

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

Classification: Apparel Terminology under the HTSUS



AN INFORMED COMPLIANCE PUBLICATION

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NOTICE:

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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: Apparel Terminology 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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PURPOSE

This Informed Compliance Publication provides a brief guide for classifying apparel under chapters 61 and 62 of the Harmonized Tariff Schedules of the United States (HTSUS), and a glossary of working definitions for the apparel-related provisions that appear in those chapters. It is intended as an aid for importers and interested parties in determining the appropriate HTSUS classifications for apparel, and thus the rates of duty and textile quota categories that correspond to those classifications.

The first part of this publication presents some general factors to consider when classifying apparel. The second part is a “glossary” of specific provisions that appear in the HTSUS.

HOW TO CLASSIFY APPAREL UNDER THE HTSUS

Within Chapter 61 (which covers, generally, knit apparel) and chapter 62 (generally, non-knit apparel), the HTSUS contains descriptive text and 10-digit classification numbers for the various kinds of apparel. The first four digits of these tariff numbers represent the “headings,” the first six digits represent the “subheading” at the international or Harmonized System level, the first eight digits represent the “subheading” at the U.S. legal rate line level, and the last two digits of a ten digit “subheading” represent the statistical annotation designation in the tariff. The provisions generally are broken out by the gender and age of the wearer, by component material, and by the specific type of garment or article.

The first step in classifying under HTSUS is to determine which heading applies. To do that, the user should refer to both the heading text (the text that appears in the tariff next to the 4-digit heading number) and the legal notes. Legal notes appear at the beginning of the tariff, at the beginning of Section XI (which covers apparel and other textiles), and at the beginning of the chapters. The heading that provides the most specific description should be chosen over headings providing a more general description. The next step is to determine the subheading, and then the specific provision within that subheading. This publication is intended as an aid in interpreting the terms you encounter when going through this process. For a full understanding of how to classify under the HTSUS, refer to the Informed Compliance Publication entitled *“What Every Member of the Trade Community Should Know About: Tariff Classification”*.

This publication will not present an exhaustive discussion of the legal notes (Section and Chapter Notes) that apply to apparel but will highlight the most significant ones. Always refer to the actual text of the HTSUS in order to make proper determinations.

For additional assistance, search the Customs rulings database to research particular issues. This database is available on the Customs web site (www.cbp.gov). Also available on that web site are several Informed Compliance Publications related to apparel in the *“What Every Member of the Trade Community Should Know About...”*

series. These include *NAFTA for Textiles and Textile Articles, Marking Requirements for Apparel, Fiber Trade Names, Textile & Apparel Rules of Origin, Children's Apparel, Gloves, Mittens and Mitts, and Knit to Shape Apparel*.

Another useful source of information for classifying merchandise under the HTSUS is the *Explanatory Notes*. As stated previously, the *Explanatory Notes* constitute the official interpretation of the Harmonized System at the international level. As such, they apply at the 4-digit (heading) level and the 6-digit (subheading) level. Although not legally binding, the Explanatory Notes should be consulted for guidance and considered as persuasive authority in interpreting the Harmonized System.

NOTES ON GENDER AND AGE

For purposes of these HTSUS chapters, “babies” are defined as young children of a body height not exceeding 86 centimeters. Assuming the outcome is reasonable, this equates to a size range of 0-24 months. See HTSUS Chapter 61, Note 6, Chapter 62, Note 4, and HQ Ruling 082762 of March 19, 1990.

Regarding gender, HTSUS Chapter 61, Note 9 and Chapter 62, Note 8 describe the manner to determine the sex of the wearer. If a garment has a front opening with a directional closure (e.g., buttons), a garment that closes left over right is considered to be for men or boys; a garment that closes right over left is considered to be for women or girls. This rule holds unless the cut of the garment indicates that it is for the other sex. These notes pertain to all garments.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

NOTES ON GARMENTS MADE OF MULTIPLE MATERIALS

Generally, garments made up of fabrics, or garments knit to shape of yarns, containing a mixture of two or more textile materials, such as yarns of different fibers or yarns of blended fibers, are classified according to the fiber that is in “chief weight.” In other words, they are classified according to the fiber that predominates by weight over each other single textile fiber. See HTSUS Section XI Note 2 and Subheading Note 2 for details.

A garment that is made of a 50/50 blend of fibers (e.g., 50% cotton, 50% polyester) is classified using HTSUS Section XI Note 2(A) and Subheading Note 2(A). It will be classified as if it consisted wholly of that one textile material which is covered by the heading that occurs last in numerical order among those which equally merit consideration. However, Customs may elect to check the fiber content via laboratory

analysis at the time of entry. Even a slight variation in the fiber content may result in a change of classification, as well as visa and quota requirements.

A “metallized” yarn is considered to be an “other” textile material rather than a man-made (artificial or synthetic) fiber, for tariff purposes. A yarn that contains any amount of metal, no matter how small that amount of metal, is regarded in its entirety as “metallized yarn.” Because the entire yarn is considered metallized, its entire weight is counted as “other” textile material when making the “chief weight” determination.

Garments that are made up of multiple components, such as a garment made up of a knit and a woven portion, are classified not according to “chief weight” but according to which component gives the garment its essential character (HTSUS Section XI Subheading Note 2(B)). The essential character may be determined by many factors such as the nature of the material, its bulk, quantity, weight or value, or the role of a material in relation to the use of the goods.¹ For example, a vest whose entire front is of knit material and whose back is of woven material will normally be classified as a knit vest because the front portion imparts the essential character.

