

*What Every Member of the Trade  
Community Should Know About:*

# Decorative Glassware



**U.S. CUSTOMS and BORDER PROTECTION**

**Commented [KS1]:** The highlighted text on page 14 is under review to ensure conformity with The Pomeroy Collection, Ltd. v. United States, 32 CIT 526, 559 F. Supp. 2d 1374 (2008) and The Pomeroy Collection, Ltd. v. United States, 893 F. Supp. 2d 1269 (2013).

## **AN INFORMED COMPLIANCE PUBLICATION**

**APRIL 2010**

### **NOTICE:**

This publication is intended to provide guidance and information to the trade community. It reflects the position on or interpretation of the applicable laws or regulations by U.S. Customs and Border Protection (CBP) as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

### Publication History

First Published: August 2001  
Revised January 2004  
Revised March 2008  
Reviewed with No Changes March 2009  
Reviewed with No Changes April 2010

### **PRINTING NOTE:**

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## PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or "Mod" Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are "informed compliance" and "shared responsibility," which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community's rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

Regulations and Rulings (RR) of the Office of International Trade has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the National Commodity Specialist Division of Regulations and Rulings is entitled "Decorative Glassware". It provides guidance regarding the classification of these items. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to U.S. Customs and Border Protection, Office of International Trade, Executive Director, Regulations and Rulings, 799 9<sup>th</sup> Street N.W. 7<sup>th</sup> floor, Washington, D.C. 20229-1177.

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## HOUSEHOLD GLASSWARE

Household glassware is classifiable in heading 7013 of the Harmonized Tariff Schedule of the United States (HTSUS). This heading provides for drinking glasses; other glassware for table and kitchen purposes; and glassware for toilet, office, indoor decoration or similar purposes. The following chart indicates the broad categories of glassware covered by heading 7013.

<b>Stemware Drinking Glasses of Lead Crystal</b>	<b>Subheading 7013.22</b>
<b>Stemware Drinking Glasses, Not of Lead Crystal</b>	<b>Subheading 7013.28</b>
<b>Other Drinking Glasses of Lead Crystal</b>	<b>Subheading 7013.33</b>
<b>Other Drinking Glasses, Not of Lead Crystal</b>	<b>Subheading 7013.37</b>
<b>Other Table/Kitchen Glassware of Lead Crystal</b>	<b>Subheading 7013.41</b>
<b>Other Table/Kitchen Glassware</b>	<b>Subheading 7013.49</b>
<b>Decorative Glassware of Lead Crystal</b>	<b>Subheading 7013.91</b>
<b>Decorative Glassware</b>	<b>Subheading 7013.99</b>

Table/kitchen glassware was addressed in a previous informed compliance publication (*What Every Member of the Trade Community Should Know About: **Table and Kitchen Glassware***, issued April 2006).

The following informed compliance publication focuses on the classification of decorative glassware and similar glass articles. These types of products are imported in great quantities and are often classified incorrectly. This publication will discuss many of the classification issues connected with this merchandise, and will provide guidance to enable importers and Customs brokers to avoid entering these products incorrectly.

## TYPES OF DECORATIVE GLASSWARE

Subheading 7013.99 of the HTSUS provides for glassware for **toilet, office, indoor decoration and similar purposes**. Subheading 7013.91 provides for these items when they are made of lead crystal glass (i.e., containing at least 24 percent lead monoxide by weight). Thus, the 7013.91 and 7013.99 subheadings cover the full range of household (and similar) glass articles (with the exception of table/kitchen glassware covered by subheadings 7013.22, 7013.28, 7013.33, 7013.37, 7013.41, 7013.42 and 7013.49).

Decorative glass products covered by the 7013.91 and 7013.99 subheadings include figurines, vases, aquariums, garden ornaments, curio boxes, suncatchers, water globes, terrariums, statuettes, paperweights and a wide range of ornamental glass articles.

These provisions also cover glass toilet articles such as soap dishes, liquid soap distributors, toothbrush holders and other items, as well as office glassware such as book ends, holders for paper clips, ink stands, pen-trays and similar articles.

The 7013.91 and 7013.99 subheadings are not limited to items used in the home; these provisions cover decorative and similar glass articles used in homes, offices, gardens, churches, theatres and similar contexts.

The vast majority of glass articles imported into the United States are clearly provided for in heading 7013. With the exceptions of laboratory glassware (heading 7017), other glass articles used in industrial and factory contexts (heading 7020), and several other categories, most glass articles are covered by heading 7013.

### **SUBHEADINGS BASED ON UNIT VALUE**

Most of the eight-digit subheadings that appear under heading 7013 of the HTSUS provide for glassware **based on the unit value of a single glass article**. The following chart indicates the subheadings based on unit value which apply to glassware for toilet, office, indoor decoration and similar purposes covered by subheading 7013.99.

Valued not over \$0.30 each	Subheading 7013.99.40
Valued over \$0.30 but not over \$3	Subheading 7013.99.50 each
Valued over \$3 but not over \$5 each (cut or engraved)	Subheading 7013.99.60 (cut or engraved)
Valued over \$3 but not over \$5 each (not cut or engraved)	Subheading 7013.99.80 (not cut or engraved)
Valued over \$5 each (cut or engraved)	Subheading 7013.99.70
Valued over \$5 each (not cut or engraved)	Subheading 7013.99.90 engraved)

Importers and Customs brokers often enter glassware incorrectly under subheadings based on the value of several glass articles packed together. In fact, **the heading 7013 subheadings based on value are dependent on the unit value of a single glass article, not the value of several articles packed together.**

### **PROVISIONS FOR SPECIAL TYPES OF GLASS ARTICLES**

While most decorative glass articles are covered by 7013.99 subheadings based on unit value, there are several provisions that cover certain specific types of decorative glassware. The following are 7013.99 subheadings that cover special types of household glassware.

Colored bubble glassware; glassware decorated with metal flecking, glass pictorial scenes or glass thread or ribbonlike effects; millefiori glassware	Subheading 7013.99.10
Pressed and toughened (specially glassware	Subheading 7013.99.20 tempered)
Smokers' articles; perfume bottles fitted with ground glass stoppers	Subheading 7013.99.30
Votive candle holders	Subheading 7013.99.35

Decorative glass articles of lead crystal are covered by subheading 7013.91. All household glassware of glass-ceramics (including decorative glassware) is covered by subheading 7013.10.

