What Every Member of the Trade Community Should Know About:

Table and Kitchen Glassware

U.S. CUSTOMS and BORDER PROTECTION

AN INFORMED COMPLIANCE PUBLICATION

JANUARY 2004

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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.

The Office of Regulations and Rulings (ORR) 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, and videos, 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, ORR, is a study of the classification of table and kitchen glassware. "Table and Kitchen Glassware" provides guidance regarding the classification of imported merchandise. 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 Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

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INTRODUCTION

This informed compliance publication focuses on the classification of glassware used for table or kitchen purposes. These types of products are imported in great quantities and are often classified incorrectly. The publication will discuss many of the classification issues connected with this merchandise and will provide guidance to enable importers and Customs brokers to avoid classifying these products incorrectly.

Household glassware is classifiable in heading 7013 of the Harmonized Tariff Schedule of the United States (HTSUS). This heading provides for drinking glasses; other glassware for table and kitchen purposes; and glassware for toilet, office, indoor decoration or similar purposes. The following chart indicates the broad categories of glassware covered by heading 7013.

Drinking Glasses of Lead Crystal	**Subheading 7013.21**
Other Drinking Glasses	**Subheading 7013.29**
Table/Kitchen Glassware of Lead Crystal	**Subheading 7013.31**
Other Table/Kitchen Glassware	**Subheading 7013.39**
Decorative Glassware of Lead Crystal	**Subheading 7013.91**
Other Decorative Glassware	**Subheading 7013.99**

SUBHEADINGS BASED ON UNIT VALUE

Most of the eight digit subheadings that appear under heading 7013 of the HTSUS provide for glassware based on the unit value of a single glass article. The following chart indicates the subheadings based on unit value which apply to table and kitchen glassware.

Drinking Glasses:

Valued Not Over Thirty Cents Each	Subheading 7013.29.10
Valued Over Thirty Cents But Not Over Three Dollars Each	Subheading 7013.29.20
Valued Over Three Dollars But Not Over Five Dollars Each (Cut or Engraved)	Subheading 7013.29.30
Valued Over Three Dollars But Not Over Five Dollars Each (Not Cut Or Engraved)	Subheading 7013.29.50
Valued Over Five Dollars Each (Cut or Engraved)	Subheading 7013.29.40
Valued Over Five Dollars Each (Not Cut or Engraved)	Subheading 7013.29.60

Other Table/Kitchen Glassware:

Valued Not Over Three Dollars Each	Subheading 7013.39.20
Valued Over Three Dollars But Not Over Five Dollars Each (Cut or Engraved)	Subheading 7013.39.30
Valued Over Three Dollars But Not Over Five Dollars Each (Not Cut or Engraved)	Subheading 7013.39.50
Valued Over Five Dollars Each (Cut or Engraved)	Subheading 7013.39.40
Valued Over Five Dollars Each (Not Cut or Engraved)	Subheading 7013.39.60

Importers and Customs brokers often enter glassware incorrectly under subheadings based on the value of several glass articles packed together. In fact, the heading 7013 subheadings based on value are dependent on **the unit value of a single glass article, not the value of several articles packed together.**

Example 1: Eight drinking glasses are packed together and sold by the foreign firm to the American importer at a price of $5.60 for the set of eight. However, the value of a single glass is only seventy cents. How is the merchandise classified?

Answer: The drinking glasses are classified in subheading 7013.29.20, HTSUS, under the provision for drinking glasses...valued over thirty cents but not over three dollars each. The unit value of a single glass determines the applicable subheading, not the value of the eight glasses packed together.

Example 2: A punch bowl and six drinking glasses are packaged together as a set. The set is sold by the foreign firm to the American importer for a price of $5.50. The value of the punch bowl is $2.50. The value of each drinking glass is fifty cents. How is the set classified?

