

Bureau of Customs and Border Protection

CBP Decisions

(CBP Dec. 07-44)

FOREIGN CURRENCIES

DAILY RATES FOR COUNTRIES NOT ON QUARTERLY LIST FOR OCTOBER, 2006

The Federal Reserve Bank of New York, pursuant to 31 U.S.C. 5151, has certified buying rates for the dates and foreign currencies shown below. The rates of exchange, based on these buying rates, are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

Holiday(s): October 9, 2006

European Union euro:

October 1, 2006	1.268700
October 2, 2006	1.274400
October 3, 2006	1.272700
October 4, 2006	1.268700
October 5, 2006	1.268700
October 6, 2006	1.260000
October 7, 2006	1.260000
October 8, 2006	1.260000
October 9, 2006	1.260000
October 10, 2006	1.254100
October 11, 2006	1.254700
October 12, 2006	1.253700
October 13, 2006	1.250200
October 14, 2006	1.250200
October 15, 2006	1.250200
October 16, 2006	1.251800
October 17, 2006	1.256400
October 18, 2006	1.251600
October 19, 2006	1.259400
October 20, 2006	1.261300
October 21, 2006	1.261300
October 22, 2006	1.261300
October 23, 2006	1.254400
October 24, 2006	1.256500
October 25, 2006	1.259100
October 26, 2006	1.266900

FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for October 2006 (continued):

European Union euro: (continued):

October 27, 2006	1.272500
October 28, 2006	1.272500
October 29, 2006	1.272500
October 30, 2006	1.271700
October 31, 2006	1.277300

South Korea won:

October 1, 2006	0.001057
October 2, 2006	0.001055
October 3, 2006	0.001055
October 4, 2006	0.001054
October 5, 2006	0.001054
October 6, 2006	0.001054
October 7, 2006	0.001054
October 8, 2006	0.001054
October 9, 2006	0.001054
October 10, 2006	0.001043
October 11, 2006	0.001044
October 12, 2006	0.001044
October 13, 2006	0.001048
October 14, 2006	0.001048
October 15, 2006	0.001048
October 16, 2006	0.001047
October 17, 2006	0.001048
October 18, 2006	0.001047
October 19, 2006	0.001045
October 20, 2006	0.001045
October 21, 2006	0.001045
October 22, 2006	0.001045
October 23, 2006	0.001042
October 24, 2006	0.001044
October 25, 2006	0.001047
October 26, 2006	0.001053
October 27, 2006	0.001056
October 28, 2006	0.001056
October 29, 2006	0.001056
October 30, 2006	0.001059
October 31, 2006	0.001061

Taiwan N.T. dollar:

October 1, 2006	0.030211
October 2, 2006	0.030184
October 3, 2006	0.030257
October 4, 2006	0.030193
October 5, 2006	0.030221
October 6, 2006	0.030221
October 7, 2006	0.030221
October 8, 2006	0.030221
October 9, 2006	0.030221
October 10, 2006	0.030221

FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for October 2006 (continued):

Taiwan N.T. dollar: (continued):

October 11, 2006	0.030039
October 12, 2006	0.030093
October 13, 2006	0.030193
October 14, 2006	0.030193
October 15, 2006	0.030193
October 16, 2006	0.030093
October 17, 2006	0.030166
October 18, 2006	0.030139
October 19, 2006	0.030130
October 20, 2006	0.030120
October 21, 2006	0.030120
October 22, 2006	0.030120
October 23, 2006	0.030057
October 24, 2006	0.030021
October 25, 2006	0.030021
October 26, 2006	0.030066
October 27, 2006	0.030048
October 28, 2006	0.030048
October 29, 2006	0.030048
October 30, 2006	0.030102
October 31, 2006	0.030066

Dated: November 1, 2006

MARGARET T. BLOM,
Acting Chief,
Customs Information Exchange.

(CBP Dec. 07-45)

FOREIGN CURRENCIES

VARIANCES FROM QUARTERLY RATES FOR OCTOBER, 2006

The following rates of exchange are based upon rates certified to the Secretary of the Treasury by the Federal Reserve Bank of New York, pursuant to 31 U.S.C. 5151, and reflect variances of 5 per centum or more from the quarterly rates published in CBP Decision 06-32 for the following countries. Therefore, as to entries covering merchandise exported on the dates listed, whenever it is necessary for Customs purposes to convert such currency into currency of the United States, conversion shall be at the following rates.

Holiday(s): October 9, 2006

There were no variances from the quarterly rates for October, 2006.

Dated: November 1, 2006

MARGARET T. BLOM,
Acting Chief,
Customs Information Exchange.

(CBP Dec. 07-46)

FOREIGN CURRENCIES

DAILY RATES FOR COUNTRIES NOT ON QUARTERLY LIST FOR
NOVEMBER, 2006

The Federal Reserve Bank of New York, pursuant to 31 U.S.C. 5151, has certified buying rates for the dates and foreign currencies shown below. The rates of exchange, based on these buying rates, are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

Holiday(s): November 10, 2006
November 23, 2006

European Union euro:

November 1, 2006.....	1.277100
November 2, 2006.....	1.278000
November 3, 2006.....	1.270500
November 4, 2006.....	1.270500
November 5, 2006.....	1.270500
November 6, 2006.....	1.271500
November 7, 2006.....	1.280600
November 8, 2006.....	1.277500
November 9, 2006.....	1.283500
November 10, 2006.....	1.283500
November 11, 2006.....	1.283500
November 12, 2006.....	1.283500
November 13, 2006.....	1.281000
November 14, 2006.....	1.281200
November 15, 2006.....	1.280800
November 16, 2006.....	1.280800
November 17, 2006.....	1.282300
November 18, 2006.....	1.282300
November 19, 2006.....	1.282300
November 20, 2006.....	1.281000
November 21, 2006.....	1.282400
November 22, 2006.....	1.292800
November 23, 2006.....	1.292800
November 24, 2006.....	1.308100
November 25, 2006.....	1.308100

U.S. CUSTOMS AND BORDER PROTECTION

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FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for November 2006 (continued):

European Union euro: (continued):

November 26, 2006	1.308100
November 27, 2006	1.312000
November 28, 2006	1.316200
November 29, 2006	1.314600
November 30, 2006	1.326100

South Korea won:

November 1, 2006	0.001065
November 2, 2006	0.001065
November 3, 2006	0.001067
November 4, 2006	0.001067
November 5, 2006	0.001067
November 6, 2006	0.001061
November 7, 2006	0.001066
November 8, 2006	0.001070
November 9, 2006	0.001068
November 10, 2006	0.001068
November 11, 2006	0.001068
November 12, 2006	0.001068
November 13, 2006	0.001070
November 14, 2006	0.001068
November 15, 2006	0.001063
November 16, 2006	0.001067
November 17, 2006	0.001066
November 18, 2006	0.001066
November 19, 2006	0.001066
November 20, 2006	0.001069
November 21, 2006	0.001070
November 22, 2006	0.001071
November 23, 2006	0.001071
November 24, 2006	0.001073
November 25, 2006	0.001073
November 26, 2006	0.001073
November 27, 2006	0.001075
November 28, 2006	0.001075
November 29, 2006	0.001075
November 30, 2006	0.001076

Taiwan N.T. dollar:

November 1, 2006	0.030157
November 2, 2006	0.030285
November 3, 2006	0.030386
November 4, 2006	0.030386
November 5, 2006	0.030386
November 6, 2006	0.030349
November 7, 2006	0.030506
November 8, 2006	0.030441
November 9, 2006	0.030404
November 10, 2006	0.030404
November 11, 2006	0.030404

FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for November 2006 (continued):

Taiwan N.T. dollar: (continued):

November 12, 2006	0.030404
November 13, 2006	0.030516
November 14, 2006	0.030516
November 15, 2006	0.030479
November 16, 2006	0.030469
November 17, 2006	0.030377
November 18, 2006	0.030377
November 19, 2006	0.030377
November 20, 2006	0.030377
November 21, 2006	0.030451
November 22, 2006	0.030479
November 23, 2006	0.030479
November 24, 2006	0.030516
November 25, 2006	0.030516
November 26, 2006	0.030516
November 27, 2006	0.030581
November 28, 2006	0.030609
November 29, 2006	0.030779
November 30, 2006	0.030912

Dated: December 1, 2006

MARGARET T. BLOM,
Acting Chief,
Customs Information Exchange.

(CBP Dec. 07-47)

FOREIGN CURRENCIES

VARIANCES FROM QUARTERLY RATES FOR NOVEMBER, 2006

The following rates of exchange are based upon rates certified to the Secretary of the Treasury by the Federal Reserve Bank of New York, pursuant to 31 U.S.C. 5151, and reflect variances of 5 per centum or more from the quarterly rates published in CBP Decision 07-44 for the following countries. Therefore, as to entries covering merchandise exported on the dates listed, whenever it is necessary for Customs purposes to convert such currency into currency of the United States, conversion shall be at the following rates.

