What Every Member of the Trade Community Should Know About:

NAFTA Country of Origin Rules for Monumental & Building Stone

An Advanced Level Informed Compliance Publication of the U.S. Customs Service

December, 1999
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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 Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs 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 Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service 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.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on NAFTA Country of Origin Rules for Monumental & Building Stone as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

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 Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229.

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INTRODUCTION

In a previous informed compliance publication entitled What Every Member of the Trade Community Should Know About: NAFTA Eligibility and Building Stone, issued in March 1998, the rules of origin for eligibility under the North American Free Trade Agreement (NAFTA) were discussed - i.e., whether or not a particular importation of stone from a NAFTA country is subject to the lower NAFTA rates of duty. Under the North American Free Trade Agreement - involving the United States, Canada (CA) and Mexico (MX) - merchandise produced in NAFTA countries may be eligible for reduced rates of duty under certain circumstances. The previous publication dealt with the rules of origin covering NAFTA eligibility for building stone provided for in General Note 12 of the Harmonized Tariff Schedule of the United States (HTS).

This publication deals exclusively with the NAFTA country of origin rules as applied to monumental or building stone. The Annex 311 rules for determining the country of origin of NAFTA goods for marking purposes (as well as certain other purposes) are set forth in the Code of Federal Regulations, 19 CFR Part 102. See T.D. 96-48, published in 61 Fed Reg 28932 [June 6, 1996]. Pursuant to Annex 311 of the North American Free Trade Act, these rules must be used when Customs determines the country of origin of goods processed in Canada or Mexico for marking purposes. The country of origin rules are also used when Customs determines whether the CA or MX rate is applicable to originating goods that have been processed in more than one NAFTA country prior to importation into the United States.

On the Internet these rules may be found at the following web site: http://www.nafta-customs.org.

19 CFR 102.11 sets forth a hierarchy of rules for determining country of origin that must be followed in order. Under 19 CFR 102.11(a)(1), when goods are wholly obtained or produced entirely in a specific NAFTA country, that country will be regarded as the country of origin of the merchandise. Under 19 CFR 102.11(a)(2), when goods are produced exclusively from domestic materials originating in a particular NAFTA country, that country will be regarded as the country of origin.

When monumental or building stone is extracted from the earth in a specific NAFTA country (merchandise classifiable in Chapter 25 of the HTS), that country is the country of origin. In addition, when worked monumental or building stone and articles of monumental or building stone (Chapter 68 merchandise) are produced in a NAFTA country exclusively from stone material which was extracted from the earth of that country, that country is clearly regarded as the country of origin.

The situations described above are relatively straightforward. This publication focuses primarily on the more complex area of tariff shifts under the NAFTA country of origin rules. The tariff shift rule is the next step in the hierarchy of rules for determining country of origin under 19 CFR 102.11 - the next rule which is applied if a good is
neither wholly obtained or produced in a single country, nor produced in a country exclusively from domestic materials.

Under 19 CFR 102.11(a)(3), when a good is neither wholly obtained or produced in a single country nor produced in a country exclusively from domestic materials, the country of origin may be the country in which a “tariff shift” (a change in classification from one provision to another) took place, if that shift is enumerated in 19 CFR 102.20. In accordance with these rules, when goods are transformed in the territory of a specific country, that country will be regarded as the country of origin when each foreign material (i.e., a material from another country) incorporated in the merchandise underwent an applicable change in tariff classification set out in 19 CFR 102.20.

When stone originating in one country (non-NAFTA or NAFTA) is further worked in a second country (a NAFTA country) and then exported to the United States from that country, the country of exportation may or may not be regarded as the country of origin of the finished product. Certain tariff shifts (changes in classification from one tariff provision to another) will result in a change in the country of origin of the merchandise under 19 CFR 102, while other tariff shifts will not. This publication will discuss the tariff shifts that change the country of origin of building stone under the NAFTA country of origin rules and those which do not.

When no tariff shift takes place, or a change in classification takes place but this shift is not listed in 19 CFR 102.20, the determination of country of origin will be based on the next rule in the hierarchy of rules enumerated in 19 CFR 102.11. This rule, 19 CFR 102.11(b), indicates that the country of origin will be the country of origin of the single material that determines the essential character of the good.

TARIFF SHIFTS

As explained above, a tariff shift is a change in classification from one HTS provision to another. Specifically, in the context of this discussion, a tariff shift is a change that occurs when merchandise from one country is further processed in a second country. Certain specific tariff shifts are listed in 19 CFR 102.20 while others are not.

When more than one country is involved in the processing of merchandise ultimately exported to the United States from a NAFTA country, the country from which the merchandise was immediately exported may or may not be regarded as the country of origin of the finished product. This determination is dependent on the precise degree of processing performed in the country which exported the merchandise to the United States and whether or not this work constitutes an allowable tariff shift under a specific country of origin tariff shift rule in 19 CFR 102.20.

Each example presented in this publication discusses a stone from a non-NAFTA country that is then further processed in a NAFTA country. For purposes of the NAFTA country of origin rules, note that the principles illustrated by these examples also apply
to stone from a NAFTA country that is then further processed in a second NAFTA country. The key issue under the country of origin rules is whether the original country or the country in which additional processing takes place represents the country of origin under 19 CFR 102.

