

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

Classification of Fibers and Yarns under the HTSUS



AN INFORMED COMPLIANCE PUBLICATION

SEPTEMBER 2011

U.S. CUSTOMS and BORDER PROTECTION

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Publication History

First Published: August 1996
Revised September 2000
Revised January 2004
Reviewed with No Changes April 2005
Revised July 2006
Revised August 2008
Reviewed with No Changes September 2011

PRINTING NOTE:

This publication was designed for electronic distribution via the CBP website (<http://www.cbp.gov>) and is being distributed in a variety of formats. It was originally set up in Microsoft Word 2003®. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader®.

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 “Classification of Fibers and Yarns under the HTSUS”. 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.

Sandra L. Bell
Executive Director, Regulations and Rulings
Office of International Trade

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FIBER AND YARN CONSTRUCTION, NOMENCLATURE & TERMINOLOGY

Fibers and yarns are classified in Chapters 50 through 58 of the Harmonized Tariff Schedule. In order to properly classify them, it is necessary to understand their construction, nomenclature and terminology.

Basic Definitions

The HTSUS provides a wealth of definitions of a wide variety of textile items, but it contains no general definitions of “fiber” or “yarn,” or, for that matter, “textiles.” The textile trade defines a yarn generally as a strand of textile fibers, filaments, or material suitable for knitting, weaving or otherwise forming a textile fabric. However, the HTSUS contains no such definition and implies in several places that the use of yarn is not necessarily limited to making fabric. This may remain an open question until it is resolved by an administrative or court ruling.

Except in a few cases where the tariff defines the term for a specific limited purpose, there is no general definition for the term “textile.” Where there is no definition, it would seem reasonable to consider any material that would be classified within Section XI as a textile.

Yarns are generally made of fibers or filaments, which can come from various sources. The key distinction between filament yarns and staple fiber (commonly known as spun) yarns is in the type of material making up the yarn:

Filaments consist of very long, thin cylinders of extruded material, either in single strands (monofilament) or in grouped multiple strands (multifilament). For purposes of Section XI, a filament is less than 1 millimeter in maximum cross section (i.e., diameter, in most cases). A filament can be compared to a length of wire or fishing line. Multifilament yarns may be, but need not necessarily be, twisted.

Staple fiber yarns generally consist of much shorter lengths of material 25 to 180mm in length. Generally, to form yarn from such short fibers, the fibers must be first aligned in a parallel fashion (carded, or carded and combed), then wound together (“spun”) either clockwise or counter-clockwise so that the fibers adhere to each other. A yarn made in this way is also called a spun yarn. Spinning is a twisting process wherein the fibers, which are first aligned in a parallel fashion, are twisted together until they cling to each other well enough to remain in the form of a yarn. This type of twisting is to be distinguished from the process of taking two or more yarns and twisting them together to form a plied yarn (see discussion of “Twist” below).

Silk is a naturally occurring filament; the silkworm produces a single filament of silk that can be thousands of feet in length. Cotton and wool are examples of naturally occurring staple fibers. The fibers removed from the cotton plant are an inch or two in length, while the fibers cut from a sheep might be several inches in length.

Yarns may also be made of flat strips of materials such as polypropylene that are folded and twisted. If their “apparent width,” i.e., their width in the folded or twisted condition, is 5 millimeters or less, they are classified in the appropriate textile provisions, mentioned later in this booklet.

The term “yarn,” as it is used in this tariff, includes twine, cordage, rope and cable as well. See later discussion on that subject.

Yarn Configurations: Single Versus Plied

Once a group of single filaments or a group of staple fibers is twisted or spun into a yarn, it can be referred to as a single yarn.

Most basic yarns are either single or plied (the HTSUS calls plied yarns “multiple” or “folded”). A single filament yarn could be a single multifilament yarn, which is one collection of parallel filaments grouped together, or twisted together in the same direction, or a single filament (a monofilament) intended for use in the production of a fabric. A single staple fiber yarn would be a yarn that has been made by spinning (winding) a collection of staple fibers all in the same direction.

Two or more single yarns can be twisted with each other to form a plied or multiple or folded yarn. Generally, the direction of the twist in such a yarn would be the opposite of the direction of the twist of the single yarns that make up the plied yarn. Two or more plied yarns, when twisted together, in turn become a cabled yarn.

Twist

A yarn can be twisted to form either a Z-twist (twisted in the counterclockwise direction), or an S-twist (twisted in the clockwise direction). To look at it another way, you can untwist a Z-twisted yarn by using your hands to untwist it clockwise, and you can untwist an S-twisted yarn by using your hands to untwist it counterclockwise. If you view a yarn under magnification, you could mentally superimpose a “Z” over the component yarns in a Z-twisted yarn, or an “S” over the component yarns in an S-twisted yarn.

The single yarns that make up a three-ply yarn might, for example, each be twisted in the “Z” direction, while the three plies would be twisted in the “S” direction. The direction in which the plies are twisted in order to form the completed plied yarn is called the final twist.

Another significant factor for yarn is the amount of twist, usually expressed in either “TPI” (turns per inch) or “TPM” (turns per meter).

Measuring the “Linear Density” of a Yarn

Yarn Number, Denier, Decitex, Cotton Count and other terms are ways of expressing the linear density, or weight per unit length, of a yarn. Industry, in purchasing yarns for any particular use, is concerned with this property, and the HTSUS also makes certain distinctions that relate to linear density.

For different types of yarn and for different fibers, there are different ways of expressing this property. The following discussion is intended to address the most common expressions of linear density as well as number of plies in a yarn.

Cotton Yarn Numbers

Normally used to describe spun (staple fiber) yarns, the English yarn number or English cotton yarn number indicates the number of 840-yard lengths in a pound of yarn. The lower the cotton yarn number, the heavier the yarn. Following is the conversion from English yarn numbers, commonly provided on invoices, to metric yarn numbers required by the HTSUS:

$$\begin{aligned}\text{English yarn no.} \times 1.6933 &= \text{Metric yarn no.} \\ &= \text{Number of 1000 meter lengths in a kilogram of yarn}\end{aligned}$$

The yarn number is usually shown in conjunction with the number of plies, e.g., 60/1 indicates yarn size 60, one ply (also referred to as “60’s”), while 60/2 indicates two size-60 yarns, plied (also referred to as “60’s two”).

For plied yarns, for purposes of classifying yarns in HTSUS chapter 52, we take the yarn number of the individual singles yarns that make up a plied yarn, & convert it to metric. We do not use the “equivalent” yarn number of the plied yarn, e.g., a 60/2 yarn would be classified under the subheading for plied 60’s yarns, not under the subheading for plied 30’s yarn.

Denier and Decitex

Normally used to describe filament-type yarns, denier indicates the weight in grams of 9,000 meters of yarn. Like the cotton yarn number, it is an expression of linear density for a yarn. But unlike the cotton yarn number, the higher the denier is, the heavier is the yarn. Following is the conversion from denier, commonly given on invoices, to decitex, which is required by the HTSUS:

$$\begin{aligned}\text{Decitex} &= 1.1111 \times \text{Denier} \\ &= \text{weight in grams of 10,000 meters of yarn}\end{aligned}$$

For a plied yarn, denier count may be followed by a specific statement regarding number of plies, e.g., 100D. - 3 Ply.

For tariff purposes, however, we are interested in the “singles equivalent,” i.e., the denier (or decitex) of the overall plied yarn. In the above example, the singles equivalent denier would be 300 denier (or 333 decitex).

Tenacity

Tenacity is the amount of force (in pounds, grams, centinewtons or other units) needed to break a yarn, divided by the (unstrained) denier, decitex, or some other measure of weight per unit length.

Following are some common conversions related to tenacity:

$$\begin{array}{lcl} \text{Grams/denier} \times 8.827 & = & \text{Centinewtons per tex} \\ \text{Millinewtons/decitex} & = & \text{Centinewtons per tex} \end{array}$$

(“Burst strength” or “bursting strength” is a characteristic of fabric that measures how much pressure can be applied to the surface before it bursts. It is often used to assess parachute material. Although you might be given this figure for a fabric, it has no direct relationship to, and cannot be used to calculate, the tenacity of the yarns within the fabric.)

Identifying High-Tenacity and Non-High-Tenacity Yarns

The HTSUS defines high-tenacity yarn as yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

- for single yarn of nylon or other polyamides, or of polyesters: 60 cN/tex
- for multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters: 53 cN/tex
- for single, multiple (folded) or cabled yarn of viscose rayon: 27 cN/tex.

The surest way to distinguish high-tenacity yarns from those that are not high-tenacity is to have them tested in a laboratory. A laboratory will measure linear density (in denier or decitex) and then subject the yarn to controlled tension until the breaking point. The force exerted at the breaking point is then divided by the linear density to calculate the tenacity.

However, this cannot practically be done on every importation of filament yarns. If invoices are in conformity with section 141.89 of the Customs Regulations (quoted later in this booklet), they will indicate whether or not such a yarn is high-tenacity; such invoice statements can be verified by lab testing on a selective basis.

Absent the above information, however, there are several guidelines which, although not conclusive, may suggest whether a yarn is high-tenacity:

- Industrial yarns would seldom be bleached or colored or dyed.
- Filament “textile yarns” (the term the trade uses for yarns made for apparel and furnishings) generally would not exceed 900 denier (990 decitex), while “industrial yarns” (the trade term for yarns for industrial applications such as tires) would generally be 1100 denier (1210 decitex) and higher.
- Textile yarns would generally be shipped in protective cartons because of their fragility, while tubes of the tougher industrial yarns may be stacked directly on skids and shrink-wrapped in plastic.
- If a yarn can be easily pulled apart by hand, it is probably not a high-tenacity yarn.
- The ultimate consignees or end-users of high-tenacity industrial yarns would normally be tire or rubber product manufacturers or converters. The automotive sector is by far the largest end-use market for these yarns. Another major application is in reinforcing automotive and appliance belts. High-tenacity yarn also has some other minor end uses such as thread for shoes, webbing or strapping, and ballistics fabrics used to make bulletproof clothing.

The above are merely guidelines to assist you in screening industrial yarns from textile yarns, the latter being less likely to be high-tenacity. Only lab testing can conclusively distinguish high-tenacity from non-high-tenacity yarns.

Sewing Thread

Sewing thread, as used in headings 5204, 5401 and 5508, means multiple (folded) or cabled yarn (a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g; (b) dressed for use as sewing thread; and (c) with a final Z-twist (Section XI, Note 5).

While most elements of this definition are easy to determine, the question of whether a yarn is “dressed” is problematic. The Explanatory Notes simply indicate that dressed sewing thread has been “given a finishing treatment,” and say nothing about the amount of dressing that should be present.

Industry seems to have no universally accepted standard that dictates the amount of dressing that must be present. The *American Cotton Handbook* states, “Each manufacturer develops through research and constant experimentation the processing techniques and formulations which are found to be most suitable for each type of thread and the use the trade makes of it.”

