U.S. Customs and Border Protection

PROPOSED REVOCATION OF RULING LETTERS AND PROPOSED REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF AUTOMOBILE SEAT COVERS


ACTION: Notice of proposed revocation of ten ruling letters and proposed revocation of treatment relating to the classification of automobile seat covers.


DATES: Comments must be received on or before June 19, 2015.

ADDRESSES: Written comments are to be addressed to the U.S. Customs and Border Protection, Office of International Trade, Regulations & Rulings, Attn: Trade and Commercial Regulations Branch, 10th Floor, 90 K St. NE, Washington, DC 20229–1179. 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 Mr. Joseph Clark at (202) 325–0118.
FOR FURTHER INFORMATION CONTACT: Claudia Garver, Tariff Classification and Marking Branch: (202) 325–0024

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 amends 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 (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that CBP is proposing to revoke ten ruling letters pertaining to the tariff classification of automobile seat covers. Although in this notice, CBP is specifically referring to NY 815572, dated October 13, 1995 (Attachment A); NY 816444, dated November 14, 1995 (Attachment B); NY 817886, dated January 25, 1996 (Attachment C); NY A88713, dated October 30, 1996 (Attachment D); NY C85587, dated April 2, 1998 (Attachment E); NY D87669, dated February 19, 1999 (Attachment F); NY E83615, dated July 20, 1999 (Attachment G); NY I88761, dated December 10, 2002 (Attachment H); NY K80213, dated November 12, 2003 (Attachment I); and NY N015530, dated August 28, 2007 (Attachment J), this notice 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 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 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 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 NY 815572, NY 816444, and NY 817886, NY A88713, NY C85587, NY D87669, NY E83615, NY I88761, and NY K80213, CBP classified various automobile seat covers in heading 6304, HTSUS, as other furnishing articles. In NY N015530, CBP classified an automobile seat cover in heading 6307, HTSUS, as an “other” made up article of textile. It is now CBP’s position that the subject automobile seat covers are all classified in heading 8708, HTSUS, which provides for “Parts and accessories of the motor vehicles of headings 8701 to 8705.”

Pursuant to 19 U.S.C. § 1625(c)(1), CBP is proposing to revoke NY 815572, NY 816444, and NY 817886, NY A88713, NY C85587, NY D87669, NY E83615, NY I88761, and NY K80213, and NY N015530, as well as any other ruling not specifically identified, to reflect the tariff classification of the subject merchandise according to the analysis contained in Proposed Headquarters Ruling Letter (HQ) H249319, set forth as Attachment K 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.

Dated: April 24, 2015

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division

Attachments
Mr. Kim Lim  
Waigo & Co.  
2535 Highgate Dr.  
Richmond, CA 94806  

RE: The tariff classification of a car seat cover from Malaysia.

Dear Mr. Lim:

In your letter dated September 26, 1995 you requested a classification ruling.

You submitted a sample of a dark grey car seat cover. The cover is made of 100 percent polyester knit fabric and it measures approximately 22 x 49 inches. It contains a very thin lamination of polyurethane foam which is less than 1/16 inch thick. The article is designed to be slipped on over the front seat of an automobile and secured in place with elastic. The back of the cover has a pouch. The front panel is embroidered with a cougar and the word "Speed".

The applicable subheading for the car seat cover will be 6304.91.0040, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: knitted or crocheted... of man-made fibers. The duty rate will be 10.9 percent ad valorem.

The car seat cover falls within textile category designation 666. Based upon international textile trade agreements products of Malaysia are subject to quota and the requirement of a visa.

The designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

This ruling is being issued under the provisions of Section 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 John Hansen at 212–466–5854.

Sincerely,

Roger J. Silvestri  
Director  
National Commodity Specialist Division
RE: The tariff classification of a car seat cover from Malaysia.

In your letter dated September 26, 1995 you requested a classification ruling.

You submitted a sample of a grey car seat cover. The cover is made of 74 percent cotton and 26 percent polyester knit fabric and it measures approximately 17 x 47-1/2 inches. It contains a very thin lamination of polyester foam which is approximately 1/8 inch thick. The article is designed to be slipped on over the front seat of an automobile and secured in place with elastic. This cushion cover is designed for bucket seats.

The applicable subheading for the car seat cover will be 6304.91.0020, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: knitted or crocheted ... of cotton. The duty rate will be 10.9 percent ad valorem.

The car seat cover falls within textile category designation 369. Based upon international textile trade agreements products of China are subject to quota and the requirement of a visa.

The designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

This ruling is being issued under the provisions of Section 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 John Hansen at 212–466–5854.

Sincerely,

ROGER J. SILVESTRI
Director
National Commodity Specialist Division
Mr. Jason Chan  
CMR International Corp.  
2970 Maria Ave.  
Suite 105 Northbrook, IL 60062–2023  
RE: The tariff classification of a seat cover from China.

DEAR MR. CHAN:  
In your letter dated December 19, 1995 you requested a classification ruling.

You submitted a car seat cover. The cover is made of 100 percent cotton woven printed fabric and measures approximately 20 x 49 inches. It is backed with a very thin lamination of foam which is less than one millimeter thick. A polyester knit material makes up the side and upper back components. The article is designed to be slipped on over the front seat of an automobile and secured in place with elastic. This cover is designed for bucket seats.

The applicable subheading for the seat cover will be 6304.92.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: not knitted or crocheted, of cotton. The duty rate will be 7 percent ad valorem.

The seat cover falls within textile category designation 369. Based upon international textile trade agreements products of China are subject to quota and the requirement of a visa.

The designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

This ruling is being issued under the provisions of Section 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 John Hansen at 212–466–5854.

Sincerely,

Roger J. Silvestri  
Director  
National Commodity Specialist Division
In your letter dated October 18, 1996 you requested a tariff classification ruling on behalf of Allison Corporation. The instant samples, Style #87–2659 (Fabulam), Style #790050 (Rainbow Knit) and Style #87–2651 (Fastlane), are car seat covers. Style #87–2659 is made of 80 percent acrylic and 20 percent polyester knit pile fabric. The edges are hemmed and contain a piece of elastic. This item has elastic tie strings and elastic loops to affix the cover to the seat.

The front panel of style #79–0050 is made from a knit fabric which is composed of 40 percent polyester, 25 percent acrylic, 25 percent cotton and 10 percent other fibers. The back panel is made from 100 percent polyester knit fabric. Both panels are laminated to a very thin layer of plastic foam. The edges are hemmed and contain a piece of elastic. This style also has elastic loops sewn to the edge and a plastic buckle used to affix this item to the seat.

The front panel of style #87–2651 is made of a woven fabric which is comprised of 65 percent polyester, 20 percent cotton and 15 percent other fiber. The back panel is made from 100 percent polyester woven fabric. Both panels are laminated to a very thin layer of plastic foam. All the edges are hemmed and contain a piece of elastic. There are loops attached to the edges and this style slips onto the seat.

The applicable subheading for style numbers 87–2659 and 790050 will be 6304.91.0040, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: knitted or crocheted... of man-made fibers. The rate of duty will be 10.4 percent ad valorem.

The applicable subheading for style number 87–2651 will be 6304.93.0000, HTS, which provides for other furnishing articles, excluding those of heading 9404: other: not knitted or crocheted, of synthetic fibers. The rate of duty will be 10.3 percent ad valorem.

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 John Hansen at 212–466–5854.
Sincerely,

ROGER J. SILVESTRI

Director

National Commodity Specialist Division
NY C85587
April 2, 1998
CATEGORY: Classification
TARIFF NO.: 6304.91.0040; 9404.90.2000

Ms. Analisa Leggatt
EXPEDITORS INTERNATIONAL OF WASHINGTON, INC.
601 North Nash Street
El Segundo, CA 90245

RE: The tariff classification of a car seat cover and seat cushion from China.

Dear Ms. Leggatt:

In your letter dated March 17, 1998 you requested a classification ruling on behalf of Elnari International Inc.

The instant samples are a car seat cover and a seat cushion. The cover will be made in either 100 percent polyester or 100 percent polypropylene knit fabric laminated to a thin layer of foam. This cover is designed to be slipped on over the front seat of an automobile. It has an elasticized bottom and top edge. Sewn along the edge are elastic loops which secure the cover to the seat. The cover is solid brown in color. This item is not a seat part but rather an aftermarket cover.

You state that the outershell of the seat cushion will be made from either 100 percent polyester or 100 percent polypropylene fabric. It is filled with a solid piece of urethane foam. The back portion of the cushion is a non-woven fabric. The edges are finished with a strip of knit fabric. Elastic loops are sewn along the top edge and along the side. These loops secure the cushion to the seat. You have indicated that the seat cover and cushion may also be made with a paper rope. Without a sample of that version, we are unable to provide a classification. The seat cover and cushion are being returned as requested.

The knit seat cover is classified under subheading 6304.91.0040, HTS, which provides for other furnishing articles, excluding those of heading 9404: other: knitted or crocheted... of man-made fibers. The duty rate will be 9.2 percent ad valorem.

The car seat cushion cover is classified under subheading 9404.90.2000, HTSUSA, which provides for articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered: other: pillows, cushions and similar furnishings: other. The duty rate will be 6 percent ad valorem.

The designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To
obtain the most current information available, we suggest that you check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

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 John Hansen at 212-466-5854.