Nevertheless, the examples presented focus on building stone from a non-NAFTA country that is further worked in a NAFTA country. This scenario is much more common for this type of merchandise than the case of stone from a NAFTA country that is further worked in a second NAFTA country.

The discussion of tariff shifts in this publication assumes that the reader has knowledge of the principles that govern the classification of building stone. These principles were explained in the previously issued publications on building stone (see the informed compliance publications on MARBLE and GRANITE). The earlier publications discussed various HTS provisions for building stone (including various subheadings under headings 2515, 2516 and 6802) and explained distinctions in classification which are based on the degree to which a stone has been worked. These distinctions are crucial to an understanding of the tariff shifts which change the country of origin of stone and those shifts which do not change the stone’s country of origin under the NAFTA country of origin rules, 19 CFR 102.

A great deal of monumental and building stone is produced in NAFTA countries. However, the NAFTA countries also import a great deal of stone from non-NAFTA countries. In some instances this stone is worked sufficiently in the NAFTA country to change the country of origin of the merchandise to the NAFTA country (i.e., when an allowable tariff shift has taken place under a specific rule in 19 CFR 102.20). However, in other instances an allowable tariff shift has not taken place under the NAFTA country of origin marking rules and the non-NAFTA country remains the country of origin.

Importers must know whether or not stone imported from Canada or Mexico originated in that country. If the stone originated in a non-NAFTA country and was then worked in a NAFTA country, the exporter or producer in Canada or Mexico must retain records providing detailed information on the precise form in which the merchandise arrived in the NAFTA country and the precise extent of the work performed in the NAFTA country. This information is crucial to a determination of the country of origin.

The following is a discussion of the rules regarding NAFTA country of origin tariff shifts under 19 CFR 102.20 for importations of various building stones classifiable under specific HTS provisions.

**SUBHEADINGS 2515.11 AND 2515.12**

Regarding importations of merchandise classifiable in headings 2515 and 2516, the NAFTA country of origin marking rules only allow tariff shifts from other headings. 19
CFR 102.20 permits a "change to heading 2501 through 2516 from any other heading, including another heading within that group."

By their very nature, items classifiable in headings 2515 and 2516 (crude building stones and building stones worked only to a very slight extent) are very unlikely to have undergone tariff shifts from other headings. Under 19 CFR 102, the country of origin for merchandise of headings 2515 and 2516 can only be the country in which the stone was quarried.

Thus, the country of origin for crude or roughly trimmed marble (classifiable in subheading 2515.11.00) quarried in a NAFTA country is clearly the NAFTA country. Similarly, the country of origin of marble quarried in a NAFTA country and "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" in the same NAFTA country (subheading 2515.12.10) would be that country. See 19 CFR 102.11(a)(1).

Under 19 CFR 102, the country of origin for stone classifiable in subheadings 2515.11 and 2515.12 will be the country in which that stone was quarried. If the cutting takes place in the same country, the country of origin obviously remains the same. Furthermore, even if the cutting takes place in a second country, the country of origin for heading 2515 merchandise remains the country in which the stone was quarried because tariff shifts from one subheading to another within heading 2515 do not change the country of origin under 19 CFR 102.20.

Therefore, when subheading 2515.11 marble is quarried in a non-NAFTA country and then processed into subheading 2515.12 marble in a NAFTA country, the country of origin remains the non-NAFTA country. Since this tariff shift is not enumerated in 19 CFR 102.20, the country of origin is determined based on 19 CFR 102.11(b) - the country of origin of the material that represents the essential character of the good - i.e., the country in which the stone was quarried.

Example: Crude or roughly trimmed marble (2515.11) from Italy is "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" (2515.12.10) in Canada. What is the country of origin of the merchandise?

Answer: Italy. Under the NAFTA country of origin marking rules, 19 C.F.R. 102.20, tariff shifts from one subheading to another within heading 2515 will not change the country of origin. The shift from subheading 2515.11 to subheading 2515.12 does not change the country of origin of the merchandise. This shift is not enumerated in 19 CFR 102.20. Therefore, the country of origin will be determined under 19 CFR 102.11(b) based on the country of origin of “the single material that imparts the essential character of the good.” The country of origin of the stone remains Italy, the country in which the stone was quarried.

SUBHEADING 2515.20
Crude or roughly trimmed limestone with an apparent specific gravity of 2.5 or more is classifiable in subheading 2515.20.00, HTS. When this product is quarried in a NAFTA country, the country of origin of the merchandise is clearly the NAFTA country. In the same manner, when crude limestone quarried in a NAFTA country is "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" in the same NAFTA country, the country of origin of this merchandise (also classifiable in subheading 2515.20.00) would be that country. See 19 CFR 102.11(a)(1).

However, when crude limestone (classifiable in subheading 2515.20) quarried in a non-NAFTA country is "merely cut, by sawing or otherwise into blocks or slabs of a rectangular shape" in a NAFTA country, the country of origin of this merchandise (also classifiable in subheading 2515.20) remains the non-NAFTA country. No tariff shift has taken place. Therefore, under 19 CFR 102.11(b), the country of origin of the heading 2515 stone is determined based on the country of origin of the material which represents the essential character of the good - i.e., the country in which the stone was quarried.

**SUBHEADINGS 2516.11 and 2516.12**

The country of origin of crude or roughly trimmed granite (subheading 2516.11.00) quarried in a NAFTA country is clearly the NAFTA country. In the same manner, when granite is quarried in a NAFTA country and "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" (subheading 2516.12.00) in the same NAFTA country, the country of origin would be that country.

