What Every Member of the Trade Community Should Know About:

Classification of Ribbons & Trimmings under the HTSUS



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 "Classification of Ribbons & Trimmings 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 the Executive Director, Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

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INTRODUCTION

The following is a textile compliance publication put together by the National Commodity Specialist Division (NCSD) of the Office of Regulations & Rulings. It should be used in conjunction with the Harmonized Tariff Schedule of the United States (HTS) as a guide to help interpret the classification of ribbons, trimmings and decorative yarns under the Harmonized Tariff Schedule.

For ease of reference, below are frequently asked questions and the responses.

QUESTIONS & ANSWERS

Question

Even though there is a provision for "ribbon" under HTS 5806, there are several other possible classifications. Where are the various places where ribbon might be classified?

Answer

The following are the most common types of ribbon. There are other possibilities, of course, but these are the ones we see most frequently:

- **Woven textile ribbons in continuous lengths** (assuming they are not coated) are classified under HTS 5806, according to fiber content. Note: (1) Simple hems running the length of these products, even if there are wires inserted along the hems for stiffness, will not change the classifications. (2) In calculating chief weight, remember that a yarn or strip CONTAINING ANY AMOUNT OF METAL is a "metalized yarn," which is considered an "other" textile material, not a man-made fiber. Invoices should describe the goods accordingly (see last question, which deals with invoicing).

- **Knitted textile ribbons in continuous lengths** (assuming they are not coated): These ribbons, including warp-knit openwork (lace-like or net-like) ribbons are classified under HTS 6001, 6002 or 6003. These ribbons are also subject to the above notes (1) and (2) regarding hems and metalized yarns.

- **Knitted or woven ribbons covered with flock** are usually classified under HTS 5907.00.60 or 5907.00.80, depending on fiber content of the base fabric. They consist of a woven or knitted ribbon that has a velveteen appearance; the velveteen effect is achieved by gluing very short fibers (flock) to the base fabric.

- **Ribbons with a lacy appearance or a mesh (net-like) appearance** are almost always made of knitted material, and would thus be subject to the above guidelines for knitted textile ribbons. Sometimes it is hard to tell with the naked eye that such

ribbons are knitted. Often, under a magnifying glass or low-power microscope, the successive interlocking loops that are characteristic of knitting can be seen on the back of the ribbon, running lengthwise along the ribbon. Often these knit stitches are done with a fine, clear monofilament that is not noticeable at first glance.

- **"Garlands"** consisting of textile knit or woven ribbons cut to relatively short lengths (8 to 25 feet). These articles are hemmed at both ends. They are not classified as narrow fabrics, but are generally classified as other "made up" textile articles under the appropriate provisions of HTS 6307. If they are not hemmed at the ends but have simply been cut straight across at the ends, these ribbons are considered to be piece goods under HTS 5806 (if woven) or 6001, 6002 or 6003 (if knit).

- **Extruded plastic ribbons that are not coated or metalized** are usually made of polypropylene, polyethylene or polyester. They may be sold as "curling ribbons" because you can curl them easily by dragging a sharp edge along the length. They are often sold in egg-shaped packages wrapped in cellophane. They can appear at first to be woven because if torn, they split lengthwise into fibers, like a piece of cloth. They are difficult to tear across the width of the ribbon. Some are embossed (i.e., they have a pattern pressed into the surface) to make them look like they are woven, but are found upon close examination to have no woven or knitted yarns, but just a sheet or strip of plastic. Classifications depend on width:

  - HTS 5404 or 5405 if 5mm wide or less

  - HTS 3920 if more than 5mm wide

  - (Note: see also Question 2, below, regarding heading 9505)

  (Ribbons, classified in HTS 3920 cannot be further worked other than surface worked (for example, polished, embossed or colored. If further worked, such as hemmed, crimped, perforated or combined with metal wire, classification would be in HTS 3926.)

- **Extruded plastic ribbons visibly coated with plastic**: Some styles of extruded plastic ribbon described above are laminated with another layer of plastic to provide a luster. Some are "pearlized" or iridescent or highly glossy. Usually one side of the ribbon has a noticeably different luster than the other side (i.e., one side is coated, the other isn't). Classifications depend on width:

  - HTS 5604 if 5mm wide or less

  - HTS 3920 if more than 5mm wide

  - (Note: see also Question 2, below, regarding heading 9505)

(Ribbons, classified in HTS 3920 must not be further worked other than surface worked. If further worked, such as hemmed, crimped, perforated or combined with wire, classification would be in HTS 3926.)

