

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

Peanuts and their Classification under the HTSUS



AN INFORMED COMPLIANCE PUBLICATION

MARCH 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 “Peanuts and their classification under the HTSUS”. It provides guidance regarding the classification of these items. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

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

Comments and suggestions are welcomed and should be addressed to the Executive Director, Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Sandra L. Bell
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Office of International Trade

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WHAT PEANUTS ARE

Peanuts are also known as groundnuts, earthnuts, goobers, pindas, pinders, and Manila nuts. Peanuts are called groundnuts in many countries because they grow under the ground. They are the fruit or pods of *Arachis hypogaea* of the *Leguminosae* family. The peanut plant (*Arachis hypogaea*) is a hairy, taprooted annual legume that measures 1 to 1.5 feet in height and bears pods below the surface. The papery pods range from 3/4 inch to 2 inches in length containing two or three kernels. When these kernels mature and have been harvested, they are known as "peanuts."

HOW PEANUTS ARE GROWN

The flower of the *Arachis hypogaea* is borne above ground and after it withers, the stalk elongates, bends down, and forces the ovary underground. When the seed is mature, the inner lining of the pods (called the seed coat) changes from white to brown. The entire plant, including most of the roots, is removed from the soil during harvesting.

Despite their name, peanuts are not true hard-shelled nuts, but rather, mature legume seeds in underground pods, analogous to bean or pea pods.

The pods begin in the orange-veined, yellow-petaled, pea-like flowers, which are borne in axillary clusters above ground. Following self-pollination (peanuts are complete inbreeders), the flowers fade. The stalks at the bases of the ovaries, called pegs, elongate rapidly, and turn downward to bury the fruits several inches in the ground to complete their development.

The pods act in nutrient absorption. The fruits have wrinkled shells that are constricted between the two to three seeds. The mature seeds resemble other legume seeds, such as beans, but they have papery thin seed coats, as opposed to the usual hard legume seed coats.

Peanuts grow best in light, sandy loam soil. They require five months of warm weather, and an annual rainfall of 20 to 40 inches or the equivalent in irrigation water.

The pods ripen 120 to 150 days after the seeds are planted. If the crop is harvested too early, the pods will be unripe. If they are harvested late, the pods will snap off at the stalk, and will remain in the soil.

TYPES OF PEANUTS

Four types of peanuts are the most popular: Spanish, Runner, Virginia, and Valencia. There are also Tennessee Red and Tennessee White types, as well. Certain types are preferred for particular uses because of differences in flavor, oil content, size, and shape. For many uses the different types are interchangeable. Most peanuts marketed

in the shell are of the Virginia type, along with some Valencia selected for large size and attractive appearance of the shell. Spanish peanuts are used mostly for peanut candy, salted nuts, and peanut butter. Most Runners are used to make peanut butter.

The various types are distinguished by branching habit and branch length. There are numerous varieties of each type of peanut.

Each year new varieties of peanuts are introduced somewhere in the peanut belt of the U.S. or in other countries. Introducing a new variety may mean change in the planting rate, adjusting the planter, harvester, dryer, cleaner, sheller, and method of marketing.

There are two main types of growth forms: bunch and runner. Bunch types grow upright, while runner types grow near the ground.

Spanish Types

The small Spanish types are grown in South Africa, and in the southwestern and southeastern U.S. Prior to 1940, 90 percent of the peanuts grown in Georgia were Spanish types, but the trend since then has been larger seeded, higher yielding, more disease resistant varieties.

Varieties of the Spanish type include Dixie Spanish, Improved Spanish 2B, GFA Spanish, Argentine, Spantex, Spanette, Shaffers Spanish, Natal Common (Spanish), White Kernel Varieties, Starr, Comet, Florispan, Spanhoma, Spancross, and Wilco I.

Runner Types

Since 1940, there has been a shift to production of Runner type peanuts in the southeastern U.S. This is due to higher yields and wider use in peanut butter and salting, as compared to Spanish types.

Varieties of Runners include Southeastern Runner 56-15, Dixie Runner, Early Runner, Virginia Bunch 67, Bradford Runner, Egyptian Giant, Rhodesian Spanish Bunch, North Carolina Runner 56-15, Florunner, and Shulamit.