However, the NAFTA country of origin rules (19 C.F.R. 102.20) only permit tariff shifts to heading 2516 from another heading. Under these rules, tariff shifts from subheading to subheading within heading 2516 will not change the country of origin of the stone.

The country of origin for granite classifiable in subheadings 2516.11 and 2516.12 will be the country in which the stone was quarried. Even if the cutting takes place in a second country, the country of origin for heading 2516 merchandise remains the country in which the stone was quarried. Therefore, when subheading 2516.11 granite is quarried in a non-NAFTA country and then converted into subheading 2516.12 granite in a NAFTA country, the country of origin remains the non-NAFTA country.

Example: Crude granite (2516.11) quarried in Italy is "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" (2516.12) in Canada. What is the country of origin of the merchandise?

Answer: Italy. The shift from subheading 2516.11 to subheading 2516.12 will not change the stone’s country of origin. The country in which the merchandise was quarried (Italy) remains the country of origin. Since the shift from subheading 2516.11 to subheading 2516.12 is not listed in 19 CFR 102.20, the country of origin will be determined under 19 CFR 102.11(b) based on the
country of origin (Italy) of the material which represents the essential character of the good.

**SUBheading 2516.90**

The principles outlined above also apply to other monumental or building stone classifiable in subheading 2516.90.00, HTS. The country of origin of crude or roughly trimmed serpentine, basalt, diorite, gabbro, diabase, syenite or gneiss (classifiable in subheading 2516.90) quarried in a NAFTA country is obviously that NAFTA country. Similarly, when these stones quarried in a NAFTA country are "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" in the same NAFTA country, the country of origin of the merchandise (also classifiable in subheading 2516.90) would be that country. See 19 CFR 102.11(a)(1).

However, when crude serpentine, basalt, diorite, gabbro, diabase, syenite or gneiss (classifiable in subheading 2516.90) quarried in a non-NAFTA country is "merely cut by sawing or otherwise into blocks or slabs of a rectangular shape" in a NAFTA country, the country of origin of this merchandise (also classifiable in subheading 2516.90) remains the non-NAFTA country. No tariff shift has taken place. Under 19 CFR 102.11(b), the country of origin of this stone would be the country of origin of the material which represents the essential character of the good, i.e., the country in which the stone was quarried.

**SUBheadings 2517.41 and 2517.49**

Subheadings 2517.41 and 2517.49 provide for granules, chippings and powder of stones of heading 2515 or 2516. Subheading 2517.41 covers marble granules, chippings and powder, while subheading 2517.49 covers granules, chippings and powder of other stones. See the previous informed compliance publications on MARBLE and GRANITE.

Under the NAFTA country of origin rules, 19 C.F.R. 102, tariff shifts within heading 2515 or within heading 2516 will not change the country of origin; however, tariff shifts from heading 2515 or 2516 to heading 2517 will change the country of origin. 19 CFR 102.20 permits a change to subheading 2517.41 or 2517.49 from any other heading. Under 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.

**Example 1:** Crude marble (2515.11), from Spain is converted into marble granules, chippings or powder (2517.41) in Canada. What is the country of origin of the merchandise?

**Answer:** Canada. Under 19 CFR 102.20, a tariff shift from heading 2515 to subheading 2517.41 will change the stone’s country of origin. See 19 CFR 102.11(a)(3).
Example 2: Crude granite (2516.11) from Greece is converted into granite granules, chippings or powder (2517.49) in Canada. What is the country of origin of the merchandise?

Answer: Canada. Under 19 CFR 102.20, a tariff shift from heading 2516 to subheading 2517.49 will change the stone’s country of origin. See 19 CFR 102.11(a)(3).

Note that the tariff shift rules for subheadings 2517.41 and 2517.49 under the NAFTA country of origin rules (19 CFR 102) are different from the tariff shift rules for these subheadings under the rules of origin for NAFTA eligibility [General Note 12(t) of the HTS]. The rules of origin for NAFTA eligibility do not permit a tariff shift from heading 2515 or 2516 to subheading 2517.41 or 2517.49 for purposes of conferring NAFTA origin, while the NAFTA country of origin rules do allow this tariff shift for marking and other purposes. Please see our previous informed compliance publication on NAFTA ELIGIBILITY AND BUILDING STONE.

SUBHEADING 6802.91

Clearly, when Chapter 25 stone is quarried in a NAFTA country and processed into worked stone (6802) in the same NAFTA country, that country is the country of origin of the merchandise. In addition, when stone classifiable in heading 2515 or 2516 from a non-NAFTA country is processed into worked stone (6802) in a NAFTA country, the country of origin will be the NAFTA country. 19 CFR 102.20 specifically allows a change to heading 6801 through 6808 from any other heading, including another heading within that group. Under 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.

Example 1: Crude or roughly trimmed marble (2515.11) from Spain is converted into worked marble (6802.91) – e.g., it is polished or ground or chamfered, etc. - in Canada. What is the country of origin of the merchandise?

Answer: Canada. Under the NAFTA country of origin rules, a tariff shift from subheading 2515.11 to subheading 6802.91 will change the country of origin of the stone. Any shift from another heading (e.g., 2515 or 2516) to heading 6802 will change the stone’s country of origin. See 19 CFR 102.11(a)(3) and 19 CFR 102.20.

