

*What Every Member of the
Trade Community Should Know About:*

Personal Digital Assistants (PDAs) and Electronic Organizers



AN INFORMED COMPLIANCE PUBLICATION

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U.S. CUSTOMS and BORDER PROTECTION

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the position on or interpretation of the applicable laws or regulations by U.S. Customs and Border Protection (CBP) as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “informed compliance” and “shared responsibility,” which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community's rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

Regulations and Rulings (RR) of the Office of International Trade has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the National Commodity Specialist Division of Regulations and Rulings is entitled “Personal Digital Assistants (PDAs) and Electronic Organizers”. It provides guidance regarding the classification of these items. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to U.S. Customs and Border Protection, Office of International Trade, Executive Director, Regulations and Rulings, 799 9th Street N.W. 7th floor, Washington, D.C. 20229-1177.

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INTRODUCTION

Classification of Certain Personal Digital Assistants and Electronic Organizers Under the HTSUS

There are currently a variety of handheld or small electronic devices on the market. This publication will be limited to the classification of those devices generally known as personal digital assistants (PDAs), pocket organizers, electronic organizers and similar handheld or small electronic devices for doing "office work" (these terms are not used uniformly by the industry). For ease of reference in this publication, these devices may be referred to as PDAs. While their physical dimensions and appearance are sometimes similar, their function or functions may vary widely. Most of these devices have a processor, memory, and at least one input and output device contained in a single housing. The output device is usually a liquid crystal display (LCD). The input device or devices can vary considerably (keyboards, buttons, trackballs, etc.) and may be combined with the display into a touch sensitive screen. Core applications of PDAs are usually the address book, scheduling calendar, memo pad, and calculator. Depending on their characteristics, the classification of PDAs may vary.

U.S. Customs and Border Protection (CBP) has issued several rulings in this area that are referred to in this publication. They illustrate the general classification principles applicable to these types of products. These rulings should be consulted in their entirety for complete product descriptions and legal analysis.

PROGRAMMABLE PDAS

Heading 8471

Programmable PDAs may also be referred to as palmtops, handheld computers, and pocket PCs. CBP has held that PDAs that satisfy the requirements set forth in Chapter 84, Note 5(A) (formerly, Note 5(A)(a)) are classified as automatic data processing (ADP) machines in heading 8471, HTSUS. This legal note provides the following definition:

5. (A) For purposes of heading 8471, the expression "automatic data processing machines" means machines capable of:
 - (i) Storing the processing program or programs and at least the data immediately necessary for execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

To be classified as an ADP machine in heading 8471, HTSUS, a device must meet all four criteria. In addition, EN 84.71(I)(A) states, in pertinent part: “Thus machines which operate only on fixed programs, i.e., programs which cannot be modified by the user, are **excluded** even though the user may be able to choose between a number of such fixed programs.” In Headquarters Ruling Letter (HQ) 964880, dated December 21, 2001, CBP discussed the requirements of Note 5(A)(a) with regard to the Palm VII™ and Palm VIIx™, which are handheld electronic devices that are programmable PDAs. The Palm VII™ and Palm VIIx™ were found to meet the requirements of Note 5(A)(a) with regard to classification under heading 8471, HTSUS, specifically in subheading 8471.30.0000, Harmonized Tariff Schedule of the United States Annotated (HTSUSA). As a result of the February 3, 2007, amendments to the HTSUS,¹ subheading 8471.30.0000 has been renumbered as 8471.30.0100. In New York Ruling Letter (NY) N012249, dated June 29, 2007, CBP classified the Palm Foleo in subheading 8471.30.0100.

In HQ 964880, CBP found that the criteria of Note 5(A)(a) were satisfied. (1) The Palm VII™ and Palm VIIx™ had an operating system that controlled the running of other programs and sufficient memory to store and execute standard applications as well as programs added or created by the user. (2) The operating system was an open operating system that accepted new applications that allowed the user to manipulate the data. There were programming tools readily available from the manufacturer or other commercial sources and hundreds of software applications compatible with that operating system. (3) The microprocessor could perform complex arithmetic computations. (4) The programs or applications for these devices were written in a format that used logical instructions that would be executed without human intervention. Therefore, CBP found that these devices were ADP machines, as defined by Note 5(A)(a).