On January 5, 1996, Note 5 to Section XI was supplemented to make clear that sewing thread be “dressed for use as sewing thread.” The rationale for this change was the possibility that without an explicit statement specifying that sewing thread be dressed for use as such, yarns not intended for the manufacture of sewing thread would be wrongly

classified as sewing thread. This would be the case where such yarns met the criteria stipulated in paragraphs (a) and (c) of the Note and contained only a small residue of finishing agents derived from the initial stage of the manufacturing process, rather than from a finishing treatment, such as that found on sewing thread. Thus, the presence of only a small quantity of finishing agents might lead users to falsely believe that the yarn is dressed and, therefore, fulfilled all three criteria of Note 5 to Section XI.

Table 1: Yarns Put Up for Retail Sale

This table, for purposes of certain headings of Chapters 50, 51, 52, 54 and 55, summarizes the classification of yarns that are “put up for retail sale.” It is adapted from the *Explanatory Notes*, and is subject to the exceptions listed below.

Explanatory Notes © Customs Co-operation Council (World Customs Organization)

Way in which put up	Type of yarn ⁽¹⁾	Conditions under which the yarn is to be regarded as put up for retail sale
On cards, reels, tubes or similar supports	(1) Silk, waste silk or man-made filament yarns (2) Wool, fine animal hair, cotton or man-made staple yarns	Weighing 85 g or less (including support) Weighing 125 g or less (including support)
In balls, hanks or skeins	(1) Man-made filament yarn of less than 3,000 decitex, silk or waste silk yarns (2) Other yarns of less than 2,000 decitex (3) Other yarns	Weighing 85 g or less Weighing 125 g or less Weighing 500 g or less
In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other ⁽²⁾	(1) Silk, waste silk, or man-made filament yarns (2) Wool, fine animal hair, cotton or man-made staple fiber yarns	Each of the smaller skeins to be of a uniform weight of 85 g or less Each of the smaller skeins to be of a uniform weight of 125 g or less

Exceptions:

The following yarns are never deemed to be put up for retail sale:

- (a) Single yarn of silk, waste silk, cotton or man-made fibers, however put up.
- (b) Single yarn of wool or of fine animal hair, bleached, dyed or printed, measuring 5,000 decitex or less, however put up.
- (c) Multiple (folded) or cabled yarn of silk or waste silk, unbleached, however put up.
- (d) Multiple (folded) or cabled yarn of cotton or man-made fibers, unbleached, in hanks or skeins.
- (e) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less.
- (f) Single, multiple (folded) or cabled yarn of any textile material, in cross-reeled hanks or skeins (Cross-reeling indicates that in building up the hank the thread crosses diagonally as the hank is being wound, preventing the hank from being split. Cross-reeling is the method usually adopted when the hanks are for dyeing.)
- (g) Single, multiple (folded) or cabled yarn of any textile material, put up on supports (e.g., cops, twisting mill tubes, pirns, conical bobbins or spindles) or in some other manner (for example, in the form of cocoons for embroidery looms, cakes made by centrifugal spinning) indicating its

use in the textile industry.

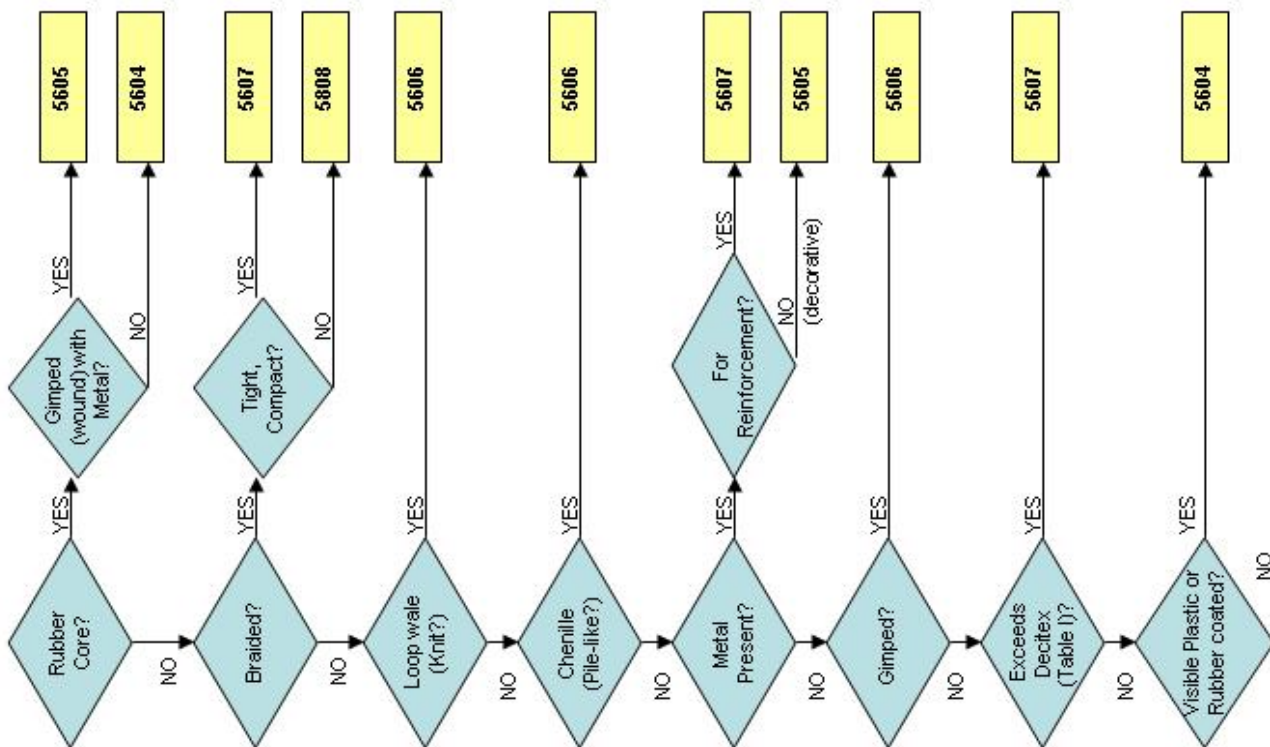
Table 1 Notes:

(¹) References to the various textile materials apply also to such mixtures as are classified therewith under the provisions of Note 2 to Section XI (see Part (I)(A) of the General Explanatory Note to Section XI).

(²) The hanks or skeins comprising several smaller hanks or skeins separated by dividing threads are formed of one continuous length of yarn which, on being cut, allows the component hanks or skeins to be readily separated. One or more dividing threads pass between the skeins and keep them separate from each other. These smaller hanks and skeins are often wrapped round with paper bands. Other hanks and skeins of one continuous length, or yarn with dividing threads which do not separate the main hank or skein into smaller hanks or skeins of uniform weight, but are simply intended to prevent tangling during processing (e.g., dyeing), are not regarded as put up for retail sale.

The chart on the following page, “Classifying Textile Yarns (Overview),” is an abbreviated look at the portions of the HTSUS that pertain to the classification of textile yarns. For specific information it is advisable to consult the tariff schedule itself.

CLASSIFYING TEXTILE YARNS (OVERVIEW)



Otherwise, classify according to
Chief Weight
(See Section XI, Note 2)

Chief weight	Chapter
Silk	50
Wool, Hair	51
Cotton	52
Vegetable Fibers	53
MM Filament	54
MM Staple	55

SPECIALTY YARNS

Gimped Yarn

A gimped yarn (heading 5606) consists of a yarn, around which is wrapped another yarn or filament or strip. It is distinguished from a twisted yarn in that the core yarn does not twist with the yarn that is wrapped around it; the surrounding yarn could be unwrapped and the core yarn would remain intact.

Core-Spun Yarn

Core-spun yarns are often confused with gimped yarns. They differ in that they consist of a core (usually a monofilament or multifilament yarn), around which fibers (not yarns) are wrapped. A common example is a spandex filament core with a wrapping of cotton fibers. Since it is sometimes difficult for the unaided eye to distinguish fibers wrapped around a core from yarn wrapped around a core, it may be necessary to request laboratory analysis to identify such yarns. Core-spun yarns are not classified as gimped yarns but rather as basic yarns in the appropriate provisions in chapters 50-55 (depending on chief weight, generally).

Boucle Yarn

A Boucle yarn might or might not be a gimped yarn, depending on how it is made. The term comes from the French word for “buckled” and refers to a yarn which has a rough appearance with “slubs” at random intervals through the yarn's length. This effect can be created by using an outer gimping yarn to gather the core yarn unevenly, leaving the core yarn exposed at intervals (known as a “corkscrew” construction). A similar effect can be achieved by varying the tension between two yarns as they are being twisted together. If a boucle yarn is created by gimping, it would most likely be classified under heading 5606; if not, it would most likely be classified in the appropriate provision in chapter 50-55.

Chenille Yarn

A chenille yarn (heading 5606) is one that has a pile effect, i.e., it has pile yarns or fibers protruding from the yarn. It can be created by cutting certain woven fabrics lengthwise along a pair of warp yarns, so that the remaining pieces of weft yarn create the pile effect; or it can be created by twisting yarns together and catching the protruding fibers in the twist.

Loop Wale-Yarn

Loop wale-yarn, sometimes known as “chainette” or “loop and wale” yarn, is created by knitting a fabric that is narrow enough to have the appearance of a yarn. Close

examination reveals the successive interlocking loops typical of knit construction. It is covered by HTS 5606. The Explanatory Note to 5606 refers to it as loop wale-yarn and describes it as “a tubular yarn made on a circular knitting machine [that] is 1.5 to 2 mm wide when pressed flat.”

Texturized Yarn

Texturized yarns, also known as textured yarns or bulked yarns, are normally filament yarns of chapter 54, in which the component filaments have been crimped (i.e., a regular pattern of wrinkles has been imparted to the filaments) to create a softer look and feel. This crimping is achieved by any one of a number of methods, such as knitting a fabric, heat setting it and then “de-knitting” it to yield crimped yarns, or running the yarns through a “stuffer box” which crimps and sets the yarn. They are normally classified in the appropriate subheadings of chapter 54 (see flowchart later in this publication).

Metalized Yarns

Metalized yarns can take many forms. Some examples:

- Metal wire combined with textile.
- Metalized strip, consisting of a core of metal foil or of plastic (often polyester) film coated with metal dust, sandwiched by means of adhesive between two layers of plastic film (e.g., “Lurex”).
- Gimped (“supported”) yarn, consisting of a man-made fiber yarn, often elastomeric, around which is wrapped a metalized strip.
- Plied yarns, in which one or more of the plies is metalized strip, and others are man-made fiber.

All of these are metalized yarns classifiable under HTSUS 5605.

Often, the actual amount of metal present is quite small in relation to the weight of the textile fibers. However, in general, any of these yarns that have metal present, whatever the proportion of metal present, is classified as a metalized yarn under heading 5605. See Note 2(B)(a) to Section XI.