Sincerely,

ROBERT B. SWIERUPSKI
Director,
National Commodity Specialist Division
MR. GERHARD GROB
JAGRO INC.
290 NYE AVENUE
IRVINGTON, NJ 07111

RE: The tariff classification of car seat covers from Italy

DEAR MR. GROB:

In your letter dated February 1, 1999 you requested a tariff classification ruling on behalf of Sagaz Industries, Inc.

You submitted a sample of an after market car seat cover and brochures from Sagaz Industries which show the various styles of car seat covers. These covers will be made from 100 percent polyester, 100 percent acrylic or 60 percent polyolefin and 40 percent polyester fabrics. The submitted sample is made from knit fabrics that have been laminated to a very thin layer of plastic foam. These items are designed to fit over and cover the seats in a motor vehicle. Although the submitted sample is made from knit fabrics, we could not ascertain the fabric construction of all styles in the brochures.

The applicable subheading for the seat covers made from knit fabrics will be 6304.91.0040, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: knitted or crocheted...of man-made fibers. The rate of duty will be 8.6 percent ad valorem.

The applicable subheading for the seat covers made from other than knit fabrics will be 6304.93.0000, HTS, which provides for other furnishing articles, excluding those of heading 9404: other: not knitted or crocheted, of synthetic fibers. The rate of duty will be 10 percent ad valorem.

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 John Hansen at 212–637–7078.

Sincerely,

ROBERT B. SWIERUPSKI
Director,
National Commodity Specialist Division
Mr. Greg Ball  
Allison Corporation  
15 Okner Parkway  
Livingston, NJ 07039

RE: The tariff classification of an automotive seat cover from China.

Dear Mr. Ball:

In your letter dated June 14, 1999 you requested a classification ruling. **Item #1 reference BL 01/420**, is an automotive seat cover. The front portion is made from 100 percent polyester terry knit fabric. The sides and back are made from polyurethane. The knit terry fabric is laminated to plastic foam that is less than 1/16 inch thick. This lamination acts as a support to the knit fabric rather than as padding or a cushion. The back portion of the headrest area has a piece of elastic sewn along the edge. The cover is designed to slip on the front seat of a car. It features two elastic loops and two straps used to attach the cover to the seat.

The applicable subheading for the cover will be 6304.91.0040, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: knitted or crocheted... of man-made fibers. The duty rate will be 8.6 percent ad valorem.

The cover falls within textile category designation 666. Based upon international textile trade agreements products of China are subject to quota and the requirement of a visa.

The designated textile and apparel categories and their quota and visa status are the result of international agreements that are subject to frequent renegotiations and changes. To obtain the most current information, we suggest that you check, close to the time of shipment, the **U.S. Customs Service Textile Status Report**, an internal issuance of the U.S. Customs Service, which is available at the Customs Web Site at WWW.CUSTOMS.US-TREAS.GOV. In addition, the designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected and should also be verified at the time of shipment.

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 John Hansen at 212–637–7078.

Sincerely,

Robert B. Swierupski  
Director,  
National Commodity Specialist Division
Mr. Tom Kennedy
KPS
2670 NE 23 Street
Pompano Beach, FL 33062

RE: The tariff classification of a seat cover from China.

Dear Mr. Kennedy:

In your letter dated November 12, 2002 you requested a classification ruling.

You submitted pictures of a seat cover. The seat cover is made from 100 percent cotton knit terry fabric. It is rectangular in shape and measures 29 inches in width by 60 inches in length. One end of the cover is folded over and sewn creating a pocket. It is designed to slip over the top portion of the seat. The item may be used to cover an automobile seat, chair or lounge chair.

The applicable subheading for the seat cover will be 6304.91.0020, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9494: other: knitted or crocheted... of cotton. The duty rate will be 6.9 percent ad valorem. Effective 2003 the duty rate will be 6.4 percent ad valorem.

The cover falls within textile category designation 666. Based upon international textile trade agreements products of China are not subject to quota or visa requirements.

The designated textile and apparel categories and their quota and visa status are the result of international agreements that are subject to frequent renegotiations and changes. To obtain the most current information, we suggest that you check, close to the time of shipment, the U.S. Customs Service Textile Status Report, an internal issuance of the U.S. Customs Service, which is available at the Customs Web site at www.customs.gov. In addition, the designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected and should also be verified at the time of shipment.

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 John Hansen at 646–733–3043.

Sincerely,

Robert B. Swierupski
Director,
National Commodity Specialist Division
November 12, 2003

CATEGORY: Classification
TARIFF NO.: 6304.92.0000

Mr. Bruce D. Roberts
Eagle Global Logistics
1801 NW 82 Ave.
Miami, FL 33126–1013

RE: The tariff classification of a seat cover from China.

Dear Mr. Roberts:

In your letter dated October 29, 2003 you requested a classification ruling on behalf of Terry Collection.

The merchandise at issue, identified as style AS186155, is an automobile seat cover. The cover is made from 100 percent cotton terry woven fabric. The rectangular cover measures 27.5 x 58 inches. One end has a cutout for the head rest area. The word “Curves” is embroidered to the front portion of the cover. Other covers will have different embroidered logos.

The applicable subheading for the cover will be 6304.92.0000, Harmonized Tariff Schedule of the United States (HTS), which provides for other furnishing articles, excluding those of heading 9404: other: not knitted or crocheted, of cotton. The duty rate will be 6.4 percent ad valorem.

The automobile seat cover falls within textile category designation 369. Based upon international textile trade agreements products of China are subject to no subject to quota or visa requirements.

The designated textile and apparel categories and their quota and visa status are the result of international agreements that are subject to frequent renegotiations and changes. To obtain the most current information, we suggest that you check, close to the time of shipment, the Textile Status Report for Absolute Quotas, which is available at our Web site at www.cbp.gov. In addition, the designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected and should also be verified at the time of shipment.

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 John Hansen at 646–733–3043.

Sincerely,

Robert B. Swierupski
Director,
National Commodity Specialist Division
SANDRA TOVAR
CST, INC.
500 LANIER AVE. W, SUITE 901
FAYETTEVILLE, GA 30214

RE: The tariff classification of a car seat cover and a shell for a pet bed, from China

DEAR MS. TOVAR:

In your letter dated Aug. 4, 2007, on behalf of O'Donnell Industries, of Greenville, S.C., you requested a tariff classification ruling. The samples which you submitted are being returned as requested.

The first sample is called a pet pad. It is a cover for a car seat, both the seat and back. It is made of woven nylon fabric, quilted with polyester batting and a thin foam backing. Elastic straps and hooks are attached for securing the cover to a car seat.

The second sample is a shell for a pet bed. It is made of a thick pile fabric sewn to a quilted woven fabric. Elastic edging that allows the shell to be fitted over a pet bed.

The applicable subheading for the pet pad and the shell for a pet bed 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.

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/.

The submitted samples are not marked with the country of origin and are, in fact, marked with a United States address. Section 134.11 of the Customs Regulations (19 C.F.R. 134.11) provides in part:

Unless excepted by law ...every article of foreign origin (or its container) imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or container) will permit, in such a manner as to indicate to an ultimate purchaser in the U.S. the English name of the country of origin of the article, at the time of importation into the Customs territory of the U.S.

Section 134.46, Customs Regulations (19 CFR 134.46), deals with cases in which the words “United States,” or “American,” the letters “U.S.A.,” any variation of such words or letters, or the name of any city or locality in the United States, or the name of any foreign country or locality other than the country or locality in which the article was manufactured or produced, appears on an imported article or its container, and those words, letters or names may mislead or deceive the ultimate purchaser as to the actual country of origin. In such a case, there shall appear, legibly and permanently, in close proximity to such words, letters, or name, and in at least a comparable size, the name of the country of origin preceded by “Made in,” Product of,” or other words of similar meaning.
In order to satisfy the close proximity requirement, the country of origin marking must generally appear on the same side(s) or surface(s) in which the name or locality other than the actual country of origin appears.

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
DEAR MS. TOVAR:

This is in reference to New York Ruling Letters (NY) 815572, dated October 13, 1995; (NY) 816444, dated November 14, 1995; NY 817886, dated January 25, 1996; NY A88713, dated October 30, 1996; NY C85587, dated April 2, 1998; NY D87669, dated February 19, 1999; NY E83615, dated July 20, 1999; NY I88761, dated December 10, 2002; NY K80213, dated November 12, 2003; and NY N015530, dated August 28, 2007. In NY 815572, NY 816444, and NY 817886, NY A88713, NY C85587, NY D87669, NY E83615, NY I88761, and NY K80213, CBP classified various automobile seat covers in heading 6304, HTSUS, as other furnishing articles. In NY N015530, CBP classified an automobile seat cover in heading 6307, HTSUS, as an “other” made up article of textile. For the reasons set forth below, we have determined that the classification of these seat covers in headings 6304 and 6307, HTSUS, was incorrect.

FACTS:

The subject merchandise consists of various universal fit, after-market automotive seat covers, designed to fit over most bucket seats and bench seats of automotives, trucks, sport utility vehicles and vans. The seat covers are knit or woven and made from synthetic or cotton fabric. The merchandise is marketed for fashion, fun, style, protection, upgrade and comfort.

ISSUE:

Whether the subject merchandise is classifiable as other furnishing articles under heading 6304, HTSUS, other made up textile articles under heading 6307, HTSUS, or as accessories of motor vehicles under heading 8708, HTSUS.