NOTES ON SLEEPWEAR

Classification of garments as men's and boys' “nightshirts and pajamas” or “sleepwear” of headings 6107 and 6207, or women's or girls' “nightdresses, pajamas and similar articles” of headings 6108 and 6208 (hereinafter referred to collectively as “sleepwear”), is based upon the principal use in the United States at, or immediately prior to, the date of importation of goods of the same class or kind. In determining whether a particular garment is sleepwear, the garment itself may be strong evidence of use. However, when presented with a garment that is somewhat ambiguous and not clearly recognizable as sleepwear, Customs will consider other factors such as environment of sale, advertising and marketing, and recognition in the trade of virtually identical merchandise. While certain documentation incidental to the purchase and sale of the merchandise, such as purchase orders, invoices, etc., will be examined, they may also be considered “self serving”.

Although consideration is given to the way in which merchandise is marketed and sold, intimate apparel or sleepwear departments often sell a variety of merchandise besides sleepwear and intimate apparel, including garments intended to be worn as outerwear. The manner in which an article is sold and marketed is weighed in conjunction with other factors such as the physical characteristics of the garment.

Sleepwear is characterized by a sense of privateness or private activity. On the other hand, garments that are not sleepwear may fall into various fashion categories, including “loungewear” or “leisure wear,” which are loose, comfortable casual clothes that can be worn in a variety of settings. Loungewear may be worn at informal social

¹ Consult the *Explanatory Notes* section on the General Rules of Interpretation for more details on essential character.

occasions in and around the home, and for other non-private activities such as watching movies with guests, barbecuing at a backyard gathering, doing outside home and yard maintenance work, washing the car, walking the dog, etc. Loungewear garments will not be classified in the sleepwear headings, but in specific headings for the named articles. For example, loungewear shorts will be classified in the headings for shorts.

Certain garments are also marketed as having multiple uses that may include sleeping. Such garments would not be classified as sleepwear, but in the specific headings for the named articles.

HOW TO DETERMINE TEXTILE QUOTA CATEGORIES

Textile categories used for quota and visa purposes can be determined only after a garment is classified under the HTSUS. The applicable three-digit textile quota category, if there is one, appears next to the correct 10-digit HTSUS number in the tariff schedule, opposite the description, just to the left of the “units of quantity” column.

The quota and visa status of a given textile quota category will differ depending on the country of origin, and is the result of international agreements that are subject to frequent renegotiations and changes. To obtain the most current information, refer to the *Textile Status Report for Absolute Quotas*, an internal issuance of the U.S. Customs Service, which is available at the Customs web site at www.cbp.gov.

GLOSSARY OF APPAREL PROVISIONS THAT APPEAR IN THE HTSUS

The following glossary is not an attempt to define every term that appears in the apparel trade. Rather, it defines the apparel-related terms that appear in the HTSUS. In most cases the glossary provides definitions for individual garment types, but in some cases where several garment types are treated as a group in the tariff and not separately broken out, the glossary describes them only as a group. The definitions provided are not intended to be definitive, but to serve only as an aid for importers and other interested parties. This document is not a substitute for the normal principles of classification.

For reference purposes, immediately after each of the defined terms is a list of 4-digit headings to which the given definition applies. The definitions apply only to the headings that are listed.

Many definitions contain cross-references (such as “See also” and “Synonymous with”) to other definitions in the glossary. In such cases, review all cross-referenced definitions in order to fully understand the terms.

Anoraks - See “Anoraks, windbreakers and similar articles”.

Anoraks, windbreakers and similar articles (6101, 6102, 6113, 6201, 6202, 6210) - is a group of garments which includes:

Jackets, which are garments designed to be worn over another garment, for protection against the elements. Jackets cover the upper body from the neck area to the waist area, but are generally less than mid-thigh length. They normally have a full front opening, although some jackets may have only a partial front opening. Jackets usually have long sleeves. Knit jackets (due to the particular character of knit fabric) generally have tightening elements at the cuffs and at the waist or bottom of the garment, although children's garments or garments made of heavier material might not need these tightening elements. This term excludes knit garments that fail to qualify as jackets because they do not provide sufficient protection against the elements. Such garments, if they have full-front openings, may be considered cardigans of heading 6110 (other).

Ski jackets, which are jackets that, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine).

Shirt-Jackets, which are hybrid garments that could be classified as either jackets or shirts. For garments that present characteristics of both jackets and shirts, the presence of three or more of the following ten criteria would generally indicate a jacket (if the result is not unreasonable):

- Heavy weight shell fabric (for example, 10 ounce or heavier denim).
- A full or partial lining.
- Pockets at or below the waist.
- Back vents or pleats. Also side vents in combination with back seams.
- A belt or simulated belt or elasticized waist on hip length or longer shirt-jackets.
- Large jacket or coat style buttons, toggles or snaps, a heavy-duty zipper or other heavy-duty closure, or buttons fastened with reinforcing thread for heavy-duty use.
- Lapels.
- Long sleeves without cuffs.
- A tightening element at the cuffs.
- A tightening element at the waist or bottom of the garment.

Note: garments not classified as jackets will not necessarily be classified as shirts.

Padded sleeveless jackets, which meet the jacket definition except for the lack of sleeves and the fact that they are made from padded material.

Garments similar to sweaters with full front openings, which have a sherpa lining or a heavy weight fiberfill lining (including quilted linings), that are used to provide warmth to the wearer.

See also "Suit-type jackets" and "jackets."

Bathrobes, dressing gowns, negligees and similar articles (6107, 6108, 6207, 6208) - is a group of garments worn in the home for comfort, which are inappropriate for wear on social occasions in or outside the home. These garments have the following physical characteristics:

- 1) looseness,
- 2) length reaching to the mid-thigh or below,
- 3) usually a full or partial front opening, with or without a means of closure. Sleeves are usually, but not necessarily, present, as in the case of women's bath wraps (men's bath wraps, which usually cover only the lower torso, are classified in heading 6114 or 6211).

