

ANNEXURE - F

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NY N306132  Sep 24, 2019

Type : Classification • HTSUS : 9405.20.8010; 9903.88.03; 8518.22.0000; 9903.88.15

CLA-2-85:OT:RR:NC:N2:209

Douglas Lipski

IKEA Purchasing Inc.

3200 Horizon Drive, Suite 120

King of Prussia, PA 19406

RE: The tariff classification of a Wi-Fi enabled speaker/lamp combo and a Wi-Fi enabled bookshelf speaker from China

Dear Mr. Lipski:

In your letter dated September 6, 2019, you requested a tariff classification ruling.

The items concerned are referred to as the SYMFONISK lamp (model # 00464617), and the SYMFONISK bookshelf speaker (model # 00357561).

The SYMFONISK lamp is a combination speaker and lamp. It consists of the SYMFONISK speaker within the base of a table lamp. The SYMFONISK lamp measures 9" x 9" x 16". It incorporates a glass shade, a polycarbonate/ABS plastic body along with aluminum knobs with a 100% polyester textile wrapped around the body of the speaker. The lamp serves as a lighting function for the room in addition to providing streaming music sounds from the speaker.

The SYMFONISK bookshelf speaker consists of the SYMFONISK speaker within a rectangular shaped housing that can sit on a flat surface, or be mounted to a wall vertically or horizontally. When mounted horizontally the speaker housing creates a shelf like structure upon which small items can be placed. The bookshelf speaker measures 4 inches x 6 inches x 12 inches. It has an ABS plastic base, a control panel with a synthetic rubber cover, and a 100% polyester textile front.

The SYMFONISK speakers are Wi-Fi enabled speakers that are controlled in conjunction with the SONOS app. The SYMFONISK supports playback of stored digital media files over the local-LAN network when set up

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using the Sonos Controller Desktop or mobile application, and connects to a home Wi-Fi network or existing Sonos Mesh network.

You propose that both the SYMFONISK lamp (model # 00464617) and SYMFONISK bookshelf speaker (model # 00357561) should be classified as a sound reproducing apparatus under subheading 8519.89.3000, Harmonized Tariff Schedule of the United States (HTSUS). Based on the information submitted, the SYMFONISK speakers do not have the ability to reproduce sound from internal memory or from media of heading 8523, HTSUS. Therefore, classification in heading 8519, HTSUS, is not applicable.

From the information and the pictures provided within your ruling request and from the product website, the SYMFONISK lamp (model # 00464617) serves equally as loudspeaker and lamp. Both features would equally attract the interest of a consumer. CBP would consider this product to be a composite good that has no one component imparting the essential character. As such, the SYMFONISK lamp will be classified in the heading which occurs last in numerical order among those which equally merit consideration, GRI 3(c) noted.

The applicable subheading for the SYMFONISK lamp (model # 00464617) will be 9405.20.8010, HTSUS, which provides for "Lamps and lighting fittings...not elsewhere specified or included...Electric table, desk, bedside or floor-standing lamps: Other: Household." The general rate of duty will be 3.9 percent ad valorem.

Pursuant to U.S. Note 20 to Subchapter III, Chapter 99, HTSUS, products of China classified under subheading 9405.20.8010, HTSUS, unless specifically excluded, are subject to an additional 25 percent ad valorem rate of duty. At the time of importation, you must report the Chapter 99 subheading, i.e., 9903.88.03, in addition to subheading 9405.20.8010, HTSUS, listed above.

The applicable subheading for the SYMFONISK bookshelf speaker (model # 00357561) will be 8518.22.0000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets; parts thereof: Loudspeakers, whether or not mounted in their enclosures: Multiple loudspeakers, mounted in the same enclosure." The general rate of duty will be Free.

Pursuant to U.S. Note 20 to Subchapter III, Chapter 99, HTSUS, products of China classified under subheading 8518.22.0000, HTSUS, unless specifically excluded, are subject to an additional 15 percent ad valorem rate of duty. At the time of importation, you must report the Chapter 99 subheading, i.e., 9903.88.15, in addition to subheading 8518.22.0000, HTSUS, listed above. The HTSUS is subject to periodic amendment so you should exercise reasonable care in monitoring the status of goods covered by the Note cited above and the applicable Chapter 99 subheading. For background information regarding the trade remedy initiated pursuant to Section 301 of the Trade Act of 1974, you may refer to the relevant parts of the USTR and CBP websites, which are available at <https://ustr.gov/issue-areas/enforcement/section-301-investigations/tariff-actions> and <https://www.cbp.gov/trade/remedies/301-certain-products-china>, respectively.

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and the accompanying duty rates are provided on the World Wide Web at <https://hts.usitc.gov/current>.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Steven Pollichino at Steven.Pollichino@cbp.dhs.gov.

Sincerely,

Steven A. Mack
Director
National Commodity Specialist Division

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