#### **Subheading 7013.99.10: Colored Bubble Glass and Other Special Types of Glassware**

Subheading 7013.99.10 covers the following special types of decorative glassware:

- Glassware colored prior to solidification, and characterized by random distribution of numerous bubbles, seeds or stones throughout the mass of the glass
- Glassware decorated with glass thread or ribbon-like effects, embedded or introduced into the body of the glassware prior to solidification
- Glassware decorated with glass pictorial scenes, embedded or introduced into the body of the glassware prior to solidification
- Glassware decorated with metal flecking, embedded or introduced into the glassware prior to solidification
- Millefiori glassware

Definitions of each of these special types of glassware, as well as the criteria that are used to determine whether a specific product is classifiable in subheading 7013.99.10 can be found in the Informed Compliance Publication entitled: *What Every Member of the*

*Trade Community Should Know About: **Colored Bubble Glass and Other Special Types of Glassware***, issued April 2006.

### **Subheading 7013.99.20: Pressed and Toughened (Specially Tempered) Glassware**

The HTSUS subheadings 7013.28.05, 7013.37.05, 7013.42.10, 7013.49.10 and 7013.99.20 provide for **specially tempered glassware**. Decorative glassware of specially tempered glass is covered by subheading 7013.99.20.

The provisions for **specially tempered glassware** cover glass articles that have been **pressed and toughened**; this process makes these articles considerably stronger than ordinary glassware. Often glass articles which might have been “tempered” (i.e., strengthened in some way) have not been “specially tempered” (strengthened by means of pressing and toughening).

Items that have not been specially tempered are frequently entered incorrectly as specially tempered glassware. These products are correctly classifiable under the appropriate subheading of heading 7013 based on unit value. **Analysis of samples by the U.S. Customs laboratory is crucial to verify claims that glass articles are specially tempered.**

The U.S. Customs laboratory protocols for testing glass articles to determine whether they are specially tempered are found in Treasury Decision 94-26 (TD 94-26), *Customs Bulletin*, vol. 28, no. 13, March 30, 1994; *Federal Register*, March 22, 1994 (59 FR 13531).

When testing to determine whether a product is pressed and toughened (specially tempered), the laboratory analyst initially does a visual examination. The presence of mold marks, ribs, handles or flutes in a glass article often indicates that an article has been “pressed.” The absence of these characteristics makes it much less likely that the item has been pressed.

The analyst then measures both the minimum diameter of the mouth, opening or upper rim of the sample and the maximum inside diameter. This process is known as the dimensional test. A sample that has a maximum inside diameter greater than the minimum diameter of the mouth, opening or upper rim is not likely to have been “pressed.” If the dimensional test indicates the sample is not pressed, additional tests are not necessary. However if the dimensional test does not negate the possibility that the article has been pressed, the analyst should perform the following additional tests.

The sample is heated in an oven at a temperature of 160 degrees Centigrade for thirty minutes. Afterwards the sample is removed and immersed in a water bath set at a temperature of 25 degrees Centigrade. This effects a difference in temperature of 135 degrees. If the sample breaks in response to this thermal shock test, this would indicate that the product has not been toughened and the analyst need not perform any further tests. However, if the sample does not break when subjected to the thermal shock test, the following additional test should be performed.

The glass article is subjected to polariscopic examination. If a pattern of colors forms in response to polarized light, this would be evidence that the product is specially tempered. On the other hand, if the sample exhibits uniform coloration in response to the polarized light, this would indicate that the item is not specially tempered.

The polarized light test can only be performed on transparent articles and certain translucent items. It cannot be performed on opaque products and those translucent products where there is inadequate transmission of polarized light. Therefore, for opaque articles and certain translucent items, the cutting test is substituted for the polarized light test.

Under the cutting test, a tile saw or similar table-mounted circular saw is equipped with an 8 to 12 inch diameter continuous rim diamond blade designed for wet cutting glass. When subjected to wet cutting by this saw, a product which is specially tempered will break into pieces; however, if the product is not specially tempered, it will be cleanly cut in half by the saw.

#### **Subheading 7013.99.30: Smokers' Articles**

Subheading 7013.99.30 provides for **glass smokers' articles**. Generally, a product will be regarded as an ashtray classifiable in this provision **only if it has a rim with ridges capable of holding a cigarette** (or pipe or cigar) in place, and is deep enough to hold a cigarette (or pipe or cigar).

To be regarded as an ashtray classifiable in subheading 7013.99.30, a product must be principally used as an ashtray. Principal use is that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported article. Principal use is determined based on the class or kind of the imported article, and class or kind is determined based on the product's form.

Products with general forms capable of being used for a variety of purposes as decorative glassware or as table/kitchen glassware are often entered incorrectly as smokers' articles in subheading 7013.99.30. An item principally used as a general purpose decorative glass article is classifiable under one of the 7013.99 subheadings dependent on unit value, not in subheading 7013.99.30. An item principally used as an article of

table/kitchen glassware is classifiable under one of the 7013.49 subheadings dependent on unit value, not in subheading 7013.99.30.

Bowls and candy dishes (which lack the ridges generally required of an ashtray) are often entered incorrectly as smokers' articles. Although a glass bowl or candy dish might sometimes be marketed as an ashtray, this type of item is not principally used as an ashtray and should not be entered as a smoker's article in subheading 7013.99.30.

#### **Subheading 7013.99.30: Perfume Bottles Fitted With Ground Glass Stoppers**

Glass perfume bottles principally used to convey and pack perfume (and other toilet preparations) for sale commercially (i.e., to consumers) are classifiable under the provisions for containers in heading 7010 - subheadings 7010.90.20 and 7010.90.30.

**While bottles principally used to convey and pack perfume for sale to consumers are classifiable in heading 7010, perfume bottles principally used to store perfume in the home are classifiable in subheading 7013.99.** While the type of perfume bottle classifiable in heading 7010 is principally sold to the consumer filled with perfume, the type of perfume bottle classifiable in heading 7013 is principally sold to the consumer empty.

**When a perfume bottle classifiable in heading 7013 is fitted with a ground glass stopper, the applicable subheading is 7013.99.30, HTSUS.**

A general purpose decorative article of glass (not principally used to hold or store perfume in the home) may not be classified as a perfume bottle in subheading 7013.99.30. General purpose decorative glass articles are classifiable in one of the 7013.99 subheadings based on unit value. These products are often entered incorrectly in subheading 7013.99.30 as perfume bottles.

Even if an item is principally used to hold or store perfume in the home, it may not be classified in subheading 7013.99.30 unless it is fitted with a ground glass stopper. Even if the stopper of a glass perfume bottle is made of glass, the bottle may **not** be classified in subheading 7013.99.30 **unless** the stopper is made of **ground glass**.

A decorative glass bottle that is not fitted with a ground glass stopper is classifiable in one of the 7013.99 subheadings based on unit value (even if this item is referred to as a "perfume bottle"). Bottles not fitted with ground glass stoppers are often entered incorrectly in subheading 7013.99.30 as perfume bottles fitted with ground glass stoppers.