Readers of this publication should review the classification principles explained in the previous informed compliance publications MARBLE and GRANITE. In particular, importers and exporters of stone should understand the distinctions between stone classifiable in Chapter 25 and stone classifiable in heading 6802, as well as the distinctions between different Chapter 25 subheadings and different subheadings of heading 6802. This information is crucial since tariff shifts from heading 2515 or 2516 to heading 6802 change the country of origin of the merchandise, while shifts between
different subheadings of heading 2515, between different subheadings of heading 2516 and between different subheadings of heading 6802 do not change the country of origin.

As explained in the previous publications, any one of numerous operations (e.g., dressing with a pick, bushing hammer or chisel; sand-dressing; grinding; polishing; chamfering; molding; furrowing with the drag-comb; etc.) can shift the classification of a product from subheading 2515.11 (crude marble) to subheading 6802.91 (worked marble). See the Explanatory Notes to headings 2515 and 6802. When subheading 2515.11 merchandise from a non-NAFTA country is converted into subheading 6802.91 merchandise in a NAFTA country, the country of origin will be the NAFTA country. However, when certain heading 6802 operations are performed in a non-NAFTA country and additional operations are then performed in a NAFTA country (i.e., when heading 6802 merchandise from a non-NAFTA country is further processed in a NAFTA country with the classification remaining in heading 6802), an allowable tariff shift has not taken place under 19 C.F.R. 102.20 and the non-NAFTA country will remain the country of origin.

Example 2: Marble is ground, chamfered or beveled in Italy (6802.91) and then polished in Canada (6802.91). What is the country of origin of the stone?

Answer: Italy. When marble is worked in a non-NAFTA country to a point where it is classifiable in subheading 6802.91 and additional processing then takes place in a NAFTA country (with classification remaining in subheading 6802.91), no tariff shift has taken place and the non-NAFTA country remains the country of origin. Since no tariff shift has taken place, the country of origin will be determined under 19 CFR 102.11(b) based on the country of origin (Italy) of the material which represents the essential character of the good.

Example 3: A marble slab from Spain (6802.91.05) is worked beyond the point of being a slab and converted into subheading 6802.91.15 merchandise (Marble: Other) in Canada (e.g., it is cut or beveled more than three thirty seconds of an inch in Canada). What is the country of origin of this merchandise?

Answer: Spain. A change in classification from subheading 6802.91.05 ("Marble: Slabs") to subheading 6802.91.15 ("Marble: Other") will not change the country of origin under the NAFTA country of origin rules, 19 CFR 102. Since an allowable tariff shift under 19 CFR 102.20 has not taken place, the country of origin will be determined under 19 CFR 102.11(b) based on the country of origin (Spain) of the material which represents the essential character of the good.

[Our earlier publication on MARBLE explains the distinctions between a marble "slab" (subheading 6802.91.05) and marble worked beyond the point of being a slab (subheading 6802.91.15).]

Example 4: Marble is "simply cut or sawn, with a flat or even surface" (i.e., cut beyond the point allowable in Chapter 25) in Greece (6802.21) and then further
worked in any way (e.g., beveled or chamfered or polished, etc.) in Canada (6802.91). What is the country of origin of this merchandise?

Answer: Greece. A change in classification from subheading 6802.21 to subheading 6802.91 will not change the country of origin of the stone under 19 CFR 102.20. Therefore, in this example the country of origin for the subheading 6802.21 merchandise remains the country of origin for the subheading 6802.91 stone. A shift from one subheading to another subheading within heading 6802 will not change the stone’s country of origin under the NAFTA country of origin rules. Since the shift from subheading 6802.21 to subheading 6802.91 is not enumerated in 19 CFR 102.20, the country of origin will be determined under 19 CFR 102.11(b) based on the country of origin (Greece) of the material which represents the essential character of the good.

On the other hand, when marble "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape" in a non-NAFTA country (2515.12.10) is further worked in any way (e.g., polished, beveled, etc.) in a NAFTA country (6802.91), the country of origin will be the NAFTA country, since the shift from heading 2515 to heading 6802 will change the country of origin under 19 CFR 102.20. In accordance with 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.

The examples discussed above indicate the significance of the distinction between the type of cutting and sawing described in heading 2515 and the type of cutting and sawing referred to in the 6802.2 subheadings (6802.21 through 6802.29). While simple cutting from the quarry block is permitted for stone classifiable in heading 2515 or 2516, any cutting which goes beyond this point (e.g, smoothing the stone) requires classification in heading 6802. See the previous publications on the classification of stone (MARBLE and GRANITE) as well as the Explanatory Notes on headings 2515, 2516 and 6802 for details regarding the type of cutting permitted in Chapter 25 and the type of cutting which dictates classification in Chapter 68.

Under the NAFTA country of origin rules (19 CFR 102), tariff shifts from heading 2515 to heading 6802 will change the country of origin of the stone, while shifts from any of the 6802.2 subheadings (6802.21 through 6802.29) to any of the 6802.9 subheadings (6802.91 through 6802.99) will not change the country of origin. Therefore, the precise type of cutting that takes place in each country is crucial to the determination of the stone’s country of origin.