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (“GRIs”). GRI 1 provides that articles are to be classified by the terms of the headings and relative Section and Chapter Notes. For an article to be classified in a particular heading, the heading must describe the article, and not be excluded therefrom by any legal note. 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 GRIs may then be applied. GRI 3 provides, in pertinent part, that:
When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more specific description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

The HTSUS provisions under consideration are as follows:

6304: Other furnishing articles, excluding those of heading 9404:
       Other:
6304.91.00: Knitted or crocheted ...
*   *   *

6307: Other made up articles, including dress patterns:
6307.90: Other:
       Other:
6307.90.98: Other...
*   *   *

8708: Parts and accessories of the motor vehicles of headings 8701 to 8705:
       Other parts and accessories:
8708.99: Other:
8708.99.80: Other.
*   *   *

Note 2 to Section XVII provides as follows:

2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016);

(b) Parts of general use, as defined in note 2 to section XV, of base metal (section XV) or similar goods of plastics (chapter 39);

(c) Articles of chapter 82 (tools);

(d) Articles of heading 8306;

(e) Machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;

(f) Electrical machinery or equipment (chapter 85);

(g) Articles of chapter 90;
(h) Articles of chapter 91;
(i) Arms (chapter 93);
(k) Lamps or lighting fittings of heading 9405; or
(l) Brushes of a kind used as parts of vehicles (heading 9603).

Note 3 to Section XVII provides:

3. References in chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

* * *

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 ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of the headings. It is CBP’s practice to follow, whenever possible, the terms of the ENs when interpreting the HTSUS. See T.D. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

Part III of the General EN’s to Section XVII, HTSUS, provides, in pertinent part:

... these headings apply only to those parts or accessories which comply with all three of the following conditions:

(a) They must not be excluded by the terms of Note 2 to this Section (see paragraph (A) below).

and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below).

and (c) They must not be more specifically included elsewhere in the Nomenclature (see paragraph (C) below).

(C) Parts and accessories covered more specifically elsewhere in the Nomenclature.

Parts and accessories, even if identifiable as for the articles of this Section, are excluded if they are covered more specifically by another heading elsewhere in the Nomenclature ...

* * * * *

EN 87.08 provides:

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfil both the following conditions:

(i) They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles;
and (ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

Parts and accessories of this heading include:

(B) Parts of bodies and associated accessories, for example, floor boards, sides, front or rear panels, luggage compartments, etc.; doors and parts thereof; bonnets (hoods); framed windows, windows equipped with heating resistors and electrical connectors, window frames; running-boards; wings (fenders), mudguards; dashboards; radiator cowlings; number-plate brackets; bumpers and over-riders; steering column brackets; exterior luggage racks; visors; non-electric heating and defrosting appliances which use the heat produced by the engine of the vehicle; safety seat belts designed to be permanently fixed into motor vehicles for the protection of persons; floor mats (other than of textile material or unhardened vulcanised rubber), etc. Assemblies (including unit construction chassis-bodies) not yet having the character of incomplete bodies, e.g., not yet fitted with doors, wings (fenders), bonnets (hoods) and rear compartment covers, etc., are classified in this heading and not in heading 87.07.

* * * * *

Heading 6304, HTSUS, covers, in pertinent part, other furnishing articles. The ENs state that the heading includes “furnishing articles of textile materials ... for use in the home, public buildings, theatres, churches, etc., and similar articles used in ships, railway carriages, aircraft, trailer caravans, motor cars, etc.” These seat covers are “ejusdem generis” or “of the same kind” of articles as the exemplars, such as cushion covers and loose covers for furniture, listed in the EN. However, heading 6304, HTSUS, is a general heading or basket provision, as evidenced by the word “other.” See The Item Company v U.S., 98 F. 3d 1294, 1296 (CAFC 1996). Classification of imported merchandise in a basket provision is only appropriate if there is no tariff category that covers the merchandise more specifically. See EM Industries v. U.S., F. Supp. 1473, 1480 (1998) (“Basket’ or residual provisions of HTSUS headings ... are intended as a broad catch-all to encompass the classification of articles for which there is no more specifically applicable subheading.”).

Heading 6307, HTSUS, covering other made up textile articles, is a similar basket provision. The EN to heading 6307, HTSUS, notes that the heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature. These include, inter alia, loose covers for motor-cars and garment bags. As with heading 6304, HTSUS, classification in heading 6307, HTSUS, is precluded if the merchandise is covered more specifically in another tariff provision.

Heading 8708 provides for parts and accessories of motor vehicles of headings 8701 to 8705. “Accessory” is not defined in the HTSUS. This office has stated that the term “accessory” is generally understood to mean an article which is not necessary to enable the goods with which they are intended to function. They are of secondary importance, but must, however, contribute to the effectiveness of the principal article (e.g., facilitate the use or handling of the particular article, widen the range of its uses, or improve its operation). See Headquarters Ruling Letter (HQ) 958710, dated April 8, 1996; HQ 950166, dated November 8, 1991. We also employ the common and commer-
cial meanings of the term “accessory”, as the courts did in *Rollerblade v. United States*, wherein the Court of International Trade derived from various dictionaries that an accessory must relate directly to the thing accessorized. *See Rollerblade, Inc. v. United States*, 116 F.Supp. 2d 1247 (CIT 2000), aff’d, 282 F.3d 1349 (Fed. Cir. 2002) (holding that inline roller skating protective gear is not an accessory because the protective gear does not directly act on or contact the roller skates in any way) (referred to herein as Rollerblade); *See also* HQ 966216, dated May 27, 2003. The instant seat covers act directly on seats of motor vehicles and contribute to their effectiveness by adding to the style of the interior of the motor vehicle, protecting the seats from wear and tear, etc. They are identifiable for use solely or principally with the motor vehicles of headings 8701 to 8705, HTSUS, because they are designed and principally used to fit bucket seats and bench seats of motor vehicles. Thus, they are accessories to the motor vehicle.

EN 87.08 and the General ENs to Section XVII state that parts and accessories of the motor vehicles of headings 8701 to 8705 should be identifiable as being suitable for use solely or principally with motor vehicles, must not be more specifically included elsewhere in the Nomenclature, and must not be excluded by Note 2 to Section XVI. The instant seat covers satisfy the requirements of EN 87.08 and the General ENs to Section XVII. They are not excluded by Section XVII, Note 2. They are used solely or principally with the motor vehicles of headings 8701 to 8705, HTSUS.

However, as indicated above, the instant merchandise may also be described as other furnishing articles of heading 6304, HTSUS, or as other made up textile articles of heading 6307, HTSUS. The instant goods are therefore prima facie classifiable under three different headings. GRI 3(a) provides that for goods which are prima facie classifiable under two or more headings, the heading which provides the most specific description shall be preferred to headings providing a more specific description.

Additional U.S. Rule of Interpretation 1 (c), HTSUS, also states that “a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for “parts” or “parts and accessories” shall not prevail over a specific provision for such part or accessory.” However, headings 6304, HTSUS, and 6307, HTSUS, are general headings, or basket provisions. Classification of imported merchandise in a basket provision is only appropriate if there is no tariff category that covers the merchandise more specifically. As such, headings 6304, HTSUS, and 6307, HTSUS do not constitute a specific provision for the purposes of Additional U.S. Rule of Interpretation 1 (c). *See HQ 960950, dated January 16, 1998 (“It is an accepted rule of classification that a basket provision is not specific for tariff purposes. Subheading 4205.00.80, HTSUS, is not a specific provision because it is a basket provision. For this reason, it does not prevail over subheading 8708.99.80, HTSUS.”). See also* HQ 965401, dated April 22, 2002; HQ W968461, dated February 22, 2010; and HQ 957811, dated July 19, 1995. As we have established that automobile accessories fit directly on automobile seats and are principally used with motor vehicles, they are more narrowly defined as automobile accessories than as other furnishing articles or as other made up articles of heading 6307, HTSUS. Heading 8708, HTSUS, therefore prevails over headings 6304, HTSUS and 6307, HTSUS. The merchandise is accordingly classified in heading 8708, HTSUS.
This conclusion is consistent with prior CBP rulings classifying other after-market automotive seat covers and similar articles as accessories under heading 8708, HTSUS. See e.g., HQ 965401, dated April 22, 2002; HQ 965189, dated April 22, 2002; NY E82884, dated June 10, 1999; NY F87411, dated June 2, 2000; NY G82562, dated October 12, 2000; NY G88267, dated March 19, 2001; NY L81220, dated December 15, 2004; NY L82024, dated January 8, 2005; and NY M84672, dated July 27, 2006. CBP has also classified automotive steering wheel covers under heading 8708, HTSUS. See, e.g. NY 807787, dated March 17, 1995, and NY 863737, dated May 30, 1991, as well as other items for use with motor vehicles, such as a trash container designed to be strapped to a car seat, in HQ 950525, dated February 7, 1992, and a contoured car cover in HQ 089423, dated September 24, 1991. The instant merchandise is accordingly classified in heading 8708, HTSUS.

**HOLDING:**

By application of GRIs 1 and 3, the instant universal fit after-market automotive seat covers are classified in subheading 8708.99.81, HTSUS, which provides for “Parts and accessories of the motor vehicles of 8701 to 8705: other parts and accessories: other: other: other: other: other.” The 2015 column one, general rate of duty is 2.5% 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 online at http://www.usitc.gov/tata/hts/.