Holiday(s): November 10, 2006
November 23, 2006

Australia dollar

November 30, 2006	0.789600
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FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for November 2006 (continued):

Norway krone

November 30, 2006 0.162543

South Africa rand

November 7, 2006 0.136986
November 8, 2006 0.137127
November 9, 2006 0.138696
November 10, 2006 0.138696
November 11, 2006 0.138696
November 12, 2006 0.138696
November 13, 2006 0.137807
November 14, 2006 0.138026
November 15, 2006 0.137741
November 16, 2006 0.138793
November 17, 2006 0.137268
November 18, 2006 0.137268
November 19, 2006 0.137268
November 20, 2006 0.138313
November 21, 2006 0.137845
November 22, 2006 0.139938
November 23, 2006 0.139938
November 24, 2006 0.139665
November 25, 2006 0.139665
November 26, 2006 0.139665
November 27, 2006 0.140905
November 28, 2006 0.139616
November 29, 2006 0.140056
November 30, 2006 0.139860

Sweden krona

November 24, 2006 0.144659
November 25, 2006 0.144659
November 26, 2006 0.144659
November 27, 2006 0.145125
November 28, 2006 0.144976
November 29, 2006 0.144653
November 30, 2006 0.146346

Dated: December 1, 2006

MARGARET T. BLOM,
Acting Chief,
Customs Information Exchange.

(CBP Dec. 07-48)

FOREIGN CURRENCIES

DAILY RATES FOR COUNTRIES NOT ON QUARTERLY LIST FOR
DECEMBER, 2006

The Federal Reserve Bank of New York, pursuant to 31 U.S.C. 5151, has certified buying rates for the dates and foreign currencies shown below. The rates of exchange, based on these buying rates, are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

Holiday(s): December 25, 2006

European Union euro:

December 1, 2006	1.331600
December 2, 2006	1.331600
December 3, 2006	1.331600
December 4, 2006	1.332700
December 5, 2006	1.332700
December 6, 2006	1.330700
December 7, 2006	1.329600
December 8, 2006	1.321500
December 9, 2006	1.321500
December 10, 2006	1.321500
December 11, 2006	1.322300
December 12, 2006	1.323300
December 13, 2006	1.321500
December 14, 2006	1.317400
December 15, 2006	1.309500
December 16, 2006	1.309500
December 17, 2006	1.309500
December 18, 2006	1.307300
December 19, 2006	1.319400
December 20, 2006	1.318300
December 21, 2006	1.317500
December 22, 2006	1.313100
December 23, 2006	1.313100
December 24, 2006	1.313100
December 25, 2006	1.313100
December 26, 2006	1.313200
December 27, 2006	1.312500
December 28, 2006	1.315800
December 29, 2006	1.319700
December 30, 2006	1.319700
December 31, 2006	1.319700

South Korea won:

December 1, 2006	0.001077
December 2, 2006	0.001077
December 3, 2006	0.001077
December 4, 2006	0.001079
December 5, 2006	0.001082

U.S. CUSTOMS AND BORDER PROTECTION

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FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for December 2006 (continued):

South Korea won: (continued):

December 6, 2006	0.001092
December 7, 2006	0.001094
December 8, 2006	0.001087
December 9, 2006	0.001087
December 10, 2006	0.001087
December 11, 2006	0.001081
December 12, 2006	0.001084
December 13, 2006	0.001084
December 14, 2006	0.001086
December 15, 2006	0.001084
December 16, 2006	0.001084
December 17, 2006	0.001084
December 18, 2006	0.001079
December 19, 2006	0.001073
December 20, 2006	0.001080
December 21, 2006	0.001079
December 22, 2006	0.001077
December 23, 2006	0.001077
December 24, 2006	0.001077
December 25, 2006	0.001077
December 26, 2006	0.001076
December 27, 2006	0.001076
December 28, 2006	0.001076
December 29, 2006	0.001075
December 30, 2006	0.001075
December 31, 2006	0.001075

Taiwan N.T. dollar:

December 1, 2006	0.030921
December 2, 2006	0.030921
December 3, 2006	0.030921
December 4, 2006	0.030874
December 5, 2006	0.030969
December 6, 2006	0.030969
December 7, 2006	0.030989
December 8, 2006	0.030874
December 9, 2006	0.030874
December 10, 2006	0.030874
December 11, 2006	0.030779
December 12, 2006	0.030788
December 13, 2006	0.030713
December 14, 2006	0.030741
December 15, 2006	0.030694
December 16, 2006	0.030694
December 17, 2006	0.030694
December 18, 2006	0.030675
December 19, 2006	0.030544
December 20, 2006	0.030665
December 21, 2006	0.030722
December 22, 2006	0.030722
December 23, 2006	0.030722

FOREIGN CURRENCIES—Daily rates for Countries not on quarterly
list for December 2006 (continued):

Taiwan N.T. dollar: (continued):

December 24, 2006.....	0.030722
December 25, 2006.....	0.030722
December 26, 2006.....	0.030628
December 27, 2006.....	0.030600
December 28, 2006.....	0.030628
December 29, 2006.....	0.030684
December 30, 2006.....	0.030684
December 31, 2006.....	0.030684

Dated: January 1, 2007

MARGARET T. BLOM,
Acting Chief,
Customs Information Exchange.

(CBP Dec. 07-49)

FOREIGN CURRENCIES

VARIANCES FROM QUARTERLY RATES FOR DECEMBER, 2006

The following rates of exchange are based upon rates certified to the Secretary of the Treasury by the Federal Reserve Bank of New York, pursuant to 31 U.S.C. 5151, and reflect variances of 5 per centum or more from the quarterly rates published in CBP Decision 07-47 for the following countries. Therefore, as to entries covering merchandise exported on the dates listed, whenever it is necessary for Customs purposes to convert such currency into currency of the United States, conversion shall be at the following rates.

Holiday(s): December 25, 2006

Australia dollar

December 1, 2006.....	0.791400
December 02, 2006.....	0.791400
December 03, 2006.....	0.791400
December 04, 2006.....	0.789400
December 05, 2006.....	0.786300
December 06, 2006.....	0.787500
December 07, 2006.....	0.790900
December 08, 2006.....	0.786100
December 09, 2006.....	0.786100
December 10, 2006.....	0.786100
December 13, 2006.....	0.786700
December 20, 2006.....	0.785900
December 28, 2006.....	0.788100
December 29, 2006.....	0.788400

U.S. CUSTOMS AND BORDER PROTECTION

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FOREIGN CURRENCIES—Variances from quarterly rates for December
2006 (continued):

Australia dollar (continued):

December 30 , 2006	0.788400
December 31 , 2006	0.788400

New Zealand dollar

December 04 , 2006	0.690600
December 07 , 2006	0.690700
December 12 , 2006	0.690400
December 13 , 2006	0.690500
December 14 , 2006	0.690400
December 15 , 2006	0.690700
December 16 , 2006	0.690700
December 17 , 2006	0.690700
December 19 , 2006	0.694800
December 20 , 2006	0.695500
December 21 , 2006	0.696500
December 22 , 2006	0.699500
December 23 , 2006	0.699500
December 24 , 2006	0.699500
December 25 , 2006	0.699500
December 26 , 2006	0.700400
December 27 , 2006	0.702500
December 28 , 2006	0.705700
December 29 , 2006	0.704600
December 30 , 2006	0.704600
December 31 , 2006	0.704600

Norway krone

December 1, 2006	0.163034
December 2, 2006	0.163034
December 3, 2006	0.163034
December 4, 2006	0.162933
December 5, 2006	0.163921
December 6, 2006	0.163924
December 7, 2006	0.164117
December 8, 2006	0.162734
December 9, 2006	0.162734
December 10, 2006	0.162734
December 11, 2006	0.162824
December 12, 2006	0.162467
December 13, 2006	0.161928
December 14, 2006	0.161504
December 19, 2006	0.161970
December 20, 2006	0.161634
December 21, 2006	0.161483

South Africa rand

December 1, 2006	0.139958
December 2, 2006	0.139958
December 3, 2006	0.139958
December 4, 2006	0.139762

FOREIGN CURRENCIES—Variances from quarterly rates for December
2006 (continued):

South Africa rand (continued):

