

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

Classification of Coated and Water Resistant Apparel



AN INFORMED COMPLIANCE PUBLICATION

JANUARY 2008

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 Coated and Water Resistant Apparel”. 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.

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

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INTRODUCTION

Two of the most frequently misunderstood areas in the classification of wearing apparel under the Harmonized Tariff Schedule of the United States (HTSUS) are the coated and the water resistant provisions. This misunderstanding derives largely from similarities in the construction and use of coated and water resistant articles, the similar duty rate structure of these provisions and the fact that a particular garment may be equally well described by both provisions. It is perhaps inevitable that these similarities cause people to use the terms “coated” and “water resistant” interchangeably, adding to the misunderstanding of each. Nevertheless, even though the provisions are similar in many ways, there are numerous important differences. As a result, these overlapping tariff areas have presented problems and caused confusion from the inception of the HTSUS.

Garments made from fabrics that are coated with rubber or plastics are provided for in headings 6113 and 6210 of the HTSUS. Garments with a rubber or plastics application for water resistance are provided for in various subheadings within HTSUS Chapter 62. The term “water resistant” appears in the tariff, while “visibly coated” does not. Instead, the tariff language for the coated garments of this report describes “garments made up of fabrics of heading ... 5903, 5906 or 5907.” While water resistance is defined in Chapter 62, U.S. Legal Note 2, to find out what constitutes a garment made up of fabrics of heading 5903, 5906 or 5907, one has to explore the fabric chapters of the tariff, which sometimes have exclusions and limitations not easily understood by anyone lacking a background in fabric classification.

While many people approach the tariff or a rulings database with sample in hand and conduct what could be described as an outcome-based analysis, searching until they find a subheading or ruling that closely describes their product, such a process is ultimately risky because it often ends when the first likely classification is found. This report will show why it is essential to conduct a more thorough review that encompasses all possible classifications for these products because there are many situations where, for example, a slight difference in construction may exclude an item from a provision. These exclusions or limitations cannot always be easily found.

The purpose of this publication, therefore, is to clarify the distinctions between visibly coated garments of HTS headings 6113 and 6210, and water resistant garments of headings 6201, 6202, 6203, 6204 and 6211, by providing the reader with information on how the General Rules of Interpretation (GRI), the Legal Notes to the chapters and the terms of the headings themselves direct our classification decisions. Understanding when a garment is classified in one of these provisions and how that decision is arrived at will enable readers to apply those processes in the course of designing a garment or in reviewing samples to help them find the correct tariff classification.

Although garments made from nonwoven fabrics are provided for in heading 6210 (garments made up of fabrics of headings 5602 and 5603), these represent a

relatively narrow grouping of garments mostly for specialized uses, and their classification will not be discussed here.

The term “visibly coated” does not appear in Chapter 61 or 62 of the HTSUS. For the remainder of this publication whenever the terms “visibly coated,” “coated” or “water resistant” are used, it is for ease of reference only. The reader should always remain aware that these terms have specific meanings for tariff purposes.

* * *

When the HTSUS came into effect in 1989 many people realized quickly that there were important distinctions between coated and water resistance that could make their lives more difficult, or could make them easier, depending on their approach to the issue. Coated goods of 6113 and 6210 generally must have a coating that is visible to the naked eye, while water resistant goods are subject to a test that is described in HTSUS Chapter 62, Additional U.S. Legal Note 2. What constituted a visible coating was a matter of subjectivity and, making things more difficult, it was a new tariff concept, meaning that CBP had to develop its position to a large extent on a case-by-case progression as samples were reviewed. When faced with a garment that had the potential to be classified in either provision, it was much easier for people to choose water resistant because it was quantifiable and objective. Importers or their suppliers could have the water resistance test performed and know with a reasonable degree of certainty whether their merchandise would qualify under the tariff. Coated questions were a lot more difficult and were complicated by uniformity issues: When one person makes a subjective decision of whether a coating is visible for tariff purposes, others will not necessarily come to the same conclusion. In addition, it is hard to articulate the subjective finding of visibility so that a consistent approach can be followed.

