

General notes (con.):

13. Exemptions. For the purposes of general note 1--

- (a) corpses, together with their coffins and accompanying flowers,
- (b) telecommunications transmissions,
- (c) records, diagrams and other data with regard to any business, engineering or exploration operation whether on paper, cards, photographs, blueprints, tapes or other media,
- (d) articles returned from space within the purview of section 484a of the Tariff Act of 1930, and
- (e) articles exported from the United States which are returned within 45 days after such exportation from the United States as undeliverable and which have not left the custody of the carrier or foreign customs service,

are not goods subject to the provisions of the tariff schedule. No exportation referred to in subdivision (e) may be treated as satisfying any requirement for exportation in order to receive a benefit from, or meet an obligation to, the United States as a result of such exportation.

14. Commingling of Goods.

- (a) Whenever goods subject to different rates of duty are so packed together or mingled that the quantity or value of each class of goods cannot be readily ascertained by customs officers (without physical segregation of the shipment or the contents of any entire package thereof), by one or more of the following means:
 - (i) sampling,
 - (ii) verification of packing lists or other documents filed at the time of entry, or
 - (iii) evidence showing performance of commercial settlement tests generally accepted in the trade and filed in such time and manner as may be prescribed by regulations of the Secretary of the Treasury,

the commingled goods shall be subject to the highest rate of duty applicable to any part thereof unless the consignee or his agent segregates the goods pursuant to subparagraph (b) hereof.

- (b) Every segregation of goods made pursuant to this note shall be accomplished by the consignee or his agent at the risk and expense of the consignee within 30 days (unless the Secretary authorizes in writing a longer time) after the date of personal delivery or mailing, by such employee as the Secretary of the Treasury shall designate, of written notice to the consignee that the goods are commingled and that the quantity or value of each class of goods cannot be readily ascertained by customs officers. Every such segregation shall be accomplished under customs supervision, and the compensation and expenses of the supervising customs officers shall be reimbursed to the Government by the consignee under such regulations as the Secretary of the Treasury may prescribe.
- (c) The foregoing provisions of this note do not apply with respect to any part of a shipment if the consignee or his agent furnishes, in such time and manner as may be prescribed by regulations of the Secretary of the Treasury, satisfactory proof--
 - (i) that such part (A) is commercially negligible, (B) is not capable of segregation without excessive cost and (C) will not be segregated prior to its use in a manufacturing process or otherwise, and
 - (ii) that the commingling was not intended to avoid the payment of lawful duties.

Any goods with respect to which such proof is furnished shall be considered for all customs purposes as a part of the goods, subject to the next lower rate of duty, with which they are commingled.

- (d) The foregoing provisions of this note do not apply with respect to any shipment if the consignee or his agent shall furnish, in such time and manner as may be prescribed by regulations of the Secretary of the Treasury, satisfactory proof--
 - (i) that the value of the commingled goods is less than the aggregate value would be if

the shipment were segregated;

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- (ii) that the shipment is not capable of segregation without excessive cost and will not be segregated prior to its use in a manufacturing process or otherwise; and
- (iii) that the commingling was not intended to avoid the payment of lawful duties.

Any goods with respect to which such proof is furnished shall be considered for all customs purposes to be dutiable at the rate applicable to the material present in greater quantity than any other material.

- (e) The provisions of this note shall apply only in cases where the tariff schedule does not expressly provide a particular tariff treatment for commingled goods.

15. Abbreviations. In the tariff schedule the following symbols and abbreviations are used with the meanings respectively indicated below:

\$	-	dollars	kN	-	kilonewtons
¢	-	cents	kVA	-	kilovolt-amperes
%	-	percent ad valorem	kvar	-	kilovolt-amperes reactive
+	-	plus	kW	-	kilowatts
/	-	per	kWH	-	kilowatt-hours
°	-	degrees	lin	-	linear
AC	-	alternating current	m	-	meter
ASTM	-	American Society for Testing Materials	Mbq	-	megabecquerel
bbl	-	barrels	mc	-	millicuries
C	-	Celsius	mg	-	milligrams
cc	-	cubic centimeters	MHz	-	megahertz
cu.	-	cubic	ml	-	milliliters
cg	-	centigrams	mm	-	millimeters
cm	-	centimeters	MPa	-	megapascals
cm ²	-	square centimeters	m ²	-	square meters
cm ³	-	cubic centimeters	m ³	-	cubic meters
cy	-	clean yield	No.	-	number
d	-	Denier	ode	-	ozone depletion equivalent
DC	-	direct current	pcs.	-	pieces
doz.	-	dozens	pf.	-	proof
g	-	grams	prs.	-	pairs
G.V.W.	-	gross vehicle weight	r.p.m.	-	revolutions per minute
I.R.C.	-	Internal Revenue Code	sbe	-	standard brick equivalent
kcal	-	kilocalories	SME	-	square meters equivalent
kg	-	kilograms	t	-	metric tons
kHz	-	kilohertz	V	-	volts
			W	-	watts
			wt.	-	weight