Virginia Types

The large seeded Virginia types are grown in Virginia, North Carolina, Tennessee, and parts of Georgia. They are increasing in popularity due to demand for large peanuts for processing, particularly for salting, confections, and roasting in the shells.

Virginia type peanuts are either bunch or running in growth habit. The bunch type is upright to spreading. It attains a height of 18 to 22 inches and a spread of 28 to 30 inches, with 33 to 36 inch rows that seldom cover the ground. The pods are borne within a few inches of the base of the plant.

Varieties of Virginia type peanuts include Virginia Bunch Large, Virginia Bunch 46-2, Virginia Bunch Small, Virginia Bunch 67, Virginia Bunch G2, Virginia Runner G26, NC 4X, NC 2, NC 5, Georgia Hybrid 119-20, Holland Jumbo, Holland Station Runner, Adkins Runner, Virginia Runner 26, Virginia Runner G (Holland Virginia Runner), Virginia 56 R, Virginia 61 R, Florigiant, Georgia Hybrid 119-18, Virginia B22-15, Virginia A17-12, Virginia A23-7, and Florida 416.

Valencia Types

Valencia types are coarse, and they have heavy reddish stems and large foliage. They are comparatively tall, having a height of 50 inches and a spread of 30 inches. Peanut pods are borne on pegs arising from the main stem and the side branches. Most of the pods are clustered around the base of the plant, and only a few are found several inches away. Valencia types are three-seeded and smooth, with no constriction between the seeds. Seeds are oval and tightly crowded into the pods. There are two strains, one with flesh-colored seed coats and the other with red-colored seed coats. The seed count is 65 to each ounce.

Tennessee Red and Tennessee White Types

These are alike, except for the color of the seed. The plants are similar to Valencia types, except that the stems are green to greenish brown, and the pods are rough, irregular, and have a smaller proportion of kernels.

USES

Peanuts for edible uses account for two thirds of the total peanut consumption in the United States. The principal uses are peanut butter, peanut candy, salted, shelled nuts, and nuts that have been roasted in the shell. Salted peanuts are usually roasted in oil and packed in retail size, transparent, plastic bags and hermetically sealed cans. Dry-roasted salted peanuts are also marketed in significant quantities. The primary use of peanut butter is in the home, but large quantities are also used in the commercial manufacture of sandwiches, candy, and bakery products.

Low grade or culled peanuts not suitable for the edible market are utilized in the production of peanut oil, seed, and feed.

Peanuts have a variety of industrial end uses, particularly the oil. Paint, varnish, lubricating oil, leather dressings, furniture polish, insecticides, and nitroglycerin are made from peanut oil. Soap is made from saponified oil, and many cosmetics contain peanut oil and its derivatives. The protein portion of the oil is utilized in the manufacture of some textile fibers.

Peanut shells are put to use in the manufacture of plastic, wallboard, abrasives, and fuel. They are also used to make cellulose (used in rayon and paper) and mucilage (glue).

Peanut plant tops are used to make hay. The protein cake (oilcake meal) residue from oil processing is utilized as an animal feed and as a soil fertilizer.

U.S. DEPARTMENT OF AGRICULTURE PROGRAM FOR PEANUTS

Historically, peanuts were long recognized by Congress as one of America's basic crops. In order to protect the domestic industry, the USDA conducted a price support program for peanuts, under the Price Support Program and Production Adjustment Program (National Poundage Quota). The Price Support Program consisted of a two-tier price support system that was tied to a maximum poundage quota. Domestic peanuts produced subject to the poundage quota were supported at the higher of two prices, while peanuts over the quota limit, or those produced on farms not having a quota, were supported at the lower rate. The quota support price acted as a floor price for domestic edible peanuts. This system persisted until 2002, with the passage, on May 3, 2002, of the Farm Security and Rural Investment Act of 2002, (Public Law 107-171; 116 STAT 179; 7 USC 7958).

The passage of the 2002 farm bill effected a number of significant changes in domestic peanut policy. In relevant part, Section 1308 of that statute established a requirement that "all peanuts marketed in the United States shall be officially inspected and graded by Federal or Federal-State inspectors." To this end, the Peanut Standards Board was established, with the purpose of advising the Secretary of Agriculture regarding the creation of quality and handling standards for domestically produced and imported peanuts. Section 1309 of the statute terminated the marketing quota programs for peanuts and ended the price support program. Currently, prices for domestic peanuts are market-driven and tend to follow average prices in the world market.