SUPERSEDING CHAPTER NOTE

The starting point for classifying merchandise is the General Rules of Interpretation (GRI), which must be applied in sequence. GRI 1 directs us to classify goods according to the terms of the headings and the relative section and chapter notes. Thus, when we are faced with a garment that meets the terms of the water resistant provisions and also qualifies as a garment made up of fabrics of heading 5903, 5906 or 5907 (“coated”), the guiding principle in resolving this may be found in Chapter 62, Legal Note 5, which tells us that whenever a garment is classifiable in both 6210 and any other heading within the chapter (except 6209), it is to be classified in heading 6210. Therefore, the first and most critical rule when dealing with these provisions is that heading 6210 supersedes any and all of the water resistant provisions.

Chapter 62, Legal Note 5 provides:

Garments which are, prima facie, classifiable both in heading 6210 and in other headings of this chapter, excluding heading 6209, are to be classified in heading 6210.

VISIBLY COATED

Headings 6113 and 6210 refer to garments made up of fabrics of heading 5903, 5906 or 5907, which in turn apply to coated fabrics. The question, then, is what qualifies as a coated fabric. Legal Notes 2(a)(1) and 5(a) in HTSUS Chapter 59 state that for fabrics to be considered visibly coated, the coating must be visible to the naked eye other than by change of color. CBP has ruled that the criterion for visibility is satisfied by any one of the following:

- A change in the surface character of the fabric (HQ 082219, November 11, 1988)
- The coating fills the interstices where the yarns intersect (HQ 961172, August 6, 1998)
- The coating blurs or obscures the weave (HQ 089772, September 11, 1991)

No account should be taken of any resulting change in only shine, reflectivity, dullness or other property which causes the viewer to see the effect rather than presence of plastic material. See HQ 967884, dated October 26, 2005.

USE OF MAGNIFICATION

In ruling HQ 082219, dated November 21, 1998, CBP stated that the coating must be visibly distinguishable from the fabric without the use of magnification. Because there are a number of processing treatments that can alter the surface character of a fabric, and because some fabrics have a distinctly different face and back, magnification may be used in confirming whether what the naked eye sees is in fact a coating, or is some other process. Magnification may not be used as a substitute for the ability to see the coating with the naked eye.

In ruling HQ 082644, dated March 2, 1990, CBP stated:

We ruled that magnification is allowable as an aid in determining whether what could be seen on the surface of a fabric was a coating or merely the textile itself. Nevertheless, before using magnification, it is Customs' practice to examine textiles with the naked eye alone in order to ascertain whether a coating is present. If nothing resembling a coating is observed, the fabric will not be considered coated for classification purposes. Nevertheless, if a visual examination suggests the presence of a coating, it is within Customs' discretion to examine the fabric under magnification to confirm or refute the initial observation.

Each of these standards is by its nature a subjective determination complicated by the restriction that the visibility be "other than by change of color." Thus, for example, a fabric that may be seen from across the room to be a different color or shade on the side with a plastics coating will not necessarily be considered coated for

tariff purposes. Other standards, such as the ability to feel the coating, or the perception of stiffness in the fabric, will not render an item coated for tariff purposes. One of the above standards must be met.

COMPLETELY OBSCURED

The above criteria for visibility should be distinguished from the classification criteria of subheadings within 6113 and 6210 that provide for garments with a rubber or plastics coating on the outer surface that “completely obscures the underlying fabric.” These provisions require not only that the coating be on the outer surface, but additionally that the textile underneath *cannot* be visible or, to put it another way, that the textile character be totally eliminated from the outer surface. These conditions are much more restrictive than the definitions for coated fabrics at the 4-digit heading level. Thus, a garment may be within 6113 or 6210 even if (1) the coating does not appear on the outer surface and (2) the textile remains detectable. They simply cannot be classified within the subheadings for “completely obscured.”