When classifying a fabric, etc., made from such metalized yarn, we count the entire weight of the metalized yarn as “other” textile fibers when making any “chief weight” determination (reference: HQ 084861 and HTSUS Section XI, Note 2(B)(a)).

TO SUMMARIZE: for classification purposes, metalized yarns are considered “other” textile fibers, and these yarns are treated that way no matter how little metal is present.

Following are guidelines for classifying decorative metalized yarns and braids, with outer wrap of metalized strip/yarn, and inner core of some other material (of the type normally sold for gift-wrapping or crafts):

Core of rubber thread, outer covering of braided metalized strip/yarn: Heading 5604. The Explanatory Note indicates that 5604 includes rubber thread covered by “plaiting” (braiding). The Headnote and Explanatory Note for heading 5605 do not include plaiting or braiding construction. Heading 5808 (“braid in the piece”) does not include braid with a core of rubber thread or cord; heading 5604 (“rubber thread and cord, textile covered”) is more specific, per HQ 951886, GRI 3(a). NY 873047.

Core of rubber thread, outer covering of gimped metalized strip/yarn i.e., metalized strip/yarn is wrapped, not braided, around the rubber core): Heading 5605. Both headings 5604 and 5605 appear to describe the item with equal specificity. In both cases the Explanatory Notes allow a gimped construction. GRI 3(c). NY 871525.

Core of textile yarn, outer covering of braided metalized strip/yarn: Heading 5808. Heading 5605 does not include braided constructions, since they are not mentioned in the heading or the Explanatory Note. HQ 967830.

Core of textile yarn, outer covering of gimped metalized strip/yarn (i.e., metalized strip/yarn is wrapped, not braided, around the core): Heading 5605. Explanatory Note specifically describes metalized yarn constructed by gimping. HQ 952801.

CORDAGE, BRAID, ETC., OF HEADINGS 5607 AND 5808

Identifying Twine, Cordage, Rope, and Cable

The classification table found in the General Explanatory Note for Section XI, reproduced below, provides the most useful guide available on when yarns are classified in heading 5607 versus other places in Section XI. It is notable that:

- Gimped, chenille, loop wale, metalized, wool, and animal hair, as well as paper yarns of twisted construction, are never classified under heading 5607.
- Multifilament yarn without twist or with a twist of less than 5 turns per meter, and monofilament, of Chapter 54, are never classified in heading 5607.
- Yarns that are of twisted construction and made of silk, flax, true hemp, coir, cotton, other vegetable fibers and man-made fibers are classified in heading 5607 if they meet certain minimum decitex requirements.
- Braid is classified in either heading 5607 or in heading 5808, depending on its structure (see further discussion below). If braid is tightly plaited and has a compact structure, it is classified in heading 5607 regardless of its decitex.

In a twisted yarn, the component single plies which make up the final product are simply twisted, either clockwise or counterclockwise, to combine the various plies and to add strength to the yarn. In a braided yarn, the various yarns which make up the final product are interlaced in a diagonal manner. It can sometimes be easily identified by compressing the cord lengthwise (grasping the cord in two places that are close together and pushing those two segments of the cord closer together). This causes the braid structure to loosen and increase in diameter so that the plaited structure is more obviously visible.

Braid: Heading 5607 versus Heading 5808

As noted above, the distinction between braid of heading 5607 and braid of heading 5808 is primarily in the structure of the braid. Braid that is tightly plaited and has a compact structure is to be classified in heading 5607, while the less compact, not tightly plaited braid is to be classified in heading 5808. This guideline leaves much room for interpretation. In administrative rulings and informal opinions given to Customs field officers, flat braids (such as certain types of shoelace material) have generally been considered as not having a compact structure and thus have been classified in heading 5808. Braids for which it is difficult to say whether they are tight and compact, but which are primarily decorative in nature (for instance, those having decorative-type metalized threads) have been classified in heading 5808, which is judged also to cover materials that are more decorative in nature.

Braid which is classified in heading 5808 is considered to be a fabric. This becomes significant when deciding where to classify articles made up of such materials.

“Of Wide Nonfibrillated Strip”

HTSUS 5607.41.10 and 5607.49.10 provide for rope, etc., made of wide nonfibrillated strip. The term “wide” means that the strip is more than 25.4 mm (1”) wide in its unfolded, untwisted and uncrimped condition. But there has been some question of what is meant by “nonfibrillated.”

Headquarters Ruling HQ 083629 establishes that a fibrillated strip is one that is split into visible interconnecting fibrils (fiber-like tears or splits that run along the lengthwise direction of the material).

Non-fibrillated strip is strip (over 1” wide) which, when carefully untwisted, is found to be intact, i.e., not split into visible interconnecting fibrils. Merely having its molecules oriented does not make a strip “fibrillated” (HQ 083894 follows the same principle). The term “of wide nonfibrillated strip,” when applied to twine, cordage, rope or cable, refers to that which contains more than 65 percent by weight of nonfibrillated strip.

Table 2: Classifying Textile Yarns, Twine, Cordage, Rope, and Cable

Yarns are classified according to their characteristics (measurement, whether or not polished or glazed, number of plies) in those headings of Chapters 50 to 55 relating to yarns: as twine, cordage, rope or cables under heading 5607, or as braids under heading 5808. This E.N. table shows the correct classification in each individual case:

Type ⁽¹⁾	Characteristics determining classification	C l a s s i f i c a t i o n
Reinforced with metal thread	In all cases	Heading 5607
Of metalized yarn	In all cases	Heading 5605
Gimped yarn, other than those of headings 51.10 and 56.05, chenille yarn and loop wale yarn	In all cases	Heading 5606
Braided textile yarn	(1) Tightly plaited and with a compact structure (2) Other	Heading 5607 Heading 5808
Other: - Of silk or waste silk ⁽²⁾	(1) Measuring 20,000 decitex or less (2) Measuring more than 20,000 decitex	Chapter 50 Heading 5607
- Of wool or other animal hair	In all cases	Chapter 51

- Of flax or true hemp	(1) Polished or glazed: (a) Measuring 1,429 decitex or more (b) Measuring less than 1,429 decitex (2) Neither polished nor glazed: (a) Measuring 20,000 decitex or less (b) Measuring more than 20,000 decitex	Heading 5607 Chapter 53 Chapter 53 Heading 5607
- Of coir	(1) Of one or two plies (2) Of three or more plies	Heading 5308 Heading 5607
- Of cotton or other vegetable fibers	(1) Measuring 20,000 decitex or less (2) Measuring more than 20,000 decitex	Chapter 52 or 53 Heading 5607
- Of man-made fibers (including those yarns of two or more monofilaments of Chapter 54 ⁽²⁾)	(1) Measuring 10,000 decitex or less (2) Measuring more than 10,000 decitex	Chapter 54 or 55 Heading 5607

Explanatory Notes © Customs Co-operation Council (World Customs Organization)

Table 2 Notes.

⁽¹⁾ References to the various textiles materials apply also to such mixtures as are classified therewith under the provisions of Note 2 to Section XI (see Part (I)(A) of the General Explanatory Note to Section XI).

⁽²⁾ Silk worm gut of heading 5006, multifilament yarn without twist or with a twist of less than 5 turns per metre, and monofilament, of Chapter 54, and man-made filament tow of Chapter 55 do not in any circumstances fall in heading 5607.

SILK FILAMENTS, FIBERS, & YARNS OF CHAPTER 50

Silk is the only organic fiber that is in the form of a filament, and it is produced by the silkworm. In spinning its cocoon for its metamorphosis from the chrysalis state, the silkworm forms in its internal glands a glutinous liquid composition of fibroin and sericin which it discharges through two external orifices called “spinnerets” located below its mouth. When emitted, the two threads combine into a single thread and harden immediately upon exposure to air. The filaments adhere to each other to form the cocoon shell.

After the cocoons are harvested, they are “reeled” by placing them in a basin of hot water to loosen the filaments, pulling the filament ends of several cocoons (typically 4 to 20 of them) together, and winding them up onto a “reel.” In this process, the several filaments twist together slightly, and adhere to each other because of the natural gum on their surface. This reeling process results in a single “thread” of silk, which is classified as raw silk in heading 5002. It appears to the unaided eye to be a single filament, but in actuality it is composed of several very fine filaments. Thrown silk (of heading 5004) consists of yarns obtained by twisting (either singly or two or more together) the raw silk threads of heading 5002.

WOOL & HAIR FIBERS & YARNS OF CHAPTER 51

Outline of the Wool Production Process

Following is a summary of the usual steps in the processing of first quality wool from sheep to yarn. Not every type of wool or hair will go through all of these steps; this is intended as more of a generic listing of the possible steps:

- (1) Shearing is cutting the wool from the sheep by hand or mechanical means. Wool at this stage is called “grease” wool because the natural oil of the sheep remains in the wool. “Shorn” wool is cut in this manner from either the live sheep or from the pelt of the dead animal; “pulled” wool is pulled from the pelt of the dead animal after fermentation or appropriate chemical treatment.

Tariff classification at the end of this stage would be somewhere in the following range: 5101.11.-5101.19

- (2) Trimming is cutting off the poorer quality edges so the grade that is to be shipped is roughly uniform.

This stage of processing would not change the tariff classification from what it was after shearing.

- (3) Separation according to quality, in some cases, is done at the time of shearing.

This stage of processing would not change the tariff classification from what it was after shearing and trimming.

- (4) Packaging of the raw shorn wool consists of rolling it up, tying and packing it loosely in sacks weighing about 225 to 300 pounds, for shipment to mills.

This stage of processing would not change the tariff classification from what it was after shearing, trimming and separation.

- (5) Sorting and Grading is done by skilled workers who determine grades by type, length, fineness, elasticity and strength.

This stage of processing would not change the tariff classification from what it was after shearing, trimming, separating and packaging.

- (6) Scouring consists of a thorough washing in warm water, soap and a mild solution of soda ash or other alkali, to remove natural oils (grease, also known as “yolk”) and vegetable matter. This causes the raw wool to lose from 20 to 80 percent of its original weight. After scouring, rollers are used to squeeze out water.

Alternatives to scouring include washing in hot water only, to remove most grease and dirt; treatment with volatile solvents such as benzene to remove grease; or frosting to freeze the wool and remove the grease in a brittle state.

This stage of processing, if it does not include degreasing (see below) would not change the tariff classification from what it was after shearing, trimming, separating, packaging, sorting, and grading.

- (7) The degreasing process contemplated by the tariff may occur in step (6), above, in the water, detergent and alkaline baths, and would be fully completed at the time of the water rinse, or it may be a separate process. After the degreasing process is completed, optional mothproofing and/or bleaching agents may be introduced; they are, in other words, steps that advance the wool beyond the degreased condition.