16. Definitions. For the purposes of the tariff schedule, unless the context otherwise requires--

- (a) the term "entered" means entered, or withdrawn from warehouse for consumption, in the customs territory of the United States;
- (b) the term "entered for consumption" does not include withdrawals from warehouse for consumption;
- (c) the term "withdrawn from warehouse for consumption" means withdrawn from warehouse for consumption and does not include goods entered for consumption;
- (d) the term "rate of duty" includes a free rate of duty;
- (e) the terms "wholly of", "in part of", and "containing", when used between the description of an article and a material (e.g., "woven fabrics, wholly of cotton"), have the following meanings:
 - (i) "wholly of" means that the goods are, except for negligible or insignificant quantities of some other material or materials, composed completely of the named material;
 - (ii) "in part of" or "containing" mean that the goods contain a significant quantity of the named material.

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With regard to the application of the quantitative concepts specified above, it is intended that the *de minimis* rule apply.

- (f) the term "headings" refers to the article descriptions and tariff provisions appearing in the schedule at the first hierarchical level; the term " subheading" refers to any article description or tariff provision indented thereunder; a reference to headings" encompasses subheadings indented thereunder.
17. Issuance of Rules and Regulations. The Secretary of the Treasury is hereby authorized to issue rules and regulations governing the admission of articles under the provisions of the tariff schedule. The allowance of an importer's claim for classification, under any of the provisions of the tariff schedule which provides for total or partial relief from duty or other import restrictions on the basis of facts which are not determinable from an examination of the article itself in its condition as imported, is dependent upon his complying with any rules or regulations which may be issued pursuant to this note.
18. Methods of Ascertainment. The Secretary of the Treasury is authorized to prescribe methods of analyzing, testing, sampling, weighing, gauging, measuring or other methods of ascertainment whenever he finds that such methods are necessary to determine the physical, chemical or other properties or characteristics of articles for purposes of any law administered by the Customs Service.

GENERAL STATISTICAL NOTES

1. Statistical Requirements for Imported Goods.

- (a) Persons making customs entry or withdrawal of goods imported into the customs territory of the United States shall complete the entry summary or withdrawal forms, as provided herein and in regulations issued pursuant to law, to provide for statistical purposes information as follows:
 - (i) the number of the Customs district and of the port where the goods are being entered for consumption or warehouse, as shown in Statistical Annex A of the tariff schedule;
 - (ii) the name of the vessel or the name of the airline, or in the case of shipment by other than vessel or air, the means of transportation by which the goods first arrived in the United States;
 - (iii) the foreign port of lading;
 - (iv) the U.S. port of unloading for vessel and air shipments;
 - (v) the date of importation;
 - (vi) the country of origin of the goods expressed in terms of the designation therefor in Statistical Annex B of the tariff schedule;
 - (vii) the country of exportation expressed in terms of the designation therefor in Statistical Annex B of the tariff schedule;
 - (viii) the date of exportation;
 - (ix) a description of the goods in sufficient detail to permit the classification thereof under the proper statistical reporting number in the tariff schedule;
 - (x) the statistical reporting number under which the goods are classifiable, including the appropriate symbol placed as a prefix to the statistical reporting number when claiming special tariff treatment as provided for in general note 3(c)(i) (asterisks, however, are not to be reported with or in place of the symbol prefix, e.g. for the Generalized System of Preferences only the "A" and not the asterisk shall be reported);
 - (xi) gross weight in kilograms for the goods covered by each reporting number for all modes of transportation;
 - (xii) the net quantity in the units specified herein for the classification involved and with the units noted;
 - (xiii) the U.S. dollar value in accordance with the definition of section 402 of the Tariff Act of 1930, as amended, for all merchandise including that free of duty or dutiable at specific rates;
 - (xiv) the aggregate cost (not including U.S. import duty, if any), in U.S. dollars, of freight, insurance and all other charges, costs and expenses (each of which charges, costs and expenses shall be separately itemized on or attached to the related invoice) incurred (except as provided below) in bringing the merchandise from alongside the carrier at the port of exportation in the country of exportation and placing it alongside the carrier at the first U.S. port of entry. In the case of overland shipments originating in Canada or Mexico, such costs shall include freight, insurance, and all other charges, costs and expenses incurred in bringing the merchandise from the point of origin (where the merchandise begins its journey to the United States) in Canada or Mexico to the first U.S. port of entry; and
 - (xv) such other information with respect to the imported goods as is provided for elsewhere in the tariff schedule.