LAMINATED OR BONDED CONSTRUCTION

Most garments made from coated fabrics are back-side coated. In trying to determine the presence of a coating we may turn the fabric over. When fabrics are assembled in layers (bonded fabrics), this presents a problem. Unless one of the fabrics used is an open construction such as a tricot knit or mesh that permits us to see the coating through it, the coating will not be detectable in the usual way. In this situation, we are directed by the Explanatory Notes to look for the visible coating or laminating material in the cross-section. This standard is most commonly met when a plastic film is used between the layers of fabric and can be seen as a distinct layer in the center. However, see the discussion on pile construction below for an important exception.

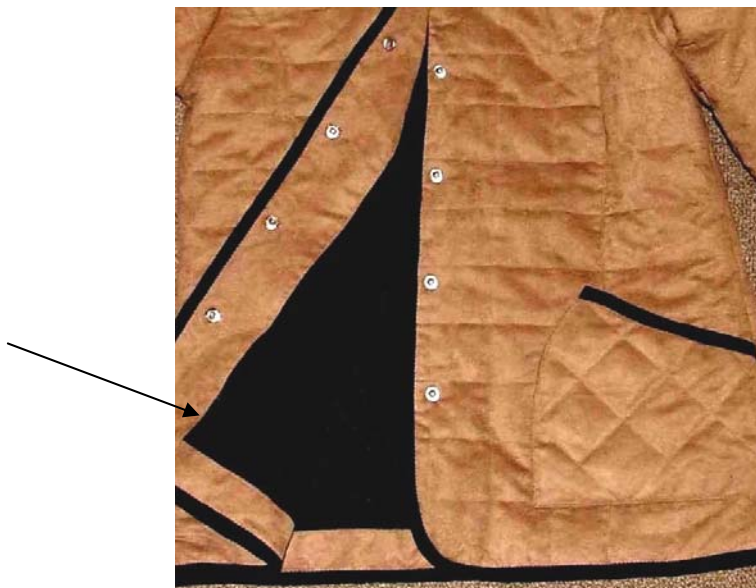
CHAPTER 61 V. CHAPTER 62

An important technological change in the recent past is the increase in coated knit garments. Previously, most coated garments were woven, but these cannot provide the same high performance functions demanded in many active outdoor pursuits that take place in changing weather conditions. Many people who are accustomed to working under the incorrect assumption that the terms “coated” and “water resistant” are either interchangeable or indistinguishable may be surprised to find out that there are no provisions for water resistance in Chapter 61, HTSUS. Coated knit garments must fall within the scope of heading 6113, or else they will be treated in the same manner as any other knit garment. There is no fallback water resistant provision for an item that does not qualify as coated. This is a particularly unpleasant discovery for anyone assuming that the generally lower duty rates for coated goods will apply to their product one way or another, only to find that they are subject to the often high rates found in many synthetic or man-made fiber garment subheadings.

SHELL V. LINING

Chapter 62, U.S. Legal Note 2 states that a water resistant rubber or plastics treatment may be on the shell, the lining or the interlining. Conversely, garments in 6113 and 6210 are required to have a coating on the shell fabric. Therefore, a garment that has a visible coating on the lining will normally be excluded from heading 6210, but it might still qualify as water resistant. As stated above, a similar product of knit construction will not have such a possibility, but will instead be classified as if having no coating or treatment.

One error that importers and manufacturers sometimes make is in the construction of garments with water resistant linings. Standard construction techniques call for the extension of the lining only to the edge of the facing. In many cases, this results in a large gap in the front of the garment that is not treated with water resistant fabric. In such a case, CBP would regard the item as not water resistant because the gap causes the garment not to be completely water resistant. See rulings HQ 087317, February 7, 1991, and HQ 087964, October 20, 1990. To avoid this problem, importers must instruct their suppliers to extend the treated fabric under the facing all the way to the closure. See the photo below, in which the black lining fabric meets the facing at a distance from the closure. This resulted in a non-water resistant classification.



