two mandrels are appropriately classified in heading 8207, HTSUS, as tools for drilling.” The article classified in HQ H097658, bi-metal hole saw kit including mandrels, is not at issue here.

In CBP Ruling HQ H251432, we reconsidered NY J82340 (March 25, 2003) and found the ruling to be in error with respect to the classification of the Newell Rubbermaid Metal/Wood Door Kit and Wood Door Kit. In doing so, we stated that the “Metal/Wood Door Kit consists, in relevant part, of 2 bi-metal hole saws of heading 8202, HTSUS, and *a mandrel of heading 8207, HTSUS.*” [Emphasis added.] The articles classified in HQ H251432, the Newell Rubbermaid Metal/Wood Door Kit and Wood Door Kit, are not at issue here.

We emphasize that the subject of this proposed modification are not the articles that were actually classified in the cases under reconsideration. Rather, the subject of this proposed modification are the statement from HQ H097658 that “The six hole saws are appropriately classified in heading 8202, HTSUS, as saw blades; *and the two mandrels are appropriately classified in heading 8207, HTSUS, as tools for drilling*” [Emphasis added] and the statement from HQ H251432 that “As an initial matter, CBP observes



that the Metal/Wood Door Kit and Wood Door Kit each consist of a variety of individual component articles that are, prima facie, classifiable in two or more headings. Specifically, the Metal/Wood Door Kit consists, in relevant part, of 2 bi-metal hole saws of heading 8202, HTSUS, and a mandrel of heading 8207, HTSUS” [Emphasis added]. In other words, the statements regarding the classification of mandrels as stand-alone articles is what is under consideration here.

For the reasons set forth below, we hereby modify HQ H097658 with respect to the statement regarding the classification of mandrels alone, and we hereby modify HQ H251432 with respect to the statement regarding the classification of mandrels.

#### **FACTS:**

The subject mandrels in each case are cylinders made of metal that have an indentation at one end into which a metal drill bit is fitted, or around which other metal is fixed so that it may be worked. Mandrels are at times referred to as “arbors”, as discussed below.

#### **ISSUE:**

Are the stand-alone mandrels referenced in HQ H097658 and the stand-alone mandrel referenced in HQ H251432, as described above, properly classified under heading 8207, HTSUS, which provides for “Interchangeable tools for handtools, whether or not power operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools; base metal parts thereof”, or under heading 8466, HTSUS, which provides for “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 the machines; tool holders for any type of tool for working in the hand”?

#### **LAW AND ANALYSIS:**

Classification under the HTSUS is determined in accordance with the General Rules of Interpretation (“GRI”) and, in the absence of special language or context which otherwise requires, by the Additional U.S. Rules of Interpretation (“ARI”). GRI 1 provides that the classification of goods 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, and if the headings and legal notes do not otherwise require, GRIs 2 through 6 may be applied in order. The HTSUS headings and subheadings at issue are the following:

8207	Interchangeable tools for handtools, whether or not power operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools; base metal parts thereof:
8207.50	Tools for drilling, other than for rock drilling, and parts thereof:

8207.50.20	With cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten or over 0.1 percent of vanadium...
	* * *
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 the machines; tool holders for any type of tool for working in the hand:
8466.10.01	Tool holders and self-opening dieheads...
	* * * * *

Note 2 to Chapter 82, HTSUS, states that “[p]arts of base metal of the articles of this chapter are to be classified with the articles of which they are parts, except parts separately specified as such and toolholders for handtools (heading 8466).”

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

We note that a mandrel is not defined within the HTSUS or within the ENs. When a term is not defined within the HTSUS, the common and commercial meaning may be determined by consulting dictionaries, lexicons, scientific authorities, and other reliable sources. *Nippon Kogasku (USA Inc. v. United States*, 69 CCPA 89, 673 F.2d 380 (Fed. Cir. 1982). The term “mandrels” is defined as a “spindle or an axle used to secure or support material being machined or milled” or a shaft on which a working tool is mounted, as in a dental drill.” The Free [Online] Dictionary, [\(https://www.thefreedictionary.com/Arbor+\(tool\)\)](https://www.thefreedictionary.com/Arbor+(tool)) (2019). We also note that when searching for the term “arbor (tool)” within The Free Dictionary the search redirects to the term “mandrel.” *See also* Merriam-Webster [Online] Dictionary, [\(https://www.merriam-webster.com/dictionary/mandrel\)](https://www.merriam-webster.com/dictionary/mandrel) (2019) (defining “mandrel” as a “usually tapered or cylindrical axle, spindle, or *arbor* inserted into a hole in a piece of work to support it during machining” [*emphasis added*]). Thus, it appears that the terms “mandrel” and “arbor” are used interchangeably when referring to a cylindrical tool used to hold or secure a working tool or material that is worked by another tool.

As referenced above, note 2 to chapter 82, HTSUS, specifically notes that “toolholders for handtools” of heading 8466 are not to be classified with the articles of which they are parts. Additionally, the EN for heading 8207 states that the “heading also excludes “[w]ork and tool holders for machines or hand tools, and self-opening dieheads (heading 84.66).” Thus, the threshold question here is whether or not the mandrels referenced in HQ H097658 and the mandrel referenced in HQ H251432 are classifiable under heading 8466.

It is clear from the description above that subject mandrels are in fact toolholders for handtools. In the cases under reconsideration the mandrels are the toolholders and the drill bits are the tools. Thus, we conclude that the subject mandrels are excluded from classification under heading 8207 by virtue of note 2 to chapter 82, HTSUS, and are properly classified under heading 8466, HTSUS. Specifically, they are properly classified under sub-

heading 8466.10.01, which provides for “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 the machines; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads:...”

**HOLDING:**

By application of GRI 1, the subject mandrels are properly classified under heading 8466, HTSUS. Specifically, they are properly classified under subheading 8466.10.01, which provides for “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 the machines; tool holders for any type of tool for working in the hand: Tool holders and self-opening dieheads:...” The general column one rate of duty, for merchandise classified under this subheading is 3.9%.

However, we again note that the classification of the subject merchandise does not change the outcome of HQ H097658 and of HQ H251432. HQ H097658 properly classified a bi-metal hole saw kit including mandrels under subheading 8202.99.00, HTSUS. HQ H251432 properly classified the Newell Rubbermaid Metal/Wood Door Kit and Wood Door Kit under subheading 8202.99.00, HTSUS.

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

**EFFECT ON OTHER RULINGS:**

HQ H097658 (December 31, 2013) is hereby MODIFIED *only* with respect to the statement regarding the tariff classification of stand-alone mandrels.

HQ H251432 (October 20, 2016) is hereby MODIFIED *only* with respect to the statement regarding the tariff classification of a stand-alone mandrel.

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

*Sincerely,*

MYLES B. HARMON,

*Director*

*Commercial and Trade Facilitation Division*