An importer or broker should not enter merchandise under the provision for “perfume bottles fitted with ground glass stoppers” in subheading 7013.99.30 **unless the product meets both criteria for this provision.** The product in question must be:

- a perfume bottle of heading 7013 – i.e., principally used to hold or store perfume in the home **and**
- fitted with a ground glass stopper.

(If a perfume bottle fitted with a ground glass stopper meets the criteria for “glassware colored prior to solidification, and characterized by numerous bubbles seeds or stones throughout the mass of the glass”, subheading 7013.99.10 would apply rather than subheading 7013.99.30. See Informed Compliance Publication entitled: *What Every Member of the Trade Community Should Know About **Colored Bubble Glass and Other Special Types of Glassware***, issued April, 2006.)



**Fig. 1 Perfume Bottle with Ground Glass Stopper 7013.99.30 (If a perfume bottle with ground glass stopper meets the criteria for colored bubble glassware, subheading 7013.99.10 will apply.)**

#### **Subheading 7013.99.35: Votive Candle Holders**

Subheading 7013.99.35, HTSUS, provides for glass votive candle holders. Based on administrative rulings, this provision has been limited to items principally used as candle holders for religious/memorial purposes. **General purpose glass candle holders are usually classified in subheading 9405.50.40, HTSUS; however, even if a glass article is claimed to be a general purpose candle holder, it will not be classified in subheading 9405.50.40 if it not principally used as a candle holder.** Items principally used as general purpose decorative glass articles are classifiable in one of the 7013.99 subheadings dependent on unit value. The principal use of the class or kind of article under

consideration, not the actual use of the specific imported product, determines classification.

Principal use is based on that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported product. The form of the imported article determines its class or kind, which determines its principal use.

A complete discussion of votive candle holders (subheading 7013.99.35) vs. general purpose candle holders (subheading 9405.50.40) vs. general purpose decorative glass articles (7013.99 subheadings dependent on unit value) can be found in the previous informed compliance publication entitled: *What Every Member of the Trade Community Should Know About: **New Decisions on Candle Holders vs. Decorative Glass Articles***, issued April 2006.

#### **Subheading 7013.10: Glassware of Glass-Ceramics**

Subheading 7013.10 of the HTSUS provides for glassware of glass-ceramics. Material referred to as “glass-ceramics” is produced when glass is converted into an almost wholly crystalline substance by a process of controlled crystallization.

These types of articles are produced when the manufacturer adds nucleating agents (e.g., metal oxides such as titanium dioxide and zirconium oxide or metals such as copper powder) to the glass batch. After the product is shaped by ordinary glassmaking methods, it is maintained at a temperature that allows the glassy body to crystallize around the nucleating agents (devitrification).

Analysis of a sample by the U.S. Customs laboratory is necessary to enable U.S. Customs to determine whether a product consists of glass-ceramics.

Although decorative glass articles are generally classifiable in subheading 7013.99, decorative glass articles of glass-ceramics are classifiable in subheading 7013.10, not subheading 7013.99. (Similarly, drinking glasses of glass-ceramics and other table/kitchen glassware of glass-ceramics are classifiable in subheading 7013.10, not subheadings 7013.28, 7013.37 or 7013.49.)

#### **Subheadings 7013.22, 7013.33, 7013.41 and 7013.91: Lead Crystal Glassware**

Lead crystal glassware classifiable in the HTSUS subheadings 7013.22 (stemware drinking glasses), 7013.33 (other drinking glasses), 7013.41 (other table/kitchen glassware) and 7013.91 (decorative glassware) **must contain at least 24 percent lead monoxide by weight**. See Subheading Note 1 to Chapter 70 of the HTSUS.

Glass products that contain less than 24 percent lead monoxide by weight are frequently entered incorrectly under the provisions for lead crystal glassware. Samples of glass articles claimed to be lead crystal are sent to the U.S. Customs laboratory to verify their composition. An importer who claims that a product is lead crystal should ascertain before entry whether the item truly contains at least 24 percent lead monoxide by weight.

Like the provisions for ordinary glassware (subheadings 7013.28, 7013.37, 7013.49 and 7013.99, HTSUS), the provisions for lead crystal glassware (subheadings 7013.22, 7013.33, 7013.41 and 7013.91, HTSUS) are subdivided into various eight-digit subheadings which describe the products based on the unit value of a single glass article. The subheadings for decorative articles of lead crystal glass are as follows.

Valued not over \$1 each	Subheading 7013.91.10
Valued over \$1 but not over \$3 each	Subheading 7013.91.20
Valued over \$3 but not over \$5 each	Subheading 7013.91.30
Valued over \$5 each	Subheading 7013.91.50

#### **HEADING 7009 (MIRRORS) VS. SUBHEADING 7013.99 (DECORATIVE GLASS ARTICLES)**

Heading 7009 provides for mirrors with a reflecting surface of glass. (A mirror with a reflecting surface of plastic would be classified in Chapter 39.)

The provision for mirrors in heading 7009 is limited to items that are principally used as mirrors – i.e., principally used by a person to check his or her reflection. When mirror glass is incorporated into another article, the product will not be classified as a mirror in heading 7009.

**When the surface of mirror glass is covered with pictures, words, designs, etc., the product is converted into a decorative glass article and is classified as glassware for indoor decoration in subheading 7013.99, not as a mirror in heading 7009.** The applicable eight-digit subheading is dependent on the unit value of the article.

If the greatest portion of the reflecting surface of a mirror is clear and there are only small decorations in the corners, the product would still be regarded as a mirror and heading 7009 would be applicable. However, products such as "pub mirrors" – wall decorations made of mirror glass largely covered by pictures, advertising material or designs – are regarded as decorative glass articles classifiable in subheading 7013.99, not as mirrors of heading 7009. In products such as the pub mirror, the focus of the viewer is on the words, pictures and designs, not on his or her reflection.

Headquarters Ruling (HQ) 086405, dated April 16, 1990, addressed the classification of wall decorations consisting of framed mirror glass painted with the names and logos

(pictures of football helmets) of NFL football teams. In each of these products, the central portion of the mirror glass featured the name and logo of the team. The product was not principally used as a mirror – i.e., it was not used by a person to check his or her reflection. It was principally used as a decorative article displaying a team name and logo. Therefore, HQ 086405 classified this item as a decorative glass article in subheading 7013.99, not as a mirror in heading 7009.

**Mirrors converted into other articles by the addition of other parts are not classified as mirrors in heading 7009. For example, mirrors converted into trays by the addition of handles, bars or rails are classified in heading 7013, not as mirrors in heading 7009.** Trays consisting of mirror glass plus handles are classified as table/kitchen glassware in subheading 7013.39 when they are principally used to carry food and beverages. Trays consisting of mirror glass plus rails or bars are classified as decorative glassware in subheading 7013.99 when they are principally used as vanity trays for holding perfume and other cosmetics.

