

U.S. Customs and Border Protection



REVOCATION OF A RULING LETTER AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF PLASTIC PLACEMATS

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

ACTION: Notice of revocation of a ruling letter and treatment relating to the tariff classification of plastic placemats.

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) is revoking a ruling letter concerning the tariff classification of plastic placemats. Similarly, CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. Notice of the proposed action was published on December 10, 2009, in Vol. 43, No. 50, of the *Customs Bulletin*. No comments were received.

EFFECTIVE DATE: This action is effective for merchandise entered on or withdrawn from warehouse for consumption on or after April 5, 2010.

FOR FURTHER INFORMATION CONTACT: Jacinto P. Juarez, Jr., Tariff Classification and Marking Branch: (202) 325–0027.

SUPPLEMENTARY INFORMATION:

Background

On December 8, 1993, Title VI, (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057) (hereinafter “Title VI”), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are “**informed compliance**” and “**shared responsibility**.” These concepts are premised on the idea that in order to maximize voluntary compliance with customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations.

Accordingly, the law imposes a greater obligation on CBP to provide the public with improved information concerning the trade community's responsibilities and rights under the customs and related laws. In addition, both the trade and CBP share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and 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 section 625(c)(1), Tariff Act of 1930 (19 U.S.C. §1625(c)(1)), as amended by section 623 of Title VI, notice proposing to revoke a ruling letter concerning the tariff classification of plastic placemats was published in the December 10, 2009, *Customs Bulletin*, Vol. 43, No. 50. No comments were received.

As stated in the proposed notice, this revocation will cover any rulings on this merchandise that may exist but have not been specifically identified. Any party who has received an interpretive ruling or decision (i.e., a ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice should have advised CBP during the notice period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. §1625(c)(2)), as amended by section 623 of Title VI, CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should have advised CBP during the notice period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in 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 New York Ruling Letter (NY) N020433, CBP determined that a table placemat made of cotton woven fabric coated on the front side with a clear plastic material and on the back side with a foam plastic material was classified under subheading 3924.10, HTSUS, as tableware and kitchenware of plastics. It is now CBP's position that the placemats are classified under subheading 3924.90, HTSUS, as other household articles of plastics.

Pursuant to 19 U.S.C. §1625(c)(1), CBP is revoking NY N020433, and is revoking or modifying any other ruling not specifically identified, to reflect the tariff classification of the subject merchandise according to the analysis contained in Headquarters Ruling Letter (HQ) HQ H071105, set forth as an attachment to this document.

Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions.

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

Dated: January 20, 2010

GAIL A. HAMILL
for

MYLES B. HARMON,
Director

Commercial and Trade Facilitation Division

Attachment

HQ H071105

January 20, 2010

CLA-2 OT:RR:CTF:TCM H071105 JPJ

CATEGORY: Classification

TARIFF NO.: 3924.90.10

MR. JOSEPH R. HOFFACKER
BARTHCO TRADE CONSULTANTS
THE NAVY YARD
5101 S. BROAD STREET
PHILADELPHIA, PA 19112-1404

RE: Classification of Places People! Placemat; Revocation of NY N020433

DEAR MR. HOFFACKER:

This letter is to inform you that U.S. Customs and Border Protection (CBP) has reconsidered New York Ruling letter (NY) NY N020433, issued to you on December 20, 2007. CBP has determined that NY N020433 is incorrect. Therefore, this ruling revokes NY N020433.

In NY N020433, we determined that a Places People! Placemat, Style #68325, described as a table placemat made of cotton woven fabric coated on the front side with a clear plastic material and on the back side with a foam plastic material was classified under subheading 3924.10, HTSUS, as tableware and kitchenware of plastics.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, notice of the proposed action was published on December 10, 2009, in the *Customs Bulletin*, Vol. 43, No. 50. No comments were received.

FACTS:

The Places People! Placemat, Style #68325, is made of a cotton woven fabric that is decorated with a bright pink, white and yellow flower pattern on a green leaf background. The front of the fabric is coated with a clear plastic material so that the flower pattern is clearly visible. The back of the fabric is coated with a tan colored foam plastic material. The coatings on the front and back are visible to the naked eye, and were applied prior to the stamping out of the placemat. The placemat measures approximately 12 inches wide by 18 inches long. The placemat is designed with rounded corners.

ISSUE:

Whether the placemat is classifiable in subheading 3924.10, HTSUS, as tableware or kitchenware, or in subheading 3924.90, HTSUS, as other household articles of plastics.

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRI's). 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:

- 3924 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:
- 3924.10 Tableware and kitchenware:
- 3924.90 Other:
- 3924.90.10 Curtains and drapes, including panels and valances; napkins, table covers, mats, scarves, runners, doilies, centerpieces, antimacassars and furniture slipcovers; and like furnishings.