Once deemed an ADP machine of heading 8471, classification in the correct subheading must be considered. Subheading 8471.30.0100, HTSUSA, provides for, “Automatic data processing machines and units thereof ...: Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display.” This subheading has five requirements. The ADP machine must be (1) portable, (2) weigh not more than 10 kg, and incorporate (3) a central processing unit, (4) a keyboard, and (5) a display. Within this context, the term “portable” is taken to have its common meaning: designed to be carried. Many programmable PDAs have a touch sensitive display with a keyboard function. This type of on screen keyboard is sufficient to satisfy the keyboard requirement of the subheading. The Palm VII™ series handheld devices satisfied the requirements of subheading 8471.30.0000 (now, 8471.30.0100) and were therein classified. It should

¹ Pursuant to title 19 United States Code, Section 3005, the Harmonized Tariff Schedule of the United States was amended to reflect changes recommended by the World Customs Organization. The proclaimed changes are effective for goods entered or withdrawn from warehouse for consumption on or after February 3, 2007. See Presidential Proclamation 8097, 72 FR 453, Volume 72, No. 2 (January 4, 2007).

be noted that these devices are generally imported with a cradle, instruction book and organizer software put up together in sets for retail sale and are classified according to General Rule of Interpretation (GRI) 3(b), which is discussed in the last section of this publication.

In New York Ruling Letter (NY) B82349, dated February 26, 1997, CBP classified the Zaurus PDA in subheading 8471.30.0000, HTSUSA. This was a programmable device, fully compatible with Microsoft Word® and Microsoft Excel®, and was able to perform spreadsheet, database, and word processing functions.

Handheld devices found to be ADP machines in accordance with Note 5(A) but that lack one or more of the other requirements of subheading 8471.30.0100, may be classified in another subheading of heading 8471, HTSUS. See, e.g., NY J87319, dated July 25, 2003 (classifying a wrist PDA in subheading 8471.41.0095, HTSUSA) and also discussed in the section below entitled “Composite Goods”. Pursuant to the Feb 3, 2007, amendments to the HTSUS, the goods of subheading 8471.41.0095 are now provided for in subheading 8471.41.0150.

Programmable PDAs may also appear to be covered by the terms of heading 8470, HTSUS, which provides, in part, for calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions. However, because they meet the Note 5(A) definition of an ADP machine and, therefore, meet the terms of heading 8471, and are not excluded by any other part of Note 5 or any other legal note to Chapter 84, they are precluded from classification in heading 8470. In addition, the ENs to heading 8470 explain that heading 8470 does not cover data processing machines of heading 8471.

FIXED PROGRAM ELECTRONIC ORGANIZERS

Fixed program electronic organizers are sometimes called pocket organizers or personal organizers. These devices include one or more fixed programs such as an address/telephone directory, calculator, calendar, clock, memo, etc. Fixed program devices are excluded from heading 8471, HTSUS. See Note 5(A)(ii) (formerly, 5(A)(a)(2)) to Ch. 84 and EN 84.71(I)(A). In some of these devices, new programs or applications cannot be readily added. In others, modifications of certain processing programs cannot be executed without human intervention. See, e.g., EN 84.70(A) (distinguishing between electronic programmable calculators and ADP machines). While they can store data (e.g. telephone numbers, appointments, etc.) in conjunction with a particular program, this does not satisfy the requirements of Note 5(A). Certain of these devices have been classified in heading 8470, HTSUS, and others in heading 8472, HTSUS.

Heading 8470

Effective January 1, 1996, the text of heading 8470 of the Harmonized Tariff Schedule of the United States (HTSUS) was amended to include "pocket-size data recording, reproducing and displaying machines with calculating functions." This language covers certain handheld devices. Rulings issued prior to January 1, 1996 on merchandise now included in the amended heading 8470, HTSUS, were revoked or modified, as appropriate, by operation of law on January 1, 1996.

Heading 8470, HTSUS, provides for, in relevant part: "Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions...." Such devices are designed to hold data such as addresses, telephone numbers, appointments, memos, etc. and display it on demand. The legal text of the heading requires that these machines be pocket-sized and have a calculating function. For the purposes of heading 8470, the term "pocket-size" is defined in Chapter 84, Note 8, as "machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm." These requirements must be met before a device can be classified in heading 8470.

Many of the fixed program PDAs are data recording, reproducing and displaying machines. They are classified within heading 8470, specifically in subheading 8470.10.00, HTSUS, which provides for "Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions."