Note HQ 088088, October 9, 1991; HQ 951000, March 24, 1992; New York Ruling (NY) C86460, May 5, 1998; NY D87024, January 28, 1999; NY G88954, April 2, 2001.

Decorative glass articles incorporating mirror glass but not principally used as mirrors are often entered incorrectly as mirrors in heading 7009. These products are correctly classifiable in subheading 7013.99.



**Fig. 2 Mirror Glass with handles attached is designed to be used as a tray and is classifiable in heading 7013, not as a mirror in heading 7009.**

#### **GLASS GLOBES OR DOMES (WATER GLOBES, SNOW GLOBES, ETC.)**

Under General Rule of Interpretation (3)(b) of the HTSUS (“GRI (3)(b)”), the classification of a composite good will be based on the component which represents the essential character of the product. If no single component imparts essential character to the article, GRI (3)(c) dictates that classification will be based on the applicable heading appearing last in the HTSUS.

**When a glass water globe or snow globe on a base contains a figure or object inside the globe and there are no figures or objects outside the globe, classification will generally be based on the material of the globe.** In this example, the globe itself will be regarded as the component that represents the product’s essential character under GRI (3)(b).

When the globe (containing a figure or object) simply rests on a base and there are no figures or objects outside the globe, neither the base nor the figure or object inside the globe will be held to impart the product’s essential character. Generally in this situation only the material of the globe itself will determine classification. Consequently, the merchandise will be classified **as decorative glassware in subheading 7013.99**. The precise eight-digit subheading is dependent on the unit value of the article. (The globe in this type of product is usually made of glass and subheading 7013.99 applies; of course, in those cases when the globe itself is made of plastic rather than glass, Chapter 39 would apply.)

Note rulings HQ 951999, August 31, 1992; NY 882344, March 3, 1993; NY A84190, June 20, 1996; NY C85984, April 20, 1998; NY D86216, January 11, 1999; NY D87923, March 10, 1999; NY E80852, April 29, 1999; NY E81427, May 10, 1999; NY E88163, November 3, 1999.

**When a glass water globe or snow globe includes figures or objects both inside and outside the globe (e.g., when the base itself is a three-dimensional representation of an object, person or animal), classification will be based on the material of the figures or objects.** Thus, in this situation, if the figures or objects are made of plastic, Chapter 39 will apply. If they are made of ceramic, Chapter 69 will apply. If they are made of agglomerated stone, subheading 6810.99 will apply. When there are figures or objects both inside and outside the globe, the figures or objects will be regarded as the components that impart the product’s essential character and the merchandise will be classified based on the provision applicable to these figures or objects.

Note NY A87142, September 23, 1996; NY B82414, June 10, 1997; NY D88062, March 3 1999; NY E82866, June 15, 1999; NY E84745, August 11, 1999; NY E85453, November 4, 1999; NY E80115, May 28, 1999; NY F80124, January 6, 2000.

The material of the figures or objects will determine the classification of a water globe or snow globe when there are figures or objects both inside and outside the globe. However, if the base of a glass water globe or snow globe is simply decorated (e.g., painted,

engraved, etched) with drawings or paintings but there are no figures or objects outside of the globe, classification will be based on the material of the globe.

If a glass globe on a base is a festive article (e.g., when a figure of Santa Claus is present inside or outside the globe), the provisions for festive articles in Chapter 95 will apply.

Note *Midwest of Cannon Falls, Inc. v. United States*, 122 F.3d 1423, 1429 (Fed. Cir. 1997). Note NY B87248, August 12, 1997; NY C80019, October 24, 1997; NY D82788, September 30, 1998; NY E80838, May 13, 1999; NY E85725, September 9, 1999.

**If a glass globe on a base has a wind-up musical mechanism, the provision for music boxes in heading 9208 is applicable.**

Note NY 817517; NY C80019, October 24, 1997; NY C86364, April 30, 1998; NY F82209, February 14, 2000; NY F82834, February 17, 2000.

However, if the product has an IC chip that creates music, heading 9208 does not apply and the item is classified based on the rules explained above. (When there are no figures or objects outside the globe, classification is based on the material of the globe; when there are figures or objects inside and outside the globe, classification is based on the material of the figures or objects.)

Note NY A84190, June 20, 1996; NY C85984, April 20, 1998; NY E80852, April 29, 1999; NY E82866, June 15, 1999; NY E84745, August 11, 1999.



**Fig. 3 Glass Globe or Dome. 7013.99.**

**Fig. 4 Glass Globe with figures both inside and outside the globe. Classifiable based on materials of the figures.**

## GLASS/METAL ARTICLES

Generally, **glass articles on metal stands, glass boxes with metal edges or channeling, glass suncatchers with metal frames and glass articles with metal lids are classified based on the glass component rather than the metal component.** Decorative glass/metal articles of this type are generally classified as decorative glassware in subheading 7013.99, not as articles of metal.

Admittedly, the metal component in this type of product usually has the greater value. However, the glass component usually encompasses the largest portion of the body of the article, has greater consumer appeal and is more important to the function of the article. In this type of item, the metal component is ancillary and merely serves to support the glass component.

Under General Rule of Interpretation (3)(b) of the HTSUS (“GRI (3)(b)”), the essential character of a glass article on a metal stand or rack is generally represented by the glass article, not the metal stand or rack. Under GRI (3)(b), the essential character of a glass article with a metal lid or closure is generally imparted by the glass body, not the metal lid. The essential character of a glass box with a metal frame or channeling or a glass suncatcher with a metal rim or frame is imparted by the glass component, not the metal component. Consequently, these products are correctly classifiable **as glassware in heading 7013, not as articles of metal.**

Note rulings HQ 086154, March 26, 1990; HQ 086166, April 9, 1990; HQ 087727, September 21, 1990; HQ 089164, July 23, 1992; HQ 953197, April 28, 1993; HQ 956810, November 28, 1994; HQ 956048, July 7, 1994; HQ 960499, July 8, 1998; HQ 960503, July 9, 1998; HQ 960620, August 26, 1997; HQ 960653, July 1, 1998; HQ 960819, July 16, 1998; HQ 960962, July 15, 1998; HQ 961039, July 1, 1998; HQ 961095, July 20, 1998; HQ 961141, July 21, 1998; HQ 962136, December 9, 1998; HQ 962624, May 12, 1999. Note *Pomeroy Collection, Ltd. v. United States*, 336 F. 3d 1370 (Fed. Cir. 2003), aff’g *Pomeroy Collection, Inc. v. United States*, 246 F. Supp. 2d 1286 (Ct. Int’l Trade 2002).