Bib and brace overalls (6103, 6104, 6203, 6204) - are trouser-like garments with a permanently affixed full front bib extending more than six inches above the natural waistline (proportionately less for children's garments) and over-the-shoulder straps which are commonly and commercially known as bib and brace overalls. The garments do not provide requisite coverage for wear without another outer garment, such as a blouse. Illustrations of the types of garments intended to be classified as bib and brace overalls may be found in the Explanatory Notes, Section XI, Chapter 61, figures 1 to 5. Also included as bib and brace overalls are similar garments that do not cover the knee.

Blazers -Synonymous with "Suit-type jackets".

Blouses and shirts (knit, women's and girls') (6106) - are garments designed to cover the upper part of the body and extend from the neck area to or below the waist. The amount of coverage afforded the wearer includes shoulder, armhole and neckline. These garments may have sleeves of any length or no sleeves. They may have a collar treatment of any type, including a hood, or no collar. Garments of this heading must have a full or partial opening, starting at the neckline.

This term excludes garments with pockets below the waist, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 centimeters by 10 centimeters. This term also excludes garments with a ribbed waistband or other means of tightening at the bottom of the garment (although to be excluded from this heading, the tightening must be at the bottom of the garment, not above, i.e. at the waist).

Blouses, shirts and shirt-blouses (woven, women's and girls') (6206, 6211) - are garments designed to cover the upper part of the body and extend from the neck area to or below the waist. The amount of coverage afforded the wearer includes shoulder, armhole and neckline. These garments may have long sleeves, short sleeves or no sleeves. They may have a full or partial opening starting at the neckline, and a collar treatment of any type, including a hood, or no collar. They may have either no closure as in a pullover or a closure positioned on the front, back, or side. This term also

includes overblouses and similar garments which may extend to the mid-thigh area or below, and which are frequently slit up the leg.

Heading 6206 excludes garments with pockets below the waist, a ribbed waistband or other means of tightening at the bottom of the garment (although to be excluded from heading 6206, the tightening must be at the bottom of the garment, not above, i.e. at the waist). Such garments may be classified as blouses, shirts or shirt-blouses in heading 6211².

Bodysuits and bodyshirts (6114) - are knit one-piece garments that cover the wearer's torso, that are not included more specifically in headings 6101 - 6113. Bodysuits, frequently known as leotards in the trade, are generally form fitting, and include unitards, which are leotards with leg and/or arm coverage. Bodyshirts are generally a shirt with a long tail that snaps between the legs.

Braces (6212) - is the British term for suspenders. See also "Suspenders".

Brassieres (6212) - are garments worn to mold and/or support the breasts. They typically consist of two cups held in place with shoulder straps and elastic in center back. Long-line brassieres extend toward the waist and typically have vertical stays (boning). Sport bras usually feature wider shoulder straps, two-ply front panels, mesh fabric and elasticized bottom bands.³

Breeches - Synonymous with "Trousers".

Briefs (6107, 6108, 6207, 6208, 6210) - are tight fitting short underpants with an elastic top worn by men and boys. The term also includes women's or girls' very short panties. See also "Panties".

Capes - See "Overcoats, carcoats, capes, cloaks and similar garments".

Carcoats - See "Overcoats, carcoats, capes, cloaks and similar garments".

Cloaks - See "Overcoats, carcoats, capes, cloaks and similar garments".

Coats - See "Overcoats, carcoats, capes, cloaks and similar garments".

Corsets and corset belts. (6212) - are support garments usually reinforced with flexible metallic, whalebone or plastic stays. They are generally fastened by lacing or hooks (corselettes - combinations of girdles or panty-girdles and brassieres). Now they

² paraphrased from *Explanatory Notes* for heading 6206

³ Adapted from Calasibetta, Charlotte Mankey, *Fairchild's Dictionary of Fashion*, Fairchild Publications, New York, N.Y., 2nd Edition, Revised 1998, pg. 61.

are made with lighter-weight elasticized fabric. Note: heading 6212 does not include corsets and belts made wholly of rubber (heading 4015).

Coveralls - See "Coveralls, jumpsuits, and similar apparel".

Coveralls, jumpsuits, and similar apparel (6114, 6211) - are knit or woven garments that combine a shirt and trousers in a one-piece garment and cover the body from the neck and shoulder area to the knee or below, and provide sufficient coverage to be worn alone without another outerwear garment.

Disposable briefs and panties designed for one time use (6108, 6210) - are throw-away underpants often made from spun bonded (non-woven) man-made fibers such as nylon or polypropylene (heading 6210). They also may be made from paper (4818) or knit fabric.

Divided skirts - See "Skirts and divided skirts".

Dress shirts (woven) (6205) - are shirts designed for wear on business or social occasions when some degree of formality is required. They have collar and sleeve sizes stated in inches in men's sizes, and in years or months in boys' sizes. For men's sizes, the collar size is specific (i.e., 15, not 15-15 1/2) while the sleeve length may be a combination such as 32-33 or 34-35, consistent with trade practice. Short sleeve dress shirts will usually show a single collar size, perhaps with an explanatory phrase such as "half sleeve." Also see the definition for "Two or more colors in the warp and/or the filling." See also "Shirts (woven, men's and boys)".

Dresses (6104, 6111, 6204, 6209) - are one-piece garments for women or girls, covering the top of the body and extending to the mid-thigh vicinity and below. Fashion trends have also produced dresses of shorter length. Dresses are appropriate for wear without other outer garments, and their lower end encloses both legs in a single "tube" (rather than in two, as trousers do). Garments that are similar to divided skirts in that they have the appearance of a dress from the front but are not a single tube, but two tubes, are not classified as dresses. They are generally classified in provisions for other garments.

Dressing gowns - See "Bathrobes, dressing gowns, negligees, and similar articles".