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- (b) For the purpose of paragraph (a), the following provisions shall govern:
- (i) the country of exportation shall be the country of origin except when the merchandise while located in a third country is the subject of a new purchase in which event the third country shall be regarded and reported as the country of exportation, and the date of exportation from the third country shall be regarded and reported as the date of exportation; and
 - (ii) in the event that information for the purposes of subparagraph (xiv) of paragraph (a) cannot be readily obtained, the person making the entry or withdrawal shall provide reasonable estimates of such information. The acceptance of an estimate for a particular transaction does not necessarily relieve the person making the entry or withdrawal from obtaining the necessary information for similar future transactions.

2. Statistical Annotations.

- (a) The statistical annotations to the Harmonized Tariff Schedule of the United States consist of--
- (i) the 2-digit statistical suffixes and any article descriptions applicable thereto,
 - (ii) the indicated units of quantity, and
 - (iii) the statistical notes and annexes.
- (b) The legal text of the Harmonized Tariff Schedule of the United States consists of the remaining text as more specifically identified in the general rules of interpretation.

3. Statistical Reporting Number.

- (a) Except as provided in paragraph (b) of this note, and in the absence of specific instructions to the contrary elsewhere, the statistical reporting number for an article consists of the 10-digit number formed by combining the 8-digit subheading number with the appropriate 2-digit statistical suffix. Thus, the statistical reporting number for live monkeys dutiable under subheading 0106.00.50 is "0106.00.5010".
- (b) Whenever in the tariff schedule an article is classifiable under a provision which derives its rate of duty from a different provision, the statistical reporting number is, in the absence of specific instructions to the contrary elsewhere, the 10-digit number for the basic provision followed by the 10-digit subheading number of the provision from which the rate is derived. Thus, the statistical reporting number for certain mountings for optical telescopes is "9005.90.8000-9005.80.4040". If multiple statistical reporting numbers are shown for the subheading from which the duty rate is derived and the shipment contains articles covered by more than one statistical reporting number from the subheading, then report the last applicable statistical reporting number only.
- (c) Whenever an article is eligible for reduced Merchandise Processing Fee (MPF), and a claim therefor is made under one of the following programs, the statistical reporting number is, in absence of specific instructions to the contrary elsewhere, the 10-digit number prefixed by the appropriate symbol indicated below:

Automotive Products Trade Act	-	B#
Agreement on Trade in Civil Aircraft	-	C#
North American Free Trade Agreement:		
Goods of Canada, under the terms of general note 12	-	CA
Goods of Mexico, under the terms of general note 12	-	MK

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- (d) Whenever a claim is made for special tariff treatment under one of the following programs, the statistical reporting number is, in absence of specific instructions to the contrary elsewhere, the 10-digit number prefixed by the appropriate symbol indicated below:

Products of Puerto Rico (advanced in value or improved in condition in a CBERA beneficiary country) (see 19 U.S.C. 2703(a)(5))	-	W
Products of Insular Possessions	-	Y
Articles from the Freely Associated States	-	Z

- (e) Whenever in the tariff schedule goods are classified as a set in accordance with General Rules of Interpretation 3(b) or 3(c), the set is to be identified by placing the prefix "X" in front of the statistical reporting numbers applicable to the set.

