

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



AN INFORMED COMPLIANCE PUBLICATION

MARCH 2010

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 “Agglomerated Stone”. 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 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.

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

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INTRODUCTION

Heading 6810 of the Harmonized Tariff Schedule of the United States (HTSUS) covers both articles of artificial stone and articles of concrete or cement. This Informed Compliance Publication will focus on the articles of artificial stone – more commonly referred to as agglomerated stone – provided for in heading 6810.

This type of merchandise has become very significant. In recent years, many articles of agglomerated stone classifiable in heading 6810 have been imported into the United States. In addition, products that are not properly classifiable in heading 6810 are often entered incorrectly in this provision.

Therefore, importers who believe that their merchandise may include articles of “agglomerated stone” should have a clear understanding of the definition of this term. They should understand the precise nature of the merchandise that is classified as “artificial stone” in heading 6810. They should also have a clear understanding of the types of products that do not meet the definition of artificial stone but are often entered incorrectly as artificial stone in heading 6810.

DEFINITION OF AGGLOMERATED STONE

Agglomerated stone classifiable in heading 6810 consists of natural stone uniformly bound or agglomerated with a binding material.

Note HQ rulings *957452*, November 21 1995; *960052*, July 7, 1997; *952857*, March 2, 1993; *965125*, March 5, 2002; *959308*, November 20, 1997; *960365*, May 11, 1998; *962951*, May 22, 2000; *965251*, August 27, 2002.

Note NY rulings *L86570*, August 26, 2005; *I80363*, April 30, 2002; *I83776*; July 8, 2002; *I83335*, July 8, 2002; *I82899*, June 21, 2002; *I81517*, May 14, 2002; *J80744*, February 28, 2003; *J81741*, June 2, 2003; *J81460*, March 12, 2003; *J86580*, July 18, 2003; *F82085*, February 7, 2000; *H87014*, January 10, 2002; *I87595*, November 20, 2002; *I80362*, April 30, 2002; *I86364*, October 3, 2002; *857949*, November 19, 1990; *887027*, July 26, 1993; *887033*, August 9, 1993; *E85426*, August 20, 1999; and many others.

The binding material in an agglomerated stone product can be plastics, cement, lime, etc. The stone can be in the form of pieces, chunks, pebbles, powder, etc.

An article is regarded as “agglomerated” when both components - binder and stone - run together throughout the body of the article. If one cuts into a product that is truly agglomerated stone at any point in the body of the article, one would consistently find both components blended together.

On the other hand, if one section of a product consists of plastics while another distinct section consists of stone, this item would not be regarded as agglomerated stone. In this example, the merchandise cannot be defined as agglomerated stone because the natural stone and the binding material do not run together throughout the body of the article. When we classify this type of product with distinct plastic and stone components (which are not blended together), we are dealing with a composite good classifiable based on the guidelines of General Rule of Interpretation (3) [GRI (3)], not agglomerated stone classifiable in heading 6810. Under GRI (3), composite goods are classified under the provision applicable to the component that imparts the essential character to the product or - if no single component imparts essential character - under the provision that appears last in the HTSUS. Thus, when GRI (3) is applied, a product with separate stone and plastic sections will be classified either in heading 6802 as building stone or in Chapter 39 as plastics, not as agglomerated stone in heading 6810.

If an article consists of different types of natural stone attached to each other with binding material and forming a pattern, this conglomerated stone item could not be regarded as agglomerated stone, because the stone and the binding material are not blended together throughout the body of the article. This type of article will be classified as building stone in heading 6802, not as agglomerated stone in heading 6810. (When we classify an article consisting of different types of stone attached to each other, the applicable subheading under heading 6802 will be determined based on the application of GRI (3).)

The provision for artificial stone in heading 6810 can only be applied to a product when natural stone and a binding material (e.g., plastic resin, cement or lime) are uniformly agglomerated together throughout the body of the article.

THE ARTICLES OF AGGLOMERATED STONE COVERED BY HEADING 6810 SHOULD NOT BE CONFUSED WITH DIFFERENT TYPES OF ARTICLES PROVIDED FOR IN OTHER HEADINGS

The agglomerated stone products classifiable in heading 6810 (“artificial stone”) should not be confused with the worked natural (i.e., unagglomerated) monumental/building stone classifiable in heading 6802.