Ensembles (6103, 6104, 6203, 6204) - are sets of garments (other than suits and articles of headings 6107, 6108, 6109, 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale. An ensemble consists of one garment designed to cover the upper part of the body (with the exception of pullovers, which may form a second upper garment in the sole context of twin sets, and waistcoats which may also form a second upper garment); and one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt. The upper body

garment may be a jacket consisting of three or more panels (of which two are at the front) sewn together lengthwise.

All of the components of an ensemble are of the same fabric construction, style, color and composition; they also are of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski-suits of headings 6112 and 6211. “Jackets or blazers” for ensembles may have an outer shell (exclusive of sleeves, and facings or collar) that consists of three or more panels sewn together lengthwise, two of which are at the front.

Fourchette (6116, 6216) - is a term that refers to the “strip or shaped piece used for the sides of the fingers of a glove”.⁴

Garters (6212) - refers to three different types of articles:

- 1) bands of elastic, usually worn below the knee to hold up hose;
- 2) elastic supporters attached to a girdle or belt, used to hold up stockings;
- 3) round elasticized bands worn around the sleeve to shorten it.

Girdles/panty girdles (6212) - are garments normally worn next to the skin, which are designed to mold the lower torso and sometimes legs. They are typically made with two-way stretch fabric or one-way stretch fabric with non-stretchable control panels, with or without garters.⁵ Panty girdles are girdles with a closed crotch, and resemble panties.

Gloves (6116, 6216) - are “covering[s] for the hand[s] having separate sections or merely separate openings for each of the fingers and thumb and often extending part way up the arm and made of various materials either with or without snap or button or other fastening at the wrist and used to protect the hand against cold or intense heat or irritation or superficial injury or to avoid contamination or as an apparel accessory”.⁶ Includes ice hockey, field hockey, ski, snowmobile and other gloves specially designed for use in sports, if made of textile material.

Imported as parts of playsuits (6103, 6104, 6105, 6106, 6110, 6203, 6204, 6205, 6206) - is a term that refers to a children’s garment that is imported as one component of a “two-piece playsuit”. A two-piece playsuit consists of certain conforming pants, overalls or shorts and an upper body garment such as a shirt or blouse, which have physical characteristics (such as straps matched with shoulder loops, or buttons matched with buttonholes) designed to structurally connect the two garments when they are worn. They are connected in such a way that the wearing alone of a component, especially the lower body garment, is not practicable.

Jackets - See “Suit-type jackets” and “Anoraks, windbreakers and similar articles”.

⁴ *Webster’s 3rd New International Dictionary*, Merriam-Webster, Inc., Springfield, Mass., 1986, pg. 898.

⁵ Adapted from Calasibetta, op cit, pg. 247.

⁶ *Websters*, op cit, pg. 967.

Judo, karate and other martial arts uniforms (6203, 6204) - are garments used in the Oriental arts of self-defense or combat and consist of loose fitting top and pants, usually of matching fabric and color, that are worn with a sash belt. The top generally has long sleeves and a wrap around full front opening secured by a sash, or a V-neck with side slashes. The pants are elasticized or drawstring waist and generally have no fly opening. The term “martial arts” is limited to the Asian styles of weaponless and armed fighting.⁷

Jumpers (6114, 6211) - are women’s and girls’ knit or woven one-piece sleeveless garments similar to dresses, but due to insufficient coverage such as oversized arm openings, they require another outer garment such as a shirt, blouse or other upper body garment.

Jumpsuits - See “Coveralls, jumpsuits and similar apparel”.

Knit to Shape (6110) - for the purposes of statistical reporting under those heading 6110 provisions which cite Chapter 61 Statistical Note 6, means garments knit to shape on flat-knitting machines, having a stitch count exceeding 9 stitches per 2 centimeters, but less than or equal to 18 stitches per 2 centimeters, measured on the outer surface of the fabric, in the direction in which the stitches are formed. For purposes of Statistical Note 6, in the instances where both knit and purl stitches are usually counted, the purl stitches will be disregarded, and only the knit stitches on the outer surface of the fabric will be counted. All of the garment's components, which include, but are not limited to, collars, plackets, cuffs, waistbands and pockets, are knit to shape. All of the components are assembled by looping and linking, including the side seams.

Mittens (6116, 6216) - are “covering[s] for the hand[s] and wrists having a separate section for the thumb only and made in various designs and materials for warmth and protection.”⁸ This also includes those mittens specially designed for use in sports.

Mitts (6116, 6216) - are “women’s dress glove[s] leaving the fingers uncovered, often extending to or above the elbow, and made of dressy material (as lace, net or silk)”. The term also refers to “a baseball catcher’s glove with heavy padding and a separate section only for the thumb; a first baseman’s glove with a padded palm, thumb and one or two finger sections; a protective mitten used in punching bag practice; a device of cloth or similar material shaped to wear over the hand”.⁹ Mitts designed for use in sports are classified in 6116 or 6216 only if they are made from textile material. Note: dust mitts, wash mitts and oven mitts are not considered apparel or accessories to apparel (therefore not classified in chapter 61 or 62).

Negligees - See “Bathrobes, dressing gowns, negligees and similar articles”.

⁷ *Encyclopedia Americana*, Grolier Inc., Danbury, Conn., 1989, volume 18, page 376.

⁸ *Websters*, op cit, pg. 1448

⁹ *Webster’s*, op cit, pg. 1448

Nightshirts and pajamas (men's and boys') (6107, 6207) - is a group of garments that are worn to bed for sleeping. Pajamas consist of two components covering the upper and lower torso. The upper part may be a pullover or shirt, and the lower part may be shorts or pants. The lower part sometimes encloses the feet. Nightshirts are long one-piece shirt-style or pullover-style garments, worn to bed for sleeping. Men's and boys' sleep tops and bottoms imported separately may be classified in the separate "sleepwear" provisions of heading 6107 or 6207, as appropriate. Refer also to the introductory note entitled "Notes on Sleepwear." See also "Sleepwear (men's and boys)'".