December 5, 2006	0.140489
December 6, 2006	0.141193
December 7, 2006	0.142248
December 8, 2006	0.141844
December 9, 2006	0.141844
December 10, 2006	0.141844
December 11, 2006	0.141824
December 12, 2006	0.143041
December 13, 2006	0.143266
December 14, 2006	0.143369
December 15, 2006	0.142959
December 16, 2006	0.142959
December 17, 2006	0.142959
December 18, 2006	0.142369
December 19, 2006	0.142501
December 20, 2006	0.144051
December 21, 2006	0.142653
December 22, 2006	0.142857
December 23, 2006	0.142857
December 24, 2006	0.142857
December 25, 2006	0.142857
December 26, 2006	0.141985
December 27, 2006	0.141985
December 28, 2006	0.142857
December 29, 2006	0.142096
December 30, 2006	0.142096
December 31, 2006	0.142096

Sweden krona

December 1, 2006	0.147767
December 2, 2006	0.147767
December 3, 2006	0.147767
December 4, 2006	0.147669
December 5, 2006	0.147312
December 6, 2006	0.146770
December 7, 2006	0.147165
December 8, 2006	0.145932
December 9, 2006	0.145932
December 10, 2006	0.145932
December 11, 2006	0.145736
December 12, 2006	0.146688
December 13, 2006	0.146039
December 14, 2006	0.145514
December 15, 2006	0.144806
December 16, 2006	0.144806
December 17, 2006	0.144806
December 18, 2006	0.144500
December 19, 2006	0.146419
December 20, 2006	0.146374
December 21, 2006	0.146916
December 22, 2006	0.146150
December 23, 2006	0.146150

FOREIGN CURRENCIES—Variances from quarterly rates for December
2006 (continued):

Sweden krona (continued):

December 24, 2006.....	0.146150
December 25, 2006.....	0.146150
December 26, 2006.....	0.145507
December 27, 2006.....	0.145155
December 28, 2006.....	0.145444
December 29, 2006.....	0.146323
December 30, 2006.....	0.146323
December 31, 2006.....	0.146323

Thailand baht

December 5, 2006.....	0.028137
December 6, 2006.....	0.028050
December 7, 2006.....	0.028129
December 8, 2006.....	0.028129
December 9, 2006.....	0.028129
December 10, 2006.....	0.028129
December 11, 2006.....	0.028121
December 12, 2006.....	0.028353
December 13, 2006.....	0.028385
December 14, 2006.....	0.028417
December 15, 2006.....	0.028417
December 16, 2006.....	0.028417
December 17, 2006.....	0.028417
December 28, 2006.....	0.028393

Dated: January 1, 2007

MARGARET T. BLOM,
Acting Chief,
Customs Information Exchange.

01/01/07

LIQ-03-01-RR:OO:CI

RE: SECTION 159.34 CFR

SUBJECT: CERTIFIED RATES OF FOREIGN EXCHANGE:
FIRST QUARTER, 2007

LISTED BELOW ARE THE BUYING RATES CERTIFIED FOR THE QUARTER TO THE SECRETARY OF THE TREASURY BY THE FEDERAL RESERVE BANK OF NEW YORK UNDER PROVISION OF 31 USC 5151. THESE QUARTERLY RATES ARE APPLICABLE THROUGHOUT THE QUARTER EXCEPT WHEN THE CERTIFIED DAILY RATES VARY BY 5% OR MORE. SUCH VARIANCES MAY BE OBTAINED BY CALLING (646) 733-3065 OR (646) 733-3057.

QUARTER BEGINNING JANUARY 1, 2007 AND ENDING
MARCH 31, 2007

COUNTRY	CURRENCY	U.S. DOLLARS
AUSTRALIA	DOLLAR	\$0.796000
BRAZIL	REAL	\$0.468604
CANADA	DOLLAR	\$0.858590
CHINA, P.R.	YUAN	\$0.128121
DENMARK	KRONE	\$0.178193
HONG KONG	DOLLAR	\$0.128540
INDIA	RUPEE	\$0.022660
JAPAN	YEN	\$0.008415
MALAYSIA	RINGGIT	\$0.283286
MEXICO	PESO	\$0.092773
NEW ZEALAND	DOLLAR	\$0.708400
NORWAY	KRONE	\$0.161789
SINGAPORE	DOLLAR	\$0.652912
SOUTH AFRICA	RAND	\$0.145307
SRI LANKA	RUPEE	\$0.009292
SWEDEN	KRONA	\$0.147453
SWITZERLAND	FRANC	\$0.824742
THAILAND	BAHT	\$0.028169
UNITED KINGDOM	POUND STERLING	\$1.973600
VENEZUELA	BOLIVAR	\$0.000466

MARGARET BLOM,
Acting Chief,
Customs Information Exchange.

DEPARTMENT OF HOMELAND SECURITY,
OFFICE OF THE COMMISSIONER OF CUSTOMS.
Washington, DC, June 20, 2007

The following documents of U.S. Customs and Border Protection (“CBP”), Office of Regulations and Rulings, have been determined to be of sufficient interest to the public and CBP field offices to merit publication in the CUSTOMS BULLETIN.

SANDRA L. BELL,
*Executive Director,
Regulations and Rulings Office of Trade.*

**PROPOSED REVOCATION OF RULING LETTERS AND
REVOCATION OF TREATMENT RELATING TO THE
TARIFF CLASSIFICATION OF CERTAIN ELECTRIC
CANDLE LAMPS**

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

ACTION: Notice of proposed revocation of tariff classification ruling letters and revocation of treatment relating to the classification of certain electric candle lamps.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625 (c)), this notice advises interested parties that Customs and Border Protection (CBP) intends to revoke ruling letters relating to the tariff classification of certain electric candle lamps under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). CBP also proposes to revoke any treatment previously accorded by it to substantially identical transactions. Comments are invited on the correctness of the intended actions.

DATE: Comments must be received on or before August 4, 2007.

ADDRESS: Written comments are to be addressed to Customs and Border Protection, Office of International Trade, Regulations and Rulings, Attention: Commercial Trade and Regulations Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Submitted comments may be inspected at Customs and Border Protection, 799 9th Street N.W., Washington, D.C. during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Mr. Joseph Clark at (202) 572-8768.

FOR FURTHER INFORMATION CONTACT: Sasha Kalb, Tariff Classification and Marking Branch: (202) 572-8791

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 (19 U.S.C. 1625 (c)(1)), as amended by section 623 of Title VI, this notice advises interested parties that CBP intends to revoke seven ruling letters pertaining to the tariff classification of certain portable electric candle lamps. Although in this notice, CBP is specifically referring to the revocation of New York Ruling Letters (NY) M83666, dated May 22, 2006; NY L83074, dated March 4, 2005; NY L87499, dated October 3, 2005; NY R00050, dated January 23, 2005; NY L86672, dated August 30, 2005; NY L86200, dated August 2, 2005; and NY L89316, dated January 11, 2006 (Attachment A through G), 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 this 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 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 decision on this notice.

In the above mentioned rulings, CBP determined that the subject candle lamps were “designed for use when carried in the hand or on the person” and therefore classifiable under subheading 8513.10.40, HTSUS. Based upon our analysis of the terms of heading 8513, HTSUS, which provides for “[p]ortable Electric Lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof: Lamps: Other,” we have determined that the candle lamps are properly classified in subheading 9405.40.80, HTSUS: “[l]amps and lighting fittings including searchlights and Spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other.”

Pursuant to 19 U.S.C. 1625(c)(1), CBP intends to revoke NY M83666, NY L83074, NY L87499, NY R00050, NY L86672, NY L86200, and NY L89316 and any other ruling not specifically identified, to reflect the proper classification of the electric candle lamps according to the analysis contained in proposed Headquarters Ruling Letter HQ H003215, HQ H003216, HQ H003214, HQ H003357, HQ H003217, HQ H003212, and H003863 set forth as Attachment H through N 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: June 13, 2007

Gail A. Hamill for MYLES B. HARMON,
Director,
Commercial and Trade Facilitation Division.

Attachments

18 CUSTOMS BULLETIN AND DECISIONS, VOL. 41, NO. 28, JULY 5, 2007

[ATTACHMENT A]

DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION,
NY M83666
May 22, 2006
CLA-2-85: RR: NC: 1:108 M83666
CATEGORY: Classification
TARIFF NO.: 8513.10.4000

MS. LORIANNE ALDINGER
RITE AID CORPORATION
P.O. Box 3165
Harrisburg, PA 17105

RE: The tariff classification of portable electric candle from China.

DEAR MS. ALDINGER:

In your letter dated May 11, 2006 you requested a tariff classification ruling.

The item in question is a portable LED candlelight denoted as model number 945449. The battery operated LED candle light measures 3" by 4" and has an on/off switch on the bottom side. The item is designed for placement on a flat surface such as a table for an illuminated candlelight effect and it can be carried from place to place.