Fixed program PDAs may incorporate a calculator or calculating function. That is, a full calculator is not required by this provision, but the device must be able to perform at least one or more arithmetic calculations such as adding, subtracting, multiplying, dividing, etc. With regard to this requirement, EN 84.70 provides:

All machines of this heading, **except** for certain cash registers, have one common characteristic in that they include a calculating device enabling them to add together at least two figures each comprising several digits. It should be noted that devices which merely count or add one by one are **not** regarded as calculating devices....

In NY F84049, dated March 23, 2000, CBP classified a personal data organizer, which incorporated a liquid crystal touch screen and displayed icons for accessing the various modes: phones/addresses; notepad; bookmarks; time; date; calculator; calendar and translator (Dutch, French, German, Italian, Portuguese, and Spanish). It was approximately, 4 ½" wide by 3 ¼" high by ½" deep. Separately sold cable and software permitted the organizer to be linked with a computer for the transfer of information. It was classified as a pocket-sized data recording, reproducing and displaying machine with calculating functions under subheading 8470.10.0040, HTSUSA.

In NY F86754, dated May 23, 2000, CBP classified the "American Girl" palm organizer, which included a number of features such as a time and date clock display, notepad to store messages, telephone list to store numbers, language translator, calendar and calculator. The item measured approximately 3" x 5" x ½". This pocket-sized unit came with one bezel pen and was battery operated. It was also classified as a pocket sized data recording, reproducing and displaying machine with calculating functions under subheading 8470.10.0040, HTSUSA.

It should be noted that subheading 8470.10.0040, HTSUSA, is a statistical breakout for "display only" devices. This refers to the output function or functions of the device. Therefore, if the device is only capable of output on its display, it is classified in this subheading. See NY A85185, July 1, 1996, and the rulings above. If the device has other means of output (e.g., printing, infrared or other wireless output, sound output, etc.) it would be classified in subheading 8470.10.0060, HTSUSA, which is the statistical breakout "other." See NY B86917, June 27, 1997; NY H85035, August 28, 2001; NY I81723, May 14, 2002.

Heading 8472

Certain PDAs that do not meet the requirements of headings 8471 or 8470, HTSUS, may be classified in heading 8472. Heading 8472, HTSUS, provides for:

Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):

This heading requires that the device be an office machine that is not otherwise provided for in any other heading. EN 84.72 explains:

The term "office machines" is to be taken in a wide general sense to include all machines used in offices, shops, factories, workshops, schools, railway stations, hotels, etc., for doing "office work" (i.e., work concerning the writing, recording, sorting, filing, etc., of correspondence, documents, forms, records, accounts, etc.).

Only those PDAs that are designed for doing office work are classified in this heading. However, per EN 84.72 above, this covers a broad range of functions. See NY C81924 (November 28, 1997).

EN 84.72 also explains that "[o]ffice machines are classified here **only** if they have a base for fixing or for placing on a table, desk, etc." With regard to PDA type devices, it is sufficient for them to have a flat base for placing on a desk while in use. Some may also have small rubber pads or feet or raised feet/projections molded into the case. These devices would be classified in subheading 8472.90.9080, HTSUSA, as "Other office machines...: Other: Other: Other."

In NY 888875, dated August 4, 1993, and NY 888877, dated August 6, 1993, CBP classified Electronic Rolodex File models EL-48KSP and EL-64KPL. These devices were fixed program desktop organizers. They were designed for electronic storage and retrieval of names, phone numbers, addresses, notes, etc. The first model featured a contact file, notes file, spell check, alarm clock, auto-dial, and calculator. The second model featured a business card file, monthly calendar, call sheet, reminder note pad, letters to write, and a calculator. Because neither device was able to be freely programmed and could not execute modifications in a process by logical decision without human intervention, they did not meet the terms of Note 5(A)(a), Chapter 84, discussed above, which governs heading 8471. At the time these rulings were issued, heading 8470 did not provide for “pocket-size data recording, reproducing and displaying machines with calculating functions.” Therefore, it was not under consideration. Applying GRI 3(b), CBP found that the essential character of these electronic filing devices was imparted by their storage and retrieval function. Thus, they were classified in subheading 8472.90.8000 (currently subheading 8472.90.9080), HTSUSA, as other office machines. Note that if these devices were being considered today, they would still be classified in heading 8472 because they would not be “pocket-size” PDAs, as defined by Note 8 to Chapter 84.