**EFFECT ON OTHER RULINGS:**

NY 815572, NY 816444, NY 817886, NY A88713, NY C85587, NY D87669, NY E83615, NY I88761, NY K80213, and NY N015530 are hereby revoked.

Sincerely,

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division
PROPOSED MODIFICATION OF A RULING LETTER AND PROPOSED REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF A PLASTIC MCQUEEN CAR AND CUP

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

ACTION: Notice of proposed modification of a ruling letter and proposed revocation of treatment relating to the tariff classification of a plastic McQueen car and cup.

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 Customs and Border Protection (CBP) proposes to modify a ruling letter relating to the tariff classification of a plastic McQueen car and cup, under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 19, 2015.

ADDRESSES: Written comments are to be addressed to Customs and Border Protection, Office of International Trade, Regulations and Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street NE, 10th Floor, Washington, D.C. 20229–1177. Submitted comments may be inspected at the above address during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325–0118.

FOR FURTHER INFORMATION CONTACT: George Aduhene, Tariff Classification and Marking Branch: (202) 325–0184

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 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, as amended (19 U.S.C. 1625 (c)(1)), this notice advises interested parties that CBP intends to modify a ruling letter relating to the tariff classification of a plastic McQueen car and cup. Although in this notice, CBP is specifically referring to the modification of HQ H040737, dated July 23, 2009, (Attachment A), this notice 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., ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice should advise CBP during this notice period.

Similarly, pursuant to section 625 (c)(2), Tariff Act of 1930, as amended (19 U.S.C. 1625 (c)(2)), CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this 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 notice of this proposed action.

In HQ H040737, CBP made an error in the holding by reversing the subheadings for the plastic McQueen car and cup. The McQueen car was incorrectly classified in subheading 3924.10.40, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Tableware and kitchenware: Other.” The cup was incorrectly classified in subheading 3924.90.56, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Other: Other.”
Pursuant to 19 U.S.C. 1625(c)(1), CBP intends to modify HQ H040737 and any other ruling not specifically identified, in order to reflect the proper classification of a plastic McQueen cup in subheading 3924.90.56, HTSUS, and car in subheading 3924.10.40, HTSUS, under the correct subheadings based on the correction in the proposed HQ H239752, set forth as Attachment B to this document. Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP intends 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.

Dated: April 24, 2015

Jacinto Juarez

for

Myles B. Harmon,

Director

Commercial and Trade Facilitation Division

Attachments
July 23, 2009

CLA-2 OT:RR:CTF:TCM H040737 KSH
CATEGORY: Classification
TARIFF NO.: 3924.10.40; 3924.90.56

Ms. Christina Yun
MZ Berger and Company
29-76 Northern Blvd.
Long Island City, NY 11101

RE: Reconsideration of NY N029461 dated June 20, 2008; Classification of McQueen car and cup

Dear Ms. Yun:

This is in reply to your letter dated August 6, 2008, in which you requested reconsideration of New York Ruling Letter (NY) N029461, dated June 20, 2008, as it pertains to the classification of a plastic McQueen car and plastic cup under the Harmonized Tariff Schedule of the United States (HTSUS).

FACTS:

The merchandise at issue is identified as a McQueen car and cup. The McQueen car is a plastic car in the likeness of the Disney/Pixar “Cars” character Lightning McQueen. It features a circular depression in the rear portion of the car behind the roof in which to place the plastic cup. The cup features a sticker which states “The Oil Pan Open.” They are packaged together with a plastic tool holder, plastic wrench, screwdriver, pliers and body wash. The box in which the items are packaged identifies the merchandise as the “Cars Tub Time Pit Stop.” The plastic tool holder, plastic wrench, screwdriver, pliers and body wash were previously classified in NY N029461 and were determined not to be a set for classification purposes.

ISSUE:

Whether the McQueen car and cup are classified in heading 9503, HTSUS, as toys or in heading 3924, HTSUS, as “tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.”

LAW AND ANALYSIS:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation. 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 applicable HTSUS provisions at issue are as follows:

9503.00 Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls, other toys; reduced-scale (“scale”) models and similar recreational models, working or not; puzzles of all kinds; parts and accessories.
3924 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:

3924.10 Tableware and kitchenware:

3924.90 Other:

In understanding the language of the HTSUS, the Harmonized Commodity Description and Coding System Explanatory Notes (ENs) may be utilized. The ENs, though not dispositive or legally binding, provide commentary on the scope of each heading of the HTSUS, and are the official interpretation of the Harmonized System at the international level. CBP believes the ENs should always be consulted. See T.D. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The EN to heading 3924, HTSUS, provides in relevant part:

The heading also covers cups (without handles) for table or toilet use, not having the character of containers for the packing or conveyance of goods, whether or not sometimes used for such purposes. It excludes, however, cups without handles having the character of containers used for the packing or conveyance of goods (heading 39.23).

You contend that both the McQueen car and the cup are toys and that the McQueen car is marketed as a toy car with a trunk for holding a number of objects to play with during and after bath time. You state there is no indication that the car would be used for or associated with drinking and the cup is not sold or marketed as a drinking cup or a rinse cup.

The term “toy” is not defined in the HTSUS. However, the General EN for Chapter 95, HTSUS, states that the “Chapter covers toys of all kinds whether designed for the amusement of children or adults.” The U.S. Court of International Trade (CIT) construes heading 9503, HTSUS, as a “principal use” provision, insofar as it pertains to “toys.” See Minnetonka Brands v. United States, 110 F. Supp. 2d 1020, 1026 (Court of International Trade 2000). Thus, to be a toy, the “character of amusement involved [is] that derived from an item which is essentially a plaything.” Wilson’s Customs Clearance, Inc. v. United States, 59 Cust. Ct. 36, C.D. 3061 (1967).

For articles governed by principal use, Additional U.S. Rule of Interpretation 1(a), HTSUS, provides that, in the absence of special language or context which otherwise requires, such use “is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use.” In other words, the article’s principal use at the time of importation determines whether it is classifiable within a particular class or kind.

While Additional U.S. Rule of Interpretation 1(a), HTSUS, provides general criteria for discerning the principal use of an article, it does not provide specific criteria for individual tariff provisions. However, the CIT has provided factors which are indicative but not conclusive, to apply when determining whether merchandise falls within a particular class or kind. They include: general physical characteristics, the expectation of the ultimate purchaser, channels of trade, environment of sale (accompanying accessories, manner of advertisement and display), use in the same manner as merchandise which defines the class, economic practicality of so using the import, and
recognition in the trade of this use. See United States v. Carborundum Company, 63 CCPA 98, C.A.D. 1172, 536 F. 2d 373 (1976), cert. denied, 429 U.S. 979 (hereinafter Carborundum).

For articles that are both amusing and functional, we look to Ideal Toy Corp. v United States, 78 Cust. Ct. 28 (1977), in which the court stated that “when amusement and utility become locked in controversy, the question becomes one of determining whether amusement is incidental to the utilitarian purpose, or whether the utility purpose is incidental to the amusement.” That is, not all merchandise that provides amusement is properly classified in a toy provision.

In this instance, while the McQueen car and rinse cup may be amusing, the articles are a functional cup holder and cup. The rinse cup is designed to fit into the circular depression at the back of the McQueen car. As such, we find that their amusing quality is incidental to their utilitarian purpose and that they are not classifiable in heading 9503, HTSUS. Heading 3924, HTSUS, is organized into categories followed by the general phrase “other household articles.” “When a list of items is followed by a general word or phrase, the rule of ejusdem generis is used to determine the scope of the general word or phrase.” Avenues in Leather, Inc. v. United States, 178 F.3d 1241, 1244 (Fed Cir. 1999). “In classification cases, ejusdem generis requires that ... the subject merchandise must possess the same essential characteristics or purposes that unite the listed examples proceeding the general term.” Id. Under a ejusdem generis analysis, we “must consider the common characteristics or unifying purpose of the listed exemplars in a heading as well as consider the specific primary purpose of the imported merchandise.” Id. “[C]lassification ...under ejusdem generis is appropriate only if the imported merchandise shares the characteristics or purpose and does not have a more specific primary purpose that is inconsistent with the listed exemplars.” Id.

The essential characteristic and purpose of the categories of goods listed in heading 3924, HTSUS, is to store or contain food and beverages. See SGI, Incorporated v. United States, 122 F.3d 1468 (Fed Cir. 1997). Further, the McQueen car and cup are ejusdem generis with those articles cited in the EN to heading 3924, HTSUS, as exemplars of tableware and kitchenware insofar as the cup is principally used to contain beverages and the McQueen car is used as a holder for the cup. Accordingly, they are classified in heading 3924, HTSUS.

HOLDING:

Pursuant to GRI 1, the McQueen car and cup are classified in heading 3924, HTSUS. The McQueen car is classified in subheading 3924.10.40, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Tableware and kitchenware: Other.” The column one, general rate of duty is 3.4% ad valorem. The cup is classified in subheading 3924.90.56, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Other: Other.” The column one, general rate of duty is 3.4% ad valorem.
EFFECT ON OTHER RULINGS:

NY N029461, dated June 20, 2008, is hereby affirmed.

