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📌 NY N301046 📅 Oct 30, 2018

Type : Classification • HTSUS : 8443.19.3000; 9903.88.01

CLA-2-84:OT:RR:NC:N1:118

Mr. Dan Minutillo

Minutillo Law Corporation

841 Blossom Hill Rd., 2nd Floor

San Jose, CA 95123

RE: The tariff classification of hot foil stamping machines from China.

Dear Mr. Minutillo:

In your letter dated October 8, 2018, on behalf of Bobst North America Inc., you requested a tariff classification ruling.

The products subject to this request, models VISIONFOIL 104 and VISIONFOIL 104 H, are sheet-fed hot foil stamping machines. Hot foil stamping is the process of using heat and pressure to apply metallic foil or holographic foils to materials such as light papers, carton board, laminated board, plastics and corrugated board. Models VISIONFOIL 104 and VISIONFOIL 104 H employ a process in which a heated die forces gold or silver foil against a substrate which is supported by a counter plate or counter cylinder. A combination of this pressure, and the activation of an adhesive sizing, make the foil attach itself to a substrate. You have stated that this process is used on a wide range of commercial products to create decorative finishes and anti-counterfeiting measures.

In your submission, you suggested classifying the hot foil stamping machines within subheading **8443.39.9000**, Harmonized Tariff Schedule of the United States (HTSUS), which provides for printing machinery...other: other. Classification of merchandise under the HTSUS is in accordance with the General

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Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes. Heading 8443, HTSUS, provides for "Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof:" (emphasis added). As noted, the heading is divided into two parts by a semi-colon. The first part of the heading includes printing machinery that prints by means of plates, cylinders and other printing components of heading 8442. Heading 8442 includes, in part, printing blocks, plates, and cylinders. We find that the plates and cylinders used in a hot foil stamping machine are of the type of plates, cylinders and printing components described in heading 8442, HTSUS. Accordingly, we conclude that the instant hot foil stamping machines are ejusdem generis with the printing machinery described in the first part of heading 4202, HTSUS. Therefore, classifying models VISIONFOIL 104 and VISIONFOIL 104 H as "other printers" within subheading **8443.39.9000**, HTSUS, would be incorrect.

The applicable subheading for the hot foil stamping machines, models VISIONFOIL 104 and VISIONFOIL 104 H, will be 8443.19.3000, HTSUS, which provides for printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Other: Other. The rate of duty will be free.

Effective July 6, 2018, the Office of the United States Trade Representative (USTR) imposed an additional tariff on certain products of China classified in the subheadings enumerated in Section XXII, Chapter 99, Subchapter III U.S. Note 20(b), HTSUS. The USTR imposed additional tariffs, effective August 23, 2018, on products classified under the subheadings enumerated in Section XXII, Chapter 99, Subchapter III U.S. Note 20(d), HTSUS. Subsequently, the USTR imposed further tariffs, effective September 24, 2018, on products classified under the subheadings enumerated in Section XXII, Chapter 99, Subchapter III U.S. Note 20(f) and U.S. Note 20(g), HTSUS. For additional information, please see the relevant Federal Register notices dated June 20, 2018 (83 F.R. 28710), August 16, 2018 (83 F.R. 40823), and September 21, 2018 (83 F.R. 47974). Products of China that are provided for in subheading 9903.88.01, 9903.88.02, 9903.88.03, or 9903.88.04 and classified in one of the subheadings enumerated in U.S. Note 20(b), U.S. Note 20(d), U.S. Note 20(f) or U.S. Note 20(g) to subchapter III shall continue to be subject to antidumping, countervailing, or other duties, fees and charges that apply to such products, as well as to those imposed by the aforementioned Chapter 99 subheadings.

Products of China classified under subheading 8443.19.3000, HTSUS, unless specifically excluded, are subject to the additional 20 percent ad valorem rate of duty. At the time of importation, you must report the Chapter 99 subheading, i.e., 9903.88.01, in addition to subheading 8443.19.3000, HTSUS, listed above.

The tariff is subject to periodic amendment so you should exercise reasonable care in monitoring the status of goods covered by the Notice cited above and the applicable Chapter 99 subheading.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS 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

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