Tariff classification at the end of the degreasing stage: 5101.21 – 5101.29

- (8) Carbonizing occurs if the wool is not sufficiently clear of vegetable matter after scouring, and consists of a dilute acid bath that burns out the foreign matter.

Tariff classification at the end of this stage: 5101.30.

- (9) Drying is controlled so that the wool retains about 12 to 16 percent of the moisture that was added, to condition it for further handling.

This stage of processing would not change the tariff classification from what it was after carbonizing.

- (10) Oiling consists in treating the wool with various oils, to keep it from becoming brittle and to lubricate it for the spinning operation.

Tariff classification at the end of this stage: 5101.30.65 or 5101.30.70.

- (11) Dyeing may be done after oiling and before further processing, but in some cases wool may be dyed at the top, yarn, or fabric stages.

Tariff classification at the end of this stage: 5101.30.65 or 5101.30.70.

(12) Blending of different grades of wool may be done (optionally) at the next stage.

This tariff classification at the end of this stage may or may not change, depending on which types of fiber are blended (see Chapter 51 Additional U.S. Note 2(e) regarding unimproved wool).

(13) Carding serves to disentangle the fibers to prepare them for spinning, and is done by passing the fibers between rollers covered with fine wire teeth. This stage produces wool in the form of loose, untwisted, rope-like sliver, ready for spinning into yarn. Yarn that is spun from carded wool is known as woolen yarn.

Tariff classification at the end of this stage: 5105.10.

(14) Gilling and Combing are additional processes used only in the production of smoother worsted yarns. It consists of further drawing of the fibers along fine-toothed combs, to remove the shorter fibers and further align the longer ones, to produce tops, a smoother, more uniform sliver suitable for spinning into worsted yarns.

Tariff classification at the end of this stage: 5105.21-5105.29.

Outline of the Cashmere Production Process

Let us take a look at a variation on the wool process involving a fine animal hair such as cashmere:

(1) Shearing or Combing serve to remove the wool from the cashmere goat. Shearing consists simply of cutting the hair off the animal with shears. Under this method, both the desirable underdown and the undesirable coarser “guard” hair are removed in the same proportion in which they existed on the animal.

The more commonly used combing method removes hair by pulling a comb through the animal's hair; this tends to remove a larger proportion of underdown and leave more of the coarser hair on the animal. Thus, combing results in a product which has a higher percentage of underdown than does shearing.

Tariff classification at the end of this stage: 5102.11.10.

(2) Separation according to quality, in some cases, is done at the time of shearing. The sorting is generally according to:

- the color (the whiter the color, the higher the value),
- length of staple fiber (longer length has higher value),

- fiber fineness (the lower the fiber diameter in microns, the higher the grade, the finer the fiber and the higher the value), and
- the percentage yield of underdown (higher percentage yield has higher value - cashmere removed by combing generally has a yield in the range of 50%, while that removed by shearing has a yield of around 25%).

Tariff classification at the end of this stage: 5102.11.10.

- (3) Scouring consists of washing the hair in a series of four baths to remove grease and other foreign matter. There generally are three sequential baths of detergent and hot water, followed by a final rinse bath with water only. If desired by the customer, bleaching is added during one of the baths. These four baths achieve disinfecting as well as physical cleaning, although sometimes if there is a danger of anthrax, a fifth bath of formaldehyde is used.

Tariff classification at the end of this stage: 5102.11.10.

- (4) Pre-opening

Tariff classification at the end of this stage: 5102.11.10.

- (5) Dehairing serves to separate the coarser guard hairs from the desirable underdown hairs. Dehairing machines are modified carding type machines that operate primarily on the principle that the coarse guard hairs are heavier than the fine underdown. When the co-mingled mass of fine and coarse fibers are presented to the dehairing machine, the centrifugal force of the high RPM carding rolls throws the heavier coarse hairs underneath the de-hairer while the finer underdown travels through the machine. After dehairing, the expected coarse hair content is only 0.1% to 3.0%.

Because of the type of process that occurs, some would argue that dehairing is a carding process, but Customs' position (HQ 950906) is that it is not. The process does, however, advance the fiber beyond the de-greased or carbonized condition. It also greatly increases the value or price of the fiber.

Tariff classification at the end of this stage: 5102.11.90.

- (6) There is generally no carding process for cashmere (although some would argue that dehairing is a process similar to carding). Combing follows dehairing, and consists of further drawing the fibers along fine-toothed combs, to remove the shorter fibers and further align the longer ones, to produce "tops," suitable for spinning into yarns. The shorter fibers that are thrown off in this process are known as "noils."

Tariff classification at the end of this stage: 5105.31.00.

Other Animal Hairs

Camel hair, produced chiefly in China, Mongolia and various Central Asian republics, is subject to similar processes as cashmere; valuable underdown must be separated from coarser hairs. It must be scoured and dehaired for commercial use.

Cashgora is a hybrid goat fiber resulting from the crossbreeding of cashmere and mohair-type goats, produced commonly in New Zealand, Central Asian republics, Turkey, and Mongolia. It is subject to similar processes as cashmere and camel hair.

Angora rabbit hair is produced in China, and is different from cashmere in that its coarse hairs are not necessarily objectionable, so that in most cases the fiber is used without dehairing.

Pashmina is the hair of the inner coat of the goat *capra hircus* which at this time is not listed as an endangered species. The hair is finer yet warmer than even cashmere and is harvested from live animals. Since the goat is native to the Himalayas, source countries are generally India, Nepal, and possibly China.

Mohair is the lustrous hair of the Angora goat, native to Turkey but now more widely raised. Mohair fibers are relatively coarse, with no natural crimp. Due to its natural durability, it is frequently used for upholstery fabrics

Notes on Yield and Conditioned Weight for Wool

Certain duties in Chapter 51 are based on the “clean kg.” which is the clean yield in kilograms. The HTSUS defines “clean yield,” except for purposes of carbonized fibers, as the absolute clean content (i.e., all that portion of the merchandise which consists exclusively of wool or hair free of all vegetable and other foreign material, containing by weight 12 percent of moisture and 1.5 percent of material removable from the wool or hair by extraction with alcohol, and having an ash content of not over 0.5 percent by weight), less an allowance, equal by weight to 0.5 percent of the absolute clean content plus 60 percent of the vegetable matter present, but not exceeding 15 percent by weight of the absolute clean content, for wool or hair that would ordinarily be lost during commercial cleaning operations. For purposes of carbonized fibers, the term clean yield means in the condition as entered.

Wool is often bought on the basis of conditioned weight, which is the dry weight plus a fixed percentage of expected moisture content by percent of weight, or moisture regain. This is usually 15% to 18% depending on the system employed. A term such as “conditioned at 17%” for a wool purchase would indicate that the fiber was bought on the basis of a moisture regain of 17%. Under CIE 1235/57 (which, although written under the previous valuation system and before the HTSUS, still is instructive), valuation was based on the price per conditioned kilogram, while any specific duty rate was assessed against the actual landed net weight in kilograms, adjusted for clean yield.

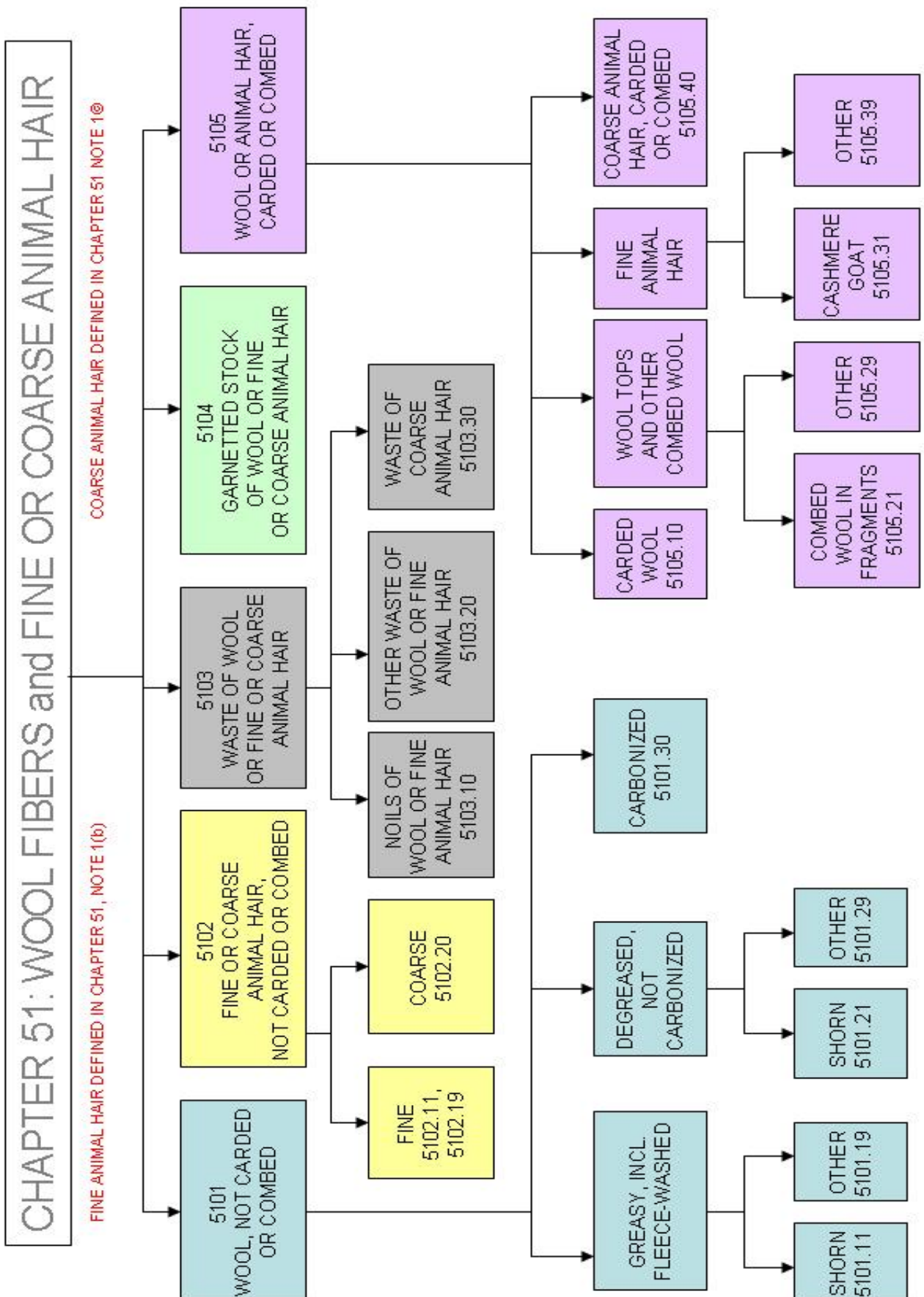
Table 3: Grades of Wool Fiber

The HTSUS has separate provisions for wool based on its grade, which is a number which expresses the fineness of the fibers. The grade is a standard unit of measurement which is not the same as the fiber diameter in microns. It can be related to the fiber diameter in microns as shown on the following table.