In NY C81924, dated November 28, 1997, CBP classified an electronic recipe organizer called the “Kitchen Assistant.” This device was designed for the electronic filing and retrieval of recipes. It was approximately 8.4 inches wide by 6.1 inches tall and 5.9 inches deep. It did not include a calculator or calculating function. It did not meet Chapter 84, Note 5(A)(a) and, therefore, was not classified in heading 8471, HTSUS. It was also not pocket-sized. This precluded consideration of heading 8470. EN 84.72 explains that “[t]he term ‘office machine’ is to be taken in a wide general sense....” In this ruling, the filing of recipes was found to be “office work.” The Kitchen Assistant was classified in subheading 8472.90.9550 (currently, subheading 8472.90.9080), HTSUSA, as other office machines.

MULTI-FUNCTION MACHINES, COMPOSITE MACHINES AND COMPOSITE GOODS

Due to the wide variety of hand held or pocket-sized devices available in the market, each device must be considered individually. Additional functions and/or additional hardware may be incorporated into these devices that do not fit within the standard functionality of a PDA/organizer (i.e., data recording, reproducing and displaying, calculating or office work). If the function or functions of the device is/are wholly provided for in a single heading, the device would be classified in that heading (e.g., cellular telephones in heading 8517; pocket game machines in heading 9504). When a device performs multiple functions (or is comprised of more than one machine) that are not provided for in a single heading, but are covered within the headings of Section XVI or Chapter 90, it may be a composite machine or a multi-function machine, the classification of which is governed by Note 3 to Section XVI or by Note 3 to Chapter 90, by application of GRI 1 (classification is determined by the terms of the headings and

any relative section or chapter notes). However, PDA/organizers may incorporate a product other than another machine or function of a machine covered in Section XVI, HTSUS. As such, it may be a composite good, which is classified according to GRI 3 (e.g., pocket organizer game machine keychain in heading 9504).

MULTI-FUNCTION MACHINES AND COMPOSITE MACHINES

The following legal principles and examples are provided as guidance only. In cases where the principal function or essential character is not obvious, or where the legal principles are not clear, it is suggested that a classification ruling be requested.

This section will be limited to illustrative examples from rulings concerning composite machines that incorporate PDA or electronic organizer functions. A detailed discussion of goods governed by Note 3 to Section XVI, or Note 3 to Chapter 90, HTSUS, is beyond the scope of this publication. Section XVI, Note 3 provides:

Unless the context otherwise requires, **composite machines** consisting of two or more machines fitted together to form a whole and other **machines adapted for the purpose of performing two or more complementary or alternative functions** are to be classified as if consisting only of that component or as being that machine which performs the principal function. (Emphasis added.)

Note 3 to Chapter 90 provides: "The provisions of notes 3 and 4 to section XVI apply also to this chapter."

In HQ 964880, discussed above in the "Programmable PDAs" section, the Palm VII™ and Palm VIIx™ had a wireless radio component in addition to the PDA component that allowed two-way wireless connections to the Internet. As such, the Palm™ devices were determined to be composite machines under Section XVI, Note 3, HTSUS, and classifiable according to their principal function. CBP determined that the principal function was that of the programmable PDA, and that the wireless and infrared connectivity of these devices enhanced this principal function. Therefore, they were classified as a portable digital ADP machine in subheading 8471.30.00, HTSUS.

In NY I83282, dated June 25, 2002, CBP classified a handheld personal data storage device, the TX2000. It featured a 10GB hard disk drive, 16-Bit PCMCIA port that supports memory card readers, modem, local area networks (LAN), wireless LAN, and other 16bit PCMCIA peripherals, LCD panel with back lighting, USB master and slave ports, AC adapter connector, 10 Mbps Ethernet, stereo audio out, audio recording with external microphone, and composite video out for still JPEG, BMP and GIF images. The device was capable of receiving e-mails, connecting to a digital camera to store digital photos, connecting to a TV screen to view photos, taking voice memos, functioning as a FTP server (File Transfer Program), connecting to a personal computer to download files, and playing and recording MP3 music files. These functions are covered in heading 8471, heading 8519 (formerly, heading 8520) (sound recording and

reproducing apparatus) and other headings. The TX2000 was determined to be a multi-function machine under Section XVI, Note 3. Because the TX2000 was predominantly used as a storage unit for a digital camera the principal function was deemed to be the storage unit (the hard drive). Therefore, subject to Note 5(D) to Chapter 84, the device was classified in 8471.70.5065, HTSUSA, which provides for: "Automatic data processing machines and units thereof...: Storage units: Magnetic disk drive units: Other: Other: Hard magnetic disk drive units."

