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MODIFICATION OF A RULING LETTER AND REVOCATION OF FOUR RULING LETTERS AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF WOODEN STORAGE BENCHES AGENCY U.S. Customs and Border Protection, Department of Homeland Security. ACTION Notice of modification of a ruling letter, revocation of four ruling letters and revocation of treatment relating to the tariff classification of wooden storage benches. CBP is also revoking any treatment previously accorded by CBP to substantially identical transactions. Notice of the proposed action was published in the Customs Bulletin, Vol. 48, No. 18, on May 7, 2014. No comments were received in response to the notice. EFFECTIVE DATE This action is effective for merchandise entered or withdrawn from warehouse for consumption on or after October 6, 2014. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are 1 2 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO. 31, AUGUST 6, 2014 "informed compliance" and "shared responsibility." These concepts are premised on the idea that in order to maximize voluntary compliance with customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on CBP to provide the public with improved information concerning the trade community's responsibilities and rights under the customs and related laws. In addition, both the trade and CBP share responsibility in carrying out import requirements. As stated in the proposed notice, this action will cover any rulings on the subject merchandise which may exist but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the ruling identified above. Any party who has received an interpretive ruling or decision i.e.

<http://dev.pb-adcon.de/node/20417>

, ruling letter, internal advice memorandum or decision or protest review decision on the merchandise subject to this notice should have advised CBP during the comment period. Similarly, pursuant to section 625 c2, Tariff Act of 1930, as amended 19 U.S.C. 1625 c2, CBP is revoking any

treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should have advised CBP during this notice period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of this final decision. You requested a tariff classification ruling under the Harmonized Tariff Schedule of the United States HTSUS for four pieces of wooden furniture. One of those pieces of furniture was a wooden storage bench. In the original ruling, CBP classified the bench under subheading 9403.50.90, HTSUS, which provides for wooden articles of bedroom furniture. We have reviewed NY N121618 and we have found the ruling to be in error with regard to the bench. For the reasons set forth below, we hereby modify NY N121618 and revoke four other ruling letters on substantially similar merchandise NY R00927, dated October 14, 2004, NY N064700, dated June 23, 2009, NY N122505, dated October 4, 2010, and NY N234965, dated November 30, 2012. No comments were received in response to the notice. FACTS In NY N121618, CBP described the bench as a wooden table with one lower shelf. It measures 36 inches wide by 14 inches deep by 18 inches high. The lower shelf is concealed by two small, side by side doors which open outwards. Each door has a small circular metallic knob. In your ruling request, you included an image of the bench in a residential foyer. That image is provided below 5 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO.

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31, AUGUST 6, 2014 ISSUE Is the bench classified in heading 9401, HTSUS, as a seat or in subheading 9403.50, HTSUS, as wooden bedroom furniture or in subheading 9403.60, HTSUS, as other wooden furniture. LAW AND ANALYSIS Classification under the HTSUS is made in accordance with the General Rules of Interpretation GRI's. GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. Legal Note 2 also sets forth a narrow list of exceptions to this rule. The subject bench is an article of furniture designed for placement on the floor and is therefore classifiable within these headings. Heading 9401, HTSUS, provides for seats whereas heading 9403, HTSUS, provides for "other furniture." The bench is a seat; therefore it is classifiable under heading 9401, HTSUS. There is no need to examine heading 9403, HTSUS, as it only covers goods which are not classified in earlier headings. In addition, EN 94.01 states that the heading includes benches. Finally, CBP has consistently classified storage benches in heading 9401, HTSUS, as seats. See HQ 950186, dated November 18, 1991, NY J85273, dated June 5, 2003 and NY L81848, dated January 5, 2005. For all of the aforementioned reasons, the bench is properly classified in heading 9401, HTSUS, as a seat. The merchandise in question may be subject to antidumping duties or countervailing duties. See Notice of Final Determination of Sales at Less Than Fair Value in the Investigation of Wooden Bedroom Furniture from the People's Republic of China, 69 Fed. Reg. 221, 67313 67320 November 17, 2004.

<http://karmakine.com/images/canon-laserbase-mf5770-manual.pdf>

We note that the International Trade Administration is not necessarily bound by a country of origin or classification determination issued by CBP, with regard to the scope of antidumping orders or countervailing duties. You can contact them at click on "Contact Us". Duty rates are provided for your convenience and subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at www.usitc.gov. EFFECT ON OTHER RULINGS NY N121618, dated September 21, 2010, is hereby modified. NY R00927, dated October 14, 2004, NY N064700, dated June 23, 2009, NY N122505, dated October 4, 2010, and NY N234965, dated November 30, 2012 are hereby revoked. 8 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO.

