

U.S. Customs and Border Protection



PROPOSED REVOCATION OF FIVE RULING LETTERS AND PROPOSED REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF INSULATED PIZZA, GROCERY AND FOOD DELIVERY BAGS

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

ACTION: Notice of proposed revocation of five ruling letters and proposed revocation of treatment relating to the tariff classification of pizza, grocery, and food delivery bags.

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

DATE: Comments must be received on or before August 21, 2020.

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

FOR FURTHER INFORMATION CONTACT: Karen S. Greene, Chemicals, Petroleum, Metals & Miscellaneous Branch, Regulations and Rulings, Office of Trade, at (202) 325–0041.

SUPPLEMENTARY INFORMATION:**BACKGROUND**

Current customs law includes two key concepts: informed compliance and shared responsibility. Accordingly, the law imposes an obligation on CBP to provide the public with information concerning the trade community's responsibilities and rights under the customs and related laws. In addition, both the public and CBP share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. § 1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether any other applicable legal requirement is met.

Pursuant to 19 U.S.C. § 1625(c)(1), this notice advises interested parties that CBP is proposing to revoke five ruling letters pertaining to the tariff classification of insulated pizza, grocery and food delivery bags. Although in this notice, CBP is specifically referring to Headquarters Ruling Letter ("HQ") 967177, dated July 22, 2004 (Attachment A), New York Ruling Letter (NY) N020627, dated December 11, 2007 (Attachment B), NY N243289, dated July 16, 2013 (Attachment C), NY N261656, dated March 11, 2015 (Attachment D), and NY N260407, dated January 21, 2015 (Attachment E), this notice also covers any rulings on this merchandise which may exist, but have not been specifically identified. CBP is proposing to revoke by operation of law two ruling letters pertaining to the tariff classification of insulated coolers. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (i.e., a ruling letter, internal advice memorandum or decision, or protest review decision) on the merchandise subject to this notice should advise CBP during the comment period.

Similarly, pursuant to 19 U.S.C. § 1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this comment period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final decision on this notice.

In HQ 967177, dated July 22, 2004, and in NY N020627, dated December 11, 2007, CBP classified a pizza delivery bag in heading 6307.90.89, HTSUS. In NY N243289, CBP classified insulated grocery bags in subheading 3923.29.00, HTSUS. In NY N261656, CBP classified vinyl insulated food delivery bags in subheading 3923.10.90, HTSUS. CBP classified three-layered bags designed to carry prepared foods in NY N260407 in heading 6307. CBP has reviewed HQ 967177, NY N020627, NY N243289, NY N261656, and NY N260407 and has determined the ruling letters are in error.

It is now CBP's position that insulated pizza, grocery and food delivery bags are properly classified, in heading 4202 HTSUS, specifically in subheading 4202.92.08, HTSUS, which provides for "Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, **insulated food or beverage bags**, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, **of textile materials**, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper: Other: With outer surface of sheeting of plastics or of textile materials: Insulated food or beverage bags: With outer surface of textile materials: Other."

Pursuant to 19 U.S.C. § 1625(c)(1), CBP is proposing to revoke HQ 967177, NY N020627, NY N243289, NY N261656, and NY N260407 and to revoke or modify any other ruling not specifically identified to reflect the analysis contained in the proposed HQ H304836, set forth as Attachment F to this notice. Additionally, pursuant to 19 U.S.C. § 1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions.

Before taking this action, consideration will be given to any written comments timely received.

CRAIG T. CLARK,
Director
Commercial and Trade Facilitation Division

Attachments

HQ H304836
OT:RR:CTF:CPMM H304836 KSG
CATEGORY: Classification
TARIFF NO.: 4202.92.08

CRAIG M. SCHAU
MENLO WORLDWIDE TRADE SERVICES
6940 ENGLE ROAD
SUITE A

MIDDLEBURG HEIGHTS, OH 44130

JENNIFER DARROW
2707 BUTTERFIELD ROAD
OAK BROOK IL 60523

DEBBIE BRULE
JACOBSON GLOBAL LOGISTICS INC.
18209 80TH AVENUE SOUTH, SUITE A
KENT WA 98032

JANE TAEGER

SAMUEL SHAPIRO & COMPANY, INC.

ONE CHARLES CENTER
100 NORTH CHARLES STREET
SUITE 1200
BALTIMORE MD 21201

RE: Revocation of HQ 967177, NY N020627, NY N243289, NY N261656 and NY N260407; tariff classification of insulated pizza, grocery and food delivery bags

DEAR MR. SCHAU, MS. DARROW, MS. BRULE AND MS. TAEGER:

This letter is in reference to Headquarters Ruling Letter (“HQ”) 967177, dated July 22, 2004, New York Ruling Letter (NY) N020627, dated December 11, 2007, NY N243289, dated July 16, 2013, NY N261656, dated March 11, 2015, and NY N260407, dated January 21, 2015, regarding the tariff classification of insulated pizza, grocery and food delivery bags in the Harmonized Tariff Schedule of the United States (HTSUS).

In HQ 967177, U.S. Customs & Border Protection (CBP) classified three layer pizza delivery bags with an outer surface layer of man-made fiber textile material in subheading 6307.90.98, HTSUS, which provides for “Other made up articles, including dress patterns: Other: Other.”

In NY N020627, CBP classified pizza delivery bags made of woven nylon fabric with polyester fiber fill in subheading 6307.90.98, HTSUS.

In NY N243289, CBP classified insulated grocery bags in subheading 3923.29.00, HTSUS, which provides for “articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: Sacks and bags (including cones): Of other plastics.”

In NY N261656, CBP classified vinyl insulated food delivery bags in subheading 3923.10.90, HTSUS, which provides for “articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: Boxes, cases, crates and similar articles; Other.”

In NY N260407, CBP classified three different insulated food delivery bags: an insulated bag used to carry prepared foods; an insulated bag used to carry

prepared deli trays; and an insulated bag used to carry up to two pizzas. The three bags were classified in heading 6307, HTSUS, as other made up articles.

We have reviewed HQ 967177, NY N020627, NY N243289, NY N261656, and NY N260407 and determined that the rulings are in error. Accordingly, for the reasons set forth below, CBP is revoking HQ 967177, NY N020627, NY N243289, NY N261656, and NY N260407.

FACTS:

The pizza delivery bag at issue in HQ 967177 is composed of a three layer construction, with an outer surface of a man-made fiber textile material backed with compact plastic sheeting, an approximately 0.5 inch thick middle layer of nonwoven fiber fill, and a bottom layer of man-made textile fabric. The bag has a flap on its front-side. On the interior bottom, there is a compartment designed for insertion of an induction element. The bag measures 18" x 18" x 7 1/4".

The pizza delivery bag at issue in NY N020627 is made of woven nylon fabric with polyester fiber fill. It measures 16" x 16" x 4".

The insulated grocery bag at issue in NY N243289 is described as a bag to be used for home delivery of grocery products. An insert called a "Space Bag" made of expanded polyethylene foam sandwiched between two layers of metalized polyethylene terephthalate maintains the temperature of refrigerated or frozen products. It measures 14" x 19.25" x 7.75".

NY N261656 involves both insulated food delivery bags and insulated pizza delivery bags. The food delivery bag has an outer surface of blue vinyl sheet, nylon webbing carrying handles and a zipper. It is insulated with 1" thick polyurethane foam and lined with woven polyester textile. It measures 22" x 13" x 13". The insulated pizza delivery bag has an outer surface of red vinyl sheet, insulated with 1" thick polyurethane foam and is lined with woven polyester textile. The insulated pizza delivery bag has grommets around the narrow side for ventilation. It measures 20" x 20" x 12".

In NY N260407, CBP classified three different insulated food delivery bags. The first insulated bag is used to carry prepared foods; it can carry four steam table pans. It measures 22" x 13" x 13" and is made of three layers- an outer nylon layer, a polyurethane foam insulation layer and on the inside, a polyester fabric layer. The second insulated bag carries prepared deli trays. It measures 18" x 18" x 5" and has three layers with a foam insulation layer in the middle like the first bag. The third insulated bag is used to carry up to two pizzas, measures 18" x 18" x 5" and also has three layers with foam insulation in the middle layer. The three bags were classified in heading 6307, HTSUS, as other made up textile articles.

ISSUE:

Whether the insulated pizza, food and grocery delivery bags are properly classified in heading 4202, HTSUS, as insulated food or beverage bags, in heading 3923, HTSUS, as articles for the conveyance or packing of goods, of plastics; or in heading 6307, HTSUS, as "Other made up articles, including dress patterns."

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

GRI 6 provides that for legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative section and chapter notes also apply, unless the context otherwise requires.

The HTSUS subheadings under consideration are the following:

3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:
3923.10	Boxes, cases, crates and similar articles:
3923.10.90	Other
4202	Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, insulated food or beverage bags , toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials , of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper:
	Other:
4202.92	With outer surface of sheeting of plastics or of textile materials:
	Insulated food or beverage bags:
	With outer surface of textile materials:
4202.92.08	Other
6307	Other made up articles, including dress patterns:
6307.90	Other:
6307.90.98	Other

In understanding the language of the HTSUS, the Explanatory Notes (EN's) of the Harmonized Commodity Description and Coding System, constitute the official interpretation of the Harmonized System at the international level. While neither legally binding nor dispositive, the EN's provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. *See* T.D. 89-80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The EN for heading 4202 states that "the expression 'insulated food or beverage bags' covers reusable insulated bags used to maintain the temperature of foods and beverages during transport or temporary storage."

