

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

Eyewear Frames and Eyewear



AN INFORMED COMPLIANCE PUBLICATION

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U.S. CUSTOMS and BORDER PROTECTION

NOTICE:

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

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PREFACE

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

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

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

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

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

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

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INTRODUCTION

Heading 9003 of the Harmonized Tariff Schedule of the United States (HTSUS) provides for “[f]rames and mountings for spectacles, goggles or the like, and parts thereof,” and heading 9004, HTSUS, provides for “[s]pectacles, goggles and the like, corrective, protective or other.”

Goods of heading 9003, HTSUS, along with the optical elements, including lenses and filter elements, of heading 9001, HTSUS, form the goods of heading 9004, HTSUS. The general term for the goods of headings 9003 and 9004 is eyewear, which includes corrective eyewear such as prescription eyeglasses, prescription sunglasses, and reading glasses; non-prescription sunglasses; and protective goggles such as welding goggles and swim goggles.

HEADINGS 9003 AND 9004 AND THE APPLICABLE EXPLANATORY NOTES FOR HEADINGS 9003 AND 9004

The Explanatory Notes to heading 9003, HTSUS, state, in pertinent part:

This heading provides for frames and mountings, and parts thereof, for the spectacles or other articles of heading 90.04....They are generally of base metal, precious metal, metal clad with precious metal, plastics, tortoise-shell or mother-of-pearl. They may also be made of leather, rubber or fabric....

At the subheading level, frames and mountings of heading 9003, HTSUS, are classified according to their material of composition. Specifically, subheading 9003.11.0000, HTSUS, provides for frames and mountings of plastics, while subheading 9003.19.0000, HTSUS, provides for frames and mountings of other materials. Accordingly, commercial invoices of frames and mountings for spectacles, goggles and the like should include the material composition of the articles. Parts of frames and mountings are classified under subheading 9003.90.0000, HTSUS.

Plastic frames are generally made of cellulose propionate or cellulose acetate (called ZYL). Metal fronts are sometimes combined with plastic temples (sidepieces), or plastic fronts with metal temples (sidepieces), to form a composite eyewear frame. Eyeglass frames with frame fronts composed of metal and temples composed of plastic and eyeglass frames with frame fronts composed of plastic and temples composed of metal are classified based upon the composition of the frame fronts. See New York Ruling (NY) H81652, dated May 30, 2001.

Metal frames are made of various metals including monel, which is an alloy composed of nickel and copper; titanium, which is lightweight and very durable; titanium alloys; and stainless steel. Precious metal frames are generally made of 14 karat gold, which is 58.3 percent gold or 18 karat gold which is 75 percent gold. Inexpensive metals can be

electroplated with more expensive metals such as gold or silver. Gold plated and silver plated metal frames have a very thin layer of gold or silver on the surface of the base metal.

Other materials used to make eyewear frames include leather (which can be wrapped around the temples of the frames), shell, and bone.

Parts of frames include the spectacle sidepieces and sidepiece cores, hinges or joints, eye-rims, bridges, nosepieces, and spring hinge devices. Certain parts of eyewear frames, for example, screws of base metal and springs of base metal, are not classified as parts of mountings but fall in their own respective headings in the HTSUS. See Note 1(f) to Chapter 90, HTSUS (regarding parts of general use).

The Explanatory Notes to heading 9004, HTSUS, state, in pertinent part, that the heading provides for “articles for use in front of the eyes, generally intended either to correct certain defects of vision or to protect the eyes against dust, smoke, gas, etc., or dazzle[.]” We interpret “dazzle” to mean bright light, for example, as reflected off surfaces such as water or glass. Also covered in heading 9004, HTSUS, are 3-D glasses, which are spectacles for viewing stereoscopic (three dimensional) pictures.

At the subheading level, merchandise of heading 9004, HTSUS, is classified as sunglasses of subheading 9004.10.0000, HTSUS, or other spectacles, goggles and the like of subheading 9004.90.0000, HTSUS. Accordingly, the commercial invoices for shipments of spectacles, goggles and the like should provide a full description of the imported articles. In general, spectacles used for correcting vision have optical lenses composed of either glass or plastic. Protective spectacles and goggles generally consist of plane or curved discs of ordinary glass (whether or not optically worked, or tinted), of safety glass, of plastics, of mica, or of metal (metal mesh or metal slotted plates).

Protective spectacles and goggles include sunglasses, glasses used for mountaineering or winter sports, goggles for airmen, motorists, motor-cyclists, chemists, welders, foundry workers, etc. Also included are swim goggles. Protective spectacles and goggles, usually referred to as safety eyewear, may also contain prescription lenses.