With regard to a glass vessel on a metal stand, what is the applicable unit value of the product for purposes of our determination of the correct eight-digit subheading under heading 7013? Is the unit value the value of the glass vessel alone or is it the value of the glass vessel plus the metal stand?

When a glass vessel capable of holding material (e.g., a vase or a bell shaped glass vessel capable of holding flowers or potpourri) is on a metal stand, the following rules apply. If the glass vessel is not capable of standing on its own (e.g., a bell shaped glass vessel), the glass article and the metal stand will be regarded as a composite good. When the merchandise is regarded as a composite good (i.e., when the glass vessel cannot stand on its own), the applicable unit value (for purposes of our determination of the correct eight-digit subheading under heading 7013) is based on the value of the glass vessel plus its metal stand.

However, when a glass article that is capable of standing on its own (e.g., a glass vase, bowl, etc.) is imported with a metal stand and the two components (glass and metal) are packed together for retail sale as a set, the merchandise will be regarded as a set. When a glass article on a metal stand is regarded as a set (i.e., when the glass article can stand on its own), the applicable unit value (for purposes of our determination of the correct eight-digit subheading under heading 7013) is based on the value of the glass article alone, not the combined value of the glass and the stand.

The unit value for a glass article on a stand will be based on the combined value of the glass and stand when the glass item is capable of holding material and cannot stand on its own. If a glass article on a stand is a purely decorative article in its own right (i.e., not capable of holding material), the unit value will be based on the value of the glass alone, whether or not this decorative glass article can stand on its own.



**Fig. 5 Glass decorative article on metal stand is classifiable as decorative glassware in 7013.99, not as an article of metal.**

**Fig. 6 Glass decorative box with metal metal edges Classifiable as decorative glassware in 7013.99, not as an article of as metal.**

## Glass Suncatchers

A suncatcher is a decorative article consisting of a body of glass and a frame or rim of metal attached to a metal chain. It is designed to hang in the window and interact with the sunlight creating a unique decorative effect.

Rulings have consistently held that the essential character of a suncatcher under GRI(3)(b) is represented by its glass body, not its metal frame or rim. The glass body is the central feature of the article; it is the component that is most appealing to the consumer and it is the component that has the greatest interaction with the light to create the product's special decorative effect. Consequently, **glass suncatchers with metal frames or rims are classifiable as decorative glassware in subheading 7013.99, not as articles of metal.** The applicable eight-digit subheading is dependent on the unit value of the article.

(When painted entirely by hand and having no text or image applied by a silk screen or other process, suncatchers have been classified as paintings in subheading 9701.10.00, HTSUS. However, when painted entirely by hand with a textual message applied by a silk screen process, suncatchers are not regarded as paintings and are classified in subheading 7013.99, not subheading 9701.10.00, HTSUS.)

Note rulings HQ 086166, April 9, 1990; HQ 958885, June 16, 1997; HQ 962170, September 17, 1998; HQ 962066, September 22, 1998; HQ 961471, May 4, 1999; HQ 961004, May 5, 1999.



**Fig.7 Glass Suncatcher with metal frame or rim is classifiable as decorative glassware in 7013.99, not as an article of metal. (When painted entirely by hand and having no text or image applied by a silk screen or other process, suncatchers may be classified as paintings in subheading 9701.10.00.)**



**Fig. 8 Glass Suncatcher with metal frame or rim (including textual message applied by a silk screen process) is classifiable as decorative glassware in 7013.99, not as an article of metal. (When painted entirely by hand with a textual message applied by a silk screen or other process, suncatchers will not be classified as paintings in subheading 9701.10.00.)**

## PICTURE FRAMES

The typical picture frame consists of a frame of metal, plastic, wood or another material plus a removable plain glass sheet within the frame. This type of product is usually classified based on the **material of the frame (plastic, wood, metal, etc.), not the glass**. The essential character of this type of article under GRI (3)(b) is represented by the frame itself, not the glass. Thus, a plastic picture frame with a plain glass sheet or a wooden picture frame with a plain glass sheet is classified as an article of plastics or an article of wood, not as an article of decorative glassware in subheading 7013.99, HTSUS.

Note rulings NY 865249, August 1, 1991; NY 804691, December 22, 1994; NY 851567, April 27, 1990; NY A84411, June 17, 1996; NY C83251, January 21, 1998; NY C82163, December 2, 1997; NY C85455, April 13, 1998; NY C86191, April 9, 1998; NY B88592, September 5, 1997; NY B86930, July 11, 1997; NY E80366, May 5, 1999; NY G83398, October 23, 2000.

**However, when the body of a picture frame is itself made of glass, the product is classifiable as a decorative glass article in subheading 7013.99.**

Note NY A85137, July 9, 1996; NY G87418, March 15, 2001.

When the body of the picture frame is a decorative item consisting of a combination of glass and metal channeling, the merchandise will generally be classified as a decorative glass article in subheading 7013.99. In this type of product the glass component is usually more decorative and has greater appeal to the consumer than the metal. Under GRI (3)(b), the essential character of this type of article is usually imparted by the glass component, not the metal component.

Note NY G82965, November 20, 2000; NY G82966, November 20, 2000; NY G82967, November 20, 2000; NY G82968, November 20, 2000; NYG87243, March 7, 2001.

In recent years, **certain glass cubes or boxes with metal channeling or framing have been described as “picture frames”** because pictures can be held between the sheets of glass that make up the body of the box. (Usually other articles can also be held within the body of the glass box itself.) This type of article is a glass/metal box of the kind described above in the section entitled **Glass/Metal Articles**. As explained above, **glass boxes with metal frames or channeling are classifiable as articles of decorative glassware in subheading 7013.99, not as articles of metal**. The essential character of a glass box with metal framing or channeling is imparted by the glass body of the box itself, not the metal framing. **This is the case even if the box is described as a “picture frame.”**

A glass/metal cube or box marketed as a “picture frame” is clearly distinguishable from an ordinary picture frame. An ordinary picture frame includes a square or round piece of plastic, metal, wood or another material that constitutes the frame plus a removable glass sheet within the frame. An ordinary picture frame is not a box. In an ordinary picture frame, it is obvious that the frame of wood, plastic, metal or another material represents the essential character of the article. However, in a glass box or cube with metal channeling, the glass box that comprises the body of the article represents the essential character of the merchandise. Even if a box or cube is described as a “picture frame,” it is not classifiable based on the metal channeling or frame; it is classifiable in subheading 7013.99 based on the glass which forms the body of the box. The applicable eight-digit subheading is dependent on the unit value of the article.

Note rulings HQ 962136, December 9, 1998; HQ 962090, January 11, 1999; NY C87555, May 15, 1998.