- **Extruded plastic ribbons with metallic coating** (metal in the form of vapor-deposited particles as opposed to a layer of metal foil): One side has a different (metallic) luster than the other. The colors can be any colors of the rainbow, not necessarily "metal" colors such as silver and gold. The following classifications also depend on width:

  - HTS 5605 if 5mm wide or less

  - HTS 3920 if over 5mm wide

  - (Note: see also Question 2, below, regarding heading 9505)

  (Ribbons, classified in HTS 3920 must not be further worked other than surface worked. If further worked, such as hemmed, crimped, perforated or combined with wire, classification would be in HTS 3926.)

- **Extruded plastic ribbons covered with flock** may at first look like velveteen woven fabric, but the backing material is smooth plastic. The velveteen effect is achieved by gluing very short fibers (flock) to the plastic backing.

  - HTS 3921 assuming the ribbons are over 5mm wide

  (Ribbons, classified in HTS 3921 must not be further worked other than surface worked. If further worked, such as hemmed, crimped, perforated or combined with wire, classification would be in HTS 3926.)

- **Textile ribbons consisting of two layers glued or sewn back-to-back** would be classified under the provision for the surface that gives the ribbon its essential character (The factor that determines essential character will vary among different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods). If (as in most cases we have seen) neither surface give the essential character, the ribbon should be classified under the provision that occurs later in the tariff.

Question

What kinds of ribbons are classified in subheading 9505.90?

Answer

No textile ribbons, as of this date, have been classified in subheading 9505.90. However, some non-textile decorative-type ribbons that consist of plastic sheet (or paper) with wired edges, if retail-packaged, are classified in heading 9505.90 as other festive articles, party decorations.

Question

Do we have a definition for the term "ribbon" as provided for under HTS 5806.32.10?

Answer

There is no definition in either the international or the U.S. version of the HTS. Nor was there one under the former TSUSA. Nor has the issue been addressed in rulings or court decisions. However, the Explanatory Notes for HTS 5806 mention ribbon in terms of galloons, the manufacture of hats and fancy collars, medal ribbons and decorative binding material. The key word is "decorative." The following working definition for "ribbon" as used in HTS 5806.32, other than for typewriter ribbon of that heading, is based on this EN and on definitions found in various textile dictionaries:

Ribbons (other than typewriter ribbons) are narrow fabrics, generally no more than three inches in width, having primarily decorative uses such as gift wrapping, decorative crafts, and decorative or fancy trimming on garments, furnishings and the like.

When used on garments or furnishings, ribbons are usually used for trimming. They are available in a variety of patterns and colors and may have constructions such as velvet, velveteen, satin or grosgrain. Such constructions may indicate a primarily decorative use; or the intended use may be indicated in other ways, such as packaging, or descriptions of use (such as "trimming") from product literature or catalogs.

They must have selvages (woven, gummed or otherwise made) on both edges. A wire may be inserted into a finished edge for shaping.

This definition is necessarily general because there is judgement involved. Subsequent rulings or court decisions could easily modify this. It is only a working definition at this point.

Question

How do you classify the various types of metalized yarns, and products (such as ribbons) that are made from those yarns?

Answer

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 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 HTS 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 HTS 5605.

For purposes of classifying a fabric or other article made from such metalized yarn, we consider the ENTIRE WEIGHT of the metalized yarn as "other" textile fibers (as opposed to man-made fibers) when making any "chief weight" determination. As stated earlier, invoices should describe the goods accordingly (see last question, which deals with invoicing).

Question

How would decorative cords, which might be sold as craft or gift-wrap materials, be classified?

Answer

These cords might be gimped, braided or simply twisted. (Gimping consists of wrapping a yarn around a core yarn. Braiding or plaiting resembles weaving, but the yarns cross each other in a diagonal direction to form a tubular cord, rather than crossing in horizontal and vertical directions as in a woven fabric.) Following are some of the possible variations:

Decorative twisted cord (except those with rubber or metal) generally are classified in HTS 5607 if they exceed the following Section XI, Note 3 decitex requirements:

(a) Of silk over 20,000 decitex (except silk worm gut);

(b) Of man-made fibers over 10,000 decitex (except tow, monofilament, and multifilament yarn without twist or with twist less than 5 turns per meter);

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring over 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibers measuring over 20,000 decitex; or

(f) Reinforced with metal thread (metalized decorative type yarn falls in heading 5605).