Grade	Average Fiber Diameter, in microns	Max Standard Deviation, in microns
Finer than 80s	under 17.70	3.59
80s	17.70 to 19.14	4.09
70s	19.15 to 20.59	4.59
64s	20.60 to 22.04	5.19
62s	22.05 to 23.49	5.89
60s	23.50 to 24.94	6.49
58s	24.95 to 26.39	7.09
56s	26.40 to 27.84	7.59
54s	27.85 to 29.29	8.19
50s	29.30 to 30.99	8.69
48s	31.00 to 32.69	9.09
46s	32.70 to 34.39	9.59
44s	34.40 to 36.19	10.09
40s	36.20 to 38.09	10.69
36s	38.10 to 40.20	11.19
Coarser than 36s	over 40.20	

(Based on the Official Standards of the United States for Grades of Wool as promulgated by the U.S. Department of Agriculture, effective January 1, 1966.)

The chart on the following page, “Chapter 51: Wool Fibers and Fine or Coarse Animal Hair,” shows the means by which wool fiber and fine or coarse animal hair are classified in Chapter 51 of the HTSUS. For specific information it is advisable to consult the tariff schedule itself.



Note: Noils are short fibers removed in combing.

COTTON FIBER & YARNS OF CHAPTER 52

Cotton Fiber Production

Cotton fiber that has not been carded or combed is generally classified according to staple length. In some cases, the variety of cotton is also significant. Before we discuss the complex scheme of classifications and quotas that apply to raw cotton, it might be helpful to summarize the usual steps in the process of making cotton yarn from raw fiber:

- (1) Harvesting: Cotton is picked in the form of bolles from the cotton plant. At this point the cotton is in small clusters 1 to 12 inches in diameter, which include seeds and other undesired plant material, and is referred to as seed cotton.

Tariff heading at the end of this stage: 5201.

- (2) Ginning: The next step in cotton processing is to remove the seeds, using a cotton gin. The product of this process is sometimes referred to as lint cotton or ginned cotton.

After separation from the cotton fibers by ginning, the seeds are still covered with a fine down formed of very short fibers (usually less than 5 mm long), known as cotton linters. Linters are too short for spinning, but are used in the manufacture of man-made fibers (e.g., rayon), cellulose plastics, certain varieties of paper, filter blocks and as a filler in the rubber industry.

Tariff heading at the end of this stage: 5201. Linters in subheading 1404.20.

- (3) Baling: Lint cotton is baled at the cotton gin after the seeds have been removed. The bale supplied to textile mills averages 500 pounds in weight.

Tariff heading at the end of this stage: 5201.

- (4) Blending: Cotton taken from a number of bales is blended together and separated into large tufts.

Tariff heading at the end of this stage: 5201.

- (5) Cleaning: In the step cleaner, large tufts of cotton are reduced in size and quantities of trash (stems, leaf, and seed fragments, etc.) are removed. In the opener-cleaner, tufts are further reduced in size and fluffed, and large quantities of trash are removed.

Tariff heading at the end of this stage: 5201.

- (6) Picking: Trash removal is continued, and small tufts are formed into a continuous sheet known as picker laps, which are approximately 40 inches wide and 1 inch thick and weigh about 40 pounds each.

Tariff heading at the end of this stage: 5201.

- (7) Carding: The picker lap is processed into a thin mist-like sheet that is formed into a loose rope-like strand of fibers known as card sliver.

Tariff heading at the end of this stage: 5203.

- (8) Combing: If the fiber is intended for finer yarns, it is put through an additional straightening, in which fine-toothed combs continue straightening the fibers until they are highly parallel. This process results in comb sliver, which appears smoother and finer than card sliver.

Tariff heading at the end of this stage: 5203.

- (9) Drawing: A number of card slivers are brought together and drawn out to form a single rope-like strand known as drawn sliver, having straightened fibers and improved uniformity.

Tariff heading at the end of this stage: 5203.

- (10) Roving: The drawn sliver is further drawn out into a smaller strand of fibers known as roving.

Tariff heading at the end of this stage: 5203.

- (11) Spinning: The roving is still further drawn out into a tiny strand of fibers and twisted into a yarn on either a ring spinning system or an open-end spinning system.

Tariff heading at the end of this stage: 5204-7.

A Note on “Harsh or Rough” Cotton

Despite much research, going back to hearing reports by the U.S. Tariff Commission in the 1920's and also into various trade and industry publications (some crumbling and yellowing with age), we have been unable to find a definition for harsh or rough cotton. The variety of harsh or rough cotton that has a staple length of 29.36874 mm (1-5/32 inches) (see HTSUS 5201.00.24 and 5201.00.28) is identified in the background documents as Peruvian Tanguis cotton. But the harsh or rough cotton that has a staple length under 19.05 mm (3/4 inch) classified under HTSUS 5201.00.05, is apparently a different variety and is not defined or described in the background documents.

Even contacts in the USDA could provide no definition of this term. Based on what little information is available, it appears that the term “harsh or rough” has nothing to do with impurities, and something to do with the crinkliness of the fibers. However, USDA contacts did indicate that cotton with a staple length of less than 3/4” is extremely rare, and would probably be found only in the Indian subcontinent. Since the term was created by USDA in 1939, without any apparent definition or guidelines, and since there was mention in the 1958 Tariff Commission study to the effect that USDA will test for this, our approach, as far as lab-testing is concerned, should be to leave the determination up to USDA in all cases by having Customs labs refer that type of testing to Agriculture Department labs.

Waste Products from Cotton Fiber Processing

At each of the above stages of processing, there are cotton fibers and other byproducts which are thrown off and recovered for other uses. Except for cotton linters discussed above, they are generally classified under heading 5202.

Gin notes, sometimes referred to simply as notes, are a by-product of the cotton ginning process, and consist of reclaimable cotton lint mixed with bits of leaves and bark (5202.99.50) (Note: regins are gin notes that have been put through a willowing and cleaning process, and are generally classified not as waste, but as cotton fiber of heading 5201).

Picker notes are the waste materials extracted during the opening, cleaning and picking processes. This waste contains the heavier trash such as stems, seeds, seed coat fragments, etc., and some fiber (5202.99.50). It is marketable and usually used for padding.

Picker lap waste or lap waste occurs as the ends of the laps are removed from machines to ensure even and uniform splicing when replenishing the supply package fed later to the carding machinery. Lap waste is good cotton and is later blended in predetermined amounts with the regular mix (5202.99.05, 5202.99.10, or 5202.99.30).

Card strips are a waste byproduct of the carding process. They include:

- Card cylinder and doffer strips which are the fibers that gradually collect between the wires of the card clothing on the carding machine. This waste has to be removed periodically from the machine. It is used primarily by makers of coarse industrial yarns and fabrics.
- Card flat strips, which include fibers, neps (small knotted or tangled fiber fragments) and dirt that accumulate in the wire clothed flats during carding. As the flats revolve, the waste is removed so that a clean surface is presented to the carding cylinder. This waste is used primarily by makers of coarse yarns and fabrics.

- Card motes and fly are waste removed from the picker lap by the combing action of the card. It is a much lower form of waste than the card strips described above, and is composed of very short fibers, seed coat fragments, dirt, etc. It is used in padding, mattresses and is occasionally used for blending into mixes for low-grade coarse industrial yarns (5202.99.50).
- Sliver waste is a clean white waste that occurs at the carding, combing and drawing processes, during the “piecing-up” or splicing operations (5202.99.05, 5202.99.10, or 5202.99.30). It can be reworked by blending with raw stock in predetermined amounts.
- Noils or comber noils are a byproduct of combing, and they are the short fibers which are combed out and completely separated from the longer fibers. It is used in blends for the manufacture of yarns and fabrics (5202.99.50).
- Roving waste is a clean white waste resulting from replenishing the supply packages in the spinning frame. It is re-workable by blending with the raw stock mix in small amounts (5202.99.05, 5202.99.10, or 5202.99.30).

Cotton Classifications and Quotas: HTSUS Chapters 52 and 99

Cotton fiber and waste are currently subject to a system of tariff-rate quotas, which will be slowly phased out over time. In addition, the Secretary of Agriculture, under certain market conditions, announces “Special” quotas for Upland Cotton. Following are outlines of the various types of cotton quotas, based on the Harmonized Tariff Schedule of the United States (HTSUS), as they apply to imports entered for the 2000 calendar/quota year and later.

- Under **NAFTA**, there are no longer textile quota restrictions for Mexico.
- Under the Uruguay Round Agreements Act, Section 22 absolute quotas were replaced by tariff-rate quotas (TRQ’s) on January 1, 1995. TRQ’s are a two-tier tariff system under which a specified “in-quota” quantity of an article enters at lower in-quota tariff rates, and “over-quota” quantities enter at substantially higher over-quota rates. The in-quota quantity excludes imports from Mexico and from countries that are not members of the World Trade Organization (WTO), or that are not specifically listed in the quota. The in-quota TRQ quantities for cotton are listed under Additional U.S. Notes 5, 6, 7, and 8 of HTSUS chapter 52.
- Under the Special Cotton Import Quota, a special quota on UPLAND cotton is triggered when the price conditions set forth in section 103B(a)(5)(F) of the Agricultural Act of 1949, as amended, are met, and the United States Department of Agriculture (USDA) issues an announcement which specifies a quantity that may be entered under HTSUS 9903.52.01 - 9903.52.26 during a 180-day period following the effective date of such determination and announcement. Announcements may be made on a weekly basis. Imports must be accompanied by: (1) an original

certificate from a foreign government agency official of the country of origin attesting that the cotton is of a variety of *Gossypium Hirsutum* (also known as Upland Cotton); (2) an importer certification that the cotton was purchased not later than 90 days after the quota was established; and (3) be entered under the terms and conditions in US Note 6(a) of Subchapter III of Chapter 99 of the HTSUS. See last paragraph, below, on General Note 15 of the HTSUS.

- Under the Special Limited Global Import Quota, a special quota on UPLAND cotton is triggered when the price conditions set forth in section 103B(n) of the Agricultural Act of 1949, as amended, are met, and USDA issues an announcement which specifies that quantity that may be entered under HTSUS 9903.52.00 during a 90-day period following the effective date of such determination and announcement. Imports must be accompanied by: (1) an original certificate from a foreign government agency official of the country of origin attesting that the cotton is of a variety of *Gossypium Hirsutum* (also known as Upland Cotton); (2) an importer certification that the cotton was purchased not later than 90 days after the quota was established; and (3) be entered under the terms and conditions in US Note 6(b) of Subchapter III of Chapter 99 of the HTSUS. See last paragraph, below, on General Note 15 of the HTSUS.
- General Note 15 of the HTSUS states that whenever a product of chapter 52 is (1) subject to a TRQ (the NAFTA or Uruguay Round quotas), and (2) subject to provisions of subchapter IV of Chapter 99 HTSUS (the Secretary of Agriculture's "Special" quotas), entries of such products shall not be counted against the quantities specified as the in-quota TRQ quantity. General Note 15(e) specifically lists as an exclusion "cotton entered under the provisions of US Note 6 to Subchapter III of Chapter 99 and subheadings 9903.52.00 through 9903.52.26 inclusive." Such imports count against the special quota quantity of HTSUS 9903.52.00 through 9903.52.26 which are in the USDA announcement(s). Imports are dutiable at the tariff rates under 5201.00.12, 5201.00.22, or 5201.00.55 depending on staple length.