TRADE

The major producers/exporters of peanuts are the United States, Argentina, Sudan, Senegal and Brazil. These five countries account for 71 percent of total world exports. In recent years, the United States has been the leading exporter of peanuts. The major peanut importers are the European Economic Community (EEC), Canada and Japan. These three areas account for 78 percent of the world's imports.

Although India and China are the world's largest producers of peanuts, they account for a small part of international trade because most of their production is used for domestic consumption as peanut oil. Exports of peanuts from India and China are equivalent to less than four percent of world trade.

Ninety percent of India's production is processed into peanut oil. Only a nominal amount of hand-picked select grade peanuts are exported. India prohibits the importation of all oil seeds, including peanuts.

The European Economic Community (EEC) is the largest consuming region in the world that does not produce peanuts. All of its consumption is supplied by imports. Consumption of peanuts in the EEC is primarily as food, mostly as roasted in shell peanuts and as shelled peanuts used in confectionery and bakery products.

The average annual imports of peanuts are less than 0.5 percent of U.S. consumption. Two thirds of U.S. imports are roasted unshelled peanuts. The major suppliers are Singapore, Taiwan, Malaysia, Hong Kong, China, and Canada. The principal suppliers of shelled peanut imports are Argentina and Canada. Most of Canada's peanut butter is processed from Chinese peanuts. Imports of peanut butter from Argentina are in the form of a paste and must be further processed in the U.S. Other minor suppliers of peanut butter include Malawi, China, India, and Singapore.

CLASSIFICATION OF PEANUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN

The HTSUS progresses from the least processed product to the most processed item. For example, the first provision for peanuts is heading 1202, which provides for raw peanuts. Peanuts that fall into this provision have not been roasted or otherwise cooked. The Explanatory Notes allow for the following to be embraced within the scope of the raw peanut provision:

Headings 12.01 to 12.07 cover seeds and fruits of a kind used for the extraction (by pressure or by solvents) of edible or industrial oils and fats, whether they are presented for that purpose, for sowing or for other purposes. These headings do not, however, include products of heading 08.01 or 08.02, olives (Chapter 7 or 20) or certain seeds and fruits from which oil may be extracted but which are primarily used for other purposes, e.g., apricot, peach or plum kernels (heading 12.12) and cocoa beans (heading 18.01).

The seeds and fruits covered by the headings may be whole, broken, crushed, husked or shelled. They may also have undergone moderate heat treatment designed mainly to ensure better preservation (e.g., by inactivating the lipolytic enzymes and eliminating part of the moisture, for the purpose of de-bittering or to facilitate their use). However, such treatment is permitted only if it does not alter the character of the seeds and fruits as natural products and does not make them suitable for a specific use rather than for general use.

The headings exclude solid residues resulting from the extraction for vegetable oil from oil seeds or oleaginous fruits (including defatted flours and meals) (heading 23.04, 23.05 or 23.06).

Heading 1202 covers peanuts, whether or not shelled or broken, which are not roasted or otherwise cooked. Peanuts in heading 1202 may be heat treated to ensure better preservation, as noted above in the General Explanatory Note. Roasted or otherwise cooked peanuts fall in Chapter 20.

The HTSUS provides for peanuts that have not been roasted or otherwise cooked under subheadings 1202.10 and 1202.20. If the peanuts are in the shell, the applicable subheading is 1202.10, HTSUS, which provides for peanuts (groundnuts), not roasted or otherwise cooked, whether or not shelled or broken, in shell.

Peanuts, not roasted or otherwise cooked, shelled, whether or not broken, are classifiable under subheading 1202.20, HTSUS, which provides for peanuts (groundnuts), not roasted or otherwise cooked, whether or not shelled or broken, shelled, whether or not broken.

CLASSIFICATION OF PREPARED OR PRESERVED PEANUTS

Peanuts that have been blanched, roasted or otherwise cooked, prepared or preserved are provided for under subheading 2008.11. The Explanatory Notes state:

This heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter.