The Harmonized Commodity Description and Coding System Explanatory Notes (“ENs”) 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. 35127–28 (Aug. 23, 1989).

The EN 39.24, provides, in relevant part:

This heading covers the following articles of plastics:

(A) Tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.

The placemat meets the terms of heading 3924, HTSUS, as tableware, kitchenware, or other household articles of plastics. This finding is supported by the EN 39.24, specifically that “table mats” are covered by the heading. CBP has previously classified plastic placemats in subheading 3924.90.10, HTSUS, which specifically provides, in relevant part, for “table covers, mats, scarves, runners, doilies, centerpieces, . . .”. The placemat meets the terms of subheading 3924.90.10, HTSUS. The placemat is classified in subheading 3924.90.10, HTSUS, as “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Other: Curtains and drapes, including panels and valances; napkins, table covers, mats, scarves, runners, doilies, centerpieces, antimacassars and furniture slipcovers; and like furnishings”. *See e.g.*, NY R04714, dated September 18, 2006; NY L89674, dated January 12, 2006; and NY K85476, dated May 26, 2004.

HOLDING:

In accordance with GRI 1 and GRI 6, the Places People! Placemat, Style #68325, is classified in heading 3924, HTSUS, and specifically in subheading 3924.90.10, HTSUS, as: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Other: Curtains and drapes, including panels and valances; napkins, table covers, mats, scarves, runners, doilies, centerpieces, antimacassars and furniture slipcovers; and like furnishings”.

EFFECT ON OTHER RULINGS:

NY N020433, dated December 20, 2007, is revoked.

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

Sincerely,

GAIL A. HAMILL

for

MYLES B. HARMON,

Director

Commercial and Trade Facilitation Division


AGENCY INFORMATION COLLECTION ACTIVITIES:**Accreditation of Commercial Laboratories and Approval of Commercial Gaugers**

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

ACTION: 30-Day notice and request for comments; Extension of an existing information collection: 1651-0053.

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security has submitted the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act: Accreditation of Commercial Laboratories and Approval of Commercial Gaugers. This is a proposed extension of an information collection that was previously approved. CBP is proposing that this information collection be extended with no change to the burden hours. This document is published to obtain comments from the public and affected agencies. This proposed information collection was previously published in the **Federal Register** (74 FR 58036) on November 10, 2009, allowing for a 60-day comment period. This notice allows for an additional 30 days for public comments. This process is conducted in accordance with 5 CFR 1320.10.

DATES: Written comments should be received on or before February 12, 2010.

ADDRESSES: Interested persons are invited to submit written comments on this proposed information collection to the Office of Information and Regulatory Affairs, Office of Management and Budget. Comments should be addressed to the OMB Desk Officer for Customs and Border Protection, Department of Homeland

Security, and sent via electronic mail to oira_submission@omb.eop.gov or faxed to (202) 395-5806.

SUPPLEMENTARY INFORMATION: U.S. Customs and Border Protection (CBP) encourages the general public and affected Federal agencies to submit written comments and suggestions on proposed and/or continuing information collection requests pursuant to the Paperwork Reduction Act (Pub. L.104-13). Your comments should address one of the following four points:

- (1) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency/component, including whether the information will have practical utility;
- (2) Evaluate the accuracy of the agencies/components estimate of the burden of The proposed collection of information, including the validity of the methodology and assumptions used;
- (3) Enhance the quality, utility, and clarity of the information to be collected; and
- (4) Minimize the burden of the collections of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological techniques or other forms of information.

Title: Accreditation of Commercial Laboratories and Approval of Commercial Gaugers

OMB Number: 1651-0053

Form Number: None

Abstract: Commercial gaugers and laboratories seeking accreditation or approval must provide the information specified in 19 CFR 151.12 and/or 19 CFR 151.13 to CBP. CBP uses this information in deciding whether to approve individuals or businesses desiring to measure bulk products or to analyze importations

Current Actions: There are no changes to the information collection. This submission is being made to extend the expiration date.

Type of Review: Extension (without change)

Affected Public: Businesses, Individuals

Reporting:**Estimated Number of Respondents: 200****Estimated Number of Responses per Respondent: 1****Estimated Number of Total Responses: 200****Estimated Time per Response: 75 minutes****Estimated Total Burden Hours: 250****Record Keeping:****Estimated Number of Record Keepers: 200****Estimated Time per Record Keeper: 60 minutes****Estimated Total Burden Hours: 200**

If additional information is required contact: Tracey Denning, U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW, 7th Floor, Washington, DC. 20229-1177, at 202-325-0265.

Dated: January 7, 2009

TRACEY DENNING
Agency Clearance Officer
U.S. Customs and Border Protection