4. Abbreviations.

- (a) An "X" appearing in the column for units of quantity means that no quantity (other than gross weight) is to be reported.
- (b) Whenever two separate units of quantity are shown for the same article, the "v" following one of such units means that the value of the article is to be reported with that quantity.
- (c) The following symbols and abbreviations are used with the meanings respectively indicated below:

gr. containers	-	-	gross containers
ISRI	-	-	Institute of Scrap Recycling Industries
ode	-	-	ozone depletion equivalent

5. Reporting of exports.

Except as noted below, the statistical reporting numbers for articles classified in chapters 1 through 97 of this schedule may be used in place of comparable Schedule B numbers on the Shipper's Export Declaration. Statistical reporting numbers for articles covered by chapters 98 and 99 of this schedule may only be used on import entries. Schedule B numbers may not be reported on import entries in place of HTS numbers. Statistical reporting numbers used on the Shipper's Export Declaration should not include any symbols in the form of prefixes used to denote special tariff treatment.

Through this notice, this publication may be used in place of the reporting codes of Schedule B for reporting exports on the Shipper's Export Declaration or under the program for electronic reporting of exports.

Except as noted below, the statistical reporting numbers (with the article descriptions and units of quantity) for articles falling in Chapters 1 through 97 may be used in place of those in Schedule B. The special prefix symbols which denote special tariff treatment should not be included.

Exceptions:

The following provisions are applicable for export purposes in lieu of the corresponding provisions in the HTS:

of	<u>Description</u>	Schedule B <u>Number</u>	Unit
<u>Quantity</u>			
	Yellow dent corn, U.S. No.1	1005.90.2020	T
	Yellow dent corn, U.S. No.2	1005.90.2030	T
	Yellow dent corn, U.S. No.3	1005.90.2035	T
	Yellow dent corn, other	1005.90.2060	T
	Sorghum-Sudan grass seed	1209.29.0050	kg
	Cane or beet sugar and chemically pure sucrose, in solid form, n.e.s.o.i., refined from imported raw sugar and eligible for drawback, packaged for retail sale	1701.99.2020	kg
	Cane or beet sugar and chemically pure sucrose, in solid form, n.e.s.o.i., refined from imported raw sugar and eligible for drawback, other than packaged for retail sale	1701.99.2040	kg
	Flue-cured cigarette leaf tobacco, not stemmed or stripped, not containing wrapper tobacco or not containing over 35 percent wrapper tobacco Other than U.S.-grown content	2401.10.6030	kg critkg
	Burley cigarette leaf tobacco, not stemmed or stripped, not containing wrapper tobacco or not containing over 35 percent wrapper tobacco Other than U.S.-grown content	2401.10.6060	kg critkg
	Flue-cured tobacco, partly or wholly stemmed, not threshed or similarly processed, not containing wrapper tobacco or not containing over 35 percent wrapper tobacco	2401.20.3010	kg critkg
	Other than U.S.-grown content		
	Burley tobacco, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco or not containing over 35 percent wrapper tobacco	2401.20.3020	kg critkg
	Other than U.S.-grown content		
	Flue-cured tobacco, threshed or similarly processed, partly or wholly stemmed or stripped	2401.20.8010	kg critkg
	Other than U.S.-grown content		
	Burley tobacco, threshed or similarly processed, partly or wholly stemmed or stripped	2401.20.8020	kg critkg
	Other than U.S.-grown content		

of		Schedule B	Unit
<u>Quantity</u>	<u>Description</u>	<u>Number</u>	
	Tobacco stems	2401.30.5000	kg
	Other than U.S.-grown content		critkg
	Tobacco refuse, not elsewhere specified or indicated	2401.30.9000	kg
	Other than U.S.-grown content		critkg
	Cotton, other, having staple length under 25.4 mm (1 inch)	5201.00.1025	run- ning bale kg
	Cotton, other, having staple length 25.4 mm (1 inch) or more but under 28.575 mm (1 1/8 inch)	5201.00.1090	run- ning bale kg
	American Pima having a staple length of 28.575 mm (1-1/8 inches) or more	5201.00.2030	run- ning bale kg
	Turbojet aircraft engines, of a thrust not exceeding 25 kN, for use in civil aircraft	8411.11.4010	No.
	Turbojet aircraft engines, of a thrust exceeding 25 kN, for use in civil aircraft	8411.12.4010	No.
	Turbopropeller aircraft engines, of a power not exceeding 1,100 kW, for use in civil aircraft	8411.21.4010	No.
	Turbopropeller aircraft engines, of a power exceeding 1,100 kW, for use in civil aircraft	8411.22.4010	No.
	Gas turbine aircraft engines, of a power not exceeding 5,000 kW, for use in civil aircraft	8411.81.4010	No.
	Gas turbine aircraft engines, of a power exceeding 5,000 kW, for use in civil aircraft	8411.82.4010	No.
	Parts of turbojet and turbopropeller aircraft turbines except cast iron, for use in civil aircraft	8411.91.7010	X
	Parts of other aircraft gas turbines, except cast iron, for use in civil aircraft	8411.99.7010	X
	Transmitters, for use in civil aircraft	8525.10.6010	No.
	Transmission apparatus, except television and transmitters, for use in civil aircraft	8525.10.8020	X
	Transceivers except citizens band (CB) and transceivers operating on frequencies from 49.82 to 49.90 MHz (including walkie talkies), for use in civil aircraft	8525.20.3010	No.