(While glass suncatchers completely painted by hand have been classified as paintings in heading 9701, HTSUS, glass picture frames and other manufactured articles completely painted or decorated by hand are excluded from classification in heading 9701. See section above on **Glass Suncatchers**. A picture frame is simply classified in subheading 7013.99 when the frame itself is made of glass; heading 9701 is not applicable even if the frame is hand-painted or hand-decorated. Note NY G87418, March 15, 2001. When the frame itself is made of plastics, wood or metal, the picture frame is classified as an article of plastics, wood or metal. Picture frames and other manufactured articles should not be classified in heading 9701 even when these items are hand-painted or hand-decorated.)



**Fig. 9 Glass Cube or Box with metal channeling is classifiable as decorative glassware in subheading 7013.99, not as an article of metal, even if referred to as a “picture frame.”**

#### **GLASS AQUARIUMS AND TERRARIUMS**

Glass aquariums and terrariums of the type found in homes and offices are regarded as glassware of a kind used for toilet, office, indoor decoration and similar purposes. These products are classifiable in subheading 7013.99, HTSUS. The applicable eightdigit subheading is dependent on the unit value of the product.

Note rulings NY E84760, August 3, 1999; NY E87511, October 7, 1999; NY G84161, November 21, 2000; HQ 963807, November 21, 2000.

## GARDEN GLOBES

**A garden globe consists of a decorative glass globe or ball on a stand (of plastic, agglomerated stone or another material).** As indicated by its name, this type of item is generally placed in a garden.

Rulings have held that **the essential character of the garden globe is represented by the decorative glass globe or ball, not the stand.** (See the principle explained above in the section on **Glass/Metal Articles**.) The stand is merely ancillary. A consumer who purchases this product focuses on the glass article, not the stand which supports it.

**Garden globes are classified in subheading 7013.99** under the provision for glassware of a kind used for...toilet, office, indoor decoration and similar purposes. They are not classified based on the material of their stands.

Note rulings NY F81643, January 28, 2000; HQ 963274, April 4, 2001.

Some importers have argued that glass garden globes should be classified in heading 7020 as other articles of glass. Since garden globes are not articles used for "indoor decoration," these importers have maintained that this merchandise should not be classified in subheading 7013.99. However, U.S. Customs has rejected this position and classified glass garden globes in subheading 7013.99 because this provision is not limited to glassware for indoor decoration. A wide variety of glass articles are covered by the broad category of "glassware...for toilet, office, indoor decoration and similar purposes" provided for in subheading 7013.99.

With the exception of table/kitchen glassware (covered by subheadings 7013.22, 7013.28, 7013.33, 7013.37, 7013.41, 7013.42 and 7013.49), the 7013.91/7013.99 subheadings generally cover the full range of household and similar glass articles. It has been held that the provision covering "glassware...for toilet, office, indoor decoration and **similar purposes**" (emphasis supplied) in subheading 7013.99 is broad enough to include decorative glass articles found in the garden. The phrase "and similar purposes" in the language of the provision allows us to classify most household items (not only those used for indoor decoration) in subheading 7013.99. This phrase allows us to classify garden ornaments of glass in subheading 7013.99. The household articles embraced by subheading 7013.99 include decorative glass articles found in the garden (an extension of the home).

In the section on **Glass/Metal Articles** above, we discussed the classification of a glass vessel - capable of holding material - on a metal stand, and explained the guidelines for determining the applicable eight-digit subheading under heading 7013 for this merchandise. When a glass article imported with a metal stand can stand on its own, the applicable unit value is based on the value of the glass article alone, not the combined value of the glass and the stand. However, when a glass vessel (capable of holding

material) cannot stand on its own (e.g., a bell shaped glass vessel), the correct eight-digit subheading will be determined based on the value of the glass vessel plus its stand.

Glass garden globes on stands are distinguishable from glass vessels – capable of holding material – on stands. If a glass vessel capable of holding material cannot stand on its own, it is not regarded as a product of subheading 7013.99 (a decorative glass article) unless it is on its stand. Without the stand, it is merely a part of a decorative article. Therefore, the unit value for a glass vessel – capable of holding material – on a stand will be based on the combined value of the vessel and the stand when the glass cannot stand on its own. However, the glass garden globe is a decorative glass article in its own right – with or without its stand and whether or not it can stand on its own. Consequently, the applicable eight-digit subheading under heading 7013 for a glass garden globe on a stand will be based on the unit value of the globe alone whether or not it can stand on its own. The applicable 7013.99 subheading for a glass garden globe on a stand will not be based on the combined value of the globe and the stand.

#### **LAMPWORKED GLASS ORNAMENTS: HEADING 7018 VS. HEADING 7013**

While decorative glass articles are generally classifiable in subheading 7013.99, **ornaments of lampworked glass are classifiable in a special provision – subheading 7018.90.50, HTSUS.**

Lampworked glass ornaments are usually very small glass items – e.g., small glass candies or small glass animals.

There are two methods of producing lampworked glass:

- Working glass in the pasty state with a blow-pipe.
- Softening and shaping glass rods over a flame.

The second process listed above - **softening and shaping glass rods over a flame** - is the most common method of producing lampworked glass ornaments today.

Note ruling HQ 950837, May 4, 1992.

Sometimes products which are not actually lampworked (items classifiable as decorative glassware in subheading 7013.99) are entered incorrectly as lampworked glass ornaments in heading 7018. Glass articles should be entered as lampworked only if the merchandise is actually produced by the method known as lampworking.

An importer who claims that a product consists of lampworked glass must submit detailed information to U.S. Customs on the precise production process. This information should be on the letterhead of the manufacturer.



**Fig. 10 Lampworked glass articles  
7018**

#### **GLASS SMALLWARES: HEADING 7018 VS. HEADING 7013**

In addition to lampworked glass articles, heading 7018 covers imitation pearls, glass beads and other glass smallwares.

The provision for glass smallwares has been limited to items that are not shaped into clearly identifiable creatures or objects. For example, small glass “nuggets” have been held to be glass smallwares classifiable in subheading 7018.10.50, HTSUS.

Note ruling HQ 957456, June 21, 1995.

However, if a small glass item is in the form of a recognizable object, animal or person, it cannot be classified as a glass smallware in heading 7018. Small glass articles in the shape of recognizable objects or figures can be classified in subheading 7018.90.50 only if they are lampworked. If these recognizable figures or objects are not produced by the lampworked method, they cannot be classified as glass smallwares in subheading 7018.10; they are classifiable as decorative glassware in subheading 7013.99.

Thus, HQ 959404, dated July 21, 1997, held that a small glass sea shell which was not produced by lampworking was classifiable as a decorative glass article in subheading 7013.99, not as a glass smallware in subheading 7018.10.50.