In HQ 953458, dated April 16, 1993, a soft-sided insulated cooler/picnic bag was classified in heading 4202, HTSUS, as a “travel, sports and similar bag.” CBP cited to Additional U.S. Note 1, Chapter 42, HTSUS, which described travel, sports and similar bags as of a kind designed for carrying clothing, other personal effects during travel, including backpacks and shopping bags of the heading. CBP compared the soft-sided cooler bag to a backpack and determined that both were used to transport food (whether perishable or not) during travel and therefore, the cooler bag was considered a similar bag used to carry “other personal effects.” HQ 954072, dated September 2, 1993, also classified a soft-sided cooler bag in heading 4202, HTSUS, as a bag used to carry personal effects¹. HQ 962406, dated July 22, 1999, and HQ 962029, dated July 22, 1999, classified insulated pizza delivery bags in heading 6307, HTSUS as other made of articles. Other rulings such as HQ 965104, dated February 12, 2002, classified insulated food delivery bags in heading 3923, HTSUS.

When these rulings were written, which was prior to 2003, heading 4202 did not have language in it specifying that insulated food and beverage delivery bags were specifically included in heading 4202.

In 2003, the language of heading 4202, HTSUS, was amended by statute to specifically include insulated food or beverage bags. Since language was specifically included in 2003 to include insulated food or beverage bags, CBP rulings from 2003 on properly classify insulated food or beverage bags in heading 4202, HTSUS.

We note that as a result of the addition of the statutory language to heading 4202 in 2003, HQ 953458, HQ 954072 and any other pre-2003 rulings that classified soft-sided food and pizza delivery bags outside of heading 4202 are revoked by operation of law.

The pizza delivery bags, food delivery bags and grocery delivery bags at issue are reusable, are insulated, and are designed precisely to maintain the temperature of food and beverages during transport. Based on the addition of 2003 statutory language including insulated food or beverage bags in heading 4202, the insulated pizza delivery, food delivery and grocery bags made of textile materials in HQ 967177, NY N020627, NY N243289, NY N261656, and NY N260407 are classified in heading 4202, HTSUS, based on the *eo nomine* provision. The language from the EN for heading 4202 states that reusable insulated bags used to maintain the temperature of foods and beverages during transport or temporary storage are classified in heading 4202. In accordance with GRI 6, insulated pizza delivery bags, food delivery bags and grocery bags are classified in subheading 4202.92.08, HTSUS.

HOLDING:

Pursuant to GRIs 1 and 6, insulated pizza delivery bags, food delivery bags and grocery bags are classified in subheading 4202.92.08, HTSUS. The column one, general rate of duty is 7% ad valorem.

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

¹ In 1997, in *SGI Inc. v. United States*, 122 F.3d 1468 (C.C.P.A. 1997), the court held that insulated soft sided vinyl coolers were classified in heading 3924, HTSUS, rather than in heading 4202, HTSUS, based on the plastic material composition of the coolers. The court noted that heading 4202, HTSUS, did not list any containers whose purpose was to contain food and beverages.

EFFECT ON OTHER RULINGS:

HQ 967177, NY N020627, NY N243289, NY N261656, and NY N260407 are revoked.

Sincerely,

CRAIG T. CLARK,

Director

Commercial and Trade Facilitation Division

HQ 967177

July 22, 2004

CLA-2: RR:CR:TE: 967177 BtB

CATEGORY: Classification

TARIFF NO.: 6307.90.9889

MR. CRAIG M. SCHAU
MENLO WORLDWIDE TRADE SERVICES
6940 ENGLE ROAD
SUITE A
MIDDLEBURG HEIGHTS, OH 44130

RE: The tariff classification of pizza delivery bag and pizza delivery bag with induction element

DEAR MR. SCHAU:

This is in response to your letter to the Bureau of Customs and Border Protection (CBP) National Commodity Specialist Division, received May 26, 2004, on behalf of your client, Vesture Corporation, in which you request the classification under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) of the Insulated Glow Pizza Delivery Bag (“pizza bag”), the Insulated Glow Pizza Delivery Bag with induction element (“pizza bag/induction element”), and the induction element alone.

Your letter was forwarded to this office for a response on the classification of the pizza bag and the pizza bag/induction element. The classification of the induction element alone will be separately addressed in a separate ruling.

FACTS:

The instant pizza bag is made in China. It measures approximately 18 inches by 18 inches by 7-1/4 inches. The bag is composed of a three layer construction, with an outer surface layer of a man-made fiber textile material backed with compact plastic sheeting, an approximately 0.5 inch thick middle layer of nonwoven fiber fill, and a bottom layer of man-made fiber textile fabric. The bag has a flap on its front-side that opens downward, allowing easy insertion and removal of pizzas. On the front (outside) of the flap is a flat clear plastic compartment that allows for insertion of paper sheets (orders, receipts, etc.). On the interior bottom, there is a compartment designed for insertion of the induction element, a patented heating device made in Taiwan that keeps the pizzas warm during transport. This compartment is separated from the main compartment by a wall of man-made fiber textile fabric with a hook and loop closure. The bag has 2 carrying straps attached to its sides that form an “X” shape by criss-crossing over the top of the bag, and a short strap on the center of its bottom. The bag appears capable of holding 3 or 4 large pizzas packaged in their individual boxes (in addition to the induction element).

You state that the pizza bags are sent to Taiwan after manufacture, where the induction element is inserted into them, and that they are then exported to the United States together. You nevertheless request classification for both the pizza bag and the pizza bag/induction element.

ISSUE:

What is the classification of the pizza bag and the pizza bag/induction element?

LAW AND ANALYSIS:

Classification under the HTSUSA is made in accordance with the General Rules of Interpretation (GRI). GRI 1 provides, in part, that classification decisions are to be “determined according to the terms of the headings and any relative section or chapter notes.” In the event that goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied, in order. The Harmonized Commodity Description and Coding System Explanatory Notes (EN) constitute the official interpretation of the Harmonized System at the international level (for the 4 digit headings and the 6 digit subheadings) and facilitate classification under the HTSUSA by offering guidance in understanding the scope of the headings and GRI. While neither legally binding nor dispositive of classification issues, the EN provide commentary on the scope of each heading of the HTSUSA and are generally indicative of the proper interpretation of the headings. See T.D. 89–80, 54 Fed. Reg. 35127–28 (Aug. 23, 1989).

The pizza bag/induction element at issue essentially consists of components which together allow the user to deliver pizza and keep it hot, but which, if imported separately, would be classifiable under separate headings.² Since the components are classifiable in different headings, the complete good cannot be classified by reference to GRI 1. In pertinent part, GRI 2(b) states: “[t]he classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.”

GRI 3(a) directs that the headings are regarded as equally specific when they each refer to part only of the materials contained in mixed or composite goods. We next look to GRI 3(b), which states in part that: “composite goods ... which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.”

The applicability of GRI 3(b) is dependent upon whether the complete article is deemed to comprise a composite good. In pertinent part, EN IX to GRI 3(b) indicates that:

For purposes of this Rule, composite goods made up of different components shall be taken to mean not only those in which the components are attached to each other to form a practically inseparable whole but also those with separable components, **provided** these components are adapted one to the other and are mutually complementary and that together they form a whole which would not normally be offered for sale in separate parts.

In this instance, although the pizza bag and induction element are separable, the components are adapted one to the other and are mutually complementary. The pizza bag has a compartment expressly designed to hold the induction element. Furthermore, the pizza bag and the induction element are specifically designed to be used together so that pizzas remain hot during transport. As the pizza bag and induction element are fitted to each other and designed to be used with each other, we find that it is not likely that the pizza

² As the ruling regarding the classification of the induction element alone has not yet been issued because the article is still being reviewed, we cannot provide its classification at this time. However, we are certain that both components of the article (the pizza bag and the induction element) are classifiable under different headings.

bag and induction element would normally be offered for sale separately. In light of the above, we find that the pizza bag/induction element constitute a composite good.

In order to determine the essential character of the composite article, we first look to EN VIII to GRI 3(b), which provides the following guidance:

The factor which determines essential character will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.

In regard to the merchandise at hand, we find its primary use to be that of a pizza bag. Although the induction element provides an important feature (i.e., heating), the article's principal function is conveyance of pizza. While the bag could be used without the induction element, we find it unlikely that the induction element would be used without some type of insulated bag. Therefore, we find that the pizza bag imparts the essential character to the composite article and that the pizza bag/induction element is classifiable in accordance with the pizza bag component.

The headings under consideration for classification of the pizza bag are heading 4202, HTSUSA, which (among other containers) provides for insulated food or beverage bags; heading 6305, which provides for sacks and bags of a kind used for packing of goods; and heading 6307, which provides for other made up articles. Heading 4202, HTSUSA, reads as follows:

Trunks, suitcases, vanity cases, attache cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, insulated food or beverage bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper.³

The EN to heading 42.02 states, in pertinent part, that the expression "insulated food or beverage bags" covers reusable insulated bags used to maintain the temperature of foods or beverages during transportation or temporary storage. However, we have previously ruled that heading 4202, HTSUSA, provides for, in part, "a variety of containers ranging from luggage to sports and travel bags, to fitted cases, and assorted similar articles. Its scope extends to various containers that are used to store and/or transport the *belongings of an individual, as opposed to bulk goods or commercial goods.*" (Emphasis added). (See Headquarters Ruling Letter (HQ) 954072, dated September 2, 1993). The instant pizza bag will be used *solely* in a commercial nature, in conveying product directly from seller to customer. Therefore, we find that it is not classifiable in heading 4202, HTSUSA.

Heading 6305, HTSUSA, covers textile sacks and bags, of a kind used for the packing of goods. The EN to heading 63.05 states, in pertinent part, that:

This heading covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage or sale.

³ Pursuant to Presidential Proclamation 7515 of December 18, 2001, effective January 10, 2002, "insulated food or beverage bags" are now included in heading 4202, HTSUSA.

These articles, which vary in size and shape, include in particular flexible intermediate bulk containers, coal, grain, flour, potato, coffee or similar sacks, mail bags, and small bags of the kind used for sending samples of merchandise by post. The heading also includes such articles as tea sachets.