PHYSICAL DESCRIPTION OF THE PARTS OF EYEWEAR FRAMES OF HEADING 9003

As stated above, eyewear frames can be made of metal, plastics, and other materials. Whether the frames are used in prescription eyewear, non-prescription sunglasses or over-the-counter reading glasses, they contain the following parts:

Fronts: Fronts are the part of the frame that holds the lenses.

Temples: Temples, also called sidepieces, come in pairs; these are the part of the frame that goes along the side on the head.

Temple tips: Temple tips attach to the end of the temples to make the temples more comfortable for the wearer.

Bridge: The part of the frame that extends over the nose.

Hinges: The hinges hold the temples to the fronts of eyewear frames. One type of hinge is the spring hinge. The spring hinge allows the temples to flex slightly outward without breaking the frame.

Nose Pads: Nose pads are generally used with metal frames to cushion the part of the frame that rests on the nose of the wearer.

Lens Rims: The part of the frame that holds the lenses in place.

DEMO LENSES

Demo lenses are demonstration lenses. These are plastic pieces that imitate prescription eyewear lenses. Sometimes the demo lenses are tinted. Often eyewear frames are shown to the retail customer with demo lenses in the frame, in order to give the buyer a better idea of how the frames will look with prescription optical lenses mounted in the frame. Demo lenses have no optical properties. After the retail customer selects their frames, the demo lenses will be removed and optical lenses will be mounted in the frame.

When frames are imported with demo lenses, the frames with demo lenses are classified in heading 9003, HTSUS, as frames and mountings for spectacles, goggles or the like. When demo lenses are imported separately, they are not classified as parts of the frames. Also, they are not classified as accessories to the frames because heading 9003, HTSUS, has no accessory provision. Accordingly, when plastic demo lenses are imported separately, they are classified in chapter 39, HTSUS, as articles of plastic.

PHYSICAL DESCRIPTION OF EYEWEAR OF HEADING 9004

Heading 9004, HTSUS, provides for complete articles consisting of the frames and mountings and the lenses. Lenses are generally made of glass or plastic. Items classified in heading 9004, HTSUS, are intended for protection of the eyes or for correction of vision problems. Some articles of heading 9004, HTSUS, such as prescription safety sunglasses, provide both protection and correction. Examples of goods that are classified under heading 9004, HTSUS, are reading glasses, sunglasses and safety glasses.

GOODS CLASSIFIED UNDER HEADING 9003, FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF

Frames of plastic, metal or any other material, imported without lenses, are classified in heading 9003, HTSUS. Frames imported with demo lenses are also classified under heading 9003, HTSUS, because the demo lenses are demonstration lenses, not permanent lenses.

Clip-on frames are designed and sized to fit over an eyeglass frame, eliminating the need for a separate pair of eyeglasses. In NY K83940, dated April 1, 2004, a clip-on sunglass frame composed of metal, and imported without lenses, was classified in subheading 9003.19.0000, HTSUS, which provides for other frames.

Eyeglass frames imported with clear plastic demo lenses inserted into the frame fronts and imported with clip-on sunglasses were classified in subheading 9003.19.0000, HTSUS, as other frames. The imported prescription eyewear frames with demo lenses, and the clip-on sunglasses with non-prescription lenses, were considered to be composite goods with the essential character imparted by the prescription eyewear frames. See NY B80079, dated January 7, 1997.

GOODS CLASSIFIED UNDER HEADING 9004, SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER

Reading glasses of the type purchased in retail stores such as drug stores or variety stores are classified under heading 9004, HTSUS. Generally, reading glasses are available in strengths from + 1 through + 2.50 magnification. They are classified under subheading 9004.90.0000, HTSUS.

Prescription sunglasses, non-prescription sunglasses, reading sunglasses (sunglasses with magnification lenses) and clip-on sunglasses are classified under heading 9004, HTSUS. All contain tinted lenses designed to protect the eyes from ultraviolet radiation. They are classified under subheading 9004.10.0000, HTSUS.

Goggles and safety glasses are classified under heading 9004, HTSUS. For example, in Headquarters Ruling (HQ) 957827, dated July 18, 1995, CBP classified goggles designed to protect the wearer's eyes from smoke and toxic gases which featured wide-angle lenses and a headband. The lenses of the goggles were made of high-grade optics with an anti-scratch coating on the outside surface and an anti-fog coating on the inside surface, and they were designed to fit over prescription eyeglasses. The goggles were classified under subheading 9004.90.0000, HTSUS.

Clip-on sunglasses are sunglasses without temples. They generally have built-in prongs for attachment to eyeglasses and are classified under subheading 9004.10.0000, HTSUS. See NY K89704, dated October 19, 2004.