#### **OTHER ARTICLES OF GLASS: HEADING 7020 VS. HEADING 7013**

The vast majority of imported glass articles are household items classifiable in heading 7013. Subheadings 7013.28, 7013.37 and 7013.49 cover drinking glasses and other table/kitchen glassware. Subheading 7013.99 covers the gamut of glass household articles other than table/kitchen glassware. By providing for glassware for toilet, office, indoor decoration and similar purposes, subheading 7013.99 embraces a wide variety of glass articles used in the home, office, toilet, garden, etc.

Most glass articles are provided for in heading 7013; relatively few are covered by heading 7020 which provides for other articles of glass. Household articles classifiable in heading 7013 are often entered incorrectly in heading 7020.

The products covered by **heading 7020** are generally limited to the following items:

- **Glass articles used in industrial or factory contexts.**
- **Glass dummy bottles used in store displays.**
- **Parts of glass articles classifiable in heading 7013 when imported in their complete state, assuming the part is not itself an article that can be classified in heading 7013.**

Note rulings HQ 087114, August 3, 1990; HQ 950633, February 7, 1992; HQ 952405, November 4, 1992; HQ 953384, September 14, 1993; HQ 957367, March 24, 1995; HQ 957413, March 31, 1995.

Glass dummy bottles are oversized items which imitate the forms of containers (e.g., giant-sized mock perfume bottles or giant-sized mock whiskey bottles) and are used for advertising in store displays. Since these items are not genuine containers (i.e., since they are not principally used to convey or pack merchandise that will be sold commercially), they cannot be classified as glass containers in heading 7010. Obviously, they are not household articles classifiable in heading 7013. Therefore, glass dummy bottles (items used in store displays) are classified as other articles of glass in heading 7020.

Note HQ 952405, November 4, 1992.

While heading 7013 provides for a wide variety of glass household articles, this provision does not cover parts of these articles. When imported by itself, a part of a product classifiable in heading 7013 when complete would be classified in heading 7020, assuming the part is not an article in its own right.

HQ 087114, dated August 3, 1990, addressed the classification of imported glass shapes which would be combined with other glass shapes after importation and used as parts to make a complete decorative article (classifiable in subheading 7013.99). The ruling held that the imported glass shapes would be regarded as parts and would be classified as other articles of glass in heading 7020, assuming these parts were not decorative articles in their own right. (If all the parts needed to make a complete decorative glass article were imported together, the merchandise could be regarded as an unassembled article of decorative glassware classifiable in subheading 7013.99.)

A glass item (designed to hold materials such as flowers, potpourri, etc.) imported on a metal stand is classified as a decorative glass article in subheading 7013.99, HTSUS. See section on **Glass/Metal Articles** above. If the glass vessel is imported without the metal stand and is capable of standing on its own (e.g., a glass vase, bowl, etc.), it will still be classified in subheading 7013.99, HTS, because it is an article in its own right, not merely a part. However, if this glass item designed to hold materials is not capable of standing on its own (e.g., a glass bell shaped vessel) and is imported without the metal stand, it will be regarded as a part and classified in heading 7020.

Note HQ 953384, September 14, 1993; HQ 957367, March 24, 1995; HQ 957413, March 31, 1995.

A garden globe consisting of a decorative glass ball on a stand of agglomerated stone, plastics or another material is classifiable as a decorative glass article in subheading 7013.99, HTS. See section on **Garden Globes** above. Even when imported without its stand, the glass globe is classifiable in subheading 7013.99, whether or not it can stand on its own. It is not classifiable in heading 7020 even if it cannot stand on its own. Subheading 7013.99 applies because the garden globe is a decorative glass article in its own right whether or not it can stand on its own. It is not merely a part; therefore, heading 7020 does not apply.

Note HQ 963274, April 4, 2001; HQ 964629, April 4, 2001.

The glass garden globe is distinguishable from the glass vessel used to hold material. If the item used to hold material cannot stand on its own, it will not be regarded as an article in its own right when imported without the stand. If a vessel cannot stand on its own, it cannot perform its function of holding material and is merely a part classifiable in heading 7020 when imported without the stand. However, the garden globe is a decorative article in its own right, even when it is imported without its stand and cannot stand on its own.

Therefore, the garden globe is classifiable in subheading 7013.99 (not heading 7020) even when imported without its stand, whether or not it can stand on its own.



**Fig. 11 Glass dummy bottle for store display 7020.**

### **THE IMPORTER'S RESPONSIBILITIES**

Since the enactment of the Customs Modernization Act in December 1993, the legal burden of correctly classifying merchandise has shifted from U.S. Customs to the importer, who must use reasonable care in carrying out this responsibility. Prior to importation, the importer of record is responsible for determining the nature, size, material composition, principal use and unit value of the merchandise in question.

The importer of decorative glass articles and similar household glassware should be aware of the distinctions between the various subheadings of heading 7013 that are based on unit value. The importer must understand that the value referred to in these subheadings is the value of a single glass article. Merchandise should not be entered under a subheading based on the value of several glass articles packed together.

An importer of glass articles who intends to claim that the merchandise consists of lead crystal must verify that the articles contain at least 24 percent lead monoxide by weight. Anyone who wishes to claim that merchandise consists of pressed and toughened (specially tempered) glassware should verify that the product meets the tests for specially tempered glass explained earlier in this publication. See the section entitled **Subheading 7013.99.20: Pressed and Toughened (Specially Tempered) Glassware.**

Importers of glassware should understand the requirements for the special types of glass articles (colored bubble glass, thread or ribbon glassware, pictorial glass, etc.) covered by subheading 7013.99.10, HTSUS. Merchandise should be entered in this subheading only if the importer is certain that the products meet the unique requirements of this provision. If a claim is made that a product is classifiable in subheading 7013.99.10, HTSUS, the importer must obtain a complete description of the manufacturing process for this article on the letterhead of the foreign producer and must submit this information as well as a sample to U.S. Customs. See Informed Compliance Publication entitled: *What Every Member of the Trade Community Should Know About: **Colored Bubble Glass and Other Special Types of Glassware***, issued April 2006.

Merchandise should be entered in subheading 7013.99.30, HTSUS, under the provision for smokers' articles and perfume bottles with ground glass stoppers only if the imported articles meet the criteria for the products described in this provision. See sections above on **Subheading 7013.99.30: Smokers' Articles** and **Subheading 7013.99.30: Perfume Bottles with Ground Glass Stoppers**.