Nightdresses, pajamas and similar articles (women's or girls') (6108, 6208) - is a group of garments worn to bed for sleeping. Pajamas consist of two components covering the upper and lower torso. The upper part, may be a pullover or shirt style, with long, short or no sleeves and a lower part, short, intermediate, or long trouser-like garments or of any style panties. The lower part sometimes encloses the feet. One-piece garments worn to bed for sleeping are also classified in the subheading for nightdresses and pajamas. Refer also to the introductory note entitled "Notes on Sleepwear".

The classification of women's sleepwear separates is dependent on their condition as imported. Women's sleepwear (pajama) tops and (pajama) bottoms, if imported in the same shipment in equal numbers of tops and bottoms that match as to design, style, coloring and size, would be classified as pajamas. However, such garments imported separately (shipments of only tops or only bottoms) or if imported as extra components without a matching top or bottom in a shipment, are classified in the "similar articles" (i.e., "other") provisions of this group. Classification of sleepwear separates in this manner is contingent on the garments first meeting the requirements of sleepwear.

Overalls and coveralls (6210)- See "Bib and brace overalls" and "Coveralls, jumpsuits, and similar apparel".

Overcoats - See "Overcoats, carcoats, capes, cloaks and similar coats".

Overcoats, carcoats, capes, cloaks and similar garments (6101, 6102, 6201, 6202) - is a group of outerwear garments which cover both the upper and lower parts of the body, and which are normally worn over other garments for warmth and protection from the weather. Overcoats and carcoats are thigh length or longer, with sleeves, with or without a means of closure, and with a full-front opening.

This group also includes capes, which are sleeveless outerwear garments worn for warmth and protection from the weather. They generally have front and back coverage that extends to the waist or below, and side coverage that extends to the elbow or below. Capes hang loosely from the shoulders, usually have slits for arms and cover the back, shoulders and arms, and may or may not have a full-front opening.¹⁰

¹⁰ adapted from Pickens, Mary Brooks, *The Fashion Dictionary*, revised, Funk & Wagnalls, New York, N.Y., 1973, pg. 56

This group excludes capelets of heading 6117, whose front and back coverage falls above the waist, or whose side coverage does not extend to the elbow.

Pajamas - See “Nightdresses, pajamas and similar articles” and “Nightshirts and pajamas”.

Panties (6108, 6208) - are women’s and girl’s short underpants having no leg portion, and fitted snugly at the waist or hips.¹¹ The term also includes bikini, hipster and thong style underwear.

Petticoats (6108, 6208) - are undergarments for a woman or girl similar to a slip, but starting at the waist.¹²

Playsuits (babies’) (6111, 6209) - are one-piece, abbreviated garments designed to be worn alone as informal attire for casual wear use, with shirt type coverage above the waist and shorts type coverage below the waist. They are similar in construction to sunsuits and washsuits. See also “Sunsuits, washsuits and similar apparel (babies’)”.

Playsuits (other than babies’) - See “Imported as parts of playsuits” and “Sunsuits, washsuits, one-piece playsuits and similar apparel”.

Pullovers (6110, 6111) - are upper body knit garments without a full length opening, which are pulled over the head and are not more specifically provided for elsewhere in chapter 61.

Raincoats (6201, 6202) - are woven garments primarily designed for protection against rain. The water repellency which makes coats suitable as rainwear may be the result of the use of rubber or plastic material or may be the result of treating the fabric with a water repellent substance; the latter method is usual.

Shirts (women’s) - See “Blouses and shirts (knit, women’s and girls’)” and “Blouses, shirts and shirt-blouses (woven, women’s and girls’)”.

Shirts (woven, men’s and boys’) (6205) - are outer garments worn against the body or over underwear for appearance in public. They are designed for use as conventional attire both indoors and outdoors. Their length extends from the neck and shoulder areas to or below the waist. Shirts have a full or partial front opening, which closes left side over right side, and may have long or short sleeves. They may have a collar treatment of any type. Shirts may have rib knit waistbands provided that the garments do not exhibit the character of a windbreaker, and they may have pockets below the waist provided that the garments do not exhibit the character of jackets of heading 6203. This term excludes sleeveless garments, which are normally classified in heading 6211. See also “Dress shirts”.

¹¹ adapted from Calasibetta, op cit, pg. 411.

¹² adapted from Calasibetta, op cit, pg. 430.

Shirts (knit, men's and boys') (6105) - are outer garments worn against the body or over underwear for appearance in public. They are designed for use as conventional attire both indoors and outdoors. Their length reaches from the neck area to the vicinity of the waist but may extend as far down as the area of the mid-thigh. They have a full or partial opening starting at the neckline, and have sleeves of any length. They may have a collar treatment of any type, including a hood, or no collar. The bottoms are usually hemmed; however, they may be finished otherwise to prevent unraveling; the bottom does not have a tightening (ribbing, drawstring etc.). This term excludes garments with pockets below the waist, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 centimeters by 10 centimeters.

Shorts (6103, 6104, 6203, 6204) - are trousers which do not cover the knee or below.¹³

Singlets (athletic-type shirts) (6109, 6111) - are sleeveless, close fitting garments, with narrow shoulder straps, which are usually constructed of a fine knit material. This British term is not commonly used in the United States.

Ski ensembles (6112, 6211) - are sets of garments composed of two or three pieces, put up for retail sale and comprising: one garment, such as an anorak, windbreaker or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall. The "ski ensemble" may also consist of a ski overall (see "ski overall" definition) and a type of padded, sleeveless jacket worn over the overall. All the components of a "ski ensemble" are made up in a fabric of the same texture, style and composition whether or not of the same color; they are also of corresponding or compatible size. See also "Ski-suits".