In addition, the agglomerated stone articles classifiable in heading 6810 should not be confused with the articles of worked vegetable or mineral carving material classifiable in heading 9602. These products of heading 9602 include articles of vegetable materials of a kind used for carving. They also include articles of mineral carving material including amber, meerschaum, agglomerated amber, agglomerated meerschaum, jet and mineral substitutes for jet. Articles of agglomerated amber, articles of agglomerated meerschaum and other products covered by heading 9602 should not be entered as articles of agglomerated stone in heading 6810.

STONE MATERIAL IN AGGLOMERATED STONE MUST BE NATURAL STONE

The provision for artificial stone products in heading 6810 covers articles of agglomerated **stone**, not simply articles of any agglomerated material.

A product consisting of agglomerated material can be classified as artificial stone in heading 6810 only if this material is natural stone. If the agglomerated material is a synthetic chemical or a mineral other than stone, heading 6810 would not apply.

A synthetic chemical combined with plastics would be classified as plastics in Chapter 39, not as agglomerated stone in heading 6810. This scenario is not uncommon. Products classifiable in Chapter 39 are often entered incorrectly in heading 6810.

For an example of this situation, see NY ruling 889036, dated August 26, 1993. This ruling covered various articles - counter sheets, kitchen sinks, vanity tops and lavatory bowls – consisting of plastics combined with a synthetic chemical. The merchandise was classified as plastics in various headings of Chapter 39, not as agglomerated stone in heading 6810.

A mineral material (other than stone) combined with plastics would be classified as plastics in Chapter 39 if the plastics imparted the essential character to the product, or as articles of other mineral substances in heading 6815 if the mineral material imparted the essential character to the product. (Other Chapter 68 provisions could apply depending on the precise mineral present in the product.)

DERIVATION OF PURPORTED STONE MATERIAL MUST BE VERIFIED

Since the agglomerated material in products classifiable as artificial stone in heading 6810 must be natural stone, verification of the precise derivation of this material becomes crucial. Information from the producer on the exact nature of the material is necessary.

Even if an article consists of an agglomerated material that is chemically identical to a specific stone, the article will not be regarded as agglomerated stone unless the material is physically in the form of stone. The agglomerated material must meet the geological definition of stone. Therefore, it is clearly not sufficient for the producer to indicate merely the chemical name of the purported stone material in an agglomerated product. We require information confirming that this material is in fact natural stone.

Products that are purported to consist of agglomerated stone are often described as “calcium carbonate” or “calcite” agglomerated with plastics material. Since agglomerated stone classifiable in heading 6810 must consist of natural stone agglomerated with binding materials, the term “calcium carbonate” alone does not tell us whether the product is agglomerated stone.

Calcium carbonate or calcite can be in the form of granules, pebbles, chunks or powder of natural stone such as marble or limestone. When calcium carbonate in the form of limestone, marble or another natural stone is uniformly agglomerated with a binding material such as plastics or cement, the agglomerated product may be classified as artificial stone in heading 6810.

However, calcium carbonate can also be in the form of a synthetic chemical or a mineral other than stone. When this is the case, the agglomerated calcium carbonate will not be classified in heading 6810, because the product does not contain natural stone. (See section above entitled “Stone Material in Agglomerated Stone Must Be Natural Stone.”)

The merchandise should be entered in accordance with the derivation of the calcium carbonate. If the calcium carbonate is derived from natural stone, heading 6810 could be applied.

However, if the calcium carbonate is in the form of a synthetic chemical, Chapter 39 would be applicable to the article of synthetic calcium carbonate agglomerated with plastics material. Since the product does not contain natural stone, heading 6810 could not be applied in this case.

If the calcium carbonate is in the form of a mineral other than stone (the least likely scenario), classification of the calcium carbonate agglomerated with plastics will be determined based on the component (plastics or mineral) that imparts the essential character to the product. Depending on the determination regarding essential character, a mineral (other than stone) agglomerated with plastics could be classified either as an article of plastics in Chapter 39 or as an article of mineral substances in heading 6815 (or possibly another Chapter 68 provision depending on the specific mineral).

PERCENTAGE OF STONE VS. PERCENTAGE OF BINDING MATERIAL IN AN AGGLOMERATED ARTICLE

A frequently asked question regarding agglomerated stone concerns the percentage of stone vs. the percentage of binding material in the product. In order for a product to be regarded as agglomerated stone classifiable in heading 6810, assuming we have verified that the agglomerated material is natural stone, is there a requirement that the stone constitute a greater percentage by weight within the product than the binding material? The answer is no.