Sincerely,

Myles B. Harmon,
Director
Commercial and Trade Facilitation Division
Ms. Christina Yun
MZ Berger & Company
29–76 Northern Blvd, 4th Floor
Long Island City, NY 11101

RE: Modification of HQ H040737; Classification of McQueen car and cup

Dear Ms. YUN:

This letter concerns Headquarters Ruling Letter (HQ) H040737, dated July 23, 2009, issued to you regarding the classification of a plastic McQueen car and cup, under the Harmonized Tariff Schedule of the United States (HTSUS). In that ruling, U.S. Customs and Border Protection (CBP) classified the McQueen car in subheading 3924.10.40, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Tableware and kitchenware: Other.” The McQueen cup was classified in subheading 3924.90.65, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Other: Other.” CBP has reviewed HQ H040737 and found a clerical error in the holding. We found that the subheadings for the classification of the McQueen car and cup were reversed contrary to the proper classification determination. We hereby modify HQ H040737 to reflect that the McQueen car is classified in subheading 3924.90.65, HTSUS, and the cup is classified in subheading 3924.10.40, HTSUS.

FACTS:

The merchandise at issue was a McQueen car and cup. The McQueen car is a plastic car in the likeness of the Disney/Pixar “Cars” character Lightning McQueen. It features a circular depression in the rear portion of the car behind the roof in which to place the plastic cup. The cup features a sticker which states “The Oil Pan Open.” They are packaged together with a plastic tool holder, plastic wrench, screwdriver, pliers and body wash. The box in which the items are packaged identifies the merchandise as the “Cars Tub Time Pit Stop.” The plastic tool holder, plastic wrench, screwdriver, pliers and body wash were previously classified in NY N029461 and were determined not to be a set for classification purposes.

ISSUE:

Whether the McQueen car and cup are classified in heading 9503, HTSUS, as toys or in heading 3924, HTSUS, as “tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.”

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. The applicable HTSUS provisions at issue are as follows:

9503.00  Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls, other toys; reduced-scale (“scale”) models and similar recreational models, working or not; puzzles of all kind; parts and accessories.

3924  Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastic:

3924.10  Tableware and kitchenware:

3924.90  Other:

In understanding the language of the HTSUS, the Harmonized Commodity Description and Coding System Explanatory Notes (ENs), though not dispositive or legally binding, provide commentary on the scope of each heading of the heading HTSUS, and are the official interpretation of the Harmonized System at the international level. CBP believes the ENs should always be consulted. See T.D. 89–90, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The EN to heading 3924, HTSUS, provides in relevant part:

The heading also covers cups (without handles) for table or toilet use, not having the character of containers for the packing or conveyance of goods, whether or not sometimes used for such purposes. It excludes, however, cups without handles having the character of containers used for the packing or conveyance of goods (heading 39.23).

You contend that both the McQueen car and cup are toys and that the McQueen car is marketed as a toy car with a trunk for holding a number of objects to play during and after bath time. You state there is no indication that the car would be used for or associated with drinking and the cup is not sold or marketed as a drinking cup or a rinse cup.

The term “toy” is not defined in the HTSUS. However, the General EN for Chapter 95, HTSUS, states that the “Chapter covers toys of all kinds whether designed for the amusement of children or adults.” The U.S. Court of International Trade (CIT) constructs heading 9503, HTSUS, as a “principal use” provision, insofar as it pertains to “toys.” See Minnetonka Brands v. United States, 110 F. Supp. 2d 1020, 1026 (Court of International Trade 2000). Thus, to be a toy, the “character of amusement involved [is] that derived from an item which is essentially a plaything.” Wilson’s Customs Clearance, Inc. v. United States, 59 Gust. Ct. 36, C. D. 3061 (1967). For articles governed by principal use, Additional U.S. Rule of Interpretation 1(a), HTSUS, provides that, in the absence of special language or context which otherwise requires, such use “is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use.” In other words, the article’s principal use at the time of importation determines whether it is classifiable within a particular class of or kind.

While Additional U.S. Rule of Interpretation 1 (a), provides general criteria for discerning the principal use of an article, it does not provide specific criteria for individual tariff provisions. However, the CIT has provided factors which are indicative but not conclusive, to apply when determining whether
merchandise falls within a particular class or kind. They include: general physical characteristics, the expectation of the ultimate purchaser, channels of trade, environment of sale (accompanying accessories, manner of advertisement and display), use in the same manner as merchandise which defines the class, economic practicality of so using the import, and recognition in the trade of this use. See United States v. Carborundum Company, 63 CCPA 98, C.A.D. 1172, 536 F. 2d 373 (1976), cert. denied, 429 U.S. 979 (hereinafter Carborundum). For articles that are both amusing and functional, we look to Ideal Toy Corp. v. United States, 78 Gust. Ct. 28 (1977), in which the court stated that “when amusement and utility become locked in controversy, the question becomes one of determining whether amusement is incidental to the utilitarian purpose, or whether the utility purpose is incidental to the amusement.” That is, not all merchandise that provides amusement is properly classified in a toy provision.

In this instance, while the McQueen car and rinse cup may be amusing, the articles are a functional cup holder and cup. The rinse cup is designed to fit into the circular depression at the back of the McQueen car. As such, we find that their amusing quality is incidental to their utilitarian purpose and that they are not classifiable in heading 9503, HTSUS. Heading 3924, HTSUS, is organized into categories followed by a general phrase “other household articles.” “When a list of items is followed by a general word or phrase, the rule of *ejusdem generis* is used to determine the scope of the general word or phrase.” Avenues in Leather, Inc. v. United States, 178 F.3d 1241, 1244 (Fed Cir. 1999). In classification cases, *ejusdem generis* requires that ... the subject merchandise must possess the same essential characteristics or purposes that unite the listed examples proceeding the general term.” Id. Under a *ejusdem generis* analysis, we “must consider the common characteristics or unifying purpose of the listed exemplars in a heading as well as consider the specific primary purpose of the imported merchandise.” Id. “[C]lassification ... under *ejusdem generis* is appropriate only if the imported merchandise shares the characteristics or purpose and does not have a more specific primary purpose that is consistent with the listed exemplars.” Id.

The essential characteristics and purpose of the categories of goods listed in heading 3924, HTSUS, is to store or contain food and beverages. See SGI, Incorporated v. United States, 122 F.3d 1468 (Fed Cir. 1997). Further, the McQueen car and cup are *ejusdem generis* with those articles cited in the EN to heading 3924, HTSUS, as exemplars of tableware and kitchenware insofar as the cup is principally classified in heading, 3924, HTSUS.

**HOLDING:**

Pursuant to GRI 1, we find the McQueen car and cup are classified in heading 3924, HTSUS. The McQueen cup is classified in subheading 3924.10.40, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Tableware and kitchenware: Other.” The column one, general rate of duty is 3.4 percent *ad valorem*. The McQueen car is properly classified in subheading 3924.90.56, HTSUS, which provides for: “Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Other: Other.” The column one, general rate of duty is 3.4 percent *ad valorem*. 
EFFECT ON OTHER RULINGS:

HQ H040737, dated July 23, 2009, is hereby MODIFIED.

Sincerely,

MYLES B. HARMON,

Director

Commercial and Trade Facilitation Division
PROPOSED REVOCATION OF A RULING LETTER AND PROPOSED REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF AN ARCHERY TARGET HANDLE INSERT


ACTION: Notice of proposed revocation of a ruling letter and proposed revocation of treatment relating to the tariff classification of an archery target handle insert.

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) proposes to revoke a ruling letter relating to the tariff classification of an archery target handle under the Harmonized Tariff Schedule of the United States (HTSUS). CBP also proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments are invited on the correctness of the proposed actions.

DATES: Comments must be received on or before June 19, 2015.

ADDRESSES: Written comments are to be addressed to the U.S. Customs and Border Protection, Office of International Trade, Regulations & Rulings, Attention: Trade and Commercial Regulations Branch, 90 K Street N.E., 10th Floor, Washington, D.C. 20229–1177. Submitted comments may be inspected at the above address during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 325–0118.

FOR FURTHER INFORMATION CONTACT: Beth Jenior, Tariff Classification and Marking Branch: (202) 325–0347.

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, as amended (19 U.S.C. §1625 (c)(1)), this Notice advises interested parties that CBP intends to revoke a ruling pertaining to the tariff classification of an archery target handle. Although in this Notice, CBP is specifically referring to the revocation of New York Ruling Letter (NY) N209619, dated April 11, 2012 (Attachment A), this Notice 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., ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this Notice should advise CBP during this notice period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930, as amended (19 U.S.C. §1625(c)(2)), CBP proposes to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this 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 notice of this proposed action.

In NY N209619, set forth as Attachment A, CBP determined that the subject archery target handle insert was classified in subheading 3926.90.25 of the Harmonized Tariff Schedule of the United States (HTSUS), which provides, in pertinent part, for: “Other articles of plastics ... : Other: Handles and knobs, not elsewhere specified or included, of plastics.” It is now CBP’s position that the archery target handle insert is properly classified in subheading 9506.99.05, HT-
SUS, which provides, in pertinent part, for: “Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games ... parts and accessories thereof: Other: Other: Archery articles and equipment and parts and accessories thereof.”

Pursuant to 19 U.S.C. §1625(c)(1), CBP proposes to revoke NY N209619, and to revoke or to modify any other ruling not specifically identified, in order to reflect the proper classification of the archery target handle according to the analysis contained in proposed HQ H229978, set forth as Attachment B to this document. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP intends to revoke any treatment previously accorded by CBP to substantially similar transactions.