The applicable subheading for the LED candlelight will be 8513.10.4000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Portable electric lamps designed to function by their own source of energy . . . Lamps: Other than flashlights. The rate of duty will be 3.5 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 Michael Contino at 646-733-3014.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

U.S. CUSTOMS AND BORDER PROTECTION

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[ATTACHMENT B]

DEPARTMENT OF HOMELAND SECURITY.

U.S. CUSTOMS AND BORDER PROTECTION,

NY L83074

March 4, 2005

CLA-2-85:RR:NC:1:108 L83074

CATEGORY: Classification

TARIFF NO.: 8513.10.4000

MR. RANDY WILLIAMS
SEASONS USA, INC.
18644 E. Powers Lane
Aurora, CO 80015

RE: The tariff classification of a portable electric candle from China.

DEAR MR. WILLIAMS

In your letter dated February 18, 2005, you requested a tariff classification ruling. Sample is being returned as requested.

The submitted sample is a battery-operated cylindrical candle-shaped plastic lamp, style number CI017, which is referred to as the "Light-up Safety Candle." It measures approximately 3¼ inches in height by 1½ inches in diameter and has a flame-shaped top that is lit by a bottom switch mechanism. This article, which is advertised for use as a safety light in a Jack-O'-Lantern, is similarly constructed to the merchandise that is considered to be portable electric lamps.

The applicable subheading for this portable electric candle will be 8513.10.4000, Harmonized Tariff Schedule of the United States (HTS), which provides for Portable electric lamps designed to function by their own source of energy...Lamps: Other than flashlights. The rate of duty will be 3.5 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 Michael Contino at 646-733-3014.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

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[ATTACHMENT C]

DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION,
NY L87499
October 3, 2005
CLA-2-85:RR:NC:1:108 L87499
CATEGORY: Classification
TARIFF NO.: 8513.10.4000

MR. TROY D. CRAGO
ATICO INTERNATIONAL USA, INC.
501 South Andrews Avenue
Ft. Lauderdale, FL 33301

RE: The tariff classification of electric tealight lamps from China.

DEAR MR. CRAGO:

In your letter dated September 2, 2005, you requested a tariff classification ruling. Samples are being returned as requested.

The subject merchandise, based on the submitted samples, is a pair of portable, battery-operated LED lamps of plastics and metal, item number W089GA00002, which are in the form of tealight candles. Each lamp features a bottom push-button light switch that when activated, by pressing the lamp downward, lights its faux flame.

The applicable subheading for these electric tealight lamps will be 8513.10.4000, Harmonized Tariff Schedule of the United States (HTS), which provides for other portable electric lamps designed to function by their own source of energy. The rate of duty will be 3.5 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 Michael Contino at 646-733-3014.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

U.S. CUSTOMS AND BORDER PROTECTION

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[ATTACHMENT D]

DEPARTMENT OF HOMELAND SECURITY.

U.S. CUSTOMS AND BORDER PROTECTION,

NY R00050

January 23, 2004

CLA-2-85:RR:NC:1:127 R00050

CATEGORY: Classification

TARIFF NO.: 8513.10.4000

MS. SHELLY L. HESS
N.I. LOGISTICS AMERICAN CORPORATION
12480 NE Marx Street
Portland, OR 97230

RE: The tariff classification and marking of portable wax lamps from
China.

DEAR MS. HESS:

In your letter received in this office on December 29, 2003, on behalf of Pacific China Industries, Ltd., you requested a tariff classification and marking ruling.

The subject merchandise, based on the submitted information, is portable cylindrical-shaped scented-wax lamps that measure approximately in the range of 3 to 6 inches in height by 3 inches in diameter. Each lamp, which is referred to as the "flameless wax candle," houses a battery-operated LED light. They are stated to be designed for indoor use, e.g., on the dinner table, and outdoor use, e.g., on the patio or porch.

It is stated that the subject wax lamp will be marked "Made in China" with the marking molded into the body of its plastic battery cover (or alternatively marked with a stick-on label at the lamp's bottom, if the plastic mold is not finalized in time). This lamp will also be imported and sold in a retail-packed box with the following: a front panel with an opened window exposing the actual lamp for easy viewing and smelling; top and side panels that are printed with writing describing its efficient qualities, noting the side panels also have illustrative depictions of the lamp; a back panel printed with words describing its efficient qualities as well as its uses; and a bottom panel printed with URL addresses, copyright information, the item number, the bar code, and the marking "Made in China," noting that the printing on the bottom panel is smaller than the printing on the other panels.

You believe that this lamp is properly classified under subheading 9405.50.4000, Harmonized Tariff Schedule of the United States (HTS), which provides for other non-electrical lamps and lighting fittings, other. However, since this lamp is battery-operated and therefore electrical, consideration of classification as a non-electrical lamp under 9405.50.4000, HTS, is precluded. The applicable subheading for this portable electric lamp will be 8513.10.4000, Harmonized Tariff Schedule of the United States (HTS), which provides for other portable electric lamps designed to function by their own source of energy. The rate of duty will be 3.5 percent ad valorem.

The marking statute, section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, 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 its container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article.

As provided in section 134.41(b), Customs Regulations (19 CFR 134.41(b)), the country of origin marking is considered conspicuous if the ultimate purchaser in the U.S. is able to find the marking easily and read it without strain.

With regard to the permanency of a marking, section 134.41(a), Customs Regulations (19 CFR 134.41(a)), provides that as a general rule marking requirements are best met by marking worked into the article at the time of manufacture. For example, it is suggested that the country of origin on metal articles be die sunk, molded in, or etched. However, section 134.44, Customs Regulations (19 CFR 134.44), generally provides that any marking that is sufficiently permanent so that it will remain on the article until it reaches the ultimate purchaser unless deliberately removed is acceptable.

Although the wax lamp itself will be marked with the country of origin, the ultimate purchaser may not open the packaging to determine the country of origin of the wax lamp. Therefore, the box must be marked with the country of origin. In this regard, the country of origin is marked on the bottom of the box. However, Customs has determined that, in general, the bottom of the box is not a conspicuous location to place a country of origin marking. Therefore, the country of origin must be properly marked in a conspicuous manner (in comparable printing) elsewhere on the box in accordance with the above-stated marking regulations.

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 George Kalkines at 646-733-3028.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

U.S. CUSTOMS AND BORDER PROTECTION

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[ATTACHMENT E]

DEPARTMENT OF HOMELAND SECURITY.

U.S. CUSTOMS AND BORDER PROTECTION,

NY L86672

August 30, 2005

CLA-2-34:RR:NC:SP:237 L86672

CATEGORY: Classification

TARIFF NO.: 3406.00.0000; 8513.10.4000

MS. IRIT HORN
FLOWER IDEA DESIGN LLC
11909 Stonewood Lane
Rockville, MD 20852

RE: Classification of a candle with LED and portable wax lamp with LED from China.

DEAR MS. HORN:

In your letter dated August 8, 2005 you requested a tariff classification ruling. Your samples are being returned.

The LED Light Candle consists of a translucent pillar-shaped wax candle that contains a battery powered light emitting diode (LED) that illuminates the inside of the candle with varying shades of red, green, blue and violet light when activated (2-7/8"D x 5-1/8"H). The candle is retail packed in a white paperboard box. As an alternative you suggest an LED Light Candle set that consists of a translucent pillar-shaped wax candle that is hollowed out on the bottom to receive a battery powered LED that is separate and not inserted in the candle but is packed in the same box. In the latter case the candle imparts the essential character of the set.

The Rechargeable Tea Light Candle set consists of a translucent pillar-shaped portable wax lamp that is hollowed out on top to hold a tea light candle (included) and contains a rechargeable LED that illuminates the inside of the candle with varying shades of red, green, blue and violet light when activated (2-7/8"D x 4-3/4"H). The portable wax lamp containing an LED, wax tea light candle and adaptor is retail packed in a white paperboard box. The portable wax lamp imparts the essential character of the set.

The applicable subheading for the wax candle containing an LED and the wax candle set with an LED that is separate and not inserted but is packed in the same box will be 3406.00.0000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for candles, tapers and the like. The rate of duty will be free. The applicable subheading for the set consisting of a portable wax lamp containing an LED, wax tea light candle and adaptor will be 8513.10.4000, HTSUS, which provides for other portable electric lamps designed to function by their own source of energy. The rate of duty is 3.5 percent ad valorem.

Candles from China may be subject to anti-dumping duties administered by the U.S. Department of Commerce, Import Administration. You may contact them at 14th St. and Constitution Ave. NW, Washington, DC 20230, telephone (202) 482-3148 or website www.IA.ITA.DOC.GOV (click on "Import Administration Home Page" – click on "Decisions and Data" – click on "Scope Rulings: Candles from the PRC").