Often agglomerated stone consists of stone powder agglomerated with plastics resins. In this situation, the plastics material will frequently weigh more than the natural stone. Thus, we cannot require a greater percentage by weight for the stone material in agglomerated stone products.

Stone agglomerated with plastics is classifiable in heading 6810 on the basis of General Rule of Interpretation (1) [GRI (1)]. Under this rule, merchandise is classified based on

the language of the HTSUS provisions and notes. Artificial stone is provided for specifically in the HTSUS. The unique combination of plastics and stone that comprises agglomerated stone is described clearly in heading 6810. This heading provides for the product more clearly than heading 6802 which covers unagglomerated building stone or the Chapter 39 provisions which cover plastics articles.

General Rule of Interpretation (3) [GRI (3)] – the rule which addresses the classification of composite goods and sets that cannot be classified based on GRI (1) – is usually not applicable to our consideration of agglomerated stone. Since agglomerated stone is specifically provided for in the HTSUS, we do not regard the classification of stone agglomerated with plastics as a GRI (3) question.

When we classify an agglomerated stone product, we are not seeking to find which component (plastics or stone) is more substantial and imparts the essential character to the item. As explained above, the classification of agglomerated stone is usually determined based on GRI (1), not GRI (3). If the stone and plastics components are uniformly agglomerated throughout the body of the article, the product will generally be regarded as agglomerated stone. This will usually be the case whether the plastic component or the stone component comprises a greater portion of the product's weight.

Nevertheless, if there is very little stone in a product that contains both plastics and stone, there is the possibility that the merchandise is not agglomerated stone but plastics containing filler.

Floor and wall tiles of stone agglomerated with plastics usually contain substantial amounts of stone. In these products, the stone generally constitutes the greatest component of the product by weight. In these articles, the stone is generally in the form of heavy chunks.

However, in figurines and other decorative articles consisting of stone agglomerated with plastics, the percentage (by weight) of the stone is often less than the percentage of plastics. In these articles the stone is frequently in the form of powder. Although the percentage by weight of stone in a figurine of agglomerated stone may be 50 percent or more, frequently this percentage is in the 30's or 40's. Nevertheless, as long as the stone component and the plastics component are uniformly blended together throughout the body of the figurine, the article will be regarded as agglomerated stone classifiable in heading 6810. This will be the case even when the stone does not represent a greater percentage of the figurine's weight than the binding material.

When a product consists of agglomerated stone, it may feel heavier than a plastics article. In addition, when one touches an agglomerated stone article, the product will often have a "stone-like" feel, as opposed to the smooth feeling we experience when we touch a plastics article. When an item feels light and smooth, it is more likely to be a plastics product classifiable in Chapter 39 than an article of artificial stone classifiable in heading 6810. (Of course, some items that actually consist of agglomerated stone may be covered with a layer of plastics or plaster above the agglomerated stone. This layer

will mask the “stone-like” feel of the agglomerated stone. In addition, some items that actually consist of fine stone powder agglomerated with plastics may feel relatively light and smooth.)

When is there so little stone in an article purported to be “agglomerated stone” that we cannot regard the item as artificial stone? Although there is no absolute standard, generally when an article consisting of stone and plastics contains 20 percent or less of natural stone by weight, we will not consider the product to be agglomerated stone classifiable in heading 6810. Rather, we will regard the item as plastics (containing filler) classifiable in Chapter 39. Products containing such a low amount of stone generally will be very light and will not have the “stone-like” feel that often characterizes agglomerated stone.

When an article consisting of stone and plastics contains between 21 and 30 percent natural stone by weight, the product may or may not be regarded as agglomerated stone. This product falls into a gray area. Depending on how heavy or light the item is and depending on whether or not it has a “stone-like” feel, we may regard this article either as agglomerated stone or plastics.

An importer of products purported to be agglomerated stone may be asked to provide information from the foreign manufacturer indicating the percentage by weight of stone and the percentage by weight of binding material in the article.

CONFUSING TERMINOLOGY

There is always the possibility that plastics products classifiable in Chapter 39 and agglomerated stone products classifiable in heading 6810 will be confused. The use of confusing designations in the industry contributes to this problem. The names used in the trade for products purported to be agglomerated stone are frequently misleading. Often these names fail to clarify the true nature of the merchandise.

The word “polyresin” is a scientific or technical term that refers to a type of plastics material. Generally, when this term is used in the industry (e.g., on an invoice), it refers to plastics material classifiable in Chapter 39. When this word is used properly, it should not refer to anything other than a plastics product.