Ski jackets - See "Anoraks, windbreakers and similar articles".

Ski overalls (6112, 6211) - are one-piece garments designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot straps. See also "Ski-suits".

Ski suits (6112, 6211) - are garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of a ski overall or a ski ensemble. See also "Ski overall" and "Ski ensemble".

Ski/Snowboard Pants (6203.43.35.10, 6204.63.3010, 6210.40.5031 and 6210.50.5031 only) - means ankle-length pants made of synthetic fabrics, with or without insulation for cold weather protection, with zippered or hook and loop enclosed pockets, sealed seams and hidden elastic leg sleeves, and with one or more of the following: side openings, scuff guards or reinforcement in the seat. A sealed seam is one that has been covered, on the back side of the fabric, with tape or a coating to "bridge" the seam

¹³ adapted from *Explanatory Notes*, heading 6103.

so that air and water cannot pass through. The tape or coating may be applied using heat and/or pressure.

Skirts, divided skirts (6104, 6204) - are outer garments covering the body below the waistline, and extend from the waist to the mid-thigh vicinity and below. Fashion trends have also produced skirts of shorter length. Skirts enclose both legs in a single tube with no fabric surrounding either leg separately. Divided skirts are garments that are constructed so that each leg is individually surrounded by fabric. When worn, the leg separation is not apparent when viewed from the front. Skirts or divided skirts that extend above the natural waistline a short distance (but not more than 6 inches) as well as skirts with attached straps or back bibs are still classified as skirts. This term excludes skirts with a front rise of more than 6 inches. Such garments are classified in heading 6114, if knit, and 6211, if woven, (6 inch guideline will be proportionately less for girls' skirts).

Sleepwear (men's and boys') (6107, 6207) - is a group of garments that are worn to bed for sleeping, which are not covered by the provision for nightshirts and pajamas. Refer also to the introductory note entitled "Notes on Sleepwear". See also "Nightshirts and pajamas (men's and boys')".

Slips (6108, 6208) - are "undergarment[s] worn by women and girls [usually] beginning above the bust . . . and held in place with shoulder straps".¹⁴

Suit-type jackets (6103, 6104, 6203, 6204) - are garments generally designed for wear over a lighter outer garment, on business or social occasions when some degree of formality is required. They are tailored, have a full frontal opening without a closure or with a closure other than a slide fastener (zipper), and have sleeves (of any length). They have three or more panels (excluding sleeves), of which two are at the front, sewn together lengthwise. They do not extend below the mid-thigh and are not for wear over another coat, jacket or blazer.¹⁵ See also "Anoraks, windbreakers, ski-jackets and similar articles".

Suits (6103, 6104, 6203, 6204) - are sets of garments consisting of a:

- 1) suit coat or jacket and one pair of trousers, breeches, or shorts, a skirt or divided skirt, having neither braces nor bibs or
- 2) suit coat or jacket, vest and one pair of trousers, breeches, or shorts, a skirt or divided skirt, having neither braces nor bibs. The front of the vest is made from the same fabric as the outer surface of the other components and the back is made from the same fabric as the lining of the suit coat or jacket.

All components of the suit are of identical fabric as to construction, style, color, and composition, and of corresponding or compatible size (vests and trousers of contrasting fabrics or colors are not included as parts of suits). One or more of the components may have piping (a strip of fabric sewn into the seam) which is of a different fabric

¹⁴ Calasibetta, op cit, pg. 525.

¹⁵ Adapted from *Explanatory Notes*, heading 6103.

composition than the “suit” components. The coat or jacket is tailored and consists of 4 or more panels, two in front and two in back, exclusive of sleeves, sewn together lengthwise; it has a full-frontal opening without a closure or with a closure (without zippers); sleeves of any length; and may be designed for wear over a shirt or blouse but not over another coat, jacket, or blazer. It may be waist length or extend below the waist, but does not extend below the mid-thigh area.

If several separate components covering the lower part of the body are entered together (e.g., trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfill all of the above conditions:

- 1) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back, and striped trousers;
- 2) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close, and has narrow skirts cut in at the hips and hanging down behind;
- 3) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

Sets of garments such as athletic suits, athletic uniforms, rain suits, ski suits, work uniforms, etc., are not suits even though the components are of identical fabric.¹⁶

Sunsuits (babies’) - See “Sunsuits, washsuits and similar apparel (babies’)”.

Sunsuits, washsuits and similar apparel (babies’) (6111, 6209) - is a group of abbreviated one-piece garments designed to be worn alone, with top or blouse coverage above the waist and panty or shorts coverage below the waist. The terms sunsuits and washsuits are for Customs purposes, interchangeable. See also “Playsuits (babies’)” and “Washsuits (babies’)”.

Sunsuits, washsuits and similar apparel (other than babies’) (6114, 6211) - See “Sunsuits, washsuits, one-piece playsuits and similar apparel”.

Sunsuits, washsuits, one-piece playsuits and similar apparel (women’s and girls’) (6211, 6114) - are knit or woven one-piece garments simulating a shirt or top and shorts. The shorts portion of the garments extend only as far as above the knee. These garments are intended to be worn without other attire (outerwear). Similar one-piece garments such as coveralls and jumpsuits extend to the knee or below.

Suspenders (6212) - are detachable straps of fabric worn over shoulders and clipped or buttoned to the front and back of pants, shorts or skirt.