It is clear that the articles listed under heading 6305, HTSUSA, are of the type used for commercial merchandise being transported or stored for sale, usually in bulk (*See, e.g.*, HQ 955639, dated April 5, 1994 and HQ 089444, dated September 3, 1991). In contrast, the pizza delivery bag is used for the conveyance of consumer merchandise. It is designed to hold just a few pizzas, not bulk quantities of goods. Furthermore, the bag is used for conveyance, not merely the packing, of the pizzas. Therefore, we find that the pizza bag is not classifiable in heading 6305, HTSUSA.

Heading 6307, HTSUSA, provides for: "Other made up articles, including dress patterns." In HQ 962029 and HQ 962406, both dated July 22, 1999, we classified a "pizza delivery pouch" and a "pizza delivery bag," respectively, in heading 6307, HTSUSA. Both of those items were soft-sided insulated textile containers designed for the commercial conveyance of pizza. In both rulings, we noted that while similar pizza pouches/bags of plastic are classifiable in heading 3923, which covers, among other goods, "Articles for the conveyance or packing of goods, of plastics ...," textile pizza delivery pouches/bags are classifiable in heading 6307, HTSUSA, as there is no parallel provision to heading 3923 in Section XI for articles for the "conveyance" of goods. We find that the instant pizza bag is substantially similar to the items that were the subjects of HQ 962029 and HQ 962406. Accordingly, we find that the instant pizza bag is also classified in heading 6307, HTSUSA.

HOLDING:

The pizza bag identified as the Insulated Glow Pizza Delivery Bag, and the pizza bag/induction element are both classified in subheading 6307.90.9889, HTSUSA, which provides for other made up [textile] articles, other. The general column one rate of duty is 7% *ad valorem*.

Sincerely,

MYLES B. HARMON,

Director

Commercial Rulings Division

N020627

December 11, 2007

CLA-2-63:OT:RR:NC:N3:351

CATEGORY: Classification

TARIFF NO.: 6307.90.9889

JENNIFER DARROW
2707 BUTTERFIELD RD.
OAK BROOK, IL 60523

RE: The tariff classification of a pizza delivery bag from China

DEAR MS. DARROW:

In your letter dated Dec. 4, 2007, you requested a tariff classification ruling on behalf of Rubbermaid Commercial Products, a division of Newell Rubbermaid Inc. The samples which you submitted are being returned as requested.

You submitted a sample of item number FG9F3600, a pizza delivery bag. It measures approximately 16" square and 4" deep. It is made of woven nylon fabric with polyester fiber fill. There are webbed carry straps and the bag closes with hook-and-loop fastener strips. You state that item numbers FG9F3500, FG9F3700, FG9F3800, AND FG9F3900 are essentially the same except for size. Each bag carries 2-6 pizzas.

The applicable subheading for the pizza delivery bags will be 6307.90.9889, Harmonized Tariff Schedule of the United States (HTSUS), which provides for other made up textile articles, other. The rate of duty will be 7% ad valorem.

You state that you believe the proper classification for these bags is 4202.92.0807, HTSUS, which provide for insulated food or beverage bags, with outer surface of textile materials, other, of man-made fibers. However, in Headquarters Ruling Letter 967177, the classification of similar bags was addressed. That ruling stated, in part,

The [Explanatory Note] to heading 42.02 states, in pertinent part, that the expression "insulated food or beverage bags" covers reusable insulated bags used to maintain the temperature of foods or beverages during transportation or temporary storage. However, we have previously ruled that heading 4202, HTSUS, provides for, in part, "a variety of containers ranging from luggage to sports and travel bags, to fitted cases, and assorted similar articles. Its scope extends to various containers that are used to store and/or transport the belongings of an individual, as opposed to bulk goods or commercial goods." (See Headquarters Ruling Letter (HQ) 954072, dated September 2, 1993). The instant pizza bag will be used solely in a commercial nature, in conveying product directly from seller to customer. Therefore, we find that it is not classifiable in heading 4202, HTSUS.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Mitchel Bayer at 646-733-3102.

Sincerely,

ROBERT B. SWIERUPSKI

Director,

*National Commodity
Specialist Division*

N243289

July 16, 2013

CLA-2-39:OT:RR:NC:N4:421

CATEGORY: Classification

TARIFF NO.: 3923.29.0000

Ms. DEBBIE BRULE
JACOBSON GLOBAL LOGISTICS INC.
18209 80TH AVENUE SOUTH, SUITE A
KENT, WA 98032

RE: The tariff classification of insulated grocery bags from China

DEAR Ms. BRULE:

In your letter dated June 14, 2013, on behalf of Sunrise Identity LLC, you requested a tariff classification ruling.

A sample was provided with your letter. The article that you describe as a "Space bag" is an insulated bag that will be used for home delivery of grocery products that have been ordered on-line by the ultimate consumer. The Space Bag will be inserted into an outer delivery bag and helps to maintain the temperature of refrigerated or frozen products. The Space Bag is composed of expanded polyethylene (EPE) foam sandwiched between two layers of metallized polyethylene terephthalate (PET) film. The bag measures 14 inches by 7.75 inches by 19.25 inches. It does not have handles. An examination of the sample reveals that the PET film weighs more than the expanded polyethylene foam layer.

The applicable subheading for the Space Bags will be 3923.29.0000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for articles for the conveyance or packing of goods, of plastics...sacks and bags (including cones): of other plastics. The rate of duty will be 3 percent ad valorem.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Joan Mazzola at (646) 733-3023.

Sincerely,

THOMAS J. RUSSO

Director

National Commodity Specialist Division

N261656

March 11, 2015

CLA-2-39:OT:RR:NC:N4:421

CATEGORY: Classification

TARIFF NO.: 3923.10.0000

MS. JANE L. TAEGER
SAMUEL SHAPIRO & COMPANY, INC.
ONE CHARLES CENTER
100 NORTH CHARLES ST.
SUITE 1200 BALTIMORE, MD 21201

RE: The tariff classification of vinyl food delivery bags from China

DEAR MS. TAEGER:

In your letter, dated December 12, 2014, you requested a binding ruling on behalf of your client, Clark Associates, Inc. New York Ruling N260407 was issued for several of the items therein, but the request was returned to you for additional information on items 124FCARRVNL, 124PIBAG2VNL, and 124PIBAG5VNL. Samples of two of these items, along with product information, were resubmitted to this office on February 14, 2015. The samples will be returned to you.

The request covers three insulated food delivery bags, items 124FCARRVNL, 124PIBAG2VNL, and 124PIBAG5VNL. Samples of items 124FCARRVNL and 124PIBAG2VNL were submitted for our review. Item 124FCARRVNL is an insulated food delivery bag measuring approximately 22" (L) x 13" (W) x 13" (H). The bag has an outer surface of blue vinyl sheet, nylon webbing carrying handles, and a zipper closure around the upper edges. It is insulated with 1"-thick polyurethane foam, and is lined with a woven polyester textile.

Item 124PIBAG2VNL is an insulated pizza delivery bag measuring approximately 18" (L) x 18" (W) x 5" (H). This bag is also constructed with an outer surface of red vinyl sheet. It is insulated with 1"-thick polyurethane foam and is lined with a woven polyester textile. The bag has nylon webbing carrying handles, a hook and loop closure, and grommets around the narrow side for ventilation. Item 124PIBAG5VNL shares the same construction, but measures approximately 20" (L) x 20" (W) x 12" (H).

In your letter, you suggest that the three delivery bags are classifiable under 4202.92.9060, Harmonized Tariff Schedule of the United States (HTSUS), which provides for insulated food bags with an outer surface of plastic sheeting. However, Headquarters rulings 962406 and 962029, both dated July 22, 1999, explain the decision of the Court of Appeals for the Federal Circuit in *SGI, Incorporated v. United States*, 122 F.3d 1468 (Fed. Cir. 1997), and its effect on the classification of such food delivery bags. Both rulings found that pizza delivery bags are precluded from classification in Heading 4202, HTSUS. HQ 962029 found that the bags, being designed primarily for the storage of pizzas at a desired temperature over a period of time, did not meet the terms of heading 4202. HQ 962406 found that such bags were described by the language of heading 3923, which provided for articles for the commercial conveyance of goods, which encompasses carriers designed for the commercial delivery of pizza.

The applicable subheading for items 124FCARRVNL, 124PIBAG2VNL, and 124PIBAG5VNL will be 3923.10.0000, HTSUS, which provides for Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps

and other closures, of plastics: Boxes, cases, crates and similar articles. The rate of duty will be 3 percent ad valorem.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Laurel Duvall at laurel.duvall@cbp.dhs.gov.

Sincerely,

GWENN KLEIN KIRSCHNER

Director

National Commodity Specialist Division

N260407

January 21, 2015

CLA-2-63:OT:RR:NC:N3:351

CATEGORY: Classification

TARIFF NO.: 6307.90.9889

MS. JANE TAEGER
SAMUEL SHAPIRO & COMPANY, INCORPORATED
ONE CHARLES CENTER
100 NORTH CHARLES STREET, SUITE 1200
BALTIMORE, MD 21201

RE: The tariff classification of insulated food carrier bags from China

DEAR MS. TAEGER:

In your letter, dated December 12, 2014, you requested a tariff classification ruling on behalf of your client, Clark Associates, Incorporated of Lancaster, Pennsylvania.

You have submitted a sample of an insulated carrier bag used to carry prepared foods. The sample, item 124FCARRIER, is used to transport four full size steam table pans. The carrier bag is made up with an outer surface of nylon woven textile fabric, an inner layer of polyurethane foam insulation and an interior surface of polyester fabric. The carrier bag features a flap top opening, a zipper closure, a clear plastic pocket to hold papers such as labels or tickets and two nylon handles for ease of transport. The insulated carrier bag measures 22”L x 13”W x 13”H. You state in your letter that item 124FOODBAG:VINYL is identical to item 124FCARRIER except the outer surface is made of vinyl. A sample of item 124FOODBAG:VINYL was not submitted.