HQ W968223, dated January 12, 2007, classified a global communications device that integrated several wireless technologies to combine high-speed voice and data communications in a handheld PDA (8471) device. After applying Section XVI, Note 3, no principal function could be discerned. General EN (VI) to Section XVI provides that where no principal function is found under Note 3, goods are classified in accordance with GRI 3(c). GRI 3(c) directs classification of such goods "...under the heading which occurs last in numerical order among those which equally merit consideration." As such, these handheld electronic devices were classified in subheading 8525.20.9080, HTSUSA, as "Transmission apparatus for radiotelephony...: Transmission apparatus incorporating reception apparatus: Other: ... Other." Pursuant to the amendments to the HTSUS effective February 3 2007, this device is classified in subheading 8517.12.00, HTSUS, as telephones for cellular networks or for other wireless networks.

Composite Goods

Section XVI, Note 5 limits the term "machine" to the goods of Chapters 84 and 85. When electronic devices incorporate the function or hardware of goods of chapters other than 84 or 85, they are not considered composite machines or multi-function machines under Section XVI, Note 3. That is, they cannot be classified according to GRI 1. When goods are classifiable, in whole or in part, in two or more headings they are governed by GRI 3, and may be composite goods under GRI 3(b). GRI 3(b) provides:

Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

In NY J87319, July 25, 2003, a wrist PDA, a combination wristwatch (heading 9102) and a programmable PDA (heading 8471), was found to be a composite good under GRI 3(b). The essential character was found to be imparted by the PDA. However, the wrist PDA did not have a keyboard function and, therefore, did not meet the requirements of subheading 8471.30.0000, HTSUSA. It was classified in subheading 8471.41.0095, HTSUSA, as "Automatic data processing machines...: Other digital automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined...: Other."

See also NY A85915, July 24, 1996 (classifying a pocket organizer keychain); NY 185276, August 26, 2002 (classifying a pocket organizer/handbag combination).

OTHER CONSIDERATIONS

PDAs or electronic organizers may be imported with other goods, such as cradles, instruction manuals or software, that affect how the PDA/organizer and the additional articles will be classified, among other customs requirements. This section discusses the classification of “sets for retail sale” and software.

Sets

Some PDAs and electronic organizers are imported “put up in sets for retail sale.” In this situation, GRIs 1 and 3(b), should be considered. A detailed discussion of “sets” is available in the Informed Compliance Publication entitled, *Classification of Sets under the HTS*. This section illustrates the classification of a set that includes a PDA or electronic organizer.

In HQ 964880, discussed above, the Palm VII™ series PDAs were imported both separately in bulk and as retail sets packaged with additional components. They were packaged with a HotSync cradle, Palm Desktop Software, a handbook and guide, two AAA batteries, a DB-25 adapter and a protective carrying case. They were packaged for retail sale without the need for repackaging. As the goods were covered by more than one heading, GRI 3(b), reproduced in the preceding section, was applied.

The ENs for GRI 3(b) explains that “goods put up in sets for retail sale” refers to goods which:

- (1) consist of at least two different articles which are, *prima facie*, classifiable in different headings;
- (2) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
- (3) are put up in a manner suitable for sale directly to users without repacking.

The Palm retail sets met all three criteria, and were thus classifiable as “sets for retail sale” with classification determined by that article in the set which imparted the essential character of the set. See EN (VIII) to GRI 3(b). It was determined that the Palm device provided the essential character of the set. The set was classified in subheading 8471.30.0000, HTSUSA. Had the goods not satisfied the criteria above, each component of the set would be classified individually, per EN (X) to GRI 3(b). See Informed Compliance Publication *Classification of Sets under the HTS*.

ADDITIONAL INFORMATION

The Internet

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, the "Know Before You Go" publication and traveler awareness campaign is designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is <http://www.cbp.gov>

Customs Regulations

The current edition of Customs and Border Protection Regulations of the United States is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound edition of Title 19, Code of Federal Regulations is also available for sale from the same address. All proposed and final regulations are published in the Federal Register, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the Federal Register may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly Customs Bulletin described below.

Customs Bulletin

The Customs Bulletin and Decisions ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The current edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

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

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. *Importing into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About:...*" series. Check the Internet web site <http://www.cbp.gov> for current publications.

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.
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Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency's responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

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