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

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A copy of the ruling or control number indicated above should be provided with entry documents filed at time merchandise is imported. For any questions regarding the ruling, contact National Import Specialist Frank Cantone at (646) 733-3038.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

[ATTACHMENT F]

DEPARTMENT OF HOMELAND SECURITY.
U.S. CUSTOMS AND BORDER PROTECTION,
NY L86200
August 2, 2005
CLA-2:85:RR:NC:1:108 L86200
CATEGORY: Classification
TARIFF NO.: 8513.10.4000

MS. FRANCINE MARCOUX
HAMPTON DIRECT, INC.
350 Pioneer Drive
P.O. Box 1199
Williston, VT 05495

RE: The tariff classification of a portable electric lamp from China.

DEAR MS. MARCOUX:

In your letter dated July 12, 2005, you requested a tariff classification ruling.

The subject merchandise, based on the submitted information, is a portable electric lamp, which is referred to as the "Smart Candle" (sku number 50220). It consists of a cylindrical frosted-glass holder measuring approximately 4¾ inches in height by 2½ inches in diameter. This holder contains a removable, battery-operated plastic candle-like lamp, measuring about 3 inches in height, which when activated is designed to simulate real candle-light.

The applicable subheading for this portable electric lamp will be 8513.10.4000, Harmonized Tariff Schedule of the United States (HTS), which provides for other portable electric lamps designed to function by their own source of energy. The rate of duty will be 3.5 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 Michael Contino at 646-733-3014.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

U.S. CUSTOMS AND BORDER PROTECTION

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[ATTACHMENT G]

DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION,
NY L89316
January 11, 2006
CLA-2-85:RR:NC:1:108 L89316
CATEGORY: Classification
TARIFF NO.: 8513.10.4000

MR. JOSEPH STINSON
LISS GLOBAL, INC.
7746 Dungan Road
Philadelphia, PA 19111

RE: The tariff classification of a portable electric lamp from China.

DEAR MR. STINSON:

In your letter dated December 6, 2005, you requested a tariff classification ruling. Sample is being returned as requested.

The submitted sample is a portable, battery-operated electric lamp, referred to as the "LED Pumpkin Light," which measures approximately 5 inches long. It is shaped in the form of a plastic candle with a clear-translucent flame-like top, which incorporates color-changing LED light bulbs.

It is suggested that this merchandise is properly classified under subheading 8531.80.0050, Harmonized Tariff Schedule of the United States (HTS), which provides for other electric sound or visual signaling apparatus. However, since this lamp, incapable of emitting sound, does not function to provide light for visual signaling, consideration of classification under subheading 8531.80.0050, HTS, is precluded.

The applicable subheading for this portable electric lamp will be 8513.10.4000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for other portable electric lamps designed to function by their own source of energy. The rate of duty will be 3.5 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 Michael Contino at 646-733-3014.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

[ATTACHMENT H]

DEPARTMENT OF HOMELAND SECURITY.
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003215
CLA-2 OT: RR: CTF: TCM H003215 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.8000

MS. LORIANNE ALDINGER
RITE AID CORPORATION
P.O. Box 3165
Harrisburg, PA 17105

RE: Classification of an Electric Candle Lamp from China

DEAR MS. ALDINGER:

On May 22, 2006, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCSA), issued New York Ruling Letter (NY) M83666, in which your electric candle lamp was classified as a "portable electric lamp" under subheading 8513.10.4000 of the Harmonized Tariff Schedule United States Annotated (HTSUSA). We have since reviewed NY M83666, and find it to be in error.

FACTS:

The item in question is a Light Emitting Diode (LED) candle lamp, model number 945449. The battery operated LED candle lamp measures 3" by 4" and has an on/off switch on the bottom side. According to NY M83666, the item is designed for placement on a flat surface such as a table.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the electric candle light lamp?

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 HTSUS provisions under consideration are as follows:

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:

8513.10 Lamps:

8513.10.40 Other

* * *

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:

9405.40 Other electric lamps and lighting fittings:

9405.40.80 Other

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term “portable lamps” refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

* * *

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(I) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners’ lamps; quarrymen’s lamps.

(Emphasis in original)

* * *

It is undisputed that the subject article is a lamp within the meaning of both headings 8513 and 9405, HTSUS. In NY M83666, CBP determined that the lamp was “portable” as required by heading 8513, HTSUS, and therefore classifiable under subheading 8513.10.4000, HTSUSA. We now find that determination to be in error.

Lamps such as the subject article are classifiable in heading 8513, HTSUS, provided that they are “portable” within the meaning of the terms of the heading. EN 8513, defines “portable” as referring only to those lamps which are “designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object.” Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, it will be classified under heading 8513, HTSUS. If not, the electric candle lamp is excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

“Whether an article is “specially designed” or “specially constructed” for a particular purpose may be determined by an examination of the article itself, its capabilities, as well as its actual use or uses. One must look at both

the structural and auxiliary design features, as neither by itself is determinative." Western States Import v. United States, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the candle lamp has any particular design features that adapt it for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamp is lightweight, it does not possess any other design feature to indicate that it is designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article's shape is such that it is not easily carried in the hand nor does it have a handle or fastening device. Instead, the article's design indicates that it is intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, it is excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the candle lamp is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: "Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other." The column one, general rate of duty is 3.9 percent *ad valorem*.

EFFECT ON OTHER RULINGS:

NY M83666, dated May 22, 2006, is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

[ATTACHMENT I]

DEPARTMENT OF HOMELAND SECURITY.
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003216
CLA-2 OT: RR: CTF: TCM H003216 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.8000

RANDY WILLIAMS
SEASONS USA, INC.
18644 E. Powers Lane
Aurora, CO 80015

RE: Classification of the Light-Up Safety Candle

DEAR MR. WILLIAMS:

On March 4, 2005, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCSD), issued New York Ruling

Letter (NY) L83074, in which your Light-Up Safety Candle was classified as a “portable electric lamp” under subheading 8513.10.4000 of the Harmonized Tariff Schedule United States Annotated (HTSUSA). We have since reviewed NY L83074, and find it to be in error.

FACTS:

The subject article is a battery-operated cylindrical candle-shaped plastic lamp, style number CI017. It measures approximately 3¼ inches in height by 1½ inches in diameter and has a flame-shaped top that is lit by a bottom switch mechanism. This article, which is advertised as a safety light, is designed for use in a Jack-O'-Lantern.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the electric candle light lamp?

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 HTSUS provisions under consideration are as follows:

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:

8513.10 Lamps:

8513.10.41 Other

* * *

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:

9405.40 Other electric lamps and lighting fittings:

9405.40.80 Other

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89-80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term “portable lamps” refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried

in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

* * *

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(II) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners' lamps; quarrymen's lamps.

(Emphasis in original)

* * *

It is undisputed that the subject article is a lamp within the meaning of both headings 8513 and 9405, HTSUS. In NY L83074, CBP determined that the lamp was "portable" as required by heading 8513, HTSUS, and therefore classifiable under subheading 8513.10.4000, HTSUSA. We now find that determination to be in error.

Lamps such as the subject article are classifiable in heading 8513, HTSUS, provided that they are "portable" within the meaning of the terms of the heading. EN 8513, defines "portable" as referring only to those lamps which are "designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object." Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, it will be classified under heading 8513, HTSUS. If not, the electric candle lamp is excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

"Whether an article is 'specially designed' or 'specially constructed' for a particular purpose may be determined by an examination of the article itself, its capabilities, as well as its actual use or uses. One must look at both the structural and auxiliary design features, as neither by itself is determinative." Western States Import v. United States, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the Light-Up Safety Candle has any particular design features that adapt it for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamp is lightweight, it does not possess any other design feature to indicate that it is designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article's shape is such that it is not easily carried in the hand nor does it have a handle or fastening device. Instead, the article's design indicates that it is intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, it is excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the portable candle lamp is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: "Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other." The column one, general rate of duty is 3.9 percent *ad valorem*.

EFFECT ON OTHER RULINGS:

NY L83074, dated March 4, 2005 is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

[ATTACHMENT J]

DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003214
CLA-2 OT: RR: CTF: TCM H003214 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.80

TROY CRAGO
ATICO INTERNATIONAL USA, INC.
501 South Andrews Avenue
Ft. Lauderdale, FL 33301

RE: Classification of the Electric Tea Light Lamps from China

DEAR MR. CRAGO:

On October 3, 2005, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCS), issued New York Ruling Letter (NY) L87499, in which your electric tea light lamp was classified as a "portable electric lamp" under subheading 8513.10.4000 of the Harmonized Tariff Schedule United States Annotated (HTSUSA). We have since reviewed NY L87499, and find it to be in error.

FACTS:

The subject merchandise, item number W089GA00002, is a battery operated Light Emitting Diode (LED) lamp in the form of a tea light candle. It features a push-button light switch that, when activated, lights a faux flame.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the electric candle light lamp?