Item 124DELIBAG is used to carry prepared deli trays. The carrier bag has a flap top opening with a hook-and-loop closure. The carrier bag is constructed with an outer surface of nylon woven textile fabric, an inner layer of polyurethane foam insulation and an interior surface of polyester fabric. The carrier bag has a clear plastic pocket sewn to the top flap for the user to insert papers such as labels or tickets and one nylon strap for ease of transport. The insulated carrier bag measures 18”L x 18”W x 5”H. A sample of this item was not submitted.

Item numbers 124PIBAG2 and 124PIBAG5 are pizza carrier bags. The two carrier bags have flap top openings and hook-and-loop closures. Both carrier bags are constructed with an outer surface of either nylon woven textile fabric or vinyl, an inner layer of polyurethane foam insulation and an interior surface of polyester fabric. Both carriers have a clear plastic pocket sewn to the top flap for the user to insert papers such as labels or tickets, side metal grommets to vent out excess moisture and a nylon carrying strap. Item 124PIBAG2 holds two pizzas and measures 18”L x 18”W x 5”H. Item 124PIBAG5 holds five pizzas and measures 20”L x 20”W x 12”H. Samples of these items were not submitted.

The applicable subheading for the insulated food carrier bags, item numbers 124FCARRIER, 124DELIBAG, 124PIBAG2, and 124PIBAG5 with an outer surface of nylon woven fabric, will be 6307.90.9889, Harmonized Tariff Schedule of the United States, (HTSUS), which provides for “Other made up articles, including dress patterns: Other: Other: Other: Other: Other.” The rate of duty will be 7 percent ad valorem.

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

The submitted sample, item 124FCARRIER, will be returned.

Your inquiry does not provide sufficient information for us to give a classification ruling on the carrier bags, items 124FOODBAG:VINYL, 124PIBAG2 and 124PIBAG5, with an outer surface of vinyl. Your request for a classification ruling should include a sample. When a sample is available, you may wish to consider resubmission of your request.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Kim Wachtel kimberly.a.wachtel@cbp.dhs.gov.

Sincerely,

GWENN KLEIN KIRSCHNER

Director

National Commodity Specialist Division

**PROPOSED REVOCATION OF ONE RULING LETTER AND
PROPOSED REVOCATION OF TREATMENT RELATING TO
THE TARIFF CLASSIFICATION OF A FRAMED MIRROR**

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

ACTION: Notice of proposed revocation of one ruling letter and proposed revocation of treatment relating to the tariff classification of framed mirror.

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

DATE: Comments must be received on or before August 21, 2020.

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

FOR FURTHER INFORMATION CONTACT: Karen S Greene, Chemicals, Petroleum, Metals and Miscellaneous Articles Branch, Regulations and Rulings, Office of Trade, at (202) 325–0041.

SUPPLEMENTARY INFORMATION:

BACKGROUND

Current customs law includes two key concepts: informed compliance and shared responsibility. Accordingly, the law imposes an obligation on CBP to provide the public with information concerning the trade community's responsibilities and rights under the customs and related laws. In addition, both the public and CBP share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. § 1484), the

importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether any other applicable legal requirement is met.

Pursuant to 19 U.S.C. § 1625(c)(1), this notice advises interested parties that CBP is proposing to revoke one ruling letter pertaining to the tariff classification of certain glass mirrors. Although in this notice, CBP is specifically referring to NY N304224, dated May 29, 2019 (Attachment A), this notice also covers any rulings on this merchandise which may exist, but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (i.e., a ruling letter, internal advice memorandum or decision, or protest review decision) on the merchandise subject to this notice should advise CBP during the comment period.

Similarly, pursuant to 19 U.S.C. § 1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this comment period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final decision on this notice.

In NY N304224, CBP classified a framed mirror with four brackets that is part of a closet system in heading 9403, HTSUS, specifically in subheading 9403.50.90, HTSUS, which provides for "Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other." CBP has reviewed NY N304224 and has determined the ruling letter to be in error. It is now CBP's position that the framed mirror is properly classified, in heading 9403, HTSUS, specifically in subheading 9403.89.60, HTSUS, which provides for "Other furniture and parts thereof: Other: Other."

Pursuant to 19 U.S.C. § 1625(c)(1), CBP is proposing to revoke NY N304224 and to revoke or modify any other ruling not specifically identified to reflect the analysis contained in the proposed HQ H305460, set forth as Attachment B to this notice. Additionally, pursuant to 19 U.S.C. § 1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions.

Before taking this action, consideration will be given to any written comments timely received.

CRAIG T. CLARK,
Director
Commercial and Trade Facilitation Division

Attachments

HQ H305460
OT:RR:CTF:CPMM H305460 KSG
CATEGORY: Classification
TARIFF NO.: 9403.89.60

DEBBIE TAYLOR
THE CONTAINER STORE
500 FREEPORT PARKWAY
COPPELL TX 75019

RE: Revocation of NY N304224; tariff classification of framed mirror; component of a closet system

DEAR MS. TAYLOR:

This letter is in reference to New York Ruling Letter (NY) N304224, dated May 29, 2019, regarding the classification of a framed mirror in the Harmonized Tariff Schedule of the United States (HTSUS).

In NY N304224, U.S. Customs & Border Protection (CBP) classified a framed mirror that is a component of a closet system in subheading 9403.50.90, HTSUS, which provides for Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other.”

We have reviewed NY N304224 and determined that the ruling is in error. Accordingly, for the reasons set forth below, CBP is revoking NY N304224.

FACTS:

The Container Store sells mirrors as part of the Elfa closet system. The Elfa System is a modular storage and organization system. The system involves uniform “top tracks” and “hanging standards” that allow consumers to assemble different components of the system in a variety of configurations to create a customized closet, shelving or storage unit. The steel top tracks and hanging standards act as the core structure of the Elfa System; the wood framed mirror contains four metal brackets screwed to the back of the wooden frame that hook into the steel track of the closet system.

The framed mirror is 24 inches by 25 inches with a two inch birch wood frame. The mirror sits inside a groove in the frame and appears to be secured with adhesives or caulk. There is no backing to the frame to secure the mirror.

ISSUE:

Whether the framed mirror that is a component in a closet system is properly classified in subheading 9403.50 as wooden furniture of a kind used in the bedroom or in subheading 9403.89 as other furniture.

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRIs). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

When goods are composite good classifiable in two or more headings, they are classified pursuant to GRI 3(b) by the material or component which gives them their essential character.

GRI 6 provides that for legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

The HTSUS subheadings under consideration are the following:

9403	Other furniture and parts thereof:
9403.50	Wooden furniture of a kind used in the bedroom:
9403.50.90	Other
9403.89	Other:
9403.89.60	Other

Chapter Note 2 for heading 9403 provides, in pertinent part:

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and **unit furniture**;

(b) Seats and beds.

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

The EN for GRI 3(b) describes essential character as the factor which determines essential character will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods

The EN for heading 9403 provides, in pertinent part:

This heading covers furniture and parts thereof, **not covered** by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritaires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.

The heading includes furniture for:

- (1) **Private dwellings, hotels, etc.**, such as: cabinets, linen chests, bread chests, log chests; chests of drawers, tallboys; pedestals, plant stands; dressing-tables; pedestal tables; wardrobes, linen presses; hall stands, umbrella stands; side-boards, dressers, cupboards; food-safes; bedside tables; beds (including wardrobe beds, camp-beds, folding beds, cots, etc.); needlework tables; stools and foot-stools (whether or not rocking) designed to rest the feet, fire screens; draught-screens; pedestal ashtrays; music cabinets, music stands or desks; play-pens; serving trolleys (whether or not fitted with a hot plate).
- (2) **Offices**, such as: clothes lockers, filing cabinets, filing trolleys, card index files, etc.
- (3) **Schools**, such as: school-desks, lecturers' desks, easels (for blackboards, etc.).
- (4) **Churches**, such as: altars, confessional boxes, pulpits, communion benches, lecterns, etc.
- (5) **Shops, stores, workshops, etc.**, such as: counters; dress racks; shelving units; compartment or drawer cupboards; cupboards for tools, etc.; special furniture (with cases or drawers) for printing-works.
- (6) **Laboratories or technical offices**, such as: microscope tables; laboratory benches (whether or not with glass cases, gas nozzles and tap fittings, etc.); fume-cupboards; unequipped drawing tables.

In *Storewall, LLC v. United States*, 675 F. Supp. 2d 1200 (Ct. Int'l Trade 2009), the Court of International Trade (CIT), defined unit furniture as: an item (a) fitted with other pieces to form a larger system or which is itself composed of smaller complementary items, (b) designed to be hung, or fixed to the wall, or stand one on the other or side by side, (c) assembled together in various ways to suit the consumer's individual needs to hold various objects or articles, and (d) excludes other wall fixtures such as coat, hat and similar racks, key racks, clothes brush hangers, and newspaper racks. The Court of Appeals for the Federal Circuit (CAFC), in *Storewall, LLC v. United States*, 644 F.3d 1358 (Fed. Cir. 2011), upheld the CIT definition of unit furniture and added that unit furniture may be assembled together in various ways to suit the consumer's individual needs to hold various objects and articles, and it was this versatility and adaptability that is the essence of unit furniture.

In *The Container Store v. United States*, 864 F.3d 1326 (Fed. Cir. 2017), the CAFC addressed the classification of other parts of the Elfa System, namely, the top tracks and hanging standards. The Federal Circuit held that the Elfa system constitutes "unit furniture" because it is designed to be hung on a wall, is "fitted with other pieces to form a larger system," and can be "assembled together in various ways to suit the consumer's individual needs to hold various objects or articles." In that case, the tracks and hanging standards were classified in subheading 9403.90.80, HTSUS, as parts of furniture.