See the current HTSUS and the latest version of the Informed Compliance Publication *What Every Member of the Trade Community Should Know About: Raw Cotton: Tariff Classification and Import Quotas*, for more details.

Cotton Yarns

Most of the types of distinctions that matter in classification of cotton yarns have already been discussed. This includes the (metric) cotton yarn number, whether or not the yarn is sewing thread, whether or not it is put up for retail sale, and whether or not it is plied. The remaining question is whether a yarn is uncombed or combed.

Uncombed cotton yarns are those made from the carded fibers described above. These fibers have been subjected to carding which serves to roughly align the fibers.

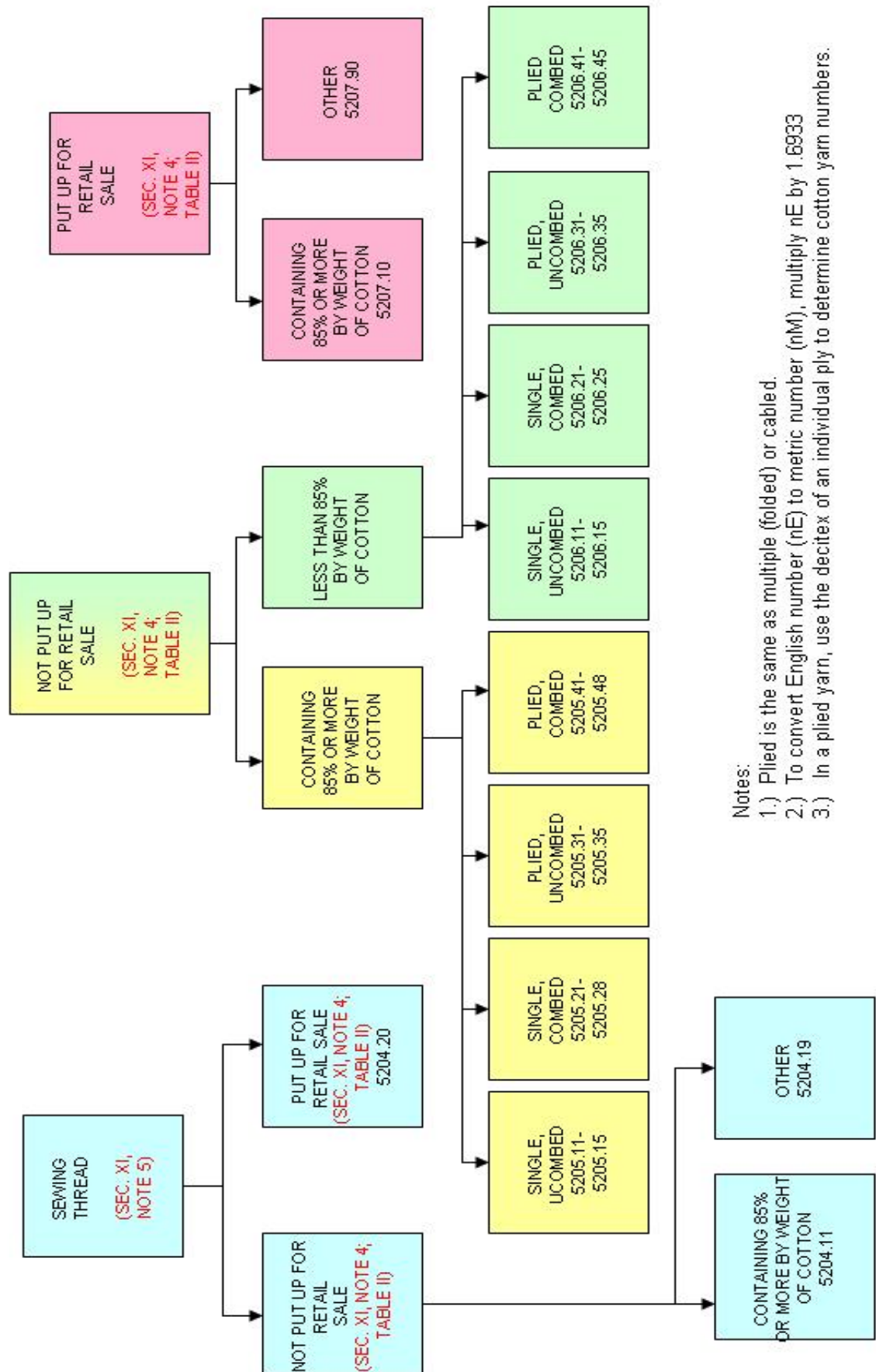
Under magnification, these yarns will appear to have rough edges with some stray fibers and some which are not quite parallel.

Combed cotton yarns are those made from the combed cotton fibers. These fibers have been subjected to an additional process which removes the shorter fibers and more perfectly aligns the fibers that remain. This results in a smoother appearance than that of carded yarns.

The chart on the following page, "Chapter 52: Cotton Yarns," shows the means by which cotton yarns are classified in Chapter 52 of the HTSUS. For specific information it is advisable to consult the tariff schedule itself.

CHAPTER 52: COTTON YARNS

First check Section XI, Note 3 or Table I to be sure it is yarn, not cordage



Notes:

- 1.) Plied is the same as multiple (folded) or cabled.
- 2.) To convert English number (nE) to metric number (nM), multiply nE by 1.6933
- 3.) In a plied yarn, use the decitex of an individual ply to determine cotton yarn numbers.

VEGETABLE FIBERS & YARNS OF CHAPTER 53; PAPER YARNS

Classifying Vegetable Fibers

It is very important to recognize that headings 5301-5305 are not uniform as to what types of vegetable materials are covered. Some vegetable materials are covered throughout the full range, from plants as harvested to fibers ready for spinning; while other materials are more limited, as follows:

Headings 5301-5302 (flax or true hemp) may be either in the condition as harvested (raw), or processed somewhat beyond the raw state. They may be in condition ready for spinning, but they may not be spun (see yarns, below).

Heading 5303 (jute and other textile bast fibers except for flax, true hemp and ramie), covers the stalks of these plants, as well as more advanced products (but not spun yarns). Generally (see exception below for broom fibers), the products of heading 5303 may be the raw stalks removed from the stems, or may be crushed, carded or combed in preparation for spinning. Included in this group, as listed in the Explanatory Note (alphabetized here for convenience), are:

Table 4: Products of Heading 5303

Abroma augusta	Julburpur jute
Abutilon hemp	Kenaf
Abutilon avicennae	Kenaf
Ambari hemp	King-ma
Aramina	Madagascar jute
Benares hemp	Madras hemp
Bimlipatam	Malva roxa
Bimli jute	Malva blanca
Bombay hemp	Malvaisco
Cadillo	Meshta
Caesarweed	Nettles
Calcutta hemp	Paka
Carapicho	Papoula de Sao Francisco
China jute	Polompon
Ching-ma	Punga
Clappertonia ficifolia	Queensland hemp
Congo jute	Red jute
Corchorus olitorius	Rosella hemp
Corchorus capsularis	Roselle
Crotalaria juncea	Siam jute
Cuba jute	Siam jute
Dah	Sida
Devil's cotton	Sunn
Escobilla	Thespesia
Gambo hemp	Tien-Tsin
Guaxima	Tossa
Guaxima	Triumfetta
Hibiscus cannabinus	True jute
Hibiscus hemp	Urena sinuata
Hibiscus sabdariffa	Urena lobata
Indian flax	White jute
Indian	
Java jute	

Heading 5303 also includes broom fibers, from the bast of the Spanish broom (*Spartium junceum*) or common broom (*Cytisus scoparius*), except that broom fibers and other bast fibers that are NOT of a kind usually used for textiles are covered in chapter 14; they fall in 5303 ONLY IF they have been crushed, carded or combed in preparation for spinning (see "spinning" guidelines in discussion of heading 5305, below).

Heading 5305 covers certain vegetable materials obtained from the leaves of Sisal, genus *Agave*, Abaca, Coconut and various other plants, as well as ramie, which is obtained from the stalk of its plant. Included in this group (alphabetized here for convenience), as listed in the Explanatory Note, are the following (those asterisked, and any other vegetable materials not enumerated in the Explanatory Note, go in these headings only if they are treated in a manner indicating their use for textile purposes):

Table 5: Products of Heading 5305

Abaca	Green ramie bast
Agave lechugilla *	Haiti hemp
Agave cantala	Henequen
Agave tequilana	Ifehemplstle *
Agave funkiana *	Ixtle *
Agave americana	KaratesMaguey
Agave fourcroydes	Manila hemp
Agave sisalana	Mauritius hemp
Agave foetida	Mexican hemp *
Alfa *	Musa textilis Nee
Aloe fiber	New Zealand flax
Arghan	New Zealand hemp
Berandine *	Peat fiber *
Beraudine peat *	Phormium tenax
Boehmeria nivea bast	Pina
Boehmeria-tenacissima bast	Pineapple fibers
Bowstring hemp	Pita floja
Bromeliaceae family	Pita
Cantala	Piteira
Caroa	Ramie
Cattail plant fiber*	Rhea bast
China grass bast	Sansevieria
Coconut	Silkgrass
Coir	Sisal
Colombia pita	Tampico *
Curana	Typha *
Esparto *	White ramie bast
Furcraea gigantea	Yucca

These headings cover fibers obtained from leaves, or, in the case of ramie, fibers obtained from the stalks. (The plants themselves or the untreated leaves would remain in chapter 14.) Processes differ for the various plants, but in all cases the raw material must be broken down into fiber form to be classified here (these fibers may be relatively short like cotton or wool, or they may be filaments several meters long). However, it must be repeated that certain materials (those asterisked in the above list, and any other vegetable materials not enumerated in the Explanatory Note) go in these headings only if they are treated in a manner indicating their use for textile purposes. Generally, this would mean that they have been carded or combed in preparation for spinning. This means that the stalks or leaves have been (1) broken down into fine fibers; and (2) carded, combed or aligned in parallel fashion (in a form commonly known as tow, rovings or sliver).