of	<u>Description</u>	Schedule B	Unit
<u>Quantity</u>		<u>Number</u>	
	Radar apparatus, for use in civil aircraft	8526.10.0010	No.
	Radio navigational aid apparatus, for use in civil aircraft	8526.91.0010	No.
	Radiotelephonic or radiotelegraphic receivers, for use in civil aircraft	8527.90.8005	No.
	Direction finding compasses, optical instruments, for use in civil aircraft	9014.10.1040	No.
	Gyroscopic compasses, other than electrical, for use in civil aircraft	9014.10.6040	No.
	Gyroscopic compasses, electrical, for use in civil aircraft	9014.10.7040	No.
	Other direction finding compasses, for use in civil aircraft	9014.10.9040	No.
	Electro-chemical instruments and apparatus	9027.80.3100	No.

**Chapter 98
Special Classification Provisions**

Exports of Articles Previously Imported for Repair or Alterations;
Instruments of International Traffic;
Articles Donated for Relief or Charity, Not Elsewhere Specified or Included;
Military Wearing Apparel; Military Equipment Not Identified By Kind

Statistical Notes

1. For the purpose of Schedule B number 9801.10.0000, the value of repairs or alterations made in the United States shall be:
 - (a) Reported only for articles previously imported for repairs or alterations.
 - (b) The total cost of the repair or alteration (including parts and labor); or
 - (c) If no charge is made, the value to the exporter of such repair or alteration.

2. Shipping containers leaving the United States strictly as instruments of international traffic (i.e., in their capacity as carriers of merchandise), and not for sale or transfer of ownership, are not considered to be exported; therefore, such containers are not required to be reported on the Shipper's Export Declaration. However, they may be:
 - (a) Reported (if for any reason the exporter wishes to record their movement) under Schedule B number 9801.20.0000, whether loaded or empty; and
 - (b) The value reported for such instruments of international traffic shall exclude the value of the contents (if any) of such containers.

3. This chapter does not cover:
 - (a) Articles exported after having been imported temporarily under bond for processing (importations under statistical reporting number 9813.00.0520).
 - (b) Those food products donated for relief or charity provided for in chapter 1 through 16 when shipped individually in bulk.
 - (c) Shipments of commodities for relief or charitable purposes by government agencies, except used wearing apparel donated by government agencies.

<u>Quantity</u>	<u>Description</u>	<u>Schedule B Number</u>	<u>Check Digit</u>	<u>Unit</u>
	Exports of Articles Previously Imported for Repairs or Alterations; Instruments of International Traffic:			
0	Value of repairs or alterations of previously imported articles, repaired or altered prior to exportation from the United States	9801.10.0000	8	X
	Shipping containers as instruments of international traffic	9801.20.0000	8	X

of	<u>Description</u>	Schedule B	Unit
<u>Quantity</u>		<u>Number</u>	
Articles Donated for Relief or Charity, Not Elsewhere Specified or Included:			
	Commingled food products, donated for relief or charity by individuals or private agencies	9802.10.0000	X
	Medicinal and pharmaceutical products donated for relief or charity by individuals or private agencies	9802.20.0000	X
	All wearing apparel (including footwear and headwear) donated for relief or charity by individuals or private agencies; and used wearing apparel donated for relief or charity by government agencies	9802.30.0000	X
	Articles donated for relief or charity by individuals or private agencies, not elsewhere specified or included	9802.40.0000	X
Military Wearing Apparel, Military Equipment Not Identified By Kind:			
	Military wearing apparel of all types and materials, including footwear and headwear	9803.10.0000	X
	Military equipment not identified by kind	9803.20.0000	X