TYPES OF GARMENTS AND FIBER CONTENT

Under headings 6113 and 6210 there is no limit to the types of garments included or in the fiber content of those garments. The water resistant provisions, on the other hand, are limited mostly to anoraks and similar garments of cotton or man-made fibers, and trousers and bib-and brace overalls of synthetic fibers. Padded, sleeveless jackets, down-filled garments, cotton trousers and all shorts are among the items excluded.

The focus in the subheadings for anoraks and similar garments is on activewear, which leads to this paradox: Why can't a raincoat be classified as water resistant?

Under headings 6201 and 6202 the subheadings are divided into two groupings: overcoats, carcoats, capes, cloaks and similar coats; and anoraks (including ski-jackets), windbreakers and similar articles. Garments in the first group are not eligible for water resistant treatment, while those in the second group when classifiable as of cotton or man-made fiber fabrics are eligible. The following are some of the features that help us distinguish between coat-type garments and anorak-type garments:

Coat-Like

No tightening at waist or wrists
Full-cut
No quilting on outershell
Button closures
Slash pockets

Anorak-Like

Tightening at waist and/or wrists
Slimmer cut
A hood, particularly if prominent
Zipper closure, partial front opening
Patch pockets, especially bellows

The importance of remembering that this is merely a guide cannot be overstated. Outerwear, like other types of apparel, is subject to changing fashion. Some of the features found on the more casual, or activewear garments, may be adapted to "dressier" or business applications. The degree of informality in office attire today seems to be always increasing. The focus today more than ever is on cross-over styling that allows a garment to be suitable for the office and remain adaptable for the weekend. In trying to capture this market designers have incorporated styling features from both casual and more formal dress into a single garment. This creates an environment in which strict rules of distinction quickly lose their relevance. There will always be cases where a garment is cut long and full, making it suitable for wear over another garment, such as a suit-type jacket, yet with features associated with anoraks. A perfect example is the zipper-front raincoat. It remains classifiable with the coats, even though it has a zipper closure and may have the ability to pass the water resistance test.

Length, often perceived as the single determining factor in distinguishing coats from anorak-type garments, is just one item CBP considers. Only with extremely long or short garments will it be considered determinative on its own.

TREATMENT OF DOWN-FILLED

Certain outerwear garments with down filling are described in headings 6201, 6202, 6203, 6204 and 6211 (ski-suits). Because the water resistant provisions in these same headings are listed later as “other,” a garment that qualifies both as down-filled and as water resistant will be classified as down. Conversely, down garments with coated shell fabric must be classified as coated in heading 6210 based on Chapter 62, Legal Note 5. This will result in a higher duty rate for these products under heading 6210, and may also cause quota ramifications, because heading 6210 has no separate categories for down.

QUILTING AND EMBROIDERY

HTSUS 6113 and 6210 apply to garments made up of fabrics of heading 5903, 5906 or 5907. Embroidered fabric in the piece and quilted fabric in the piece are provided for in headings 5810 and 5811, respectively. Because these embroidered and quilted products are in chapter 58 and not chapter 59, garments described in those headings cannot be in 6113 or 6210. The critical term here is “in the piece,” and it applies to fabrics that have not been cut into components. Therefore, whenever we have a visibly coated garment with a shell that is either quilted or embroidered, we must determine if the needlework was done prior to or after the garment parts were cut. If done prior to cutting, the fabrics would be considered “in the piece” of heading 5810 or 5811, and the garment would be excluded from 6113 and 6210. If the components were cut, then embroidered or quilted, 6113 or 6210 would apply.



NY J85527: Components cut, then embroidered. Classified in heading 6210

It may seem counter-intuitive after learning that garments made from quilted fabric in the piece are excluded from headings 6113 and 6210 to find that they are potentially allowed under the water resistant provisions. Yet this is the case, based on ruling HQ 956258, dated February 14, 2002, which affirms that a quilted garment may

be classified as water resistant. Although this ruling does not mention embroidery, it is important to remember that CBP does distinguish between quilting and embroidery, with the main distinction between them being that quilting is primarily functional (joining layers of fabric), while embroidery is primarily decorative. See NY ruling N020548, December 18, 2007.