¹⁶ adapted from *Explanatory Notes*, heading 6103, 6104

Sweaters (6110, 6111) - are knit garments that cover the body from the neck or shoulders to the waist or below (as far as the mid-thigh or slightly below the mid-thigh). Sweaters may have any type of pocket treatment or any type of collar treatment, including a hood, or no collar, or any type of neckline. They may be pullover style or have a full or partial front or back opening. They may be sleeveless or have sleeves of any length. Those sweaters provided for at the statistical level (9th and 10th digit of the tariff number) have a stitch count of 9 or fewer stitches per 2 centimeters measured on the outer surface of the fabric, in the direction in which the stitches are formed. Also included in these statistical provisions are garments, known as sweaters, where, due to their construction (e.g., open-work raschel knitting), the stitches on the outer surface cannot be counted in the direction in which the stitches are formed. Garments with a full-front opening but which lack the proper stitch count for classification as a sweater may be considered “sweater-like” cardigans of heading 6110.

This term excludes garments that have a sherpa lining or a heavyweight fiberfill lining (including quilted lining), which are used to provide extra warmth to the wearer. Such garments, whether or not they have a sweater stitch-count, are classified in heading 6101 or 6102. This term also excludes cardigans that are tailored. Such garments are classified in heading 6103 or 6104. See also “Anoraks, windbreakers, ski-jackets and similar articles”.

Sweatshirts (6110, 6111) - are pullover style garments worn on the upper body reaching to the waist or below, with long or short sleeves and a snug fitting bottom and cuffs (rib knit, elastic, drawstring, etc.). Sweatshirts may have pockets and a wide variety of neck treatments (from crew, boat or V-neck to hood or turned down collar). The body of the garment, as distinguished from the bottom, cuffs, neckband and/or collar, is of the familiar, close-knit, unpatterned fabric, significantly napped on the inside surface only. Sweatshirts with full frontal openings are classified as jackets.

Swimwear (6112, 6211) - is a term referring to garments designed for swimming. Included in this term are swim trunks, which usually have an elasticized waist with a drawstring threaded through it, and a full lightweight support liner. Garments that cannot be identified specifically as swim trunks will be considered shorts. Multiple-use “sports” or “athletic” shorts that bear a close resemblance to swim trunks and are designed for running, team sports etc. are not considered swimwear.

T-shirts (6109, 6111) - are underwear style garments, constructed from lightweight, plain jersey or interlock knit fabric (not over 200 grams per square meter), with short close-fitting hemmed sleeves and a hemmed bottom. T-shirts have close-fitting or lower necklines (round, square, boat-shaped or v-shaped). Buttons or other fastenings, openings in the neckline, collars, embroidery, and other features inconsistent with an underwear style garment are not present.¹⁷ T-shirts do not have a drawstring, rib knit waistband, or other means of tightening at the bottom.

¹⁷ Adapted from *Explanatory Notes*, heading 6109.

Men's and boys' all-white T-shirts meet the basic T-shirt description, and have a crew, round or mitered v-neckline; and do not have any pockets. "Other T-shirts" for men or boys are garments with all of the basic T-shirt features, but may be made from dyed or screen printed fabric, and may include a single, plain chest pocket.

The term "T-shirt" excludes garments that meet the above basic T-shirt description, but that have one or two relatively "inconspicuous" non-T-shirt features. Examples of such features are: a small applique, a small embroidery, shoulder pads, a small label, a small heat transfer, side slits, a longer back panel or tail, a cross-over neckband, a sweat patch, close-fitting long sleeves. Such garments are classified in the appropriate "similar garments" provisions of heading 6109 or 6111. Note: the presence of more than two "inconspicuous" features, or any "inconspicuous" feature which is exaggerated, would result in classification as a pullover in heading 6110 (other).

The term also excludes T-shirt type garments that meet the above basic T-shirt description, but that have a "conspicuous" non-T-shirt feature. Examples are: any fabric which is not plain jersey or interlock knit, heavyweight fabric (over 200 grams per square meter), a large applique, a large amount of embroidery, a mock turtleneck or high-crew neckline, a large label, a large heat transfer, pieced construction (inserts in the body, sleeves, collar or pocket), oversized specifications (wide, loose-fitting body or sleeves), double-layer fabric, lack of sleeves, loose-fitting long sleeves. Such garments are classified in the provisions for pullovers in heading 6110.

Tank tops (6109) - are sleeveless garments with oversized armholes, with or without significant drops below the armhole openings. The front and the back may have a round, V, U, scoop, boat, square or other shaped neck. The top of the neckline is below the nape of the neck. The body is supported by straps not over two inches in width reaching over the shoulder. The straps are attached to the garment and are not easily detachable. The bottom hems may be straight, curved or side-vented. Garments classified as tank tops do not have pockets, except for breast pockets; belt treatments of any kind, including simple loops; or any type of front or back neck opening, including buttons, zippers, etc. They do not have a drawstring, rib knit waistband, or other means of tightening at the bottom.

Tank styles and similar upper body garments (woven) (6211) - is a group of garments which are not considered blouses or shirts due to lack of coverage. This group encompasses three types of upper body garments:

Sleeveless tank styles are garments that provide limited shoulder coverage. Tank styles have narrow straps, a defined neckline (U, V, scooped, etc.), and extend from the neck and shoulders to the waist or slightly below.

Camisoles are garments that provide limited shoulder coverage. Camisoles normally have spaghetti-type or ribbon-type straps and extend from the neck and shoulders to the waist but lack defined necklines. Camisoles are cut straight across the top edge from side seam to side seam either in the front, the back or both.

Abbreviated upper body garments, excluding support garments in heading 6212, are those which lack coverage either at the shoulder, armhole or waist. These include bandeaus, bustiers, midriff baring and other cropped style garments, halters, tubes, etc.

Tank styles are classified in the specific subheading of 6211 for tank styled garments. Camisoles and other abbreviated upper body garments are classified in the basket provisions of heading 6211.