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 tar-

iff 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 HTSUS provisions under consideration are as follows:

- 8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:
- 8513.10 Lamps:
- 8513.10.42 Other
- * * *
- 9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:
- 9405.40 Other electric lamps and lighting fittings:
- 9405.40.80 Other
- * * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term “portable lamps” refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

* * *

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(III) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners’ lamps; quarrymen’s lamps.

(Emphasis in original)

* * *

It is undisputed that the subject article is a lamp within the meaning of both headings 8513 and 9405, HTSUS. In NY L87499, CBP determined that

the lamp was “portable” as required by heading 8513, HTSUS, and therefore classifiable under subheading 8513.10.4000, HTSUSA. We now find that determination to be in error.

Lamps such as the subject article are classifiable in heading 8513, HTSUS, provided that they are “portable” within the meaning of the terms of the heading. EN 8513, defines “portable” as referring only to those lamps which are “designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object.” Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, it will be classified under heading 8513, HTSUS. If not, the electric candle lamp is excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

“Whether an article is ‘specially designed’ or ‘specially constructed’ for a particular purpose may be determined by an examination of the article itself, its capabilities, as well as its actual use or uses. One must look at both the structural and auxiliary design features, as neither by itself is determinative.” Western States Import v. United States, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the electric tea light lamp has any particular design features that adapt it for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamp is lightweight, it does not possess any other design feature to indicate that it is designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article’s shape is such that it is not easily carried in the hand nor does it have a handle or fastening device. Instead, the article’s design indicates that it is intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, it is excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the electric tea light is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: “Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other.” The column one, general rate of duty is 3.9 percent *ad valorem*.

EFFECT ON OTHER RULINGS:

NY L87499, dated October 3, 2005 is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

34 CUSTOMS BULLETIN AND DECISIONS, VOL. 41, NO. 28, JULY 5, 2007

[ATTACHMENT K]

DEPARTMENT OF HOMELAND SECURITY.
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003357
CLA-2 OT: RR: CTF: TCM H003357 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.8000

MS. SHELLY L. HESS
N.I. LOGISTICS AMERICAN CORPORATION
12480 NE Marx Street
Portland, OR 97230

RE: Classification of the Flameless Wax Candle Lamp from China

DEAR MS. HESS:

On January 23, 2004, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCSA), issued New York Ruling Letter (NY) R00050 to you on behalf of Pacific China Industries, Ltd., in which a flameless wax candle lamp was classified as a "portable electric lamp" under subheading 8513.10.4000 of the Harmonized Tariff Schedule United States Annotated (HTSUSA). We have since reviewed NY R00050, and find it to be in error.

FACTS:

The subject merchandise, the Flameless Wax Candle, is a cylindrical-shaped scented-wax lamps that measure approximately in the range of 3 to 6 inches in height by 3 inches in diameter. Each lamp houses a battery-operated Light Emitting Diode (LED) light. The Flameless Wax Candles are designed for to be used on such surfaces as the dinner table, the patio, or the porch.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the electric candle light lamp?

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 HTSUS provisions under consideration are as follows:

8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:
8513.10	Lamps:
8513.10.43	Other

* * *

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:

9405.40 Other electric lamps and lighting fittings:

9405.40.80 Other

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term “portable lamps” refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

* * *

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(IV) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners’ lamps; quarrymen’s lamps.

(Emphasis in original)

* * *

It is undisputed that the subject article is a lamp within the meaning of both headings 8513 and 9405, HTSUS. In NY R00050, CBP determined that the lamp was “portable” as required by heading 8513, HTSUS, and therefore classifiable under subheading 8513.10.4000, HTSUSA. We now find that determination to be in error.

Lamps such as the subject article are classifiable in heading 8513, HTSUS, provided that they are “portable” within the meaning of the terms of the heading. EN 8513, defines “portable” as referring only to those lamps which are “designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object.” Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, it will be classified under heading 8513, HTSUS. If not, the electric candle lamp is excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

“Whether an article is ‘specially designed’ or ‘specially constructed’ for a particular purpose may be determined by an examination of the article it-

self, its capabilities, as well as its actual use or uses. One must look at both the structural and auxiliary design features, as neither by itself is determinative.“ Western States Import v. United States, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the flameless wax candle lamp has any particular design features that adapt it for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamp is lightweight, it does not possess any other design feature to indicate that it is designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article's shape is such that it is not easily carried in the hand nor does it have a handle or fastening device. Instead, the article's design indicates that it is intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, it is excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the portable candle lamp is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: "Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other." The column one, general rate of duty is 3.9 percent *ad valorem*.

EFFECT ON OTHER RULINGS:

NY R00050, January 23, 2004, is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

[ATTACHMENT L]

DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003217
CLA-2 OT: RR: CTF: TCM H003217 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.8000

MS. IRIT HORN
FLOWER DESIGN LLC
11909 Stonewood Lane
Rockville, MD 20852

RE: Classification of the Light Emitting Diode (LED) Light Candle Light and the Rechargeable Tea Light Candle

DEAR MS. HORN:

On August 30, 2005, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCSA), issued New York Ruling Letter (NY) L86672, in which your LED candle light was classified as a candle under subheading 3406.00.0000, Harmonized Tariff Schedule United States Annotated (HTSUSA), which provides for "candles, tapers and the like." Your Rechargeable Tea Light Candle was classified as a "portable electric lamp" under subheading 8513.10.4000 of the HTSUSA. We have since reviewed NY L86672 and find it to be in error.

FACTS:

Two separate articles were submitted for classification in NY L86672. The first, the LED Light Candle, consisted of a translucent pillar-shaped wax candle and a battery-powered light emitting diode (LED). The translucent pillar-shaped wax candle was hollowed out on the bottom to receive the LED. Upon entry, the LED was not inserted in the candle but was packed in the same box. In NY L86672, we determined that the wax pillar and LED were a set for classification purposes, and that the portable wax pillar imparted the essential character to the set.

The second article, the Rechargeable Tea Light Candle, consisted of a translucent, pillar-shaped wax lamp that was hollowed out on top to hold a tea light candle. The wax pillar also contained a rechargeable LED that illuminated the candle with varying colors. The portable wax lamp containing an LED, wax tea light candle and adaptor was put up for sale in a white paperboard box. In NY L86672, we determined that the wax pillar, LED and tea light were a set for classification purposes and that the portable wax pillar imparted the essential character to the set.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the LED Light Candle and the Rechargeable Tea Light Candle?

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 HTSUS provisions under consideration are as follows:

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:

8513.10 Lamps:

8513.10.44 Other

* * *

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:

9405.40 Other electric lamps and lighting fittings:

9405.40.80 Other

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term “portable lamps” refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(V) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners’ lamps; quarrymen’s lamps.

(Emphasis in original)

* * *

In NY L86672, CBP considered classification the LED Light Candle and the Rechargeable Tea Light Candle. In both cases, we concluded that the articles were sets according to GRI 3(b)¹, with the wax pillar imparting the essential character. We now find this conclusion to be in error. The two articles were comprised of wax pillars, each of which housed a battery-operated LED. These items functioned together to form a small lamp. The fact that the lamps were made-up of more than one component did not render them sets for classification purposes. We now find that the LED Light Candle and the Rechargeable Tea Light Candle are classifiable as lamps, according to GRI 1. At issue is whether they satisfy the definition of lamp under heading 8513, or 9405, HTSUS.

Generally, lamps are classifiable in heading 8513, HTSUS, provided that they are “portable” within the meaning of the terms of the heading. EN

¹GRI 3(b) provides, in pertinent part: “. . . goods put up in sets for retail sale . . . shall be classified as if they consisted of the material or component which gives them their essential character.”

8513, defines “portable” as referring only to those lamps which are “designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object.” Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, they will be classified under heading 8513, HTSUS. If not, the lamps are excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

“Whether an article is ‘specially designed’ or ‘specially constructed’ for a particular purpose may be determined by an examination of the article itself, its capabilities, as well as its actual use or uses. One must look at both the structural and auxiliary design features, as neither by itself is determinative.” *Western States Import v. United States*, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the LED Light Candle and the Rechargeable Tea Light have any particular design features that adapt them for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamps are lightweight, they do not possess any other design feature to indicate that they are designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article’s shapes are such that they are not easily carried in the hand nor do they have handles or fastening devices. Instead, the design of each article indicates that they are intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, they are excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the LED Light Candle is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: “Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other.” The column one, general rate of duty is 3.9 percent *ad valorem*.

By application of GRI 1, the Rechargeable Tea Light Candle is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: “Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other.” The column one, general rate of duty is 3.9 percent *ad valorem*.