In New York Ruling Letter (NY) N255614, dated August 22, 2014, CBP ruled that a sliding mirror in a closet system combined with mountings and fittings falls within heading 9403, HTSUS. CBP stated that the sliding closet mirror was "only one unit element of a closet organizer system, which normally can include shelves, baskets, drawers, racks and other unit elements."

The sliding mirror was classified in subheading 9403.89.60, HTSUS, as other furniture. Also see NY N299949, dated August 23, 2018, in which shelves and storage organizers for a closet system were classified in subheading 9403.89.60, HTSUS.

As stated above, Chapter Note 2(a) of heading 9403 states that the chapter includes unit furniture. The Elfa mirror with four brackets is a unit element of a closet organizer system and would be classified in heading 9403, HTSUS, consistent with the definition of unit furniture in *Storewall, The Container Store*, NY N255614 and NY N299949. It is (a) fitted with other pieces to form a larger system (b) designed to be hung, or fixed to the wall (c) possible to assemble to the Elfa closet system in various ways to suit the consumer's individual needs and does not fit within any of the rack exceptions.

Pursuant to GRI 6, we must next determine the proper subheading in heading 9403 in which to classify the Elfa mirror. The Elfa mirror is a composite good, made of both glass and wood, which can therefore be classified in two headings and therefore, is not classifiable under GRI 1. Pursuant to GRI 3(b), we must consider both the wood and glass to determine the essential character of the article. The reflective glass surface of the mirror is the material that is functional to the use of the good, is the major component of the article in size and would impart its essential character. Therefore, the mirror would not be classified in subheading 9403.50, HTSUS. The wood frame does not impart the essential character of the article so it would not be considered wooden furniture. Based on the above, pursuant to GRI 3(b), the mirror is classified in subheading 9403.89.60 as other furniture. That is consistent with NY N255614 involving a sliding mirror door that is a unit element of a closet organizer system.

HOLDING:

Pursuant to GRI's 1, 3(b) and 6, the Elfa mirror is classified in subheading 9403.89.60, HTSUS, the provision for "Other furniture and parts thereof: Other: Other." The column one, general rate of duty is Free.

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

EFFECT ON OTHER RULINGS:

NY N304224 is revoked.

Sincerely,

CRAIG T. CLARK,
Director

Commercial and Trade Facilitation Division

N304224

May 29, 2019

CLA-2-94:OT:RR:NC:N4:433

CATEGORY: Classification

TARIFF NO.: 9403.50.9080

DEBBIE TAYLOR
THE CONTAINER STORE
500 FREEPORT PARKWAY
COPPELL, TX 75019

RE: The tariff classification of a mirror from Estonia.

DEAR MS. TAYLOR:

In your letter dated April 30, 2019, you requested a tariff classification ruling. Illustrative literature and a product description were provided for review.

The Container Store SKU number 10071373, the “Birch Frame Glass Mirror with Metal Brackets,” is a glass mirror with birch wood surrounds and 4 metal brackets designed for affixing to the Elfa standard uprights found in the Elfa Closet System.

The Explanatory Notes (ENs) to the Harmonized Tariff Schedule of the United States, (HTSUS), constitute the official interpretation of the tariff at the international level. The HTSUS, Chapter 94, Legal Note 2, and 2a provide: “articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other: 2(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture.” In the opinion of this office the “Birch Frame Glass Mirror with Metal Brackets” falls within the construct of Chapter 94, Legal Note 2 and 2a.

The term “unit furniture” is not defined in the ENs to the HTSUS, or in Chapter 94, HTSUS. When terms are not defined, they are construed in accordance with their common and commercial meaning – *Nippon Kogasku (USA), Inc. v. United States*, 69 CCPA 89, 673 F.2d 380 (1982). Common and commercial meaning may be determined by consulting dictionaries, lexicons, scientific authorities and other reliable sources. *C.J. Tower & Sons v. United States*, 69 CCPA 128, 673 F.2d 1268 (1982).

In *Storewall, LLC versus the United States*, Slip Op. 09-146, Court No.05-00462 dated December 18, 2009, the United States Court of International Trade (CIT), using relevant sources derived the following meaning for the term unit furniture: An item (a) fitted with other pieces to form a larger system or which is itself composed of smaller complementary items, (b) designed to be hung, or fixed to the wall, or stand one on the other or side by side, (c) assembled together in various ways to suit the consumer’s individual needs to hold various objects or articles, and (d) excludes other wall fixtures such as coat, hat and similar racks, key racks, clothes brush hangers, and newspaper racks. Further, the United States Court of Appeals for the Federal Circuit (CAFC), in *Storewall, LLC versus the United States* also added that unit furniture may be assembled together in various ways to suit the consumer’s individual needs to hold various objects and articles, and it was this versatility and adaptability that was the essence of unit furniture. This office

finds the “Birch Frame Glass Mirror with Metal Brackets,” to be a separately presented element of unit furniture of 9403.50, HTSUS, the subheading for “Wooden furniture of a kind used in the bedroom.”

The applicable subheading for the subject merchandise will be 9403.50.9080, HTSUS, which provides for “Other furniture and parts thereof: Wooden furniture of a kind used in the bedroom: Other: Other: Other.” The rate of duty will be free.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at <https://hts.usitc.gov/current>.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Dharmendra Lilia at dharmendra.lilia@cbp.dhs.gov.

Sincerely,

STEVEN A. MACK

Director

National Commodity Specialist Division

**PROPOSED REVOCATION OF ONE RULING LETTER AND
PROPOSED REVOCATION OF TREATMENT RELATING TO
THE TARIFF CLASSIFICATION OF A CERAMIN MINERAL
BOARD**

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

ACTION: Notice of proposed revocation of one ruling letter, and proposed revocation of treatment relating to the tariff classification of a Ceramin Mineral Board.

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

DATE: Comments must be received on or before August 21, 2020.

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

FOR FURTHER INFORMATION CONTACT: Reema Bogin, Chemicals, Petroleum, Metals and Miscellaneous Articles Branch, Regulations and Rulings, Office of Trade, at Reema.Bogin@cbp.dhs.gov.

SUPPLEMENTARY INFORMATION:

BACKGROUND

Current customs law includes two key concepts: informed compliance and shared responsibility. Accordingly, the law imposes an obligation on CBP to provide the public with information concerning the trade community’s responsibilities and rights under the customs and

related laws. In addition, both the public and CBP share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. § 1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether any other applicable legal requirement is met.

Pursuant to 19 U.S.C. § 1625(c)(1), this notice advises interested parties that CBP is proposing to revoke one ruling letter pertaining to the tariff classification of a Ceramin Mineral Board. Although in this notice, CBP is specifically referring to New York Ruling Letter (“NY”) N287603, dated October 12, 2017 (Attachment A), this notice also covers any rulings on this merchandise which may exist, but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (i.e., a ruling letter, internal advice memorandum or decision, or protest review decision) on the merchandise subject to this notice should advise CBP during the comment period.

Similarly, pursuant to 19 U.S.C. § 1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this comment period. An importer’s failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final decision on this notice.

In NY N287603, CBP classified a Ceramin Mineral Board in heading 6810, HTSUS, specifically in subheading 6810.19.14, HTSUS, which provides for “Articles of cement, of concrete or of artificial stone, whether or not reinforced: Tiles, flagstones, bricks and similar articles: Other: Floor and wall tiles: Other.” CBP has reviewed NY N287603 and has determined the ruling letter to be in error. It is now CBP’s position that the Ceramin Mineral Board is properly classified, in heading 6815, HTSUS, specifically in subheading 6815.99.4, HTSUS, which provides for “Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included: Other articles: Other: Other.”

Pursuant to 19 U.S.C. § 1625(c)(1), CBP is proposing to revoke NY N287603 and to revoke or modify any other ruling not specifically identified to reflect the analysis contained in the proposed Headquarters Ruling Letter (“HQ”) H298313, set forth as Attachment B to this notice. Additionally, pursuant to 19 U.S.C. § 1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions.

Before taking this action, consideration will be given to any written comments timely received.

CRAIG T. CLARK,
Director
Commercial and Trade Facilitation Division

Attachments

HQ H298313
OT:RR:CTF:CPMM: H298313 RRB
CATEGORY: Classification
TARIFF NO.: 6815.99.4070

MR. TRONG K. LE
INHAUS SURFACES LIMITED
940 WEST 7TH AVENUE
VANCOUVER, BC V5Z 1C3
CANADA

Re: Revocation of NY N287603; Classification of certain mineral board tiles from Germany

DEAR MR. LE:

This is in response to your letters, dated May 17, 2018, December 27, 2019, and February 5, 2020, in which you request reconsideration of New York Ruling Letter (“NY”) N287603, issued to you on October 12, 2017 by U.S. Customs and Border Protection (“CBP”), involving the classification of certain mineral board tiles known as “Ceramin Mineral Board” (“CMB”) under the Harmonized Tariff Schedule of the United States (“HTSUS”). You submitted the reconsideration request on behalf of your client, Inhaus Surfaces Ltd. (“Inhaus”). In NY N287603, the Ceramin Mineral Boards were classified under subheading 6810.19.1400, HTSUSA (“Annotated”), as “Articles of cement, of concrete or of artificial stone, whether or not reinforced: Tiles, flagstones, bricks and similar articles: Other: Floor and wall tiles: Other.” After reviewing the ruling in its entirety, along with your reconsideration request, we find it to be in error. For the reasons set forth below, we are revoking NY N287603.

FACTS:

In NY N287603, the Ceramin Mineral Board was described as follows:

From the information you provided, the Ceramin Mineral Board measures approximately 1.28 meters long by 1.3 meters wide by 3 to 5 millimeters [sic] (.3 to .5 centimeters) thick. You state that it is designed for residential and commercial flooring and wall paneling, and is comprised of natural talc mixed with thermoplastic, plus minor amounts of ink and laquer [sic].