31, AUGUST 6, 2014 Sincerely, IEVA K. O'ROURKE for MYLES B. HARMON, Director Commercial and Trade Facilitation Division. REVOCATION OF FIVE RULING LETTERS AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF WOODEN SHELVING UNITS WITH BASKETS AGENCY U.S. Customs and Border Protection, Department of Homeland Security. ACTION Notice of revocation of five ruling letters and revocation of treatment relating to the tariff classification of wooden shelving units with baskets. Notice of the proposed action was published in the Customs Bulletin, Vol. 48, No. 17, on April 30, 2014. Two new concepts which emerge from the law are "informed compliance" and "shared responsibility." These concepts are premised on the idea that in order to maximize voluntary compliance with customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the rulings identified above.

For the reasons set forth below, we hereby revoke NY N218739 and four other rulings on similar wooden shelving units with storage baskets NY N117616, dated August 23, 2010, NY N087304, dated December 21, 2009, NY N084602, dated December 8, 2009, and NY N063740, dated June 12, 2009. 1 The subject merchandise consists of two sizes of storage units. Each unit consists of a floor standing wooden frame with compartments for either three or six woven baskets. The wooden frame is comprised of untreated and unpainted lumber and is sold by a gardening supply store. The wooden frame has no side or back panels. The ruling request states that the storage units are for use in a mudroom, bathroom, kitchen or den and are perfect for miscellaneous items or small vegetables and fruits. 2 The ruling describes five different storage units, but there was only sufficient information to issue a tariff classification decision on three of them. The three subject storage units each consist of a wooden frame with compartments for woven baskets. Each storage unit measures between 25.5 and 29.5 inches tall. The ruling request states that these are all accent tables designed for use in a living room or entryway. Some of the baskets are specifically designed to store DVDs, CDs or other media. 3 The four subject storage units each consist of a wooden frame with compartments for woven baskets. Each storage unit measures between 22 and 40 inches tall. The ruling request states that these units are intended for storage of household items in living rooms, laundry rooms or as general storage. The subject merchandise will be sold at Garden Ridge stores, which is a retail chain of home decor stores. One storage unit measures 21.5 inches tall and holds two storage baskets. The second unit measures 39.8 inches tall and holds four storage baskets. FACTS The Benchwright Ladder is a floor standing, wooden shelving unit used for storage. It resembles a stepladder and has four shelves of different sizes.

Each shelf resembles a rung on the ladder, with the smallest shelf at the top and the largest at the bottom. Unlike ladder rungs, however, each shelf covers the entire gap between the ladder's four legs. Each shelf is a flat piece of wood with no lip or raised outer edge. The shelving unit measures 17.75 inches long by 18 inches wide by 58 inches high. The size of each basket matches the size of each shelf, and is not permanently affixed to the wood. According to your submission, each component contributes the following percentage to the total cost of the unit the wooden shelving is 70%, the steel wire baskets are 15% and the basket liners are 15%. All of the components are packaged together for retail sale. A picture of the subject merchandise is provided below. 13 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO. 31, AUGUST 6, 2014 According to your ruling request, the subject merchandise will be sold through the Pottery Barn retail stores, the catalog and the website. According to the Pottery Barn website, the Benchwright Ladder is part of the Benchwright collection. 5 Other items in the Benchwright collection include a single sink console, a double sink console, two medicine cabinets and a floorstanding mirror. All of the items have the same rustic wood appearance as the Benchwright Ladder. Pictures of the Benchwright Ladder show it filled with items such as towels, soaps and sponges. All of the pictures show the subject merchandise located in or near a bathroom. ISSUE What is the tariff classification of the Benchwright Ladder. LAW AND ANALYSIS Classification under the HTSUS is made in accordance

with the General Rules of Interpretation GRIs. EN to GRI 3b states, in pertinent part RULE 3 b VI This second method relates only to i Mixtures. ii Composite goods consisting of different materials. iii Composite goods consisting of different components. iv Goods put up in sets for retail sales. It applies only if Rule 3 a fails.