SUBHEADING 6802.92

When crude or roughly trimmed limestone (2515.20) from a non-NAFTA country is converted into worked limestone (6802.92) in a NAFTA country (e.g., it is polished or ground or chamfered in the NAFTA country), the country of origin will be the NAFTA
country. Under 19 CFR 102.20, shifts to headings 6801 through 6808 from any other heading will change the country of origin. In accordance with 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin. However, when heading 6802 limestone from a non-NAFTA country is further worked in a NAFTA country (with the classification remaining in heading 6802), an allowable tariff shift has not taken place under the country of origin rules and the non-NAFTA country remains the country of origin.

**Example 1:** Limestone is ground, beveled or chamfered in Italy (6802.92) and then polished in Canada (6802.92). What is the country of origin of this stone?

**Answer:** Italy. When limestone is worked in a non-NAFTA country to a point where it is classifiable in subheading 6802.92 and additional processing then takes place in a NAFTA country (with the classification remaining in 6802.92), no tariff shift has taken place and the non-NAFTA country remains the country of origin. Under 19 CFR 102.11(b), the country of origin for this merchandise is Italy, the country of origin of the material that imparts the essential character of the good.

**Example 2:** Limestone is simply cut or sawn with a flat or even surface (i.e., cut beyond the point allowable in Chapter 25) in Greece (6802.22). It is then further worked in any way (e.g., beveled or chamfered or polished, etc.) in Canada (6802.92). What is the country of origin of the subheading 6802.92 merchandise?

**Answer:** Greece. The shift from subheading 6802.22 to subheading 6802.92 will not change the country of origin under the NAFTA country of origin rules. The country of origin for the subheading 6802.22 stone remains the country of origin for the subheading 6802.92 stone. A shift from one subheading to another within heading 6802 will not change the country of origin under 19 CFR 102.20. Since the tariff shift from subheading 6802.22 to subheading 6802.92 is not enumerated in 19 CFR 102.20, the country of origin in this example will be determined under 19 CFR 102.11(b) based on the country of origin (Greece) of the material which represents the essential character of the good.

**SUBHEADING 6802.93**

When crude or roughly trimmed granite (subheading 2516.11) from a non-NAFTA country is converted into worked granite (subheading 6802.93) in a NAFTA country, the country of origin becomes the NAFTA country. Any shift from heading 2516 to heading 6802 will change the country of origin under the NAFTA country of origin rules, 19 CFR 102. In accordance with 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin. The shift from subheading 2516.11 to subheading 6802.93 is covered by 19 CFR 102.20.
However, shifts within heading 6802 do not change the country of origin under 19 CFR 102.20. When granite is processed in a non-NAFTA country to a point where it is classifiable in heading 6802 and additional processing is then performed in a NAFTA country (with the classification remaining in heading 6802), the country of origin remains the non-NAFTA country.

Example 1: Crude or roughly trimmed granite from Spain (2516.11) is polished, ground or chamfered in Canada (6802.93). What is the country of origin of this merchandise?

Answer: Canada. The shift from subheading 2516.11 to subheading 6802.93 is an allowable tariff shift (i.e., a shift enumerated in 19 CFR 102.20) that will change the country of origin under the NAFTA country of origin rules. Any shift from another heading (e.g., heading 2516 or 2515) to heading 6802 will change the country of origin of the stone. Under 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.

Example 2: Granite is ground, beveled or chamfered in Italy (6802.93) and then polished in Canada (6802.93). What is the country of origin of this stone?

Answer: Italy. When granite is worked in a non-NAFTA country to a point where it is classifiable in subheading 6802.93 and additional processing then takes place in a NAFTA country (with classification remaining in subheading 6802.93), no tariff shift has taken place and the non-NAFTA country remains the country of origin. Under 19 CFR 102.11(b), the country of origin for this merchandise is Italy, the country of origin of the material which imparts the essential character of the good.

Example 3: Granite is simply cut or sawn with a flat or even surface (i.e., cut beyond the point allowable in Chapter 25) in Italy (6802.23). It is then further worked in any way (e.g., beveled or chamfered or polished, etc.) in Canada (6802.93). What is the country of origin of the subheading 6802.93 stone?

Answer: Italy. The shift from subheading 6802.23 to subheading 6802.93 will not change the country of origin under the NAFTA country of origin rules. Therefore, the country of origin for the subheading 6802.23 merchandise remains the country of origin for the subheading 6802.93 merchandise. A shift from one subheading to another within heading 6802 will not change the country of origin under 19 C.F.R. 102.20. Since the tariff shift from subheading 6802.23 to subheading 6802.93 is not enumerated in 19 CFR 102.20, the country of origin in this example will be determined under 19 CFR 102.11(b) based on the country of origin (Italy) of the material which represents the essential character of the good.

However, when granite is merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape” in a non-NAFTA country (2516.12) and then
further worked in any way (e.g., beveled, polished, etc.) in a NAFTA country (6802.93), the country of origin will be the NAFTA country. The shift from heading 2516 to heading 6802 will change the country of origin under 19 CFR 102.20. In accordance with 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.

Since shifts from heading 2516 to heading 6802 change the country of origin under the NAFTA country of origin rules, while shifts from any of the 6802.2 subheadings (6802.21 through 6802.29) to any of the 6802.9 subheadings (6802.91 through 6802.99) do not change the country of origin, it is crucial that importers and exporters understand the distinction between the type of cutting and sawing described in heading 2516 and the type of cutting and sawing referred to in subheadings 6802.21 through 6802.29.