Clip-on magnifiers are magnifying eyeglasses that attach to eyeglasses or to sunglasses by means of built-in prongs or by other means. They are intended for use in close work such as reading maps, sewing or doing craft projects. The clip-on magnifiers are classified under subheading 9004.90.0000, HTSUS, which covers other spectacles, goggles and the like. See NY E89992, dated December 8, 1999.

SECTION 304 MARKING UNDER HEADING 9003

Section 304 of the Tariff act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, every article of foreign origin imported into the United States shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or its container) will permit, in such a manner as to indicate to the ultimate purchaser in the United States the English name of the country of origin of the article.

Part 134 of the CBP Regulations (19 CFR 134) implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304. As provided in 19 CFR 134.41(b), the country of origin marking is considered conspicuous if the ultimate purchaser in the U.S. is able to find the marking easily and read it without strain. With regard to the permanency of a marking, 19 CFR 134.41(a) provides as a general rule marking requirements are best met by marking worked into the article at the time of manufacture.

Treasury Decision 74-38 (January 22, 1974; 39 FR 2470), set forth, in pertinent part, the requirements for marking of eyeglass and sunglass frames as follows:

Notice is hereby given that imported eyeglass and sunglass frames, whether assembled or unassembled, must be so marked by means of die stamping in a contrasting color, by raised lettering, by engraving, or by some other method producing a permanent mark. The marking must be legible and conspicuous and must clearly indicate the country of origin to the ultimate purchaser in the United States....

Generally, the marking "Frame Made in (country of origin)" or "Frame (country of origin)" on one of the temples of the frame is considered an acceptable marking for eyeglass and sunglass frames.

Products of the United States exported and returned are excepted from the requirements of 19 U.S.C. 1304. See 19 CFR 134.32(m). In applying this exception, CBP has stated that eyewear produced in the United States that is exported and returned is generally not subject to country of origin marking, unless it is substantially transformed in a foreign country. For instance, in HQ 733693, dated October 17, 1990, frame fronts of eyewear were not substantially transformed in the foreign country and were considered to be products of the United States exported and returned pursuant to 19 CFR 134.32(m). The returning frames were not required to be marked with the country of origin for the purposes of 19 U.S.C. 1304.

Regarding whether a product can be imported with the marking “Made in U.S.A.”, the Federal Trade Commission, not CBP, has jurisdiction over whether or not goods can be marked “Made in U.S.A.”

SECTION 304 MARKING UNDER HEADING 9004

As stated above, every article of foreign origin imported into the United States shall be marked in accordance with 19 U.S.C. 1304.

In some cases, complete prescription eyewear consisting of the frames and the prescription lenses are shipped into the United States. CBP has ruled that neither the frames nor the lenses lose their separate identity when they are combined. Furthermore, CBP has ruled that the wearer is the ultimate purchaser of the eyewear (not the optical houses or laboratories that sell the eyewear) and is entitled to all relevant product information including the country of origin information. See HQ 557996, dated October 8, 1997, which references HQ 730963.

Non-prescription sunglasses may be marked with the country of origin by die stamping, silk screening or by raised lettering, or in any manner to produce a permanent country of origin marking. However, non-prescription sunglasses may also be marked by means of self-adhesive labels or hang tags which are attached to the sunglasses securely enough to remain with the sunglasses until the sunglasses reach the ultimate purchaser in the United States.

GOODS EXCLUDED FROM CLASSIFICATION UNDER HEADING 9004

Goods classified under heading 9004, HTSUS, are those that cover the eyes and either protect the eyes or correct the vision of the wearer. Swim goggles, as an example, protect the eyes of the wearer from chlorinated water or ocean water, are classified under heading 9004, HTSUS. However, swim masks, used for scuba diving or snorkeling, which cover the eyes as well as the nose of the wearer, are not classified under heading 9004, HTSUS. Swim masks are classified under subheading 9506.29.00, HTSUS, which is the provision for other water-sport equipment. See NY D85049, dated December 14, 1998.

Likewise, in contrast to welding goggles of heading 9004, HTSUS, CBP has ruled that plastic welding face shields that cover the face of the wearer are classified under subheading 3926.90.9090, HTSUS, which provides for other articles of plastic. See NY 877354, dated August 26, 1992. Furthermore, welding helmets consisting of a shell and filter panels are classified under subheading 6506.10.6075, HTSUS, which provides for other safety headgear, other. See HQ 967593, dated August 5, 2005.