Laboratory analysis has determined that the Ceramin Mineral Board is comprised of a mixture of talc and clinochlore [sic] uniformly agglomerated in a polymer matrix.

Our office forwarded the sample you provided with your initial ruling request to CBP Laboratories and Scientific Services Division (“LSSD”) for analysis of the subject merchandise. In laboratory report number NY20171005, issued on September 25, 2017, LSSD determined that the Ceramin Mineral Board “contains approximately 56% inorganic material uniformly [sic] agglomerated in a polymer matrix. The material is comprised mostly of talc and clinochlore.”

In your first submission requesting reconsideration of NY N287603, dated May 17, 2018, you initially argued that the Ceramin Mineral Board should be classified in subheading 6810.19.1200, HTSUSA, as “Articles of cement, of concrete or of artificial stone, whether or not reinforced: . . . Floor and wall

tiles: Of stone agglomerated with binders other than cement.” However, upon discovery of NY N294747, dated February 22, 2018, which classified talc and polypropylene pellets in subheading 6815.99.2000, HTSUSA, you submitted a supplemental reconsideration request, dated December 27, 2019. In your second letter, you argue that because the composition of the articles in NY N294747 is nearly identical to the composition of the Ceramin Mineral Board, that ruling compels classification in heading 6815, HTSUS, whereby the talc component of the Ceramin Mineral Board imparts the essential character under GRI 3(b). You further assert in the alternative that if CBP continues to believe that the subject merchandise should be classified in heading 6810, HTSUS, then it should be classified under subheading 6810.19.1200, HTSUSA, for the reasons set forth in your May 17, 2018 submission.

You submitted a third letter on February 5, 2020, in response to our questions about the source of the talc use to produce the Ceramin Mineral Board, which included further argumentation as to why the merchandise should be classified in heading 6815, HTSUS. In this submission, you provided documentation from your talc supplier that the talc magnesite rock used to produce the Ceramin Mineral Board is composed of 50-mostly talc, along with magnesite and/or dolomite, clinocllore, and other trace minerals. You also explained that your talc suppliers obtain the natural talc mineral from a mine in the Pyrenees Mountains in France. In documentation from the suppliers that was included in this submission, the suppliers repeatedly refer to the supplied talc as a “mineral.”

ISSUE:

Whether a Ceramin Mineral Board is classified in heading 6810, HTSUS, as “Articles of cement, of concrete or of artificial stone, whether or not reinforced” or in heading 6815, HTSUS, as “Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included.”

LAW AND ANALYSIS:

Classification under the Harmonized Tariff Schedule of the United States (“HTSUS”) is made in accordance with the General Rules of Interpretation (“GRI”). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs may then be applied.

The HTSUS provisions under consideration are as follows:

6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:
	Tiles, flagstones, bricks and similar articles:
6810.19	Other:
	Floors and wall tiles:
6810.19.1200	Of stone agglomerated with binders other than cement..
6810.19.1400	Other...

6815	Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included:
	Other articles:
6815.99	Other:
6815.99.2000	Talc, steatite and soapstone, cut or sawed, or in blanks, crayons, cubes, disks or other forms...
6815.99.40	Other...
6815.99.4000	Other...

* * *

In understanding the language of the HTSUS, the Explanatory Notes (“ENs”) of the Harmonized Commodity Description and Coding System may be utilized. The ENs, although not dispositive or legally binding, provide a commentary on the scope of each heading, and are generally indicative of the proper interpretation of the HTSUS. See T.D. 89–80, 54 Fed. Reg. 35127 (August 23, 1989).

The EN to 68.10 states the following, in relevant part:

Artificial stone is an imitation of natural stone obtained by agglomerating pieces of natural stone or crushed or powdered natural stone (limestone, marble, granite, porphyry, serpentine, etc.) with lime or cement or other binders (e.g., plastics). Articles of artificial stone include those of “terrazzo”, “granito”, etc.

The EN to 68.15 states the following, in relevant part:

This heading covers articles of stone or of other mineral substances, **not covered** by the earlier headings of this Chapter and **not included** elsewhere in the Nomenclature. . .

* * *

Heading 6810, HTSUS, provides for “articles of cement, of concrete or of artificial stone,” where artificial stone is defined in the EN to 68.10 as “an imitation of natural stone obtained by agglomerating pieces of natural stone or crushed or powdered natural stone. . .with lime or cement or other binders (e.g., plastics).” It has long been CBP’s position that artificial stone of heading 6810, HTSUS, must be comprised of natural rock uniformly agglomerated with a binder. Minerals uniformly agglomerated with a binder are not classifiable as artificial stone of heading 6810, HTSUS. While not binding, the CBP Informed Compliance Publication (“ICP”) on Agglomerated Stone confirms CBP’s position, stating that “[a] product consisting of agglomerated material can be classified as artificial stone in heading 6810 only if this material is natural stone. If the agglomerated material is a synthetic chemical or a mineral other than stone, heading 6810 would not apply.”¹

According to the LSSD’s laboratory report, the Ceramin Mineral Board contains approximately 56% talc and clinocllore agglomerated in a polymer matrix. When imported on its own, talc may be classified in heading 2526, HTSUS, which is for “Natural steatite, whether or not roughly trimmed or

¹ CBP Informed Compliance Publication (“ICP”): *What Every Member of the Trade Community Should Know About: Agglomerated Stone* (March 2010), https://www.cbp.gov/sites/default/files/documents/icp88_3.pdf.

merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (Including square) shape; talc.” The ENs to 25.26 describe talc as a mineral substance rich in hydrous magnesium silicate. In addition, clinochlore is a type of chlorite mineral, which is the name of a group of common sheet silicate minerals.² Thus, all of the inorganic material that comprises 56% of the Ceramin Mineral Board consists of mineral material that is agglomerated with a polymer binder. Because the polymer binder is agglomerated with mineral rather than stone, the Ceramin Mineral Board cannot be classified in heading 6810, HTSUS.

The ICP on Agglomerated Stone explains that “[a] mineral material (other than stone) combined with plastics would be classified . . . as articles of other mineral substances in heading 6815 if the mineral material imparted the essential character to the product.” This guidance is consistent with our past rulings involving mineral material agglomerated with a binder where the mineral material imparted the essential character to the product. For example, NY N294274, dated February 22, 2018, involved the classification of talc-filled polypropylene pellets that were comprised of 70 percent by weight of natural talc mixed with 30 percent by weight of polypropylene resin. Under GRI 3(b), we classified the talc-filled polypropylene pellets in subheading 6815.99.2000, HTSUSA, based on their essential character, which was imparted by the talc component. In NY N299428, dated August 10, 2018, we classified similar talc and polypropylene pellets comprised of between 65 and 75 percent natural talc by weight, 25 and 35 percent polypropylene resin by weight, and between zero and 2 percent of additives by weight. The pellets in NY N299428 were also classified under GRI 3(b) in subheading 6815.99.2000, HTSUSA, using the same analysis. *See also*, NY K88151, dated October 13, 2004 (classifying decorative unfired clay figurines composed of various minerals, clay and calcium carbonate agglomerated with an epoxy resin binder in heading 6815, HTSUS); HQ 960863, dated October 28, 1998 (classifying flooring felt “composed principally of the minerals talc and calcite, with cellulose and styrene-butadiene rubber as binders” in heading 6815, HTSUS, where talc imparted the essential character under GRI 3(b)); and HQ 957093, dated May 22, 1995 (classifying floor backing made of up 13.5% cellulose fibers, 10.5% binder, 70% talc and kaolin, 4% glass fibers, and 2% process agents in subheading 6815, HTSUS, where the essential character was imparted by the talc under GRI 3(b)).

The Ceramin Mineral Board is a composite good consisting of 56% mineral material (talc and clinochlore) agglomerated in a polymer matrix. As with the mineral components in NY N294274, NY N299428, NY K88151, HQ 960863, and HQ 960863, the essential character of the Ceramin Mineral Board is imparted by the mineral component, which predominates by weight. Therefore, under GRI 3(b), the Ceramin Mineral Board is classified in heading 6815, HTSUS, and specifically in subheading 6815.99.4070, HTSUSA (Annotated), which provides for “Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included: Other articles: Other: Other: Other.”

² “Chlorite.” Geology.com <https://geology.com/minerals/chlorite.shtml> (last visited April 21, 2020).

HOLDING:

By application of GRI 3(b), the subject Ceramin Mineral Board is classified under heading 6815, HTSUS, specifically under subheading 6815.99.4070, HTSUSA, which provides for “Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included: Other articles: Other: Other: Other.” The column one, general rate of duty is Free.

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

EFFECT ON OTHER RULINGS:

NY N287603, dated October 12, 2017, is hereby revoked

Sincerely,

CRAIG T. CLARK,

Director

Commercial and Trade Facilitation Division

N287603

October 12, 2017
CLA-2-68:OT:RR:NC:N1:128
CATEGORY: Classification
TARIFF NO.: 6810.19.1400

MR. TRONG K. LE
INHAUS SURFACES LIMITED
940 WEST 7TH AVENUE
VANCOUVER, BC V5Z 1C3
CANADA

RE: The tariff classification of mineral board tiles from Germany.

DEAR MR. LE:

In your letter dated June 20, 2017, you requested a tariff classification ruling.

The merchandise under consideration is referred to as “Ceramin Mineral Board.” A sample was submitted with your ruling request and was forwarded to the Customs and Border Protection Laboratory for analysis. This analysis has been completed.

From the information you provided, the Ceramin Mineral Board measures approximately 1.28 meters long by 1.3 meters wide by 3 to 5 millimeters (.3 to .5 centimeters) thick. You state that it is designed for residential and commercial flooring and wall paneling, and is comprised of natural talc mixed with thermoplastic, plus minor amounts of ink and laquer.