While simple cutting from the quarry block is allowable for stone classifiable in heading 2516 or 2515, any cutting which goes beyond this point (e.g., smoothing the stone) requires that the merchandise be classified in heading 6802. See previous publications on the classification of stone (MARBLE and GRANITE) as well as the Explanatory Notes on headings 2515, 2516 and 6802 for details regarding the type of cutting permitted in Chapter 25 and the type of cutting which dictates classification in Chapter 68.

**SUBHEADING 6802.99**

The principles explained above also apply to other worked monumental or building stone (e.g., serpentine, basalt, diorite, diabase, gabbro, syenite or gneiss) classifiable in subheading 6802.99.

When crude or roughly trimmed serpentine, basalt, diorite, diabase, gabbro, syenite or gneiss (2516.90) from a non-NAFTA country is converted into worked serpentine, basalt, diorite, diabase, gabbro, syenite or gneiss (6802.99) in a NAFTA country, the country of origin becomes the NAFTA country. The change in classification from heading 2516 to heading 6802 is an allowable tariff shift which changes the country of origin under the NAFTA country of origin rules, 19 CFR 102. However, under these rules, no tariff shifts within heading 6802 will change the country of origin.

**Example 1:** Crude or roughly trimmed serpentine from Taiwan (2516.90) is polished, ground or chamfered in Canada (6802.99). What is the country of origin of this stone?

**Answer:** Canada. The shift from subheading 2516.90 to subheading 6802.99 changes the country of origin under the NAFTA country of origin rules. Any shift from another heading (e.g., 2516 or 2515) to heading 6802 changes the country of origin under 19 CFR 102.20. In accordance with 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.
Example 2: Gabbro is ground, beveled or chamfered in Greece (6802.99) and then polished in Canada (6802.99). What is the country of origin of this merchandise?

Answer: Greece. When subheading 6802.99 merchandise from a non-NAFTA country is subjected to additional processing in a NAFTA country (with the classification remaining in subheading 6802.99), no tariff shift has taken place and the non-NAFTA country remains the country of origin. In this example, the country of origin for this merchandise under 19 CFR 102.11(b) is Greece, the country of origin of the material that represents the essential character of the good.

Example 3: Basalt is simply cut or sawn with a flat or even surface (i.e., cut beyond the point allowable in Chapter 25) in Italy (6802.29). It is then beveled or polished in Canada (6802.99). Which country is regarded as the country of origin?

Answer: Italy. The change in classification from subheading 6802.29 to subheading 6802.99 will not change the country of origin under the NAFTA country of origin rules. The country of origin for the subheading 6802.29 stone remains the country of origin for the subheading 6802.99 stone. A shift from one subheading to another within heading 6802 will not change the stone’s country of origin under 19 CFR 102.20. Since the tariff shift from subheading 6802.29 to subheading 6802.99 is not enumerated in 19 CFR 102.20, the country of origin in this example will be determined under 19 CFR 102.11(b) based on the country of origin (Italy) of the material which represents the essential character of the good.

[Note that the discussion of worked serpentine classifiable in subheading 6802.99 refers to building stone (i.e., slabs and tiles) of serpentine. Articles of serpentine are classifiable in subheading 7116.20. See the previous publication on MARBLE for more detailed information on the classification of serpentine products.]

HEADING 6810

Worked monumental or building stone is classifiable in heading 6802 assuming the stone is natural. However, artificial stone is classifiable in heading 6810. The Explanatory Notes to headings 6802 and 6810 indicate that artificial stone is formed when pieces of natural stone or crushed or powdered natural stone (e.g., limestone, granite, marble) is agglomerated with plastics, cement, lime or other binders.

Under 19 CFR 102.20, tariff shifts to heading 6810 from other headings will change the country of origin. The country of origin rules allow a change to subheading 6810.11 through 6810.19 from any other heading, a change to subheading 6810.91 from any other subheading, and a change to subheading 6810.99 from any other heading.
When pieces of natural stone or crushed or ground natural stone (classifiable in Chapter 25 headings) from a non-NAFTA country and plastic resins (classifiable in Chapter 39 headings) from a non-NAFTA country are agglomerated to form artificial stone (6810) in a NAFTA country, the country of origin becomes the NAFTA country. The shift to heading 6810 from any other heading will change the country of origin under the NAFTA country of origin rules, 19 CFR 102.20. Under 19 CFR 102.11(a)(3), when a tariff shift listed in 19 CFR 102.20 takes place, the country in which that shift occurs becomes the country of origin.

In addition, a shift from another 6810 subheading to subheading 6810.91 will change the country of origin. However, for all of the other 6810 subheadings (6810.11 through 6810.19 and 6810.99), a shift from one 6810 subheading to another 6810 subheading will not change the country of origin under 19 C.F.R. 102.

THE IMPORTER’S AND EXPORTER’S RESPONSIBILITIES

An importer who purchases monumental or building stone from a firm in a NAFTA country and the exporter or producer of this merchandise should have an understanding of the NAFTA country of origin rules discussed in this publication (as well as the principles of NAFTA eligibility discussed in our previous publication, What Every Member of the Trade Community Should Know About: NAFTA Eligibility And Building Stone). Prior to importation, the precise manner in which the stone was quarried and processed should be determined. The exporter or producer should have information on each step in the processing of the stone and the country in which each step was performed. The proper country of origin should be determined in accordance with the country of origin marking rules outlined in 19 C.F.R. 102.