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

Dated: April 24, 2015

JACINTO JUAREZ
for
MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division

Attachments
In your letter dated March 15, 2012, you requested a tariff classification ruling. The handle insert, also identified as the “Block handle,” is intended to be inserted into a portable archery target and provide a handle whereby the target can be carried from location to location. Photographs and illustrations of the handle insert were submitted with your request. The handle insert is composed of molded acrylonitrile-butadiene-styrene (ABS) plastic. It is comprised of two parts: a handle measuring 10 inches by 13 inches and a handle plate measuring 6.5 inches by 10.73 inches. The handle plate is designed to fit into the back side of the handle part.

You suggest classification of the plastic handle inserts under subheading 9506.99.0530, Harmonized Tariff Schedule of the United States (HTSUS), which provides for archery articles and equipment and parts and accessories thereof. However, plastic handle inserts do not belong to a class or kind of merchandise solely or principally used with archery articles and equipment. Handles can be used in a wide variety of applications to assist in carrying an item. Therefore, the plastic handle inserts are not classified in Chapter 95.

The applicable subheading for the plastic handle inserts will be 3926.90.2500, HTSUS, which provides for other articles of plastics ...handles and knobs, not elsewhere specified or included, of plastics. The rate of duty will be 6.5 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
Re: Revocation of NY N209619; Tariff Classification of the GripPit™ Handle Insert for the Block® Archery Target

FACTS:

The Block® brand of archery targets consists of different styles of layered polyethylene foam targets. All of the Block® archery targets are portable. The GripPit™ handle insert is embedded into the top of the Block® Black and the Block® Black Crossbow styles of targets. These styles of targets have four sides which can stop field tip, broad head and expandable arrows. These two styles of targets are pictured below:

The Grip Pit™ handle insert consists of two pieces of plastic which are custom designed to fit together. During the manufacturing process, the two pieces are attached together and are permanently embedded into the target. The embedded GripPit™ handle insert enables the consumer to lift, carry and transport the target. The two pieces of the handle insert are pictured below:
The Block® Black and the Block® Black Crossbow styles of targets are large and bulky, measuring in size from 16"x12"x16" to 22"x16"x22". In spite of their cumbersome shape and size, they are marketed as being lightweight and portable. It is the GripPit™ handle insert that enables the consumer to easily move this target from the home, to the backyard, and to the archery range. A picture of consumers holding the bulky targets is provided below:

**ISSUE:**

Is the GripPit™ handle insert classified as an article of plastics in heading 3926, HTUS, or as a part of sports equipment in heading 9506, HTSUS?

**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 the following:
3926 Other articles of plastics and articles of other materials of headings 3901 to 3914:
3926.90 Other:
3926.90.25 Handles and knobs, not elsewhere specified or included, of plastics
* * *
9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and wading pools; parts and accessories thereof:
Other:
9506.99 Other:
9506.99.05 Archery articles and equipment and parts and accessories thereof
* * *

Note 2(y) to Chapter 39 states that:
2. This chapter does not cover:
   (t) Articles of chapter 95 (for example, toys, games, sports equipment)
   * * *

Note 3 to Chapter 95 states that:
3. Subject to note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles...
   * * *

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

EN 95.06(B)(11) states, in pertinent part, that:
This heading covers:
   (B) **Requisites for other sports and outdoor games** ... e.g.:
      (11) Archery equipment, such as bows, arrows and targets.
      * * *

In NY N209619, we classified the handle insert under subheading 3926.90.25, HTSUS, as a handle of plastics which is not elsewhere specified or included. However, Note 2(y) to Chapter 39 states that articles of Chapter 95 are excluded from classification in that chapter. As such, if the handle inserts are classifiable in heading 9506, HTSUS, they cannot be classified in Chapter 39.
Heading 9506 provides for articles and equipment for sports, as well as parts and accessories thereof. It is undisputed that archery is a sport, and that archery targets constitute equipment for that sport. EN 95.06(B)(11) states that archery equipment, such as bows, arrows and targets are classifiable in that heading. To be classifiable under heading 9506, HTSUS, we must determine whether the handle insert is a part or an accessory to the archery target.

The courts have construed the nature of “parts” under the HTSUS and two distinct though not inconsistent tests have resulted. See Bauerhin Techs. Ltd. P’ship. v. United States (“Bauerhin”), 110 F. 3d 774 (Fed. Cir. 1997). The first, articulated in United States v. Willoughby Camera Stores, Inc. (“Willoughby”), 21 C.C.P.A. 322, 324 (1933), requires a determination of whether the imported item is an “integral, constituent, or component part, without which the article to which it is to be joined, could not function as such article.” Bauerhin, 110 F.3d at 778 (quoting Willoughby, 21 C.C.P.A. 322 at 324). The second, set forth in United States v. Pompeo, 43 C.C.P.A. 9, 14 (1955), states that an “imported item dedicated solely for use with another article is a ‘part’ of that article within the meaning of the HTSUS.” Id. At 779 (citing Pompeo, 43 C.C.P.A. 9 at 13.) Under either line of cases, an imported item is not a part if it is “a separate and distinct commercial entity.” Id.

As stated above, the Willoughby test for parts of an article is whether the article could still function as such article without the part. 21 C.C.P.A. at 324. The handle insert is used with the Block® Black and the Block® Black Crossbow styles of targets. These targets are marketed as lightweight and portable targets, in spite of their bulky shape and size. We find that the Block® Black and the Block® Black Crossbow could not function as portable targets without the GripPit™ handle insert. As such, the GripPit™ handle insert satisfies the Willoughby test for parts. Id.

Next, the Pompeo test for parts states that the part must be dedicated solely for use with the article at importation. 43 C.C.P.A. at 14. The handle insert is custom designed to be permanently embedded into the Block® archery targets during the manufacturing process. The handle insert has no other use. As such, the GripPit™ handle insert is dedicated solely for use with an archery target at importation, and it satisfies the Pompeo test for parts. Id.

Note 3 to Chapter 95 states that, subject to the exclusions of Note 1, parts and accessories of goods of Chapter 95 must be classified with those goods if they are solely or principally used with them. The handle inserts are parts of the Block® archery targets, and they are solely used with the Block® archery targets. The handle inserts are not subject to any of the exclusions listed in Note 1 to Chapter 95. As such, the handle inserts are properly classified as parts of sports equipment under heading 9506, HTSUS. Note 2(y) to Chapter 39 excludes the handle inserts from classification in heading 3926, HTSUS.

HOLDING:

By application of GRI 1 (Note 3 to Chapter 95) and GRI 6, the GripPit™ Block Archery Target handle insert is classified under subheading 9506.99.05, HTSUS, which provides for “Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis)
or outdoor games, not specified or included elsewhere in this chapter; swimming pools and wading pools; parts and accessories thereof: Other: Other: Archery articles and equipment and parts and accessories thereof.” The 2015 column one, general rate of duty is 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 www.usitc.gov.

EFFECT ON OTHER RULINGS:

NY N209619, dated April 11, 2012, is hereby revoked.

Sincerely,

MYLES B. HARMON,
Director
Commercial and Trade Facilitation Division
APPROVAL OF THE STRAWN GROUP, AS A COMMERCIAL GAUGER


ACTION: Notice of approval of The Strawn Group, as a commercial gauger.

SUMMARY: Notice is hereby given, pursuant to CBP regulations, that The Strawn Group has been approved to gauge petroleum and certain petroleum products for customs purposes for the next three years as of October 31, 2014.

DATES: Effective Dates: The approval of The Strawn Group, as commercial gauger became effective on October 31, 2014. The next triennial inspection date will be scheduled for October 2017.


SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to 19 CFR 151.13, that The Strawn Group, 3855 Villa Ridge Road, Houston, TX 77068, has been approved to gauge petroleum and certain petroleum products for customs purposes, in accordance with the provisions of 19 CFR 151.13. The Strawn Group is approved for the following gauging procedures for petroleum and certain petroleum products per the American Petroleum Institute (API) Measurement Standards:

<table>
<thead>
<tr>
<th>API chapters</th>
<th>Title</th>
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<tbody>
<tr>
<td>8.2</td>
<td>Standard practice for automatic sampling of liquid petroleum and petroleum products.</td>
</tr>
<tr>
<td>8.3</td>
<td>Standard practice for mixing and handling of liquid samples of petroleum and petroleum products.</td>
</tr>
</tbody>
</table>

Anyone wishing to employ this entity to conduct gauger services should request and receive written assurances from the entity that it is approved by the U.S. Customs and Border Protection to conduct the specific gauger service requested. Alternatively, inquiries regarding the specific gauger service this entity is approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the Web site listed below for a complete listing of CBP


IRA S. REESE,
Executive Director,
Laboratories and Scientific Services
Directorate.

[Published in the Federal Register, May, 4, 2015 (80 FR 25312)]

U.S. CUSTOMS AND BORDER PROTECTION 2015 WEST COAST TRADE SYMPOSIUM: “ADVANCING TRADE THROUGH PARTNERSHIP AND ENFORCEMENT”

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

ACTION: Notice of Trade Symposium.

SUMMARY: This document announces that U.S. Customs and Border Protection (CBP) will convene the West Coast Trade Symposium in Tacoma, Washington on Wednesday, May 27, 2015. The West Coast Trade Symposium will feature panel discussions involving agency personnel, members of the trade community, and other government agencies, on the agency's role in international trade initiatives and programs. This marks CBP's fourteenth year convening the Trade Symposium. Members of the international trade and transportation communities and other interested parties are encouraged to attend.

DATES: Wednesday, May 27, 2015, (opening remarks and general sessions, 8:00 a.m.–5:30 p.m.).