Tights (6115) - are form-fitting hosiery, covering the waist and leg. They may be footed, footless or have stirrups at the feet. They are constructed of finely knit fabric, have an elasticized waist and generally have a gusset in the crotch area. The leg portion is seamless or may have a center back seam along the leg.

Tops (6114) - are upper body garments that are not included more specifically in headings 6101-6113. Tops generally have limited coverage of the neck and shoulder area, and/or do not reach the waist. Garments lacking coverage of the neck and shoulder area may have shoulder straps, a halter neckline, or no straps. The front and/or back of the garment may be cut straight across from side seam to side seam. Terms sometimes used to describe these garments are halter-tops, tube tops or camisoles. All of these garments are classified in the specific subheadings for tops in 6114.

Track suits (6112, 6211) - are sets of garments clearly meant to be worn exclusively or mainly in the pursuit of sporting activities, because of their appearance and the nature of the fabric from which they are made. Knit tracksuits are not lined but the fabric may have a raised inner surface (nap). Woven track suits may have a lining if the lining allows for transfer of moisture away from the skin. "Track suits consist of two garments, namely:

- 1) A garment meant to cover the upper part of the body down to or slightly below the waist area. It has long sleeves, with ribbed or elasticized bands, zip fasteners or other tightening elements at the cuffs. Similar tightening elements, including drawstrings, are generally to be found at the bottom of this garment. When it has a partial or complete opening at the front, it is generally fastened by means of a slide fastener (zipper). It may or may not be fitted with a hood, a collar and pockets.

2) A second garment (a pair of trousers) which may be either close or loose fitting, with or without pockets, with an elasticized waistband, drawstring or other means of tightening at the waist, with no opening at the waist and therefore no buttons or other fastening system. However, such trousers may be fitted with ribbed or elasticized bands, slide fasteners (zippers) or other tightening elements at the bottom of the trouser-legs which generally go down to ankle level. They may or may not have foot straps.”¹⁸

This term excludes suits that have embellishments that interfere with athletic performance, or constructions that don't permit the garments to “breathe” (such as most waterproof coatings).

Trousers (6103, 6104, 6111, 6203, 6204, 6209, 6210) - are outerwear garments with leg separations extending below the knee. They are held in place by various means of waist or hip cinching mechanisms such as elasticized or ribbed waistbands, belts, or adjustable tabs; permanently affixed suspenders can also be used. Trousers that continue above the natural waistline for a short distance, but less than 6 inches (or proportionately less for children), with suspenders and/or back bibs of whatever height are included. This term excludes panties, divided skirts, and trousers with permanently attached front bibs extending more than six inches (proportionately less for children), as measured from the lowest point of the rise, above the natural waistline.

Two or more colors in the warp and/or the filling (6204, 6205, 6206, 6207, 6208, 6211) - is a term that refers to garments containing fabrics, excluding pockets, collars, cuffs, plackets, and other insignificant components, with different color yarns in the warp and the filling, or which have different color yarns within the warp or within the filling. For the purposes of this term, different shades of the same color are considered different colors, and white is considered a color. The color may be the fibers' natural color or may be the result of a bleaching or dyeing process. If the result of a dyeing process, the color may be added at any stage in the manufacture of the fabric, in the fiber, yarn, or, in the case of cross-dyeing, in the fabric stage.

Underpants (6107, 6207) - are long or short pants worn under other garments as underwear. See also “Underwear”.

Undershirts - See “Singlets” and “Underwear”.

Underwear (6108, 6109) - is a term referring to garments which are ordinarily worn under other garments and are not exposed to view when the wearer is conventionally dressed for appearance in public, indoors or out-of-doors. Whether or not a garment is worn next to the body of the wearer is not a determinant; babies' diapers, for example, are so worn, as are bathing suits. Neither of these garments are customarily worn under other garments, and they are not underwear. This term excludes body-supporting garments, even though they may have the characteristics indicated above for underwear.

¹⁸ *Explanatory Notes*, heading 6112.

Vests (6110, 6211) - are upper body garments resembling a sleeveless sweater or jacket. They feature oversized armholes and are designed for wear over other outer garments such as blouses or shirts. Vests extend to the waist or slightly below; some contemporary vests may be as long as hip-length. Knit vests other than sweater vests (6110) have a stitch count of more than 9 stitches per 2 centimeters measured on the outer surface of the fabric, in the direction in which the stitches are formed. Vests can be categorized as traditional or contemporary in styling.

Traditional vests (waistcoats) are short, close fitting garments with a full-front, buttoned opening, frequently with V-shaped forms at the bottom of the front panels. They are similar to, or actually function as, part of a three-piece suit and the back of the garment is made from lining fabric.

Contemporary vests may be longer, extending past the waist and often have a deep V or U-shaped neckline and oversized arm openings. They usually have a full-front opening and a variety of closures but may also be found as a pullover. They may be made of the same fabric in front and back.

Washesuits (babies') (6111, 6209) - are abbreviated one-piece garments designed to be worn alone, with top or blouse upper body coverage above the waist and panty or shorts coverage below the waist. They are usually intended for young children in month sizes newborn to 24 months and toddler sizes 2-4T. The terms sunsuits and washsuits are for Customs purposes, interchangeable. See also "Sunsuits, washsuits and similar apparel (babies')".

Washesuits, sunsuits, one-piece playsuits and similar apparel (other than babies') (6211) - See "Sunsuits, washsuits, one-piece playsuits and similar apparel".

Water resistant (6201, 6202, 6203, 6204, 6211) - is a term that describes garments with a water resistance such that, under a head pressure of 600 millimeters, not more than 1.0 gram of water penetrates after two minutes when tested in accordance with AATCC Test Method 35-1985. See ASTM designations D 3600-81 and D 3781-79. This water resistance is the result of a rubber or plastics application to the outer shell, lining or inner lining.

Windbreakers - See "Anoraks, windbreakers and similar 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).

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