The exporter is responsible for completing a certificate of origin for the merchandise. The correct country of origin must be indicated on this document.

The importer and the exporter should know whether or not every step in the quarrying and working of the stone was performed in a single NAFTA country. If some work was done in one country (NAFTA or non-NAFTA) while other steps were subsequently performed in the NAFTA country from which the merchandise was exported to the United States, the exporter must have information which indicates whether a tariff shift took place which changes the country of origin under 19 CFR 102. The exporter must retain all documents and records (invoices, bills of lading, other shipping documents) that reflect the shipment and purchase of the stone from the first country to the country from which the merchandise will be exported to the United States. The exporter or producer must retain all records and documents that indicate the manner in which the stone was worked in each country.

Often an exporter or producer of stone from a NAFTA country deals in stones that originated in that country as well as stones that originated in different countries. Some products may undergo allowable tariff shifts that change the country of origin while others do not. Therefore, in order to allow Customs to determine the country of
origin of the merchandise, if fungible stone is used, the inventory management methods outlined in Schedule X of the Uniform Customs Regulations must be applied. See the Appendix to Section 181 of the Customs Regulations, 19 CFR 181.

The importer and the exporter should know which tariff shifts change country of origin and which tariff shifts do not change country of origin under the NAFTA country of origin rules. The country of origin will change when heading 2515 or 2516 merchandise from one country is converted into heading 6802 merchandise in a second country. However, the country of origin will not change in any of the following situations:

- When stone of subheadings 6802.21 through 6802.99 from the first country is converted into stone of subheadings 6802.91 through 6802.99 in the second country.
- When stone of subheadings 6802.91 through 6802.99 from the first country is further worked in the second country with the classification remaining in subheadings 6802.91 through 6802.99.
- When subheading 2515.11 stone from the first country is converted into subheading 2515.12 stone in the second country.
- When subheading 2516.11 stone from the first country is converted into subheading 2516.12 stone in the second country.

While tariff shifts from heading 2515 or 2516 to heading 6802 will change the country of origin under the NAFTA country of origin rules (19 CFR 102), shifts from one subheading to another within heading 2515, within heading 2516 or within heading 6802 will not change the country of origin under these rules. The exporter and the importer of stone from a NAFTA country should understand these principles.

The importer and the exporter should be aware of the distinctions between different HTS subheadings for stone. These classification distinctions are crucial factors in any determination of whether a tariff shift has taken place. The differences between stone classifiable in heading 2515 or 2516 and stone classifiable in heading 6802 should be understood. In addition, the importer and the exporter should understand the distinctions between different subheadings within heading 2515 or 2516 and different subheadings within heading 6802.

A great deal of stone is produced in the NAFTA countries. However, the NAFTA countries also import a great deal of stone from non-NAFTA countries. In some instances this stone is worked sufficiently in the NAFTA country to change the country of origin of the merchandise under the NAFTA country of origin rules, 19 CFR 102. However, in other instances the non-NAFTA stone is not worked at all in the NAFTA country or the work that takes place does not constitute a specified tariff shift. Therefore, information on the precise work performed in each country is crucial. The exporter or producer in the NAFTA country is required to keep clear records.
documenting each step in the processing of the stone and the country in which each step takes place.

When more than one country is involved in the production of a stone, the importer and the exporter or producer should know the precise form of the stone when it was shipped from the first country to the second country, every step which was then performed in the second country and the final form in which the merchandise was exported to the United States. This information is essential to a determination of the country of origin under 19 CFR 102.

Prior to the importation of a particular stone product from a NAFTA country, an importer or an exporter or producer who is not certain regarding the country of origin under 19 CFR 102 may request that U.S. Customs issue a binding ruling on this question. Note Article 509 of NAFTA and 19 CFR 181. The ruling request should include information on the exact manner in which the stone was worked. If the production of the stone took place in more than one country, the ruling request should indicate the country in which each step in the processing of the stone took place.

The ruling request should also include a sample of the item. If the product is too large to submit as a sample, the inquirer should submit a portion of the stone which includes sections of the face as well as the side (or edge) and corner.

**INVOICING REQUIREMENTS**

Invoicing requirements for importations of monumental or building stone involving questions of NAFTA country of origin under 19 CFR 102 are the same as the general invoicing requirements for stone discussed in previous publications. See the informed compliance publications on MARBLE, GRANITE and NAFTA ELIGIBILITY AND BUILDING STONE. Also see Section 141.86 of the Customs Regulations (19 CFR 141.86) for general invoicing requirements.

The style number or brand name of the stone is very important and it is helpful when this information appears on the invoice along with the marks, numbers and symbols that identify the merchandise. In addition, the invoice should indicate the type of stone being imported in accordance with geological definitions (granite, basalt, gabbro, marble, limestone, serpentine, etc.) as well as the unit value, total value of the shipment, quantity and terms of sale.

Furthermore, the invoice should describe the exact form of the stone that is being imported and the precise extent to which it has been worked. Since the precise manner in which the stone was worked is often crucial to a NAFTA country of origin determination, the following questions should be answered. It would be very helpful if this information appears on the invoice:

1) Is the product an article, crude or roughly trimmed stone, crushed or ground stone, an unworked slab, a worked slab, etc.?
2) Has the stone simply been cut from the quarry block or has it been further worked? Has it been precision cut, honed, edge worked, beveled, dressed with a tool, furrowed, sand dressed, planed, ground, polished, chamfered, molded, ornamented, carved, etc.?