“Drunk and Dangerous” eyeglasses, designed to obscure the vision of the wearer to simulate being under the influence of alcohol or drugs, are not classified under heading 9004, HTSUS, because they do not correct vision or protect the eyes of the wearer. The “Drunk and Dangerous” eyeglasses are classified under subheading 9023.00,

HTSUS, which provides for instruments, apparatus and models designed for demonstrational purposes, unsuitable for other uses. See NY D89885, dated May 7, 1999.

Contact lenses, although worn to correct vision, are not classified under heading 9004, HTSUS, because they do not meet the terms of the heading. Contact lenses are classified under heading 9001, HTSUS, which provides for optical elements, including lenses. Spectacle lenses, not mounted, are also classified under heading 9001, HTSUS, as optical elements.

Toy sunglasses are excluded from classification under heading 9004, HTSUS, as are some types of costume sunglasses. Toy sunglasses and costume sunglasses are classified in chapter 95, HTSUS. See NY G88710, dated April 18, 2001.

OTHER AGENCY REQUIREMENTS

Goods classified under subheadings 9004.10.0000, HTSUS, and 9004.90.0000, HTSUS, are subject to other agency requirements. The FD1 and FW1 forms may be required. The FD1 is a Food and Drug Administration clearance form and the FW1 is a Fish and Wildlife Notification form.

U.S. Food and Drug Administration, in order to protect the public from potential eye injury, requires that eyeglasses and sunglasses must be fitted with impact-resistant lenses, except when a physician or optometrist finds that impact-resistant lenses will not fulfill the visual requirements for a particular patient. Impact-resistant lenses must be capable of withstanding the impact test called the drop ball test. The impact test is described in Title 21, Food and Drugs, Part 801, Subpart H, Section 801.410. In the impact test, a 5/8 inch steel ball weighing approximately 0.56 ounce is dropped from a height of 50 inches upon the horizontal upper surface of the lens. To pass the test, the lens must not fracture. CBP enforces this regulation at the time of importation. The FD1 form may be requested by CBP.

CLASSIFICATION OF EYEWEAR FRAMES AND EYEWEAR IMPORTED WITH FITTED EYEGLOSS CASES

Eyeglass frames imported with fitted cases are classified under heading 9003, HTSUS. GRI 5(a) states that:

Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specifically shaped or fitted to contain a specific article or set of articles, suitable for long-term use and entered with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith."

Accordingly, when imported together in the same shipment containing equal numbers of eyeglass frames and cases, the frames and cases are classified under subheading 9003.11.00 if the frames are made of plastic or under subheading 9003.19.00 if the frames are made of other than plastic. This rule also applies to cases designed for use on clip-on frames with which they are imported. See NY K83940, dated April 1, 2004.

Sunglasses imported with fitted cases, when imported together in the same shipment containing equal numbers of sunglasses and cases, are classified under subheading 9004.10.00, HTSUS, which provides for sunglasses.

Fitted eyewear cases are cases that are shaped or fitted to fit the item that they are intended to hold. For example, fitted cases may be “hard” eyeglass cases which have a metal frame and an outer surface of reinforced or laminated plastics to which an inner lining has been glued or they may be “soft” eyeglass cases with double sided layers of plastic coated textile fabric.

Eyewear pouches, regardless of whether imported in quantities equal to the eyewear, are classified separately in the appropriate subheading under heading 4202, HTSUS, which provides for “trunks, suitcases, vanity cases,... articles of a kind normally carried in the pocket or in the handbag.” See HQ 964443, dated May 14, 2001 and HQ 963785, dated June 5, 2001.

ACCESSORIES TO EYEGLASSES

Neither heading 9003, HTSUS, nor heading 9004, HTSUS, provide for accessories. Accordingly, if an accessory to eyewear is imported separately from the eyewear, it cannot be classified under headings 9003 or 9004, HTSUS. For example, eyeglass holders used to secure eyeglasses around one’s neck are classified elsewhere in the HTSUS if imported separately from the eyeglasses or sunglasses.

The classification of separately imported eyeglass holders depends on the type of holder and its composition. For instance, an eyeglass holder consisting of two polyester braided cords was classified under heading 5609, HTSUS, which provides for “articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included: of man-made fibers.” See NY A87906, dated September 23, 1996. Separately imported eyeglass holders composed of glass beads or stone beads were classified under heading 7117, HTSUS, which provides for imitation jewelry. See NY K84913, dated April 2, 2004.

ADDITIONAL INFORMATION

The Internet

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

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

Customs Regulations

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

Customs Bulletin

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

Importing into the United States

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

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

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

Informed Compliance Publications

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

Value Publications

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

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

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

“Your Comments are Important”

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

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



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