It includes, *inter alia*:

- 1) Almonds, groundnuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.
- 2) "Peanut butter," consisting of a paste made by grinding roasted groundnuts, whether or not containing added salt or oil...
- 9) Fruit, nuts, fruit-peel and other edible parts of plants (other than vegetables), preserved by sugar and put up in syrup (e.g., *marrons glacés* or ginger), whatever the packing.

All the above products may be sweetened with synthetic sweetening agents (e.g., sorbitol) instead of sugar.

The products of this heading are generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers.

The HTSUS provides for prepared or preserved peanuts under subheading 2008.11, which provides for fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, nuts, peanuts (groundnuts) and other seeds, whether or not mixed together, peanuts (groundnuts). The provisions are as follows: peanut butter and paste – subheadings 2008.11.0200 - 2008.11.1500, blanched peanuts – subheadings 2008.11.2200 - 2008.11.3500, and "other" - subheadings 2008.11.4200 - 2008.11.6000.

QUOTA

The 1995 GATT introduced major changes in the import regulations for peanuts. Specifically, under the 1995 GATT, peanuts were no longer subject to an absolute quota, as they had been in the past, but rather, to a new tariff rate quota. It also established a tariff rate quota for peanut butter.

Currently, Additional U.S. Note 2, Chapter 12 of the 2008 HTSUS outlines the restrictions of the tariff rate quotas for peanuts. This note states that the aggregate quantity of peanuts (excluding peanut butter) entered under subheadings 1202.10.40, 1202.20.40, 2008.11.25, and 2008.11.45 during the twelve month period from April 1 in any year through the following March 31, inclusive, shall not exceed 43,901 metric tons from Argentina, and 9,005 metric tons from other countries or areas. Note 2 requires, also, that, for quota purposes, in-shell peanuts shall be charged against available quota quantities on the basis of 75 kilograms for each 100 kilograms of peanuts in the shell. Finally, the Note states that articles the product of Mexico are not to be permitted or included under these quota quantity limitations and may not be classified under these tariff rate quota subheadings. Rather, peanuts which are the product of Mexico under the NAFTA rules of origin are classifiable under the alternative provisions for Other peanuts, entered outside of the quota, in subheadings 1202.10.80, 1202.20.80, 2008.11.35 and 2008.11.60, and are eligible for preferential (duty-free) NAFTA treatment under those subheadings. Beginning in calendar year 2008, quantitative limitations on raw and prepared or preserved peanuts, the product of Mexico, ceased to apply.

Additional U.S. Note 5, Chapter 20, HTSUS, addresses the tariff rate quota for "peanut butter and paste." This note states that "[t]he aggregate quantity of peanut butter and paste entered under subheading 2008.11.05 in any calendar year shall not exceed the quantities specified in this note." Quota allocations for "peanut butter and paste" are listed in metric tons: for Canada (14,500 metric tons), Argentina (3,650), Countries or

territories identified in additional U.S. note 6 to this chapter combined (aggregate) (1,600) and Other countries or areas (250). Again, peanut butter or paste, which is the product of Mexico under the NAFTA rules of origin, is not classifiable in the tariff rate quota provision but in the alternative provision for Other peanut butter or paste in subheading 2008.11.15.00, HTSUS, and is currently eligible for preferential (duty free) NAFTA treatment as specified in that subheading.

Similarly, preferential duty rates, within specified quantitative limitations, also apply to eligible importations of peanuts from several other countries, pursuant to their separate trade agreements with the United States. In this regard, the “Special” duty rate column of the HTSUS adjacent to the various applicable peanut subheadings in Chapters 12 and 20 should always be consulted. Listed below are countries whose trade agreements with the U.S. include tariff-rate peanut quotas, each followed by references to the portions of the HTSUS that set forth pertinent details.

- Israel (U.S. Note 6, and subheading 9908.12.01, in Subchapter VIII of Chapter 99)
- Jordan (U.S. Note 4, and subheadings 9909.12.05, 9909.12.20 and 9909.12.40, in Subchapter IX of Chapter 99)
- Singapore (U.S. Note 9, and subheadings 9910.12.05, 9910.12.10 and 9910.12.20, in Subchapter X of Chapter 99)
- Morocco (U.S. Note 11, and subheadings 9912.12.05, 9912.12.10 and 9912.12.20, in Subchapter XII of Chapter 99)
- Australia (U.S. Note 18, and subheadings 9913.12.05, 9913.12.10 and 9913.12.20, in Subchapter XIII of Chapter 99)
- Bahrain (U.S. Note 9, and subheadings 9914.12.05, 9914.12.10 and 9914.12.20, in Subchapter XIV of Chapter 99)
- Dominican Republic / Central America (“DR-CAFTA”) (U.S. Notes 12 and 13, and subheadings 9915.12 and 9915.20, in Subchapter XV of Chapter 99)

IMPORT REQUIREMENTS

Animal and Plant Health Inspection Service (APHIS)/Plant Protection and Quarantine (PPQ) review is required for all peanut entries prior to release. Agricultural Marketing Service (AMS) notification is also required.