Laboratory analysis has determined that the Ceramin Mineral Board is comprised of a mixture of talc and chlinochlore uniformly agglomerated in a polymer matrix.

In your ruling request you suggest classification of the Ceramin Mineral Board in 6815.99.2000, Harmonized Tariff Schedule of the United States (HTSUS), as other articles of mineral substances of talc, steatite and soapstone, cut or sawed, or in blanks, crayons, cubes, disks or other forms. However, the Ceramin Mineral Board is more specifically provided for elsewhere. Classification in 6815.99.2000, HTSUS, is therefore precluded.

The applicable subheading for the Ceramin Mineral Board will be 6810.19.1400, HTSUS, which provides for “Articles of cement, of concrete or of artificial stone, whether or not reinforced: Other: Floor and wall tiles: Other.” The general rate of duty will be 9 percent ad valorem.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at <https://hts.usitc.gov/current>.

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Nicole Sullivan at nicole.sullivan@dhs.gov.

Sincerely,

STEVEN A. MACK

Director

National Commodity Specialist Division

**COPYRIGHT, TRADEMARK, AND TRADE NAME
RECORDATIONS
(NO. 6 2020)**

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

SUMMARY: The following copyrights, trademarks, and trade names were recorded with U.S. Customs and Border Protection in June 2020. A total of 108 recordation applications were approved, consisting of 11 copyrights and 97 trademarks. The last notice was published in the Customs Bulletin Vol. 54, No. 23, June 17, 2020.

Corrections or updates may be sent to: Intellectual Property Rights Branch, Regulations and Rulings, Office of Trade, U.S. Customs and Border Protection, 90 K Street, NE., 10th Floor, Washington, D.C. 20229–1177, or via email at iprrquestions@cbp.dhs.gov.

FOR FURTHER INFORMATION CONTACT: LaVerne Watkins, Paralegal Specialist, Intellectual Property Rights Branch, Regulations and Rulings, Office of Trade at (202) 325–0095.

ALAINA VAN HORN

Chief,

*Intellectual Property Rights Branch
Regulations and Rulings, Office of Trade*

CBP IPR RECORDATION — JUNE 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tm/Tm	Owner Name	GM Restricted
COP 12-00151	06/04/2020	10/25/2032	CORKS OF THE WORLD ? Cork Cage.	Planet One Products, Inc.	No
COP 12-00152	06/04/2020	10/25/2032	Barrel - Cork Cage.	Planet One Products, Inc.	No
COP 12-00156	06/03/2020	10/25/2032	Wine Bottle - Cork Cage.	Planet One Products, Inc.	No
COP 12-00170	06/04/2020	11/02/2032	Champagne Bottle - Cork Cage.	Planet one Products, Inc.	No
COP 20-00031	06/01/2020	06/01/2040	NINTENDO SWITCH LITE (US Hard-ware Packaging)	Nintendo of America Inc.	No
COP 20-00032	06/04/2020	06/04/2040	ANIMAL CROSSING	Nintendo of America Inc.	No
COP 20-00033	06/10/2020	06/10/2040	USER MANUAL FOR PSI POWER SUP-PLY	Powertec Solutions International LLC	No
COP 20-00034	06/10/2020	06/10/2040	USER MANUAL FOR PSI POWER SUP-PLIES	Powertec Solutions International LLC, Transfer	No
COP 20-00035	06/10/2020	06/10/2040	USER MANUAL FOR PSI POWER SUP-PLY	Powertec Solutions International LLC,	No
COP 20-00036	06/25/2020	06/25/2040	8HT-10.	Terry Michael LeRoy	No
COP 20-00037	06/30/2020	07/06/2020	Metocard, glass Christmas ornament	Miriam/Mia Kaplan d.b.a. Mia	No
TMK 00-00618	06/03/2020	11/14/2029	CD	CHRISTIAN DIOR COUTURE, S.A.	No
TMK 02-00290	06/22/2020	10/31/2030	TEXAS RANGERS	RANGERS BASEBALL LLC	No
TMK 02-00985	06/03/2020	11/08/2030	Chrome Hearts and Horseshoe Design	CHROME HEARTS, LLC	No
TMK 05-00802	06/18/2020	01/05/2030	SHANGHAI TANG	Tangs Department Limited	No
TMK 05-00982	06/03/2020	06/21/2030	Chrome Hearts and Horseshoe Design	Chrome Hearts, LLC	No
TMK 05-00999	06/01/2020	08/16/2030	CHROME HEARTS and Scroll Design	CHROME HEARTS, LLC	No
TMK 06-00399	06/23/2020	11/14/2030	TWINS (Stylized)	MINNESOTA TWINS, LLC	No
TMK 06-00578	06/15/2020	06/26/2022	RICELAND	Riceland Foods, Inc.	No
TMK 06-01110	06/19/2020	07/11/2030	LG Face Logo Design	LG CORP.	No
TMK 07-00578	06/04/2020	02/21/2027	VIRGIN	VIRGIN ENTERPRISES	No
TMK 08-00205	06/09/2020	11/28/2024	GARRETT	GARRETT TRANSPORTATION I INC.	No

CBP IPR RECORDATION — JUNE 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 09-00998	06/03/2020	12/26/2029	The JumpMan Air Jordan Design	NIKE, INC.	No
TMK 10-00365	06/17/2020	04/13/2030	BENADRYL & DESIGN	Johnson & Johnson	No
TMK 10-00844	06/22/2020	07/13/2026	BIRKENSTOCK	BIRKENSTOCK SALES GMBH	No
TMK 11-00202	06/04/2020	04/19/2030	animal prod color mark	Springer Magrath Company	No
TMK 11-00239	06/13/2020	06/02/2030	REVABS	BEACHBODY, LLC	No
TMK 11-00632	06/11/2020	09/08/2030	COMBAT GAUZE	Z-MEDICA, LLC	No
TMK 11-00696	06/29/2020	09/01/2030	D1	Dreadnought, Inc.	No
TMK 11-00754	06/18/2020	11/17/2030	MICKIT	B7I Products, LLC	No
TMK 11-01466	06/22/2020	07/11/2030	Issey Miyake Perfume Bottle Configuration	Beaute Prestige International	No
TMK 12-00074	06/22/2020	06/30/2030	narciso rodriguez perfume bottle configuration	Beaute Prestige International	No
TMK 12-00185	06/29/2020	07/06/2030	59FIFTY	New Era Cap Co., Inc.	No
TMK 12-01062	06/26/2020	03/29/2029	Samsung in Oval Logo	Samsung Electronics America Inc.	No
TMK 12-01151	06/18/2020	07/24/2030	SNICKERS	MARS, INCORPORATED	No
TMK 12-01454	06/10/2020	06/20/2030	RAG & BONE	Rag & Bone Holdings, LLC	No
TMK 13-00162	06/04/2020	07/04/2030	triple prong design	Magpul Industries Corporation	No
TMK 13-00186	06/26/2020	09/29/2030	NE NEW ERA & DESIGN	New Era Cap Co., Inc.	No
TMK 13-00250	06/13/2020	09/13/2030	CRISTAL	BIC CORPORATION	No
TMK 13-00456	06/11/2020	05/01/2030	SMARTWOOL	TBL LICENSING LLC	No
TMK 13-01242	06/04/2020	05/23/2030	VERSA-BACK	Tecre Co., Inc.	No
TMK 13-01265	06/04/2020	12/08/2029	FLOWMASTER (STYLIZED)	Flowmaster, Inc.	No
TMK 14-00020	06/26/2020	03/01/2030	39THIRTY	New Era Cap Co., Inc.	No
TMK 14-00045	06/26/2020	04/05/2030	49FORTY	New Era Cap Co., Inc.	No
TMK 14-00060	06/26/2020	10/13/2030	29TWENTY	New Era Cap Co., Inc.	No
TMK 14-00666	06/04/2020	06/20/2030	XL AND DESIGN	TECHTRONIC CORDLESS GP	No

CBP IPR RECORDATION — JUNE 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 14-01021	06/03/2020	02/24/2030	SOUNDLINK	Bose Corporation	No
TMK 15-00229	06/04/2020	03/08/2030	MUCINEX (STYLIZED)	RB HEALTH (US) LLC	No
TMK 15-00790	06/04/2020	03/01/2030	COWBOY	Cowboy Charcoal, LLC	No
TMK 15-00902	06/29/2020	05/28/2030	DRAGON BALL Z	KABUSHIKI KAISHA SHUEISHA	No
TMK 15-00903	06/29/2020	06/07/2030	DRAGONBALL Z	KABUSHIKI KAISHA SHUEISHA, ALSO TRADING AS SHUEISHA INC.	No
TMK 15-00957	06/29/2020	01/30/2028	RIEDEL - THE WINE GLASS COMPANY	GRUND & MOBIL VERWALTUNGS AG	No
TMK 15-00959	06/22/2020	07/28/2029	VINUM (STYLIZED)	Grund & Mobil Verwaltungs AG	No
TMK 15-00961	06/22/2020	07/28/2029	SOMMELIERS (STYLIZED)	Grund & Mobil Verwaltungs AG	No
TMK 16-00782	06/11/2020	06/16/2030	CARBO	CARBO Ceramics Inc.	No
TMK 17-00022	06/13/2020	07/04/2030	RUINART	MHCS	No
TMK 17-00023	06/13/2020	06/21/2030	VEUVE CLICQUOT	MHCS	No
TMK 17-00107	06/10/2020	11/01/2030	FILTEK	3M COMPANY CORPORATION	No
TMK 17-00135	06/11/2020	09/05/2030	COLT (STYLIZED)	NEW COLT HOLDING CORPORATION	No
TMK 17-00234	06/04/2020	11/17/2026	ANNE KLEIN	WH BUYER, LLC	No
TMK 17-00650	06/13/2020	06/02/2030	DOLO-NEUROBION	Benard Industries, Inc.	No
TMK 18-00064	06/08/2020	06/21/2030	GNU	MERVIN MANUFACTURING, INC.	No
TMK 18-00067	06/03/2020	06/14/2030	LB (Stylized)	Lewis Bolt & Nut Company	No
TMK 19-00189	06/23/2020	09/01/2030	GIANTS (Stylized)	SAN FRANCISCO GIANTS BASEBALL CLUB LLC	No
TMK 19-00340	06/23/2020	06/30/2030	T TEXAS RANGERS AND DESIGN	RANGERS BASEBALL LLC	No
TMK 20-00471	06/01/2020	03/13/2026	LOTERIA	SANCHEZ QUIROZ, MARTHA MARIA	No
TMK 20-00472	06/03/2020	12/05/2028	FMS	FRICTION MATERIALS STANDARDS INSTITUTE, INC.	No
TMK 20-00473	06/03/2020	03/08/2030	AVST	Environ Skin Care (Pty) Limited	No
TMK 20-00474	06/03/2020	03/15/2030	ENVIRON	Environ Skin Care (Proprietary) Limited	No