3) What is the precise extent to which the stone has been worked? (It would be very helpful if the invoice provides an exact description of all operations applied to either the face or edges of the stone.)

4) What is the area and thickness of the product?

When stone is exported from a NAFTA country to the United States and more than one country was involved in the production of that stone, the invoice from the seller in the country of exportation should present a full and accurate description of the merchandise including information on the precise manner in which the stone was worked in that country. When the stone is processed in more than one country before exportation to the United States, it is also important that information on the precise extent to which the stone was worked in the first country be present on the invoice representing the sale from the first country to the second country.

The original invoice from the company in the first country (as well as any other shipping documents) should be retained by the exporter in the second country. In order to allow U.S. Customs to track the precise work which was done in each country, it is important that the same style number or brand name be retained through the chain of documents (i.e., the invoice from the exporter in the second country should use the same style number which was used on the invoice documenting the sale of the original stone from the first country). By examining all the documents, Customs should be able to determine the extent to which the stone was worked in each country and whether or not a tariff shift that changes the country of origin took place.

If the exporter or producer in the NAFTA country originally purchased the stone from another firm in the same NAFTA country, the exporter or producer should retain the invoice from the first firm documenting the precise work that the original company performed on the stone. If, in turn, the first firm in the NAFTA country had purchased the stone from a company in another country, the invoice and other documents representing the original sale from the first country must be retained. The invoice from the first country should document all the work performed on the stone in that country.
ADDITIONAL INFORMATION

The Internet

The U. S. Customs Service’s home page on the Internet’s World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. After December, 1999 the CEBB will be only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service’s web address is [http://www.customs.gov](http://www.customs.gov).

Customs Regulations

The current edition of *Customs 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, 1999 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1998 through March 1999, 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 1998 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 the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs 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, Pennsylvania 15250-7054.

**Video Tapes**

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a check or money order drawn on a U.S. financial institution and made payable to U.S. Customs Service. Prices include postage.

- **Rules of Origin for Textiles and Apparel Products** is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for $20.00.

- **Customs Compliance: Why You Should Care** is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.
Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is $15.00.

- **Account Management: Team Building for World Trade**, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers (“accounts”) relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is $15.00.

- **General-Order Warehousing: Rules for Handling Unclaimed Merchandise**, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is $15.00.

**Informed Compliance Publications**

The U. S. Customs Service has prepared a number of Informed Compliance publications in the *What Every Member of the Trade Community Should Know About: series. As of the date of this publication, the subjects listed below were available.

- ¹ 1. Customs Value (¹5/96, Revised 12/99)
- ¹ 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96)
- ¹ 3. NAFTA for Textiles & Textile Articles (5/14/96)
- ¹ 4. Buying & Selling Commissions (6/96)
- ¹ 5. Fibers & Yarn (8/96)
- ¹ 7. Mushrooms (10/96)
- ¹ 8. Marble (11/96)
- ¹ 9. Peanuts (11/96)
- ¹ 10. Bona Fide Sales & Sales for Exportation (11/96)
- ² 11. Caviar (2/97)
- ² 12. Granite (2/97)
- ² 13. Distinguishing Bolts from Screws (5/97)
- ² 15. Vehicles, Parts and Accessories (5/97)
16. Articles of Wax, Artificial Stone and Jewelry (8/97)
17. Tariff Classification (11/97)
18. Classification of Festive Articles (11/97)
19. Ribbons & Trimmings (1/98)
20. Agriculture Actual Use (1/98)
21. Reasonable Care (1/98)
22. Footwear (1/98)
23. Drawback (3/98)
24. Lamps, Lighting and Candle Holders (3/98)
25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
27. Records and Recordkeeping Requirements (6/98)
28. ABC’s of Prior Disclosure (6/98)
29. Gloves, Mittens and Mitts (6/98)
30. Waste & Scrap under Chapter 81 (6/98)
31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
33. Knit to Shape Apparel Products (1/99)
34. Hats and Other Headgear (under HTSUS 6505) (3/99)
35. Customs Enforcement of Intellectual Property Rights (6/99)
36. Classification of Children’s Apparel (6/99)
37. Accreditation of Laboratories and Gaugers (9/99)
38. Classification of Sets (9/99)
39. Marking Requirements for Wearing Apparel (9/99)
40. Fiber trade Names & Generic Terms (11/99)
41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)

indicates publications which are, or will be, available for downloading from the Customs Electronic Bulletin Board or through Customs Home Page on the Internet: http://www.customs.gov;
¹ denotes reprinted in 30/31 Customs Bulletin No.50/1, January 2, 1997;
² denotes reprinted in 32 Customs Bulletin No.2/3, January 21, 1998;

Check the Customs Electronic Bulletin Board and the Customs Internet website for more recent 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 CFR §§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. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, Customs 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, Pennsylvania 15250-7054.

| 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 Customs Regulations, 19 CFR 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 be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

**“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, call 1-888-REG-FAIR (1-888-734-3247).

**REPORT SMUGGLING 1-800-BE-ALERT**

Visit our Internet website: http://www.customs.gov