The following operational procedures apply to imported peanuts, both foreign grown peanuts subject to quota, and U.S. grown peanuts returned to the U.S. under

9801.00.10 26, HTS:

1. APHIS/PPQ notification for imports of foreign grown peanuts.
2. Mandatory APHIS/PPQ inspection and clearance of all foreign grown raw peanuts prior to Customs release.
3. AMS notification of all foreign grown peanuts at the time of entry summary review.
4. For information regarding AMS' peanut import standards, contact Kenneth G. Johnson or Dawana Clark at:

DC Marketing Field Office
4700 River Road, unit 155
Riverdale, MD 20737
Tel: (301) 734-5243
Fax: (301) 734-5275

5. It is the importer's responsibility to request (1) grade and (2) aflatoxin inspection and certification services from AMS by contacting:
 - (1) Fresh Products Branch
FVP, AMS, USDA
Rm. 1661-S, Stop 0240
1400 Independence Ave. SW
Washington, D.C. 20250-0240
Tel.: (202) 720-5870
Fax: (202) 720-0393
 - (2) Dr. Robert Epstein, Deputy Administrator
Science and Technology Programs
AMS, USDA, Rm. 3507-S
1400 Independence Ave. SW (Stop 0270)
Washington, DC 20250-0270
Tel.: (202) 720-5231
Fax: (202) 720-6496
6. A bond for three times the total entered value is required for foreign grown peanuts that are blanched or otherwise prepared or preserved. The bond is required in order to ensure compliance with FDA requirements for quality, size and wholesomeness.
7. Liquidation for all foreign grown peanuts will be withheld pending compliance with appropriate APHIS/PPQ, AMS and FDA entry requirements.
8. All importations of U.S. grown peanuts are to be reported to the Warehouse and Inventory Division, Farm Service Agency; 1400 Independence Ave. SW, Washington, D.C. 20250.
9. Domestic peanuts are not subject to quota limitations upon importation. However, these products may be subject to the USDA marketing quota penalties pursuant to 7 CFR §1446.115, if they are "contract additional" or

"loan additional" peanuts. Importers of domestic peanuts should be referred to the Marketing Assistance Loans Program, Farm Service Agency for further assistance.

INVOICING REQUIREMENTS

The accuracy of the information contained on invoices is an essential element of the structure of the many new and creative programs Customs has undertaken recently. These programs, including, but not limited to, automated entry processing and pre-importation review, may only provide their benefits to the trade community as a whole if the data gathered are correct and complete. This concern for invoice accuracy is not new, but, as we progress in automation, accuracy becomes indispensable.

Section 141.86 of the Customs Regulations (19 CFR 141.86) concerns invoicing requirements. Subparagraph (a)(3) of the section requires invoices to have the following:

"A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers and symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed."

A "detailed description" is one that enables an import specialist to properly classify imported merchandise. Accordingly, the invoice description must indicate any information that has a direct bearing on the proper classification of the imported item and it is incumbent upon the importer of record to ensure that the detailed description is present on each invoice.

Importers do not have to provide information that is not necessary to classify a specific item. However, they are responsible for giving CBP the information that is needed.

The following information is required on invoices:

1. Type of peanut - whether roasted, dry-roasted, in-shell, out of shell
2. Percentage of peanuts in the product i.e., 50 percent peanuts, 50 percent rice crackers
3. Use of the product
4. Processes performed on the product

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ADDITIONAL INFORMATION

The Internet

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

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

Customs Regulations

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

Customs Bulletin

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

Importing Into the United States

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

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

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

Informed Compliance Publications

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

Value Publications

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

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

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

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

“Your Comments are Important”

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

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