Other Exceptions:

(a) Yarn of wool or animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

Even if the individual yarns that make up the individual plies are braided, it is the final assembly that determines the classification.

Decorative braided cord (except those with rubber or metal): Generally, braid that is tightly plaited and has a compact structure is to be classified in HTS 5607, while the less compact, not tightly plaited braid is to be classified in HTS 5808. Flat braids (such as certain types of shoe-lace material) have generally been considered as not having a compact structure and thus have been classified in HTS 5808. Further, use is a consideration, particularly regarding shoelace material. Even “tight” braid used to make shoe laces is to be considered classified in HTS 5808 (HQ 965230). Braids for which it is difficult to say whether they are tight and compact, but which are primarily decorative in nature have been classified in HTS 5808, which is judged also to cover materials that are more decorative in nature. Another factor to consider is that braided cord of heading 5607 may be made of coarser materials than braid of heading 5808.

Decorative cord with core of rubber thread, outer covering of braided metalized strip/yarn: HTS 5604.10. The Explanatory Note indicates that 5604 includes rubber thread covered by "plaiting" (braiding).

Decorative cord with core of rubber thread, outer covering of gimped metalized strip/yarn (i.e., metalized strip/yarn is wrapped, not braided, around the rubber core): HTS 5605.

Decorative cord with core of textile yarn, outer covering of braided metalized strip/yarn: HTS 5808.

Decorative cord with core of textile yarn, outer covering of gimped metalized strip/yarn (i.e., Metalized strip/yarn is wrapped, not braided, around the core): HTS 5605. Explanatory Note specifically describes metalized yarn constructed by gimping.

Question

Under HTS 5808, what is covered by HTSs 5808.10 versus 5808.90?

Answer

5808.10 covers ONLY "braids in the piece," that is, braided flat materials as well as tubular or cord-like materials that are too loosely constructed or too decorative in nature to go in HTS 5607. But these materials have the essential braid construction, which is also described as "plaiting." This construction resembles weaving, but the yarns cross each other in a diagonal direction (rather than in horizontal and vertical directions).

5808.90 covers the REST of the items listed in the heading language for 5808, namely, "ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles."

Currently there are some products commonly invoiced or packaged as "braid" which may be made in a similar way to braid described above, but which ALSO feature additional yarns incorporated into the construction, and which produce special decorative effects such as loops, "picot edges" (small recurring decorative peaks along the edge), or "rick- rack" (the type that has a recurring decorative "W"-shaped pattern produced by additional yarns - not the type that is simply braid which would be under 5808.10). Such products are classified under HTS 5808.90 as "ornamental trimmings," not as braids.

Question

What more can you tell me about trimmings of HTS 5808.90?

Answer

These trimmings include (1) narrow woven fabrics with fringes (looped or cut) woven into their edges, and (2) a variety of miscellaneous narrow width products in the length suitable for use in the ornamentation of apparel, furnishings, etc. These latter items are usually produced from ribbons or braids or other such products. They may be made by sewing, stitching or otherwise working one such product, or by assembling two or more of them together in an ornamental manner (e.g., ribbons or braids with ornamental

borders or galloons or soutache braid; ribbons or braids with tassels or other ornamental effects inserted at intervals along the length, other than by applique, embroidery work.)

One additional important fact to keep in mind is that HTS 5808 excludes knitted or crocheted trimmings. They belong in HTS 6001 if of knit pile construction; in HTS 6002 if not of knit pile construction and containing 5% or more of elastomeric yarn or rubber thread; or in HTS 6003 if not of knit pile construction and not containing 5% or more of elastomeric yarn or rubber thread. However, if they are "made up" within the meaning of Note 7 to Section XI, HTS 6307 probably applies. Knitted or crocheted trimmings would be created in whole directly from yarns by a knitting or crocheting process. One should not be confused by the use of sewing stitches, which can resemble knitting stitches, in the assembly of such products.

Question

What is Milanaise cord as covered by HTS 5808?