40 CUSTOMS BULLETIN AND DECISIONS, VOL. 41, NO. 28, JULY 5, 2007

EFFECT ON OTHER RULINGS:

NY L86672, dated August 30, 2005, is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

[ATTACHMENT M]

DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003212
CLA-2 OT: RR: CTF: TCM H003212 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.8000

MS. FRANCINE MARCOUX
HAMPTON DIRECT, INC.
350 Pioneer Drive
P.O. Box 1199
Williston, VT 05495

RE: Classification of an Electric Candle Lamp from China

DEAR MS. MARCOUX:

On August 2, 2005, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCSA), issued New York Ruling Letter (NY) L86200, in which your electric candle lamp was classified as a "portable electric lamp" under subheading 8513.10.4000 of the Harmonized Tariff Schedule United States Annotated (HTSUSA). We have since reviewed NY L86200, and find it to be in error.

FACTS:

The subject merchandise, the Smart Candle SKU number 50220, is an electric candle lamp from China. It consists of a cylindrical frosted-glass holder measuring approximately 4¾ inches in height by 2½ inches in diameter. This holder contains a removable, battery-operated plastic candle-like lamp, measuring about 3 inches in height, which when activated is designed to simulate real candlelight.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the electric candle light lamp?

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 HTSUS provisions under consideration are as follows:

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:

8513.10 Lamps:

8513.10.45 Other

* * *

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:

9405.40 Other electric lamps and lighting fittings:

9405.40.80 Other

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89-80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term "portable lamps" refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

* * *

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(VI) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners' lamps; quarrymen's lamps.

(Emphasis in original)

* * *

It is undisputed that the subject article is a lamp within the meaning of both headings 8513 and 9405, HTSUS. In NY L86200, CBP determined that the lamp was "portable" as required by heading 8513, HTSUS, and therefore classifiable under subheading 8513.10.4000, HTSUSA. We now find that determination to be in error.

Lamps such as the subject article are classifiable in heading 8513, HTSUS, provided that they are "portable" within the meaning of the terms of the heading. EN 8513, defines "portable" as referring only to those lamps

which are “designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object.” Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, it will be classified under heading 8513, HTSUS. If not, the electric candle lamp is excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

“Whether an article is ‘specially designed’ or ‘specially constructed’ for a particular purpose may be determined by an examination of the article itself, its capabilities, as well as its actual use or uses. One must look at both the structural and auxiliary design features, as neither by itself is determinative.” *Western States Import v. United States*, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the electric candle lamp has any particular design features that adapt it for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamp is lightweight, it does not possess any other design feature to indicate that it is designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article’s shape is such that it is not easily carried in the hand nor does it have a handle or fastening device. Instead, the article’s design indicates that it is intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, it is excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the portable candle lamp is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: “Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other.” The column one, general rate of duty is 3.9 percent *ad valorem*.

EFFECT ON OTHER RULINGS:

NY L86200, dated August 2, 2005 is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

U.S. CUSTOMS AND BORDER PROTECTION

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[ATTACHMENT N]

DEPARTMENT OF HOMELAND SECURITY.
U.S. CUSTOMS AND BORDER PROTECTION,
HQ H003863
CLA-2 OT: RR: CTF: TCM H003863 ADK
CATEGORY: Classification
TARIFF NO.: 9405.40.8000

MR. JOSEPH STINSON
LISS GLOBAL, INC.
7746 Dungan Road
Philadelphia, PA 19111

RE: Classification of the Light Emitting Diode (LED) Pumpkin Light

DEAR MR. STINSON:

On January 11, 2006, the Bureau of Customs and Border Protection (CBP), National Commodity Specialist Division (NCSA), issued New York Ruling Letter (NY) L89316, in which your LED pumpkin light was classified as a "portable electric lamp" under subheading 8513.10.4000 of the Harmonized Tariff Schedule United States Annotated (HTSUSA). We have since reviewed NY L89316, and find it to be in error.

FACTS:

The subject merchandise, the LED Pumpkin Light, is a battery-operated electric lamp which measures approximately 5 inches long. It is shaped in the form of a plastic candle with a clear-translucent flame-like top, which incorporates color-changing LED light bulbs.

ISSUE:

What is the proper classification under the Harmonized Tariff Schedule of the United States (HTSUS) for the electric candle light lamp?

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 HTSUS provisions under consideration are as follows:

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, storage batteries, magnetos), other than lighting equipment of heading 8512; parts thereof:

8513.10 Lamps:

8513.10.46 Other

* * *

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9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included:

9405.40 Other electric lamps and lighting fittings:

9405.40.80 Other

* * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89–80. The relevant ENs are as follows:

The EN to heading 8513, HTSUS (EN 8513), provides, in pertinent part:

The term “portable lamps” refers **only** to those lamps (i.e., both the lamp and its electricity supply) which are designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object. They usually have a handle or a fastening device and may be recognized by their particular shapes and their light weight. . . .

(Emphasis in original)

* * *

The EN to heading 9405, HTSUS (EN 9405), provides, in pertinent part:

(VII) Lamps and Light Fittings Not Elsewhere Specified or Included

(5) **Portable lamp (other than those of heading 85.13)**, e.g., hurricane lamps; stable lamps; hand lanterns; miners’ lamps; quarrymen’s lamps.

(Emphasis in original)

* * *

It is undisputed that the subject article is a lamp within the meaning of both headings 8513 and 9405, HTSUS. In NY L89316, CBP determined that the lamp was “portable” as required by heading 8513, HTSUS, and therefore classifiable under subheading 8513.10.4000, HTSUSA. We now find that determination to be in error.

Lamps such as the subject article are classifiable in heading 8513, HTSUS, provided that they are “portable” within the meaning of the terms of the heading. EN 8513, defines “portable” as referring only to those lamps which are “designed for use when carried in the hand or on the person, or are designed to be attached to a portable article or object.” Classification of the subject merchandise, therefore requires a threshold analysis of heading 8513, HTSUS. If designed for use when carried in the hand, i.e. portable, it will be classified under heading 8513, HTSUS. If not, the electric candle lamp is excluded from heading 8513, HTSUS, and classifiable instead under the basket provision for lamps, heading 9405, HTSUS.

“Whether an article is ‘specially designed’ or ‘specially constructed’ for a particular purpose may be determined by an examination of the article it-

self, its capabilities, as well as its actual use or uses. One must look at both the structural and auxiliary design features, as neither by itself is determinative." Western States Import v. United States, 20 C.I.T. 736 (1996). In the present matter, we must determine whether the LED pumpkin light has any particular design features that adapt it for the stated purpose of being either carried in the hand or on the person, or being attached to a portable article or object. See Headquarters Ruling Letter (HQ) 965714, November 15, 2002. These include, but are not limited to, handles, fastening devices, ergonomic shapes capable of fitting easily into the hand, and use of light weight materials.

Although the subject lamp is lightweight, it does not possess any other design feature to indicate that it is designed for use when carried in the hand or on the person, or is designed to be attached to a portable article or object. The article's shape is such that it is not easily carried in the hand nor does it have a handle or fastening device. Instead, the article's design indicates that it is intended for placement on a flat surface such as a table, for an illuminated candlelight effect. As a result, it is excluded from heading 8513, HTSUS and classifiable instead under heading 9405, HTSUS.

HOLDING:

By application of GRI 1, the LED pumpkin light is classifiable under heading 9405, HTSUS. Specifically, it is classifiable under subheading 9405.40.8000, HTSUSA, which provides for: "Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having permanently fixed light source, and parts thereof not elsewhere specified or included: Other electric lamps and lighting fittings: Other." The column one, general rate of duty is 3.9 percent *ad valorem*.

EFFECT ON OTHER RULINGS:

NY L89316, dated January 11, 2006, is hereby revoked.

MYLES HARMON,
Director,
Commercial and Trade Facilitation Division.

GENERAL NOTICE

**REVOCATION OF A RULING LETTER AND REVOCATION
OF TREATMENT RELATING TO TARIFF CLASSIFICATION
OF A McPHERSON STRUT COMPONENT**

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

ACTION: Notice of revocation of a tariff classification ruling letter and revocation of treatment relating to the classification of a McPherson strut component.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930, as amended (19 U.S.C. 1625(c)), this notice advises interested parties that Customs and Border Protection (CBP) is revoking one ruling

letter relating to the tariff classification of a McPherson strut component under the Harmonized Tariff Schedule of the United States (HTSUS). CBP is also revoking any treatment previously accorded by it to substantially identical transactions. Notice of the proposed action was published on February 28, 2007, in Volume 41, Number 10, of the CUSTOMS BULLETIN. CBP received no comments in response to the notice.

EFFECTIVE DATE: This action is effective for merchandise entered or withdrawn from warehouse for consumption on or after September 3, 2007.