However, the word “polyresin” is often used incorrectly (e.g., on invoices) to refer to an agglomerated stone product - classifiable in heading 6810 - consisting of a combination of plastics resins (polyresin) and natural stone. Sometimes, the term “polyresin” is used to refer to a combination of plastics material and a synthetic chemical classifiable in Chapter 39.

When one hears the word “polyresin,” one can easily assume that the merchandise is simply plastics, since the accepted scientific meaning of the term is a type of plastics. Absent specific information on the precise nature of the merchandise at issue, we have no way of knowing whether this term is being used properly to refer to a plastics article

or whether the word is being used to designate an article of stone agglomerated with plastics. Since the terminology used is often confusing, it is crucial for importers of articles that may consist of artificial stone to obtain clear information from their suppliers regarding the precise components in this merchandise.

Of course, it would be best if products consisting of agglomerated stone were not referred to as “polyresin.” To whatever extent possible, it would be helpful if importers could advise their suppliers to limit the use of this term to plastics articles. However, as long as some companies continue to use the term “polyresin” for products purported to be agglomerated stone, it is essential that importers obtain clear information on the exact nature of these articles. The importer should obtain complete details from his or her supplier on the precise derivation of each component in any article claimed to be agglomerated stone as well as the percentage by weight of each component. (See sections above entitled “Derivation of Purported Stone Material Must Be Verified” and “Percentage of Stone vs. Percentage of Plastics Material in an Agglomerated Article.”)

Another name often used in industry to refer to stone agglomerated with plastics resins is “polystone.” The term “polystone” - a combination of the words polyresin and stone – can also be confusing. This term is sometimes used to refer to products consisting of natural stone agglomerated with plastic binders – merchandise classifiable as artificial stone in heading 6810. However, the word “polystone” has also been used to refer to merchandise classifiable in Chapter 39 such as a wholly plastics article (or an article consisting of a combination of plastics and a synthetic chemical) that has been painted or otherwise constructed to resemble stone. Since this term may or may not refer to agglomerated stone, importers must obtain information from their suppliers on the derivation and weight of each ingredient in any product invoiced as “polystone” that is claimed to be agglomerated stone.

LABORATORY ANALYSIS

U.S. Customs and Border Protection will often send samples to our laboratory to confirm both the nature and percentages of the materials in products purported to consist of agglomerated stone.

Since products which are not actually agglomerated stone are often entered incorrectly under the provision for this merchandise in heading 6810, analysis by our Customs laboratory to verify the composition of products entered as artificial stone is very significant.

SUBHEADINGS COVERING DIFFERENT TYPES OF AGGLOMERATED STONE ARTICLES

Tiles, flagstones, bricks and similar articles of agglomerated stone are provided for in subheadings 6810.11.00, 6810.19.12, 6810.19.14 and 6810.19.50. Thus, this group of subheadings (along with subheading 6810.91.00 which provides for prefabricated

structural components used in building or civil engineering) covers those agglomerated stone items that are used in the building industry.

Subheading 6810.11.00 covers building blocks and bricks of agglomerated stone.

Subheadings 6810.19.12 and 6810.19.14 cover floor and wall tiles of agglomerated stone. These are the only subheadings for agglomerated stone that make a distinction based on the nature of the binder.

When the binding material in a floor or wall tile is other than cement (generally, plastics resins), the product is classifiable in subheading 6810.19.12. When the binding material in a floor or wall tile is cement, the product is classifiable in subheading 6810.19.14.

While the majority of agglomerated stone floor and wall tiles probably employ plastic resins as binders, many of these products use cement binders. The distinction between subheadings 6810.19.12 and 6810.19.14 requires an importer of artificial stone floor and wall tiles to obtain information from the manufacturer regarding the binding material used in the merchandise.

Note NY rulings *180354*, April 26, 2002; *180355*, April 26, 2002; *180356*, April 26, 2002; *180361*, April 26, 2002; *180363*, April 30, 2002; *180364*, April 26, 2002; *180365*, April 26, 2002; *180366*, April 26, 2002; *184858*, October 10, 2002; *L81391*, March 3, 2005; *F82654*, April 17, 2000.

Subheading 6810.19.50 covers tiles, flagstones, bricks and similar articles: other.

Subheading 6810.91.00 covers prefabricated structural components for building or civil engineering.

Subheading 6810.99.00 covers other articles of agglomerated stone.