ADDRESSES: The CBP 2015 West Coast Trade Symposium will be held at the Hotel Murano located at 1320 Broadway Plaza, Tacoma, Washington 98402.

FOR FURTHER INFORMATION CONTACT: The Office of Trade Relations at (202) 344–1440, or at tradeevents@dhs.gov. To obtain the latest information on the Trade Symposium and to register online, visit the CBP Web site at http://www.cbp.gov/trade/stakeholder-engagement/trade-symposium. Requests for special needs should be sent to the Office of Trade Relations at tradeevents@dhs.gov.

SUPPLEMENTARY INFORMATION: CBP will be holding two Trade Symposia in 2015; one in Tacoma, Washington and one on the East Coast in the Washington, DC area later this year. Notice
of and information regarding the 2015 East Coast Trade Symposium will be published at a later date. This document announces that CBP will convene the 2015 West Coast Trade Symposium on Wednesday, May 27, 2015. The theme for the 2015 West Coast Trade Symposium will be “Advancing Trade Through Partnership and Enforcement.” The format of the West Coast Trade Symposium will be held with general sessions. Discussions will be held regarding CBP’s role in international trade initiatives and partnerships.

The agenda for the 2015 West Coast Trade Symposium and the keynote speakers will be announced at a later date on the CBP Web site (http://www.cbp.gov). Registration is now open. The registration fee is $81.00 per person. Interested parties are requested to register early, as space is limited. All registrations must be made online at the CBP Web site (http://www.cbp.gov/trade/stakeholder-engagement/trade-symposium) and will be confirmed with payment by credit card only.

Due to the overwhelming interest to attend past symposiums, each company is requested to limit its company’s registrations to no more than three participants in order to afford equal representation from all members of the international trade community. If a company exceeds the limitation, any additional names submitted for registration will automatically be placed on a waiting list.

Hotel accommodations will be announced at a later date on the CBP Web site (http://www.cbp.gov).

Dated: April 28, 2015.

MARIA LUISA BOYCE,
Senior Advisor for Private Sector Engagement,
Executive Director,
Office of Trade Relations,
Office of the Commissioner,
U.S. Customs and Border Protection.

[Published in the Federal Register, May 1, 2015 (80 FR 24952)]

ACCREDITATION AND APPROVAL OF ATLANTIC PRODUCT SERVICES, INC., AS A COMMERCIAL GAUGER AND LABORATORY


ACTION: Notice of accreditation and approval of Atlantic Product Services, Inc., as a commercial gauger and laboratory.
SUMMARY: Notice is hereby given, pursuant to CBP regulations, that Atlantic Product Services, Inc., has been approved to gauge and accredited to test petroleum and petroleum products for customs purposes for the next three years as of October 29, 2014.

DATES: Effective Dates: The accreditation and approval of Atlantic Product Services, Inc., as commercial gauger and laboratory became effective on October 29, 2014. The next triennial inspection date will be scheduled for October 2017.


SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to 19 CFR 151.12 and 19 CFR 151.13, that Atlantic Product Services, Inc., 2 Terminal Rd. KMI Bldg. OB2, Carteret, NJ 07008, has been approved to gauge and accredited to test petroleum and petroleum products for customs purposes, in accordance with the provisions of 19 CFR 151.12 and 19 CFR 151.13. Atlantic Product Services, Inc., is approved for the following gauging procedures for petroleum and certain petroleum products set forth by the American Petroleum Institute (API):

<table>
<thead>
<tr>
<th>API Chapters</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Tank gauging.</td>
</tr>
<tr>
<td>7</td>
<td>Temperature Determination.</td>
</tr>
<tr>
<td>8</td>
<td>Sampling.</td>
</tr>
<tr>
<td>12</td>
<td>Calculations.</td>
</tr>
<tr>
<td>17</td>
<td>Maritime Measurements.</td>
</tr>
</tbody>
</table>

Atlantic Product Services, Inc., is accredited for the following laboratory analysis procedures and methods for petroleum and certain petroleum products set forth by the U.S. Customs and Border Protection Laboratory Methods (CBPL) and American Society for Testing and Materials (ASTM):

<table>
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<tr>
<th>CBPL No.</th>
<th>ASTM</th>
<th>Title</th>
</tr>
</thead>
</table>
Anyone wishing to employ this entity to conduct laboratory analyzes and gauger services should request and receive written assurances from the entity that it is accredited or approved by the U.S. Customs and Border Protection to conduct the specific test or gauger service requested. Alternatively, inquiries regarding the specific test or gauger service this entity is accredited or approved to perform may be directed to the U.S. Customs and Border Protection by calling (202) 344–1060. The inquiry may also be sent to cbp.labhq@dhs.gov. Please reference the Web site listed below for a complete listing of CBP approved gaugers and accredited laboratories. http://www.cbp.gov/sites/default/files/documents/gaulist_3.pdf.

Dated: April 24, 2015.

IRA S. REESE,
Executive Director,
Laboratories and Scientific Services Directorate.

[Published in the Federal Register, May 1, 2015 (80 FR 24953)]
REQUEST FOR APPLICANTS FOR APPOINTMENT TO THE U.S. CUSTOMS AND BORDER PROTECTION AIRPORT AND SEAPORT INSPECTIONS USER FEE ADVISORY COMMITTEE


ACTION: Committee Management; Request for Applicants for Appointment to the U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee.

SUMMARY: U.S. Customs and Border Protection is requesting individuals who are interested in serving on the U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee to apply for appointment. The U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee is tasked with providing advice to the Secretary of the Department of Homeland Security through the Commissioner of U.S. Customs and Border Protection on matters related to the performance of airport and seaport inspections coinciding with the assessment of an agriculture, customs, or immigration user fee.

DATES: Applications for membership should reach U.S. Customs and Border Protection at the address below on or before June 3, 2015.

ADDRESSES: If you wish to apply for membership, your application should be submitted by one of the following means:

- Email: Traderelations@dhs.gov.
- Fax: (202) 325–4290.
- Mail: Ms. Wanda Tate, Office of Trade Relations, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW., Room 3.5A, Washington, DC 20229.

FOR FURTHER INFORMATION CONTACT: Ms. Wanda Tate, Office of Trade Relations, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW., Room 3.5A, Washington, DC 20229; telephone (202) 344–1440; facsimile (202) 325–4290.

SUPPLEMENTARY INFORMATION: U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee is an advisory committee established in accordance with the provisions of the Federal Advisory Committee Act, 5 U.S.C. Appendix.
Balanced Membership Plans: The U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee may consist of up to 20 members. Members are appointed by and serve at the pleasure of the Secretary of the Department of Homeland Security. Members are selected to represent the point of view of the airline, cruise ship, transportation, and other industries that may be subject to agriculture, customs, or immigration user fees and are not Special Government Employees as defined in 18 U.S.C. 202(a). To achieve a fairly balanced membership, the composition of an advisory committee’s membership will depend upon several factors, including the advisory committee’s mission; the geographic, ethnic, social, economic, or scientific impact of the advisory committee’s recommendations; the types of specific perspectives required, for example, such as those of consumers, technical experts, the public at-large, academia, business, or other sectors; the need to obtain divergent points of view on the issues before the advisory committee; and the relevance of State, local, or tribal governments to the development of the advisory committee’s recommendations. The Commissioner of U.S. Customs and Border Protection will consider a cross-section of those directly affected, interested, and qualified, as appropriate to the nature and functions of the U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee. Members shall not be paid or reimbursed for any travel, lodging expenses, or related costs for their participation on this Committee.

Committee Meetings

The Committee is expected to meet at least once per year. Additional meetings may be held with the approval of the Designated Federal Officer. Committee meetings shall be open to the public unless a determination is made by the appropriate Department of Homeland Security official in accordance with Department of Homeland Security policy and directives that the meeting should be closed in accordance with 5 U.S.C. 552b(c).

Committee Membership

Membership on the Committee is personal to the appointee and a member may not send an alternate to represent him or her at a Committee meeting. Appointees will serve a two-year term of office to run concurrent with the duration of the charter.

No person who is required to register under the Foreign Agents Registration Act as an agent or representative of a foreign principal may serve on this advisory Committee.

Members who are currently serving on the Committee are eligible to reapply for membership provided that they are not in their second
consecutive term and that they have met attendance requirements. A new application letter is required. Members will not be paid compensation by the Federal Government for their services with respect to the U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee.

**Application for Advisory Committee Appointment**

Any interested person wishing to serve on the U.S. Customs and Border Protection Airport and Seaport Inspections User Fee Advisory Committee must provide the following:

- Statement of interest and reasons for application;
- Complete professional resume;
- Home address and telephone number;
- Work address, telephone number, and email address; and
- Statement of the industry you represent.

The Department of Homeland Security does not discriminate on the basis of race, color, religion, sex, national origin, sexual orientation, gender identity, marital status, disability and genetic information, age, membership in an employee organization, or other non-merit factor. The Department of Homeland Security strives to achieve a widely diverse candidate pool for all of its recruitment actions.

Dated: April 28, 2015.