CBP IPR RECORDATION — JUNE 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tm/Trm	Owner Name	GM Restricted
TMK 20-00475	06/04/2020	09/24/2028	VERSACE FRET PATTERN design	GIANNI VERSACE S.R.L.	No
TMK 20-00476	06/05/2020	08/23/2027	Green and Yellow Leaf Design	Lin, Cui Xian	No
TMK 20-00477	06/08/2020	07/05/2026	DARZALEX	JOHNSON & JOHNSON	No
TMK 20-00478	06/08/2020	04/30/2026	PLAY NINE	Double A Productions, Inc.	No
TMK 20-00479	06/09/2020	01/22/2030	V and Design	FAMECO GROUP LIMITED LIABILITY COMPANY	No
TMK 20-00480	06/09/2020	08/12/2030	GAN AI XIE and Design	Share Marketing-Trading-Logistik GmbH	No
TMK 20-00481	06/10/2020	05/09/2026	Triangle logo	JUSTIN Vineyards & Winery LLC	No
TMK 20-00482	06/10/2020	02/10/2026	SAGJOL	Sarah Drury-Marchand	No
TMK 20-00483	06/10/2020	10/10/2028	DAILYNUTRA	Daily Nutra, LLC	No
TMK 20-00484	06/10/2020	09/25/2029	Bale Wrap color mark	TAMA GROUP PARTNERSHIP	No
TMK 20-00485	06/11/2020	04/07/2026	JENGA	POKONOB ASSOCIATES	No
TMK 20-00486	06/11/2020	09/20/2027	JUSTIN and Design	JUSTIN Vineyards & Winery LLC	No
TMK 20-00487	06/11/2020	02/11/2029	HAJMOLA	Dabur India Limited	No
TMK 20-00488	06/13/2020	09/09/2030	Configuration of AirPods in charging case	Apple Inc.	No
TMK 20-00489	06/14/2020	09/14/2027	RICELAND FOODS	RICELAND FOODS, INC.	No
TMK 20-00490	06/15/2020	05/04/2030	MARINES	U.S. Marine Corps	No
TMK 20-00491	06/15/2020	03/24/2027	RICELAND PERFECTED RICE	RICELAND FOODS, INC.	No
TMK 20-00492	06/15/2020	11/22/2025	RICELAND and Design	RICELAND FOODS, INC.	No
TMK 20-00493	06/15/2020	06/15/2029	RICELAND (STYLIZED)	RICELAND FOODS, INC.	No
TMK 20-00494	06/15/2020	08/21/2023	MARINES	U.S. Marine Corps	No
TMK 20-00495	06/15/2020	10/05/2021	SEMPER FIDELIS & DESIGN	U.S. Marine Corps	No
TMK 20-00496	06/16/2020	09/04/2029	BD Logo	Becton, Dickinson and Company	No
TMK 20-00497	06/16/2020	09/02/2030	configuration of riedel amadeo lyra de-canter	Grund & Mobil Verwaltungs AG	No
TMK 20-00498	06/18/2020	08/28/2029	CEZANNE	Goldstein, Ira	No

CBP IPR RECORDATION — JUNE 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 20-00499	06/18/2020	09/24/2027	TATTOO	TATTOO HOLDINGS, LLC	No
TMK 20-00500	06/18/2020	12/10/2023	YBERA & DESIGN	Webcast Media Group DBA Boca Cosmetics Group	No
TMK 20-00501	06/22/2020	01/08/2030	BLUELENE	Magic Blue, LLC	No
TMK 20-00502	06/22/2020	07/28/2030	Configuration of Fortnite Loot Llama	Epic Games, Inc.	No
TMK 20-00503	06/22/2020	07/28/2030	DURRR BURGER	Epic Games, Inc.	No
TMK 20-00504	06/23/2020	07/21/2030	TREK	Trek Bicycle Corporation	No
TMK 20-00505	06/23/2020	06/30/2029	ST. LOUIS BROWNS	Baltimore Orioles Limited Partnership	No
TMK 20-00506	06/25/2020	04/30/2028	GELMICIN	GUTE BESSERUNG HAUSER LLC	No
TMK 20-00507	06/25/2020	10/19/2026	NOVA	Hetronic International, Inc.	No
TMK 20-00508	06/25/2020	12/18/2027	QUICK SHINE	Holloway House, Inc.	No
TMK 20-00509	06/25/2020	02/18/2028	QUICK SHINE	Holloway House, Inc.	No
TMK 20-00510	06/26/2020	04/23/2021	HOLLOWAY HOUSE	Holloway House, Inc.	No
TMK 20-00511	06/26/2020	02/12/2030	Configuration of CubieTime Charge/Alarm Clock	TXS Industrial Design, Inc. DBA Brand-stand Products	No
TMK 20-00512	06/29/2020	09/03/2028	ETHICON	JOHNSON & JOHNSON	No
TMK 20-00513	06/29/2020	06/17/2030	ROSWELL	Roswell U.S. LLC	No

AGENCY INFORMATION COLLECTION ACTIVITIES:**Importation Bond Structure**

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

ACTION: 60-Day notice and request for comments; extension of an existing collection of information.

SUMMARY: The Department of Homeland Security, U.S. Customs and Border Protection will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995 (PRA). The information collection is published in the **Federal Register** to obtain comments from the public and affected agencies. Comments are encouraged and must be submitted (no later than September 4, 2020) to be assured of consideration.

ADDRESSES: Written comments and/or suggestions regarding the item(s) contained in this notice must include the OMB Control Number 1651-0050 in the subject line and the agency name. To avoid duplicate submissions, please use only *one* of the following methods to submit comments:

(1) *Email.* Submit comments to: *CBP_PRA@cbp.dhs.gov*.

(2) *Mail.* Submit written comments to CBP Paperwork Reduction Act Officer, U.S. Customs and Border Protection, Office of Trade, Regulations and Rulings, Economic Impact Analysis Branch, 90 K Street NE, 10th Floor, Washington, DC 20229-1177.

FOR FURTHER INFORMATION CONTACT: Requests for additional PRA information should be directed to Seth Renkema, Chief, Economic Impact Analysis Branch, U.S. Customs and Border Protection, Office of Trade, Regulations and Rulings, 90 K Street NE, 10th Floor, Washington, DC 20229-1177, Telephone number 202-325-0056 or via email *CBP_PRA@cbp.dhs.gov*. Please note that the contact information provided here is solely for questions regarding this notice. Individuals seeking information about other CBP programs should contact the CBP National Customer Service Center at 877-227-5511, (TTY) 1-800-877-8339, or CBP website at *https://www.cbp.gov/*.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on the proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*). This process is conducted in accordance with 5 CFR 1320.8. Written comments and suggestions

from the public and affected agencies should address one or more of the following four points: (1) whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (2) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (3) suggestions to enhance the quality, utility, and clarity of the information to be collected; and (4) suggestions to minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submission of responses. The comments that are submitted will be summarized and included in the request for approval. All comments will become a matter of public record.

Overview of This Information Collection

Title: Importation Bond Structure.

OMB Number: 1651-0050.

Form Number: CBP Forms 301 and 5297.

Current Actions: This submission is being made to extend the expiration date with no change to the burden hours or to the information collected.

Type of Review: Extension (without change).

Affected Public: Businesses.

Abstract: Bonds are used to ensure that duties, taxes, charges, penalties, and reimbursable expenses owed to the Government are paid; to facilitate the movement of cargo and conveyances through CBP processing; and to provide legal recourse for the Government for noncompliance with laws and regulations. Bonds are required pursuant to 19 U.S.C.1608, 1623; 22 U.S.C. 463; 19 CFR part 113.

Each person who is required by law or regulation to post a bond in order to secure a Customs transaction must submit the bond on CBP Form 301 which is available at: <https://www.cbp.gov/newsroom/publications/forms?title=301&=Apply>.

Surety bonds are usually executed by an agent of the surety. The surety company grants authority to the agent via a Corporate Surety Power of Attorney, CBP Form 5297. This power is vested with CBP so that when a bond is filed, the validity of the authority of the agent executing the bond and the name of the surety can be verified to the surety's grant. CBP Form 5297 is available at: <https://www.cbp.gov/document/forms/form-5297-corporate-surety-power-attorney>.

Form 301, Customs Bond

Estimated Number of Annual Respondents: 750,000.

Total Number of Estimated Annual Responses: 750,000.

Estimated time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 187,500.

Form 5297, Corporate Surety Power of Attorney.

Estimated Number of Respondents: 500.

Total Number of Estimated Annual Responses: 500.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 125.

Dated: June 30, 2020.

SETH D. RENKEMA,
Branch Chief,
Economic Impact Analysis Branch,
U.S. Customs and Border Protection.

[Published in the Federal Register, July 6, 2020 (85 FR 40307)]