Importers of glassware should understand the distinctions between votive (i.e., religious/memorial) candle holders classifiable in subheading 7013.99.35, general purpose candle holders classifiable in Chapter 94 and general purpose decorative glass articles classifiable in subheading 7013.99.50 (or another 7013.99 subheading depending on the unit value of the glass article). See Informed Compliance Publication entitled: *What Every Member of the Trade Community Should Know About: **New Decisions on Candle Holders vs. Decorative Glass Articles***, issued April 2006.

The correct classification of many glass articles (e.g., smokers' articles classifiable in subheading 7013.99.30, votive candle holders of subheading 7013.99.35, general purpose candle holders of Chapter 94, general purpose decorative glassware classifiable in various 7013.99 subheadings depending on unit value, etc.) is determined based on the principal use of the imported merchandise. The importer should understand the concept of principal use - i.e., that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported product. The form of the article as imported determines its class or kind, which determines its principal use. The shape and the size of an imported article are both factors that contribute to the definition of its form. The importer should understand that the actual use of the imported article might not be the same as its principal use.

When classification is dependent on the principal use of the imported product, it may be helpful for the importer to submit marketing and advertising literature indicating how the merchandise will be marketed and used. However, the importer should understand that this information might not be the deciding factor in any determination regarding classification. Although the submitted information will assist U.S. Customs in its analysis, classification is based on principal use, not actual use. The form of the article as imported

will ultimately be more significant in the determination of principal use than advertising or marketing material that simply documents the actual use of the product.

Importers of merchandise consisting of both glass and metal components should be familiar with the proper classification of these products. The vast majority of glass/metal products (glass boxes with metal edging or channeling, glass vessels on metal stands, glass articles with metal lids, etc.) must be classified as glass articles in heading 7013, not as articles of metal. See section on **Glass/Metal Articles** above.

Importers of glass water globes or snow globes should be familiar with the classification principles outlined in the section above on **Glass Globes or Domes**. Generally, a glass globe or dome on a base with a figure or object inside the globe (and no figures or objects outside the globe) will be classified as a decorative glass article in subheading 7013.99. When there are figures or objects both inside and outside the globe, classification will generally be based on the material of the figures or objects.

The importer should remember that the vast majority of glass household articles are classified in heading 7013. These products should not be entered as other glass articles in heading 7020 - a provision that is generally limited to glass articles used in industrial or factory contexts.

Prior to the importation of a particular glass article, an importer or a foreign supplier who wishes to verify the classification of the product may request a binding ruling from U.S. Customs. See Part 177 of the Customs Regulations (19 CFR 177). A ruling request should include a sample of the item as well as information on its use and precise composition.

The request should indicate the unit value at which the glass article will be sold by the foreign seller to the U.S. importer. If the inquirer believes that the product consists of a special type of glass (e.g., specially tempered glassware, lead crystal glassware, glassceramics, colored bubble glass, etc.), the ruling request should include a statement indicating this belief. (For certain types of special glassware – e.g., thread or ribbon glassware, pictorial glass, colored bubble glass, etc. – the letter should also provide full details regarding the manufacturing process.) The ruling request should state the brand name or style number of the glass article, the country of origin and the port or ports at which the product will be imported.

If a prospective importer or foreign supplier of a specific glass article is uncertain about any of the classification issues discussed in this publication, a request for a tariff classification ruling on this product may be sent to U.S. Customs and Border Protection prior to importation.

Ruling requests may be mailed to United States Customs and Border Protection, One Penn Plaza, Customs Information Exchange (C.I.E.), 10<sup>th</sup> Floor, New York, NY 10119, Attention: Binding Rulings Section.

## INVOICING REQUIREMENTS

In accordance with Section 141.86 of the Customs Regulations (19 CFR 141.86), invoices should describe the precise nature and use of the merchandise. Each component material of the article should be identified.

The precise form of the article should be described (e.g., vase, glass vessel on metal stand, figurine or statuette, glass water globe, aquarium, terrarium, garden globe, glass box with metal channeling, glass suncatcher, ashtray, perfume bottle with ground glass stopper, etc.). The height of the product should be indicated. For a vessel that will be used to hold other material, the invoice should indicate the vessel's depth and the size of its opening.

The invoice should indicate the unit value at which the article is sold by the foreign firm to the U.S. importer, the quantity of the merchandise imported and the total value of this merchandise.

The importer must remember that the applicable eight-digit subheading for most products classifiable in heading 7013 is dependent on the unit value of a single glass article. The invoice should indicate the unit value of a single article, not the value of several items packed together.

If the article is made of a special type of glass (e.g., specially tempered glassware, lead crystal glassware or glass-ceramics), the invoice should state this information. A product should be invoiced as pressed and toughened (specially tempered) glassware only if it meets the standards described above in the section entitled **Subheading 7013.99.20: Pressed and Toughened (Specially Tempered) Glassware**. A product should be invoiced as lead crystal glassware only if it contains at least 24 percent lead monoxide by weight.

If a claim is made that a product is one of the special items covered by subheading 7013.99.10 (colored bubble glass, *millefiori* glassware, pictorial glass, etc.), the invoice should describe the merchandise completely in light of the requirements of this provision. See Informed Compliance Publication entitled: *What Every Member of the Trade*

*Community Should Know About: **Colored Bubble Glass and Other Special Types of Glassware***, issued April 2006.

When a classification claim is made based on the use of the article (e.g., the product is claimed to be a smoker's article or a votive candle holder), the invoice should describe the use of the product. Of course, the importer should remember that classification will ultimately be based on the principal use of merchandise of the same class or kind as the imported product, not the actual use of that item. See sections above on **Subheading 7013.99.30: Smokers' Articles** and **Subheading 7013.99.30: Perfume Bottles with Ground Glass Stoppers**. See previous Informed Compliance Publication entitled: *What Every Member of the Trade Community Should Know About: **New Decisions on Candle Holders vs. Decorative Glass Articles***, issued April 2006.

## **ADDITIONAL INFORMATION**

### **The Internet**

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, the "Know Before You Go" publication and traveler awareness campaign is designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is <http://www.cbp.gov>

### **Customs Regulations**

The current edition of Customs and Border Protection Regulations of the United States is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound edition of Title 19, Code of Federal Regulations is also available for sale from the same address. All proposed and final regulations are published in the Federal Register, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the Federal Register may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly Customs Bulletin described below.

## Customs Bulletin

The Customs Bulletin and Decisions ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

## Importing into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The current edition of Importing Into the United States contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The current edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. Importing into the United States is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

## Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About:...*" series. Check the Internet web site <http://www.cbp.gov> for current publications.

## Value Publications

*Customs Valuation under the Trade Agreements Act of 1979* is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 152507054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

### **“Your Comments are Important”**

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency's responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

**REPORT SMUGGLING 1-800-BE-ALERT OR 1-800-NO-DROGA**



**Visit our Internet web site: <https://www.cbp.gov>**