Classifying Yarns, Braids, and Fabrics of Vegetable Fibers

Vegetable fiber yarns of headings 5306-5308 must be made of spun vegetable fibers. To be “spun,” the stalks or leaves must have been (1) broken down into fine parallel fibers, commonly known as tow, rovings or sliver; (2) carded, combed or aligned in parallel fashion in some manner, and (3) caused to adhere to each other by means of spinning. Spinning is a twisting process whereby the materials which have been broken down into fibers and aligned in a parallel fashion are twisted together until they cling to each other well enough to remain in the form of a yarn. This type of twisting is distinguished from the process of taking two or more finished yarns or other materials and twisting them together to form a plied yarn.

So-called yarns that are made of twisted unspun vegetable materials, but not of spun vegetable fibers, are not classified as yarn, but remain in headings 5301-5305 (or in chapter 14, as appropriate). Because they are not yarns, these twisted vegetable materials cannot be classified as twine, cordage, rope or cable in heading 5607, even if they meet the decitex requirements. Note the distinction in the preceding paragraph between spinning and twisting.

Spun vegetable fibers (yarns) that meet the definition of twine, cordage, rope or cable are classified in heading 5607. Otherwise they fall in headings 5306-5308.

Spun vegetable fibers (yarns) that are braided would be classified in headings 5607 or 5808, depending on the tightness of the braid.

Other (i.e., unspun) vegetable materials that are braided would probably be classified in chapter 46.

Similarly, if a fabric is woven from spun yarns of headings 5306-5308, it would be classified in headings 5309-5311. If a fabric is woven from unspun vegetable material of headings 5301-5305, it cannot be classified in chapter 53.

Paper Yarn

Paper yarns are separately provided for in subheading 5308.90.10, by means of a separate description in the heading language, after a semicolon, for “paper yarn.” According to the Explanatory Notes, paper yarns are obtained by twisting/rolling lengthwise strips of moist paper, but not simply by folding paper one or more times lengthwise. Note that these criteria are entirely different from those for vegetable fiber yarns and products thereof, discussed above. Paper yarn is not considered yarn of vegetable fibers; it just happens to have been placed in the same chapter as vegetable fibers. Do not confuse the criteria for vegetable fiber yarns (must be made of spun vegetable fibers), with those for paper yarns (must be made by twisting/rolling lengthwise strips of moist paper).

MAN-MADE FILAMENT, STRIP & STAPLE FIBERS, AND YARNS THEREOF

Man-Made Filaments and Fibers

Note 1 to Chapter 54 defines “man-made fibers” as staple fibers and filaments of organic polymers produced either by polymerization of organic monomers or by chemical transformation of natural organic polymers.

Man-made fibers are further subdivided into two broad classes based on the production process used to obtain them. Synthetic man-made fibers are produced by polymerization of organic monomers (an organic molecule is a chemical that contains carbon and was derived originally from living matter). In general these monomers are derived from petroleum distillates and the process involves the linking together of the monomers by chemical means. For example the organic monomer ethylene is connected in a continuous chain of repeating ethylene monomers to form polyethylene that is extruded through a spinneret to form a polyethylene fiber.

The second class of man-made fibers is the artificial man-made fibers. These fibers are produced by transforming natural organic polymer. In other words, these products existed as polymers in the natural state such as cellulose in wood and are broken down and reassembled in artificial fibers. Since they had a pre-existence as polymers, their manufacturing process is distinctly different.

The Explanatory Notes to chapter 54 provides a list of the most common synthetic fibers which include acrylic, modacrylic, polypropylene, nylon and other polyamides, polyester, polyethylene, polyurethane, triviny, and vinylal. Among the artificial fibers are three subclasses. Artificial cellulosic fibers include viscose rayon, cuprammonium rayon, and cellulose acetate including tri-acetate. Bamboo has recently proved to be an important source for cellulosic artificial fibers. The second subclass of artificial man-made fibers is derived from protein from plant and animal sources. These include casein, a derivative of milk, and fibers produced from corn, soya bean, and nut proteins. The last subclass

of artificial man-made fibers is the alginate fibers that are derived from seaweed and are based on calcium alginate.

Man-made fibers are also differentiated by their physical form. Chapter 54 provides for man-made filaments and Chapter 55 man-made staple fibers. Man-made staple fibers are in general short fibers usually measuring 25 to 180 millimeters in length that have been cut from continuous filament man-made fibers. The short fibers are then in most cases spun into yarns. Man-made filaments are continuous fibers that have been produced by extruding the polymerized chemical through spinnerets and are often miles in length.

Since only organic polymers may be considered man-made fiber, several types of yarn and fabric which one might think of as man-made fiber are not considered such under the HTSUS. The most obvious examples of this are glass fiber yarns and fabrics and carbon fiber yarns and fabrics. Note 1(r) of Section XI excludes glass fibers and articles of glass fibers from the textile section. Similarly Note 1(q) of Section XI excludes carbon fibers and articles of carbon fiber from the textile section. Note that since 2007, strip and the like of headings 5404 and 5405 are not considered to be man-made fibers, meaning that they are neither synthetic nor artificial, but, where required, they would be classified as “other.”

Man-Made Fiber and Filament Production

Generally, production of man-made fibers or filaments begins with bringing the raw materials to a liquid state. In the case of synthetic polymers, this is done by subjecting them to high temperatures. In the case of cellulosic materials, the method generally involves creating a solution of the cellulosic raw materials such as wood pulp and a solvent. The materials in this liquid state are then subject to an extrusion process.

The process of extrusion is sometimes called spinning, a term borrowed from the sericulture industry because it finds its analogue in the process employed by the silkworm in spinning its cocoon. The silkworm forms in its internal glands a liquid solution that it discharges through two external orifices called spinnerets located below its mouth. When emitted, the two threads combine into a single thread and harden immediately upon exposure to air. In much the same way, the spinning solution is conveyed to the so-called spinning frame that consists of rows of jetholders carrying spinning nozzles at their extremities. These nozzles consist of metal caps made of a hard, noncorrosive, lightweight, precious metal or alloy. They are perforated with circular, concentrically arranged openings of almost microscopic size, ranging from three to five one-thousandths of an inch in diameter. Corresponding as they do to orifices of the silkworm, they are also called spinnerets.

The apertures of the spinnerets vary in shape according to whether filaments or ribbon-like bands are to be produced. If the former, they vary in size according to the denier of the yarn or fibers desired. By varying the number and size of the spinneret openings,

there are produced fine yarns and spinning yarns on the one hand, and coarse monofilaments on the other.

For some materials, the liquid or the solution is forced through the tiny holes of spinnerets into an acid bath, which causes the material to solidify (regenerate) into continuous filament. Other materials will solidify upon exposure to water or to air, or to lower temperatures.

After extrusion, washing and finishing, filaments are generally wound onto spools and may later be put up on warp beams to be used in weaving.

Man-Made Staple Fiber Production

Man-made staple fibers are generally made by cutting filaments into shorter lengths. The filament is first produced in the form of tow, which is a large group of untwisted strands (tariff definition: "Headings Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications: (a) Length of tow exceeding 2 m; (b) Twist less than 5 turns per meter; (c) Measuring per filament less than 67 decitex; (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length; (e) Total measurement of tow more than 20,000 decitex."). If the tow meets all of these criteria except length, it would be classified in heading 5503 or 5504.

The tow is then either cut or broken into shorter lengths, the length depending on what is required for the particular lot of staple fiber being produced. The staple fiber that results then needs to be further processed in order to become yarn. It is notable, however, that there is a tow-to-top process for man-made fibers, whereby the normal carding and combing steps are skipped and a sliver-like product (tops) is produced directly. Whatever the method by which these tops are produced, the material will then be subjected to processes similar to those that either cotton or wool fibers undergo in order to become yarns.

Man-Made Fiber Yarns

Filament or staple fiber yarns are produced from man-made filaments or man-made staple fibers, in much the same way that silk yarns are twisted from grouped silk filaments, or cotton or wool yarns are produced from carded or combed fibers. Refer to discussions earlier in this booklet for definitions of the key terms. All of the key terms found in the man-made filament and man-made fiber chapters have been defined earlier in this booklet.

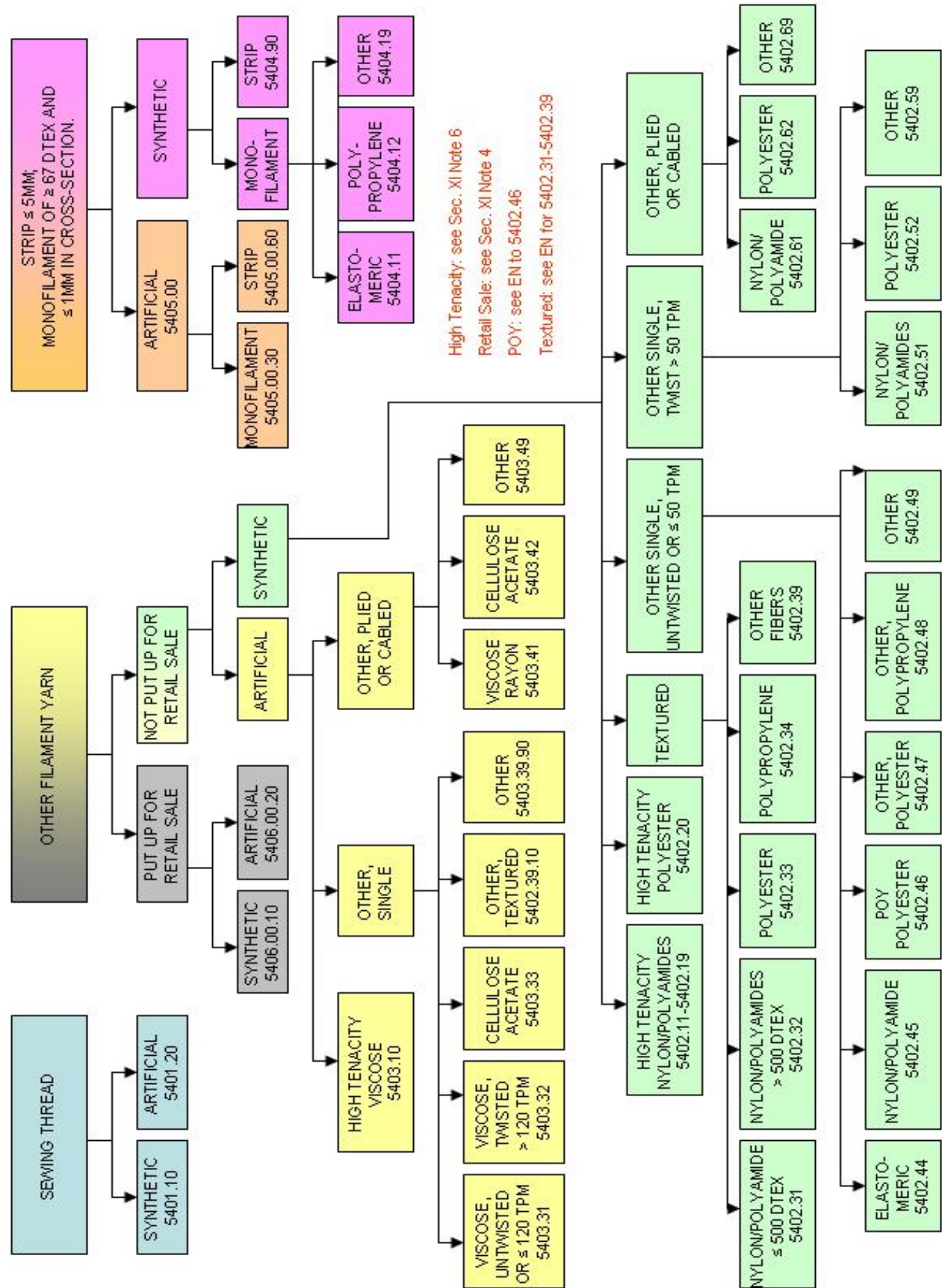
The charts on the following pages, "Chapter 54: Man-Made Filament Yarns and Strip," and "Chapter 55: Man-Made Staple Fiber Yarns," shows the means by which man-made filament yarns and strip and staple fiber yarns are classified in Chapter 54 and 55 of the HTSUS. For specific information it is advisable to consult the tariff schedule itself.