Floor and wall tiles classifiable in subheadings 6810.19.12 and 6810.19.14 are often entered incorrectly in other subheadings of heading 6810. The size of a typical floor or wall tile is twelve inches by twelve inches, although floor and wall tiles can be as large as twenty-four inches by twenty-four inches. Additional U.S. Note 2 to Chapter 68 precludes any item that is 3.2 centimeters or more in thickness from being regarded as a tile.

Rectangular items of agglomerated stone that are larger than tiles are regarded as slabs.

When a slab is a building component that can be regarded as a flagstone, brick or similar article, it is classifiable under the provision for other tiles, flagstones, bricks and similar articles in subheading 6810.19.50. However, when a slab is a general-purpose stone piece that can be used either as a countertop or as a building component, subheading 6810.99.00 will generally apply.

Note HQ rulings *965251*, August 27, 2002; *085410*, January 4, 1990; *084172*, June 21, 1989.

Note NY rulings *I84858*, October 10, 2002; *L81391*, March 3, 2005; *L81680*, March 3, 2005.

In addition to general-purpose stone slabs, subheading 6810.99.00 (the “basket” provision for articles of artificial stone) covers decorative or ornamental articles of agglomerated stone. This is the single largest category of agglomerated stone products imported into the United States.

Subheading 6810.99.00 is the subheading of heading 6810 that is most likely to be applied incorrectly (e.g., plastics products classifiable in Chapter 39 are often entered incorrectly in this provision).

THE IMPORTER’S RESPONSIBILITIES

The importer should understand the definition of artificial stone. See section above entitled “Definition of Agglomerated Stone.”

Plastics products of Chapter 39 and articles of agglomerated stone classifiable in heading 6810 should not be confused.

Worked monumental or building stone and articles thereof of natural (i.e., unagglomerated) stone classifiable in heading 6802 should not be confused with articles of agglomerated stone classifiable as artificial stone in heading 6810.

The importer should be prepared to provide information regarding the foreign firm (to be submitted to U.S. Customs and Border Protection) documenting the identity and the percentages by weight of the purported stone material and the binding material in a product claimed to be agglomerated stone and documenting the derivation of the purported stone component in a product claimed to be agglomerated stone. This information should indicate whether the material is derived from natural stone, a synthetic chemical or a mineral source other than stone.

The importer should be aware of the distinctions between different types of articles classifiable in different subheadings of heading 6810. See section above entitled “Subheadings Covering Different Types of Agglomerated Stone Articles.”

U.S. Customs and Border Protection may request precise information on the uses of articles of agglomerated stone imported into the United States. For slabs, tiles and other building components, the importer should be prepared to provide information on dimensions and thickness.

Prior to the importation of the merchandise, an importer may request a binding tariff classification ruling on the product from U.S. Customs and Border Protection. Ruling requests should be sent to:

U.S. Customs and Border Protection
Customs Information Exchange (CIE)
One Penn Plaza 10th Floor
New York, NY 10119

Attention: Binding Rulings Section

A ruling request on a stone product should include information on the uses, dimensions and thickness of the article. When an importer believes that the product is agglomerated stone, the ruling request should include information on the precise chemical and geological names of each component, the percentage by weight of each component, and whether or not the components are uniformly agglomerated throughout the body of the article. The ruling request should indicate whether the agglomerated material is natural stone, a synthetic chemical or a mineral other than stone.

If possible, a complete sample of the product should be submitted with the ruling request. However, if the product is very large (e.g., a very large slab), a section of the complete article should be submitted as a sample. This section should be at least twelve inches by twelve inches and should include portions of the face as well as the side or edge (including the corner) of the complete product.

If a portion of the complete product is submitted as a sample, the ruling request should indicate the dimensions and thickness of the complete article as well as the precise nature and use of the complete article.

PHOTOGRAPHS



AGGLOMERATED STONE ROOSTER –
6810.99.00



AGGLOMERATED STONE SPORTS JERSEY –
6810.99.00



ARTIFICIAL ROCK OF AGGLOMERATED STONE USED TO HIDE KEYS –
6810.99.00



AGGLOMERATED STONE FLOOR AND WALL TILE -
6810.19.12 OR 6810.19.14 DEPENDING ON BINDING MATERIAL



AGGLOMERATED STONE SLAB –
6810.19.50 OR 6810.99.00:
DEPENDING ON WHETHER SLAB IS A BUILDING COMPONENT
OF THE TYPE DESCRIBED IN 6810.19.50,
OR A GENERAL PURPOSE STONE PIECE (6810.99.00) USED EITHER AS A
COUNTERTOP OR AS A BUILDING COMPONENT

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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