FOR FURTHER INFORMATION CONTACT: Kelly Herman, Tariff Classification and Marking Branch: (202) 572-8713.

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 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, notice advising interested parties that CBP is revoking one ruling letter (NY 892999, dated January 5, 1994) pertaining to the tariff classification of a McPherson strut component was published in the February 28, 2007, CUSTOMS BULLETIN, Volume 41, Number 10. No comments were received in response to the notice.

As stated in the proposed notice, this revocation will cover any rulings on this merchandise that may exist but have not been specifically identified. Any party who has received an interpretive ruling or

decision (i.e., a ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice should have advised CBP during the comment period.

Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of Title VI, CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should have advised CBP during 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 892999, CBP ruled that a McPherson strut component was classified in heading 8482, HTSUS, which provides for "Ball or roller bearings, and parts thereof." Since the issuance of that ruling, CBP has reviewed the classification of this item and has determined that the cited ruling is in error.

Pursuant to 19 U.S.C. 1625(c)(1), CBP is revoking NY 892999 and is revoking or modifying any other ruling not specifically identified, to reflect the proper classification of McPherson strut component according to the analysis contained in Headquarters Ruling Letter H004160, set forth as an attachment to this document. Additionally, pursuant to 19 U.S.C. 1625(c)(2), CBP is revoking any treatment previously accorded by CBP to substantially identical transactions. In accordance with 19 U.S.C. 1625 (c), this ruling will become effective 60 days after publication in the CUSTOMS BULLETIN.

DATED: June 15, 2007

Gail A. Hamill for MYLES B. HARMON,
Director,
Commercial and Trade Facilitation Division.

Attachment

48 CUSTOMS BULLETIN AND DECISIONS, VOL. 41, NO. 28, JULY 5, 2007

DEPARTMENT OF HOMELAND SECURITY.
U.S. CUSTOMS AND BORDER PROTECTION,
H004160
June 15, 2007
CLA-2 OT:RR:CTF:TCM H004160 KSH
CATEGORY: Classification
TARIFF NO.: 8708.80.6590

MR. DONALD S. SIMPSON
BARTHCO INTERNATIONAL, INC.
5101 S. Broad Street
Philadelphia, PA 19112

RE: Revocation of New York Ruling Letter (NY) 892999, dated January 5, 1994; Classification of an unground automobile housed thrust ball bearing.

DEAR MR. SIMPSON:

This is in response to your letter of November 15, 2006, on behalf of your client SKF USA, Inc., in which you request reconsideration of New York Ruling Letter (NY) 89299, issued on January 5, 1994, concerning the classification under the Harmonized Tariff Schedule of the United States (HTSUS) of an unground automotive housed thrust ball bearing. The housed thrust ball bearing was classified in heading 8482, TSUS, which provides for "Ball or roller bearings, and parts thereof." In accordance with your request for reconsideration of NY 892999, Customs and Border Protection has reviewed the classification of this item and has determined that the cited ruling is in error.

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, 2186 (1993), notice of the proposed revocation of NY 892999 was published in the *Customs Bulletin*, Vol. 41, No. 10, on February 28, 2007. No comments were received in response to the notice.

FACTS:

The merchandise at issue is identified as SKF part number BDAB447071. It is a housed thrust ball bearing used in the assembly of a McPherson Strut. A McPherson Strut is used in the steerable front or rear suspension of a motor vehicle. The housed thrust ball bearing is located in the strut assembly between the coil spring and the structure of the vehicle. Its function is to allow free rotation at the top of the spring that normally occurs when a coil spring is compressed and allows rotation of the complete strut assembly when used with suspensions for steered wheels. The article consists of two steel thrust washers, steel balls and a cage contained in a plastic enclosure. The washers, ball and cage form a thrust bearing with the washers serving as raceways and the balls as rolling elements. The enclosure is formed by two pieces of plastic that snap together to create a housing for the bearing. The housing serves to align the axis of the bearing with the axis of the strut assembly and facilitates mounting the bearing between the fixed vehicle structure and rotating coil spring.

ISSUE:

Whether the housed thrust ball bearing is classified in heading 8482, HTSUS, as “Ball or roller bearings, and parts thereof”, in heading 8483, HTSUS, as bearing housings or in heading 8708, HTSUS, as “Parts and accessories of the motor vehicles of headings 8701 to 8705.”

LAW AND ANALYSIS:

Classification of goods under the HTSUSA is governed by the General Rules of Interpretation (GRI). GRI 1 provides that classification 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 GRI may then be applied.

The Harmonized Commodity Description and Coding System Explanatory Notes (EN), constitute the official interpretation at the international level. While neither legally binding nor dispositive, the EN provide a commentary on the scope of each heading of the HTSUSA 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 HTSUSA. See T.D. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The HTSUS provisions under consideration are as follows:

- | | |
|-------------|--|
| 8482 | Ball or roller bearings . . .: |
| 8483 | Transmission shafts (including camshafts and crankshafts) and cranks; bearing housings, housed bearings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints): |
| 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705: |
| 8708.80: | Suspension systems and parts thereof (including shock absorbers): |
| | Parts: |
| | Other: |
| 8708.80.65: | Other |

In NY 892999, the housed thrust ball bearing was classified in heading 8482, HTSUS, which provides for, “Ball or roller bearings, and parts thereof.” However, the housed thrust ball bearing is contained within a plastic enclosure formed by two pieces of plastic that snap together to create a housing for the bearing. The E.N. to heading 8482, HTSUS, provides in relevant part:

The heading **does not cover** machinery parts incorporating ball, roller or needle roller bearings; these are classified in their own appropriate headings, e.g.:

(a) Bearing housings and bearing brackets (**heading 84.83**).

As the exclusionary note to heading 8482, HTSUS, states that the heading does not cover bearing housings that incorporate ball bearings, we find that the subject merchandise is precluded from classification in heading 8482, HTSUS. It does however, meet the terms of heading 8483, HTSUS, which provides for, "Transmission shafts (including camshafts and crankshafts) and cranks; bearing housings, housed bearings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints); parts thereof."

The housed thrust ball bearing is designed and used solely or principally as a part of an automobile suspension system. Heading 8708, HTSUS, provides for "Parts and accessories of the motor vehicles of headings 8701 to 8705." While both heading 8483, HTSUS and heading 8708, HTSUS, appear to describe the housed thrust ball bearing, classification must be determined in accordance with relevant section and chapter notes.

Articles of Section XVII, HTSUS, which includes chapter 87, are excluded from classification within Section XVI, HTSUS, under heading 8483 by Section XVI, Note 1(l). Thus, if the housed thrust ball bearing is classified in heading 8708, HTSUS, it is precluded from classification in heading 8483, HTSUS.

Section XVII, Note 2(e), HTSUS, states that articles of heading 8483, HTSUS, are excluded from Section XVII if the articles constitute integral parts of engines or motors.

Section XVII, Note 3, HTSUS, requires that the term "parts" in chapter 87, HTSUS, refer only to parts which are used solely or principally with the articles of chapter 87, HTSUS.

The housed thrust ball bearing is used "solely or principally" with motor vehicles. Motor vehicles are classified in chapter 87, HTSUS. Thus, the housed thrust ball bearing is a "part" within the meaning of Section XVII, Note 3, HTSUS.

Motor vehicles designed for the transport of persons are classified under heading 8703, HTSUS. As a part that is solely or principally used with articles of heading 8703, HTSUS, the housed thrust ball bearing meets the terms of heading 8708, HTSUS.

Section XVII, Note 2(e), HTSUS, only excludes articles of heading 8483, HTSUS, which are parts of engines or motors, from Section XVII, HTSUS. The housed thrust ball bearing is used in a vehicle's suspension system and not with engines or motors. Therefore, it is not excluded from Section XVII by Note 2(e), HTSUS. Accordingly, the housed thrust ball bearing is classified in heading 8708, HTSUS. Our decision is in accord with NY C82026, dated January 29, 1998, and NY N003269, dated November 28, 2006, which determined substantially similar merchandise was classified in heading 8708, HTSUS.

HOLDING:

By application of Notes 2(e) and 3 to Section XVII, the housed thrust ball bearing is classified in heading 8708, HTSUS. It is provided for in subheading 8708.80.6590, HTSUS, which provides for "Parts and accessories of the

motor vehicles of headings 8701 to 8705: Suspension systems and parts thereof (including shock absorbers): Parts:Other: Other, Other". The column one, general rate of duty is 2.5% *ad valorem*.

EFFECT ON OTHER RULINGS:

NY 892999, dated January 5, 1994, is hereby revoked.

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

Gail A. Hamill for MYLES B. HARMON,
Director,
Commercial and Trade Facilitation Division.