CHAPTER 54: MAN-MADE FILAMENT YARNS AND STRIP

First check Section XI Note 3 or Table 1 to be sure you have a yarn, not cordage.

Synthetic & Artificial: see Ch 54 Note 1

Monofilament & Strip: see EN To 5404



High Tenacity: see Sec. XI Note 6

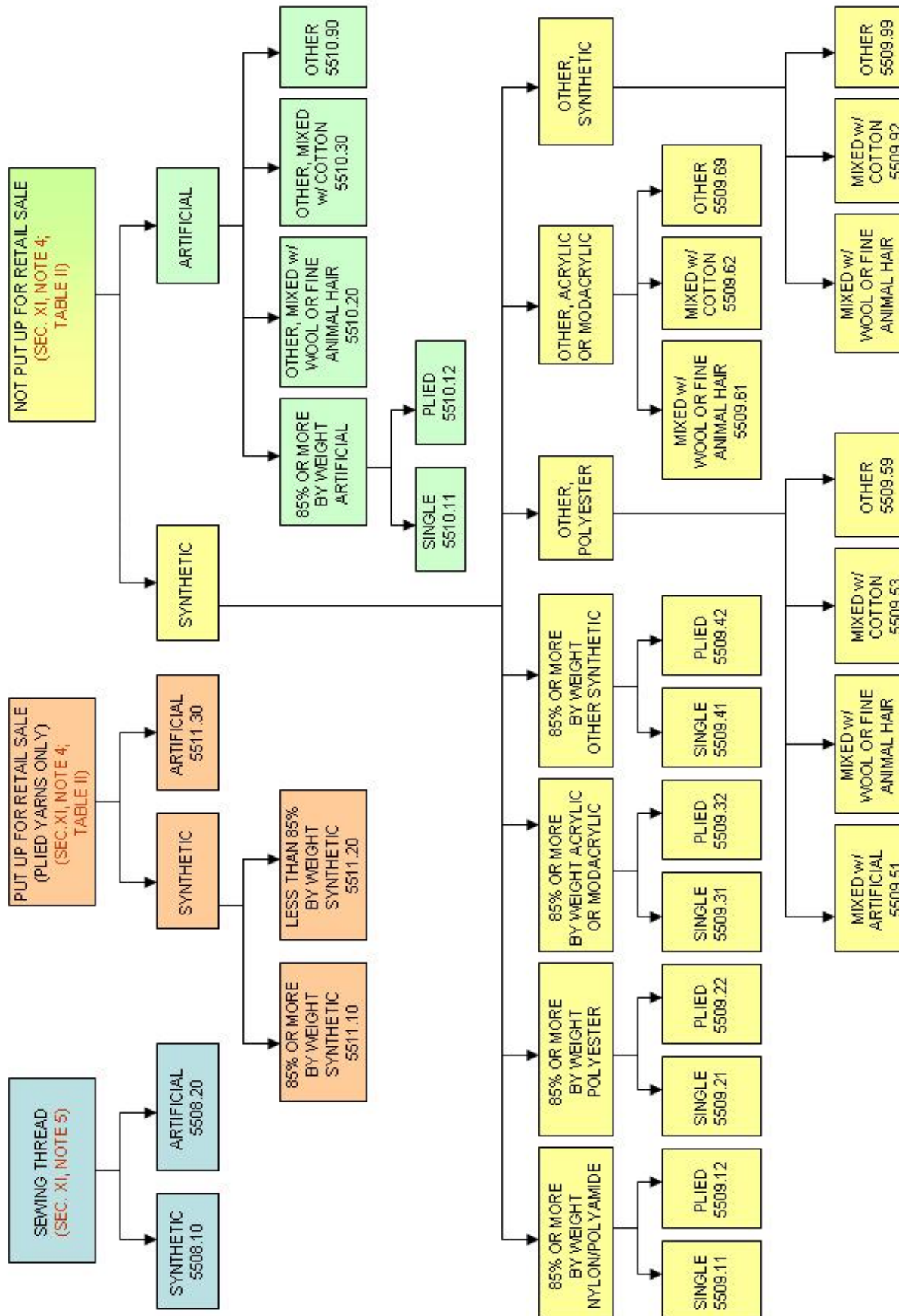
Retail Sale: see Sec. XI Note 4

POY: see EN to 5402.46

Textured: see EN for 5402.31-5402.39

CHAPTER 55: MAN-MADE STAPLE FIBER YARNS

First check Section XI Note 3 or Table I to be sure you have a yarn, not cordage.
"Mixed mainly or solely" means the named fiber must be second most plentiful.



INVOICING REQUIREMENTS

Yarns

19 CFR 141.89 specifies invoice requirements for yarns as follows:

- (1) All yarn invoices should show:
 - (a) Fiber content by weight;
 - (b) Whether single or plied;
 - (c) Whether or not put up for retail sale (See Section XI, Note 4, HTSUS);
 - (d) Whether or not intended for use as sewing thread;
- (2) If chief weight of silk -- show whether spun or filament;
- (3) If chief weight of cotton -- show:
 - (a) Whether combed or uncombed
 - (b) Metric number (mn)
 - (c) Whether bleached and/or mercerized;
- (4) If chief weight of man-made fiber -- show:
 - (a) Whether filament, or spun, or a combination of filament and spun
 - (b) If a combination of filament and spun -- give percentage of filament and spun by weight.
- (4) If chief weight of filament man-made fiber -- show:
 - (a) Whether high tenacity (See Section XI, note 6 HTSUS).
 - (b) Whether monofilament, multifilament or strip
 - (c) Whether texturized
 - (d) Yarn number in decitex
 - (e) Number of turns per meter
 - (f) For monofilaments -- show cross sectional dimension in millimeters
 - (g) For strips -- show the width of the strip in millimeters (measure in folded or twisted condition if so imported).

Although 19 CFR provides no specific invoicing requirements for fiber or for twine, cordage, rope or cable, or for textile fibers, 19 CFR 141.86(3) requires:

A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, and symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed . . .

19 CFR 141.87 further requires that: Whenever the classification or appraisement of merchandise depends on the component materials, the

invoice shall set forth a breakdown giving the value, weight, or other necessary measurement of each component material in sufficient detail to determine the correct duties.

Based on these general requirements, the following (non-regulatory) invoicing *guidelines* have been developed:

Twine, Cordage, Rope, or Cable

- (1) State fiber content (sisal, polypropylene, nylon, etc.).
- (2) State whether braided or twisted. If twisted, provide weight per unit length in decitex and direction of twist ("S" or "Z").
- (3) If the item is twisted or braided around a core, describe the core material (e.g., rubber strands, braided cord, etc.)
- (4) Provide diameter in millimeters or centimeters.
- (5) Describe in what condition the item will be imported (i.e., length, in rolls, coils or bales).
- (6) If the item is made of strip, state the width of that strip in both its folded and unfolded condition and state whether or not that strip is fibrillated.
- (7) If the item is single, Z-twisted and of sisal or other textile fibers of the genus agave, provide the minimum twine breaking force.
- (8) If the item is single, Z-twisted, of polyethylene or polypropylene and stabilized against degradation by sunlight, provide the minimum twine breaking force and the average minimum knot breaking force.
- (9) Indicate whether there are loops, hooks or other fittings on one or both ends of the item.
- (10) If the item is dedicated for some special use (such as mountain climbing), state that use and indicate how the item is so dedicated (e.g., length etc.).

Fibers

Similarly, the following *guidelines* have been developed for fibers:

- (1) All invoices for fibers should state the fiber content by percentage by weight.
- (2) All invoices for wool and animal hair should state:
 - (a) the animal source from which the fiber is obtained
 - (b) the condition (greasy, shorn, unimproved, degreased, scoured, fleece washed, carbonized, carded, combed etc.) of the fiber
 - (c) the grade (finer than 40's but not finer than 44's, etc.) of each lot of wool, specifying the standards used (U.S. official standards, etc.)
 - (d) the net weight of each lot of wool or hair in the condition in which it is shipped, and the shipper's estimate of the clean yield of each lot by weight or percentage.
- (3) All invoices for raw cotton should state:
 - (a) whether harsh or rough cotton
 - (b) the staple length
 - (c) the variety of cotton, such as Karnak, Gisha, Pima, Tanguis, etc.

- (4) All invoices for raw vegetable fibers should state:
 - (a) the type of fiber (flax, jute, hemp, etc.)
 - (b) whether the fiber is raw, retted, broken, scutched, or otherwise processed.
- (5) All invoices for man-made staple fibers should state:
 - (a) fiber content
 - (b) whether the fiber is carded, combed, or otherwise processed for spinning.

APPENDIX: USEFUL CONVERSION FACTORS

WEIGHT

1 kilogram = 2.2046 pounds
1 ounce = 28.35 grams

FORCE

1 pound-force = 4.448 Newtons
1 kilogram-force = 9.807 Newtons
1 kilogram-force = 2.2046 pounds-force

DISTANCE

1 inch = 2.54 centimeters
1 yard = 0.9144 meters
1 kilometer = .6214 miles

LINEAR DENSITY

Decitex = number of grams per 10,000 meters
*NM Metric cotton yarn number = 1.6933 x *NE English cotton yarn number
NM = 10,000 / Decitex
NM = 9,000 / Denier
Decitex = 10 x Tex
Decitex = 10,000 / NM
Decitex = 5,900 / NE
Decitex = 1.111111 x Denier
Decitex = 14,880,000 / number of feet per pound

TENACITY

1 gram/denier = 8.827 centinewtons/tex
1 millinewton/decitex = 1 centinewton/tex

Note: NE=English Number; NM=Metric Number

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, U.S. Government Printing Office, P.O. Box 979050, St. Louis, MO 63197-9000.

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).

REPORT SMUGGLING 1-800-BE-ALERT OR 1-888-NO-DROGA



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