VII In all these cases the goods are to be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable. VIII The factor which determines essential character will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods. IX For the purposes of this Rule, composite goods made up of different components shall be taken to mean not only those in which the components are attached to each other to form a practically inseparable whole but also those with separable components, provided these components are adapted one to the other and are mutually complementary and that together they form a whole which would not normally be offered for sale in separate parts. Examples of the latter category of goods are 1 Ashtrays consisting of a stand incorporating a removable ash bowl. 2 Household spice racks consisting of a specially designed frame usually of wood and an appropriate number of empty spice jars of suitable shape and size. Each of these components is comprised of a different material. The steel baskets are classified in heading 7323, HTSUS, as household articles of steel. See NY N199238, dated January 13, 2012, NY N093425, dated February 18, 2010, and NY N021024, dated December 20, 2007 all classifying metal baskets in heading 7323, HTSUS. The textile basket liners are classified in heading 6307, HTSUS, as other made up articles. NY J86047, dated July 21, 2003, NY E80041, dated June 18, 1999, and NY D81472, dated August 26, 1998 all classifying textile basket liners in heading 6307, HTSUS. CBP has issued rulings which classify wooden ladders in heading 4421, HTSUS, as other articles of wood. See, e.g. NY N195648, dated January 4, 2012, and NY N056136, dated April 24, 2009.

However, Note 1o to Chapter 44 excludes furniture of Chapter 94. If the wooden ladder is classifiable as furniture of heading 9403, HTSUS, it cannot be classified as other articles of wood in heading 4421, HTSUS. Headings 9401 to 9403, HTSUS, provide for furniture. House furniture has a restricted signification, however, which does not cover everything with which a house may be furnished, supplied, or equipped. Int'l Trade 2013. EN 94.03b states that ladders which do not have the character of furniture are not classifiable as furniture. However, the instant wooden ladder matches the description set forth in Note 2 to Chapter 94 because it is designed for placing on the floor or the ground. Moreover, it is similar to cupboards, bookcases and other shelved furniture because it includes four shelves rather than ladder rungs. Also, the wooden ladder satisfies the 17 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO. 31, AUGUST 6, 2014 definition of furniture set forth in Morimura Bros. For these reasons, the wooden ladder is an article of furniture classifiable in heading 9403, HTSUS. As such, Note 1o precludes the wooden ladder from classification in Chapter 44. The three components of the Benchwright Ladder are the ladder, the metal baskets and the textile liners. These are packaged and sold together as a storage unit at retail sale. Each component is comprised of a different constituent material and is classified under a different heading. No single heading describes the complete unit. As such, we look to GRI 3 for the classification of the Benchwright Ladder. ENIX to GRI 3b states that "composite goods" means goods made up of different components that are adapted one to the other and are mutually complementary. Together, they form a whole which would not normally be offered for sale in separate parts. ENIX2 to GRI 3b provides a spice rack as an example of a composite good. The spice rack consists of a frame and spice jars of suitable shape and size.

Similarly, the Benchwright Ladder consists of a frame which holds metal baskets of suitable shape and size. The components of the Benchwright Ladder are adapted to each other and are mutually complementary. Each component contributes to the Benchwright Ladder's storage function. As such,

the Benchwright Ladder is a composite good which must be classified using GRI 3b. GRI 3b states that mixtures, composite goods and retail sets shall be classified as if they consisted of the component which gives them their essential character. The wooden ladder also has the greatest value as it comprises 70% of the Benchwright Ladder's total value. However, the merchandise consists of four metal baskets and four textile liners but only one wooden ladder. Looking to the role of the Benchwright Ladder, it is marketed for both storage and organization. All three of the components contribute to these two functions. The wooden ladder provides the shelving, and the baskets and liners form storage containers. Taking all of the factors into account, the wooden ladder imparts the essential character to the Benchwright Ladder because it has the greatest bulk, weight and value while also contributing to the overall function. According to GRI 6, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings. The wooden ladder is classified in heading 9403, HTSUS, as furniture. Under heading 9403, HTSUS, there are four separate subheadings for 18 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO. 31, AUGUST 6, 2014 wooden furniture. Subheadings 9403.30, HTSUS, 9403.40, HTSUS, and 9403.50, HTSUS, each provide for wooden furniture of a kind used in offices, kitchens and bedrooms, respectively. Subheading 9403.60, HTSUS, is a residual provision for other wooden furniture. Subheadings 9403.30, HTSUS, 9403.40, HTSUS, and 9403.50, HTSUS, each use the term "of a kind." As such, these subheadings are principal use provisions. Under Additional U.S.