“MADE UP”: GRI 1 V. GRI 3

We have mentioned numerous times that headings 6113 and 6210 describe garments “made up” of fabrics of ... 5903, 5906 or 5907. For purposes of these headings the term “made up” applies to garments assembled by sewing, gumming or otherwise, in accordance with HTSUS Section XI, Note 7. In Treasury Decision 91-78 (TD 91-78), it was determined that for a garment to be made up of a qualifying fabric for purposes of 6113 and 6210, it “must be advanced to such a state that its identity is certain.” Until recently, most garments made using coated fabrics were entirely of such fabrics and did not present a problem in judging whether they were “made up.” However, the demands of specialized performance apparel now sometimes require that there be different performance characteristics in specific portions of garments. This has led to an increase in the number of garments made from combinations of coated and uncoated fabrics, and it raises the issue of whether these items qualify as “made up.”

Garments with small amounts of qualifying material will not be classified in either heading 6113 or 6210, even though those headings may occur last in the tariff among those being considered under a GRI 3(c) analysis. As was stated earlier, before proceeding to GRI 3, GRI 1 requires that we must first have a garment that meets the terms of the headings and notes. Thus, if a garment is not “made up” of a qualifying fabric, then it does not meet the terms of the headings and cannot be within 6113 or 6210.

The following photos show a garment that is partially made from a coated fabric and partially made from an uncoated fabric. The gray is the coated portion.



Following TD 91-78 there was enough of the gray fabric for this garment to be considered made up of coated fabric. It was classified in heading 6210.

WATER RESISTANCE AND ESSENTIAL CHARACTER

The term “made up” is limited to headings 6113 and 6210 in the apparel chapters. Water resistant garments present a different, but also important issue, relative to GRIs 1 and 3, namely, that a garment cannot have an “essential character” of water resistant components. When we discussed the issue of non-treated lining portions above, we said that these types of constructions are non-qualifying. Why wouldn’t this construction result in a garment whose essential character is water resistant? The answer is that once again we have to decide first if the garment qualifies for a heading or subheading under GRI 1 before we can consider the possibility of classifying it using GRI 3. The water resistant subheadings are governed by HTSUS Chapter 62, U.S. Legal Note 2. CBP has ruled that this requires that the *garment* must be water resistant, not the fabric. See ruling HQ 087964, October 20, 1990, for a discussion of this issue. Therefore, a garment with non-water resistant components other than trim will almost always be disqualified, even if it has *mostly* water resistant material, and even if the water resistant provision occurs last in the tariff under a GRI 3 analysis.

PILE

Ordinarily, we classify garments based on the fabric on the exterior surface, whether a garment is lined or of bonded construction. This is based on an essential character finding under GRI 3(b). However, as previously pointed out, GRI 1 requires that merchandise be encompassed within a heading or subheading under the terms of the chapter notes, the section notes and the headings.

Legal Note 1 (c), Chapter 60, HTSUS, states:

This chapter does not cover:

(c) knitted or crocheted fabric, impregnated, coated, covered or laminated, of chapter 59. However, knitted or crocheted pile fabrics, impregnated, covered or laminated, remain classified in heading 6001.

Legal Note 1 to Chapter 59 states, in part, that for purposes of the chapter the expression “textile fabric” applies only to the knitted or crocheted fabrics of heading 6002 to 6006. Thus, knitted fabrics of heading 6001 (pile construction), which have been impregnated, coated, covered or laminated are excluded from classification as fabrics of Chapter 59.

In ruling HQ 965713, dated September 17, 2002, CBP stated:

Note 1(c) to Chapter 60 means, in effect, that multilayered materials which contain both pile fabric and non-pile fabric ... are classified based upon the pile fabric. Therefore, it is the fiber content of the pile fabric which determines the classification of this merchandise.