Answer

According to the Explanatory Notes, "these are gimped products similar to gimped yarn but with a thicker core composed of a bundle of threads or textile rovings which are twisted during the gimping process. Often they are gimped with yarns already themselves gimped. They are classified here when in the length and are used as ornamentation in made up articles, for manufacturing dressing gown girdles, curtain pulls, etc."

Question

What about other kinds of "cord"?

Answer

Cords that are not decorative braid (HTS 5808) or metalized (HTS 5605), assuming they meet the linear density (decitex) requirements (listed in answer to Question 5, above), are classified under HTS 5607. However, keep in mind that even if such a cord otherwise meets the definitions for HTS 5607, if it contains metal that is present for decorative purposes, it is classified under HTS 5605.

Question

What are some of the other specialty yarns that might be sold as decorative or craft items?

Answer

A **gimped** yarn (HTS 5606 if not metalized or rubber-core) 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.

A **chenille** yarn (HTS 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. It has an appearance similar to a pipe cleaner. The word "chenille" comes from the French word for caterpillar, which also suggests the appearance of this type of 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 also 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.”

Question

What if some of the above textile items (textile ribbons, yarn, cord) are made up into articles?

Answer

Assuming that such made-up articles are not classified in some more specific provision (such as furnishings in chapter 63), they would be classified as other articles:

If these articles are made of fabric (such as woven or knit ribbons), they would be classified under HTS 6307. Example: a woven ribbon made up into a bow.

If these articles are not made of fabric but are made of yarn or cord, they are classified under HTS 5609. Examples: an 8-foot length of cord with a tassel at each end, or a cord made up into a bow.

Question

What causes misclassification of ribbons and trimmings?

Answer

A principal cause of misclassification is the failure to provide customs brokers who prepare customs entry documents with sufficient information to classify the goods.

One way to remedy this is for the importer to determine proper classifications in advance (using the above guidelines and the Harmonized Tariff Schedule of the United States), and instruct customs brokers how to enter the merchandise. As part of such an effort, you may contact the appropriate National Import Specialist in New York, to arrange for a written **binding ruling** on a specific item.

Another remedy is to improve the **invoice description** of such goods. For ribbons and trimmings, the following factors should be mentioned on invoice descriptions:

Construction: woven, knit, woven pile, knit pile, openwork (lace-like or mesh appearance), extruded, back-to-back, etc.

How coated (if applicable): with flock, plastic, metal, etc.

Fiber content, or material composition, by percentage weight. Note that for a yarn that contains any amount of metal, the weight of the entire yarn should be reported as "metalized yarn." For example a ribbon composed 75% by weight of a yarn that contains a small amount of metal, and 25% by weight of ordinary cotton yarns, would be reported as "75% metallic, 25% cotton."

Width, length and whether ends are hemmed (if applicable).

For yarns and cords, describe both core material and outer material, and indicate whether braided, gimped (wrapped) or simply twisted.

APPENDIX: PERTINENT EXCERPTS FROM HTS HEADINGS AND SUBHEADINGS

(refer to the actual Harmonized Tariff Schedule for full legal text and notes)

3920 Other plates, sheets, film, foil and strip, of plastics, noncellular and not reinforced, laminated, supported or similarly combined with other materials.

3921 Other plates, sheets, film, foil and strip, of plastics

3926 Other articles of plastics . . .

5404 . . . strip and the like . . . of synthetic textile materials of an apparent width not exceeding 5 mm

5405 . . . strip and the like . . . of artificial textile materials of an apparent width not exceeding 5 mm

5604 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics

5605 Metalized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal

5606 Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn

5607 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics

5609 Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included

5806 Narrow woven fabrics, other than goods of heading 5807 . . .

> 5806.10 Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics
>
> 5806.20 Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread
>
> Other woven fabrics:
>
> > 5806.31 Of cotton

5806.32 Of man-made fibers

5806.39 Of other textile materials

5808 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:

5808.10 Braids in the piece

5808.90 Other

5907 Textile fabrics otherwise impregnated, coated or covered . . .

6001 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted

6002 Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 percent or more of elastomeric yarn or rubber thread, other than those of heading 6001

6003 Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002

6004 Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 percent or more of elastomeric yarn or rubber thread, other than those of heading 6001

6005 Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004

6006 Other knitted or crocheted fabrics

6307 Other made up articles . . .

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.

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 1-800-NO-DROGA

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