R. Gil Kerlikowske,
Commissioner,
U.S. Customs and Border Protection.

[Published in the Federal Register, May 4, 2015 (80 FR 25311)]

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**ADVISORY COMMITTEE ON COMMERCIAL OPERATIONS TO U.S. CUSTOMS AND BORDER PROTECTION (COAC) CHARTER RENEWAL**

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

**ACTION:** Committee Management; Notice of Federal Advisory Committee Charter Renewal

**SUMMARY:** The Secretary of the Department of Homeland Security (DHS) has determined that the renewal of the charter of the Advisory Committee on Commercial Operations to U.S. Customs and Border Protection (COAC) is necessary and in the public interest in connec-
tion with the U.S. Customs and Border Protection’s (CBP’s) performance of its duties. This determination follows consultation with the Committee Management Secretariat, General Services Administration.

*Name of Committee:* Advisory Committee on Commercial Operations to U.S. Customs and Border Protection (COAC).

**ADDRESSES:** If you desire to submit comments on this action, they must be submitted by July 6, 2015. Comments must be identified by (docket number) and may be submitted by *one* of the following methods:

- **Federal eRulemaking Portal:** [http://www.regulations.gov](http://www.regulations.gov). Follow the instructions for submitting comments.
- **Email:** (Tradeevents@dhs.gov). Include the docket number in the subject line of the message.
- **Fax:** (202) 325–4290.
- **Mail:** Ms. Wanda Tate, Office of Trade Relations, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW., Room 3.5A, Washington, DC 20229.

- **Instructions:** All submissions received must include the words “Department of Homeland Security” and USCBP–2015–0014, the docket number for this action. Comments received will be posted without alteration at [http://www.regulations.gov](http://www.regulations.gov) including any personal information provided.

- **Docket:** For access to the docket to read background documents or comments received, go to [http://www.regulations.gov](http://www.regulations.gov) and search for Docket Number USCBP–2015–0014. To submit a comment, see the link on the Regulations.gov Web site for “How do I submit a comment?” located on the right hand side of the main site page.

**FOR FURTHER INFORMATION CONTACT:** Ms. Wanda Tate, Office of Trade Relations, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW., Room 3.5A, Washington, DC 20229; telephone (202) 344–1440; facsimile (202) 325–4290.

*Purpose and Objective:* The charter of the Advisory Committee on Commercial Operations to U.S. Customs and Border Protection (COAC) is being renewed for two years in accordance with the Federal Advisory Committee Act (FACA) 5 U.S.C. Appendix. A copy of the
charter can be found at http://www.cbp.gov/sites/default/files/documents/COAC%20Charter%20Filed%203.23.15.pdf. COAC provides advice to the Secretary of Homeland Security, the Secretary of the Treasury, and the Commissioner of U.S. Customs and Border Protection (CBP) on matters pertaining to the commercial operations of CBP and related functions within the Department of Homeland Security and the Department of the Treasury. The COAC may consider issues such as: global supply chain security and facilitation, CBP modernization and automation, air cargo security, customs broker regulations, trade enforcement, exports, trusted trader, revenue modernization, One U.S. Government approach to trade and safety of imports, agricultural inspection, and protection of intellectual property rights.

Duration: The committee’s charter is effective March 23, 2015, and expires March 23, 2017.

Responsible CBP Officials: Ms. Maria Luisa Boyce, Office of Trade Relations, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW., Room 3.5A, Washington, DC 20229; telephone (202) 344–1440.


MARIA LUISA BOYCE,
Senior Advisor for Private Sector Engagement/Executive Director,
Office of Trade Relations.

[Published in the Federal Register, May 4, 2015 (80 FR 25312)]

AGENCY INFORMATION COLLECTION ACTIVITIES:
Screening Requirements for Carriers


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

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security 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: Screening Requirements for Carriers. 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.
DATES: Written comments should be received on or before July 6, 2015 to be assured of consideration.


FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229–1177, at 202–325–0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104–13). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual cost burden to respondents or record keepers from the collection of information (total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Screening Requirements for Carriers.

OMB Number: 1651–0122.

Abstract: Section 273(e) of the Immigration and Nationality Act (8 U.S.C. 1323(e) the Act) authorizes the Department of Homeland Security to establish procedures which carriers must undertake for the proper screening of their alien passengers prior to embarkation at the port from which they are to depart for the United States, in order to become eligible for an automatic reduction, refund, or waiver of a fine imposed under section 273(a)(1) of the Act. To be eligible to obtain such an automatic reduction, refund, or waiver of a fine, the carrier must provide
evidence to CBP that it screened all passengers on the conveyance in accordance with the procedures listed in 8 CFR 273.3.

Some examples of the evidence the carrier may provide to CBP include: a description of the carrier’s document screening training program; the number of employees trained; information regarding the date and number of improperly documented aliens intercepted by the carrier at the port(s) of embarkation; and any other evidence to demonstrate the carrier’s efforts to properly screen passengers destined for the United States.

Current Actions: CBP proposes to extend the expiration date of this information collection with no change to the burden hours or to the information collected.

Type of Review: Extension (without change).

Affected Public: Carriers.

Estimated Number of Respondents: 65.

Estimated Time per Respondent: 100 hours.

Estimated Total Annual Burden Hours: 6,500.

Dated: April 22, 2015.

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

[Published in the Federal Register, May 4, 2015 (80 FR 25313)]

AGENCY INFORMATION COLLECTION ACTIVITIES:

Application for Extension of Bond for Temporary Importation


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

SUMMARY: U.S. Customs and Border Protection (CBP) of the Department of Homeland Security 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: Application for Extension of Bond for Temporary Importation (CBP Form 3173). CBP is proposing that this information collection be extended with no change to the burden hours or to the
information collected on Form 3173. This document is published to obtain comments from the public and affected agencies.

DATES: Written comments should be received on or before June 30, 2015 to be assured of consideration.


FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229–1177, at 202–325–0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104–13). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual cost burden to respondents or record keepers from the collection of information (total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Application for Extension of Bond for Temporary Importation.

OMB Number: 1651–0015.

Form Number: CBP Form 3173.

Abstract: Imported merchandise which is to remain in the customs territory for a period of one year or less without the payment of duties is entered as a temporary importation, as authorized under the Harmonized Tariff Schedules of the United
States (19 U.S.C. 1202). When this time period is not sufficient, it may be extended by submitting an application on CBP Form 3173, “Application for Extension of Bond for Temporary Importation”. This form is provided for by 19 CFR 10.37 and is accessible at: http://www.cbp.gov/sites/default/files/documents/CBP%20Form%203173.pdf.

**Current Actions:** CBP proposes to extend the expiration date of this information collection with no change to the burden hours or to Form 3173.

**Type of Review:** Extension (without change).

**Affected Public:** Businesses.

**Estimated Number of Respondents:** 1,200.

**Estimated Number of Annual Responses per Respondent:** 14.

**Estimated Total Annual Responses:** 16,800.

**Estimated Time per Response:** 13 minutes.

**Estimated Total Annual Burden Hours:** 3,646.


Tracey Denning,
Agency Clearance Officer,
U.S. Customs and Border Protection.

[Published in the Federal Register, May 1, 2015 (80 FR 24952)]

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**AGENCY INFORMATION COLLECTION ACTIVITIES:**

**Visa Waiver Program Carrier Agreement**

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

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

**SUMMARY:** U.S. Customs and Border Protection (CBP) of the Department of Homeland Security 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: Visa Waiver Program Carrier Agreement (CBP Form I–775). CBP is proposing that this information collection be extended with no change to the burden hours or to the information collected on Form I–775. This document is published to obtain comments from the public and affected agencies.
DATES: Written comments should be received on or before July 6, 2015 to be assured of consideration.


FOR FURTHER INFORMATION CONTACT: Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Regulations and Rulings, Office of International Trade, 90 K Street NE., 10th Floor, Washington, DC 20229–1177, at 202–325–0265.

SUPPLEMENTARY INFORMATION: CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104–13). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual cost burden to respondents or record keepers from the collection of information (total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for OMB approval. All comments will become a matter of public record. In this document, CBP is soliciting comments concerning the following information collection:

Title: Visa Waiver Program Carrier Agreement.

OMB Number: 1651–0110.

Form Number: CBP Form I–775.

Abstract: Section 223 of the Immigration and Nationality Act (INA) (8 U.S.C. 1223(a)) provides for the necessity of a transportation contract. The statute provides that the Attorney General may enter into contracts with transportation lines for the inspection and administration of aliens coming into the United States from a foreign territory or from adjacent islands. No such transportation line shall be allowed to land any such alien in the United States until and unless it has entered into any such contracts which may be required by the Attorney
General. Pursuant to the Homeland Security Act of 2002, this authority was transferred to the Secretary of Homeland Security. The Visa Waiver Program Carrier Agreement (CBP Form I–775) is used by carriers to request acceptance by CBP into the Visa Waiver Program (VWP). This form is an agreement whereby carriers agree to the terms of the VWP as delineated in section 217(e) of the INA (8 U.S.C. 1187(e)). Once participation is granted, CBP Form I–775 serves to hold carriers liable for the transportation costs, to ensure the completion of required forms, and to share passenger data. Regulations are promulgated at 8 CFR part 217.6, Carrier Agreements. A copy of CBP Form I–775 is accessible at: http://forms.cbp.gov/pdf/CBP_Form_I775.pdf.

Current Actions: This submission is being made to extend the expiration date with no change to information collected or to CBP Form I–775.

Type of Review: Extension (without change).

Affected Public: Businesses.

Estimated Number of Respondents: 400.

Estimated Number of Total Annual Responses: 400.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 200.


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

[Published in the Federal Register, May 4, 2015 (80 FR 25313)]