As a result, a knitted pile fabric laminated with plastic and another fabric would remain classified under heading 6001, as a pile fabric. Garments made from such a combination, even with a woven fabric on the exterior surface and the knit pile fabric on the inner surface are excluded not only from heading 6210, but from all other headings in Chapter 62 (and heading 6113, as well).

To take a popular construction as an example, let us assume that a bomber jacket is made of a bonded fabric that has a woven outer fabric with a visible plastic film in the center and a knit pile imitation fur or sheepskin on the inner surface. This jacket would not be classified in 6210, despite the film being visible in cross-section, because it is made of a fabric of heading 6001. Again, note ruling HQ 965713, September 17, 2002. Even though the woven fabric is on the outer surface, it could not be considered water resistant, because the material laminated to the knit pile is disregarded in classifying the merchandise, resulting in a garment classifiable in chapter 61. Finally, it cannot be classified as a coated knit garment in 6113, again because of its knit pile construction. Instead, this jacket would be classified in chapter 61 as a non-coated article.

Woven pile fabrics are provided for in Chapter 58. Garments of such fabrics, whether or not in combination with another fabric in a bonded construction, are also excluded from heading 6210. In their case, however, there is the possibility for classification as water resistant.

FLOCK

There are many construction processes that can create a desired effect in a fabric or garment. It is common to use textile fabric to create a suede-like appearance or texture in a garment, often by means of "sanding" the external surface or by applying flock. While sanding would not normally affect the classification of a garment, flocking will because flocked fabric is provided for in heading 5907. Once again, however, there are limitations. In this case, Chapter 59, Legal Note 5(c) excludes fabrics partially covered with flock and bearing designs resulting from such treatment.

WATER RESISTANCE TESTING

CBP does not routinely perform laboratory analysis of samples submitted with ruling requests for water resistance. Instead, the rulings typically state that a sample *is eligible for classification as water resistant*. Since the coating process is sometimes irregular, the results from a single sample will not necessarily reflect the same outcome as when a garment from a production run is tested at the time of importation. Pre-production samples are not always identical to the product that will eventually be

imported. Therefore, CBP provides a conditional response that tells the inquirer whether his product is *eligible* for water resistant classification, but avoids the impression that our ruling is the final say if a lab test upon importation should lead to a different outcome.

Occasionally, CBP may test a garment submitted with a ruling request for water resistance. It is important to remember, however, that a ruling holding that a garment is water resistant will not overcome a CBP laboratory finding to the contrary at the time of importation. This situation is comparable to one in which a garment with a cotton/polyester blend is tested and found to be in chief weight of cotton. If at the time of importation the merchandise is found to be in chief weight of polyester, that finding will govern. Although this is uncommon, the facts and findings for an actual shipment will prevail. For this reason, it is important for all parties to the import transaction to ensure that care be taken in testing production goods periodically and when changing circumstances (such as a new source for piece goods) warrant it.

The test for water resistance described in HTS Chapter 62, Additional U.S. Legal Note 2 calls for no more than one gram of water penetration in two minutes under a head pressure of 600mm when tested in accordance with AATCC Test Method 35-1985. Since this tariff language was drafted the method has been updated; however, the tariff continues to refer to Method 35-1985. Although laboratory protocols have been modified since the 1985 standard, goods sent for testing at a private laboratory should be tested using the current version of Method 35.

CONCLUSION

By learning to apply the various rules for each provision, it should become clearer to the reader that classification, while sometimes complex, is not arbitrary. Being aware of the sometimes subtle distinctions between the coated and water resistant provisions is an important step in ensuring proper classification. Not only does it lead to correct decisions, it also enables prudent importers to be alert to the risks in arriving at hasty conclusions. While this publication has focused on the most common differences and pitfalls in these provisions, it does not provide a comprehensive analysis of these important classification areas. Nevertheless, it is intended that this discussion will provide a firm foundation for anyone seeking to classify coated garments correctly.

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 and Border Protection 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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