Rule of Interpretation 1a AUSR 1a, tariff classification under a principal use provision must be determined in accordance with the use in the United States of that class or kind to which the imported goods belong. Thus, in order to be classified as wooden furniture of a kind used in offices, kitchens or bedrooms, the wooden ladder must belong to the same kind or class of goods as such furniture. First, we will examine the physical characteristics of the merchandise. We note that the wooden ladder is a shelving unit designed to look like a rustic ladder. It is designed to accommodate wire baskets of suitable shapes and sizes. Unlike bedroom dresser drawers, the baskets are completely open across the top. As such, the contents of the baskets are in plain view. Standard bedroom furniture typically features closed drawers to hide contents from view. Additionally, the Benchwright Ladder is too tall for use as a bedside table. Next, with regard to channels of trade, we note that the Pottery Barn's website only pictures the Benchwright ladder in or near a bathroom. The Benchwright line of merchandise also includes medicine cabinets, sink consoles, a floorlength mirror, side tables and a storage tower. The advertising on the Pottery Barn's website depicts the wooden ladder full of towels, soaps and toiletries, though we note that the storage compartments are not limited in what they can hold of a certain size and weight. With regard to the sales environment, the Pottery Barn store sells furniture which is suitable for many different rooms in the home. The Benchwright line of furniture is pictured in advertising in the bathroom and the living room as general storage furniture. For instance, the Benchwright Tower, a companion piece to the subject ladder, is also a tall shelving unit pictured with baskets on its wooden shelves.

In the Pottery Barn website advertisement, the Benchwright Tower is situated next to a home entertainment system in a living room, while the instant ladder is pictured in a bathroom. Hence, the Benchwright Ladder, one amongst several pieces of furniture in the Benchwright line, is suitable for use for general storage and home organization in many rooms of the home. As such, the Benchwright Ladder is similar in cost to general storage furniture, as opposed to bedroom storage furniture. Taking all of these factors into account, the evidence simply does not show the Benchwright Ladder to be of the same class or kind of goods used in bedrooms, which is a necessary condition for classification in subheading 9403.50, HTSUS. As the Benchwright Ladder is sold for general home storage, it is not principally used in kitchens, offices or bedrooms. As such, the ladder is classified in residual subheading 9403.60, HTSUS, which provides for "other" wooden furniture. As the wooden ladder imparts the essential character to the entire storage unit, the subject merchandise is classified in subheading 9403.60, HTSUS. This decision is consistent with other CBP

rulings which classify wooden storage units with baskets in subheading 9403.60, HTSUS. 20 CUSTOMS BULLETIN AND DECISIONS, VOL. 48, NO. 31, AUGUST 6, 2014 See, e.g. NY N064537, dated June 22, 2009, NY R02873, dated November 30, 2005, and NY H89412, dated March 21, 2002. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at www.usitc.gov. EFFECT ON OTHER RULINGS NY N218739, dated June 20, 2012, NY N117616, dated August 23, 2010, NY N087304, dated December 21, 2009, NY N084602, dated December 8, 2009, and NY N063740, dated June 12, 2009 are hereby revoked. Sincerely, IEVA K. O'ROURKE for MYLES B. HARMON, Director Commercial and Trade Facilitation Division.

REVOCATION OF TWO RULING LETTERS AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF WOODEN DESKS AND BOOKCASES AGENCY U.S. Customs and Border Protection, Department of Homeland Security. An importer's failure to advise CBP of substantially identical transactions, or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of this final decision. Specifically, you requested a tariff classification ruling under the Harmonized Tariff Schedule of the United States HTSUS for three articles of wooden furniture. Those three articles of furniture are the Shaker Cottage Writing Desk, the Shaker Cottage Short Bookcase and the Shaker Cottage Tall Bookcase. In New York Ruling Letter NY N121616, dated September 16, 2010, CBP classified all the furniture under subheading 9403.50, HTSUS, which provides for wooden furniture of a kind used in the bedroom. We have reviewed NY N121616 and find the ruling to be in error. FACTS In NY N121616, CBP described the writing desk as a wooden desk with a single drawer. The writing desk measures 40 inches wide by 23 inches deep and 30 inches high. The ruling described the short bookcase as a wooden bookcase with two shelves. The short bookcase measures 36 inches wide by 14 inches deep by 30 inches high. Finally, the ruling described the tall bookcase as a wooden bookcase with four shelves. The tall bookcase measures 24 inches wide by 14 inches deep by 48 inches high. The desk is manufactured in Indonesia. The desk is composed of wood, and measures 42 inches long by 20 inches wide by 30 inches high. This desk features a keyboard tray, one drawer and a cabinet for storage. Item 2 is identified as the VIN H111333C, Sawhorse Desk. The desk is manufactured in China. The desk is composed of wood, and measures 48 inches long by 24 inches wide by 30 inches high.

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