Answer: The set is classified in subheading 7013.39.20, HTSUS, as other table/kitchen glassware valued not over three dollars each. Under General Rule of Interpretation (3)(b) [GRI (3)(b)] of the HTSUS, the punch bowl represents the essential character of the set. Therefore, the entire set is classified based on the six digit subheading that applies to the punch bowl (7013.39, HTSUS), not the six digit subheading that provides for the drinking glasses (7013.29, HTSUS). The unit value of the punch bowl alone determines the applicable eight digit subheading (7013.39.20, HTSUS), not the combined value of the bowl and glasses.

TYPES OF TABLE AND KITCHEN GLASSWARE

The provision for drinking glasses in subheading 7013.29, HTSUS covers ordinary drinking glasses, glass goblets, glass mugs (other than purely decorative glass mugs covered by subheading 7013.99, HTSUS), glass tankards, etc.

The provision for other table/kitchen glassware in subheading 7013.39, HTSUS covers a wide variety of glass articles used in the kitchen or on the table including pitchers, decanters, jugs, glass storage articles, dishes, bowls, plates, egg cups, basins, trays, ice buckets, infants' feeding bottles, salt and pepper shakers, plate warmers, coasters, cruets and numerous other table and kitchen products.

Glass-Ceramics

Subheading 7013.10 of the HTSUS provides for glassware of glass-ceramics. Material referred to as "glass-ceramics" is produced when glass is converted into an almost wholly crystalline substance by a process of controlled crystallization.

These types of articles are produced when the manufacturer adds nucleating agents (e.g., metal oxides such as titanium dioxide and zirconium oxide or metals such as copper powder) to the glass batch. After the product is shaped by ordinary glass-making methods, it is maintained at a temperature that allows the glassy body to crystallize around the nucleating agents (devitrification).

Analysis of a sample by the U.S. Customs laboratory is necessary to enable U.S. Customs to determine whether a product consists of glass-ceramics.

Lead Crystal Glassware

Lead crystal glassware classifiable in the HTSUS subheadings 7013.21 (drinking glasses), 7013.31 (other table/kitchen glassware) and 7013.91 (decorative glassware) **must contain at least 24 percent lead monoxide by weight.** See Subheading Note 1 to Chapter 70 of the HTSUS.

Frequently glass products that contain less than 24 percent lead monoxide by weight are entered incorrectly under the provisions for lead crystal glassware. Samples of glass articles claimed to be lead crystal are sent to the U.S. Customs laboratory to verify their composition. An importer who claims that a product is lead crystal should ascertain before entry whether the item truly contains at least 24 percent lead monoxide by weight.

Like the provisions for ordinary glassware (subheadings 7013.29, 7013.39 and 7013.99, HTSUS), the provisions for lead crystal glassware (subheadings 7013.21, 7013.31 and 7013.91, HTSUS) are subdivided into various eight digit subheadings which describe the products based on the unit value of a single glass article.

Specially Tempered Glassware

The HTSUS subheadings 7013.29.05, 7013.39.10 and 7013.99.20 provide for specially tempered glassware. **These provisions cover glass articles which have been pressed and toughened;** this process makes these articles considerably stronger than ordinary glassware. Often glass articles which might have been "tempered" (i.e., strengthened in some way) have not been "specially tempered" (strengthened by means of pressing and toughening).

Items that have not been specially tempered are frequently entered incorrectly under the provisions for specially tempered glassware. These products are correctly classifiable under the appropriate heading 7013 subheading based on unit value. **Analysis by our U.S. Customs laboratory is crucial to verify claims that glass articles are specially tempered.**

The U.S. Customs laboratory protocols for testing glass articles to determine whether they are specially tempered are found in Treasury Decision 94-26 (TD 94-26), *Customs Bulletin*, vol. 28, no. 13, March 30, 1994; *Federal Register*, March 22, 1994 (59 FR 13531).

When testing to determine whether a product is pressed and toughened (specially tempered), the laboratory analyst initially does a visual examination. The presence of mold marks, ribs, handles or flutes in a glass article often indicates that an article has been "pressed." The absence of these characteristics makes it much less likely that the item has been pressed.

The analyst then measures both the minimum diameter of the mouth, opening or upper rim of the sample and the maximum inside diameter. This process is known as the dimensional test. A sample that has a maximum inside diameter greater than the minimum diameter of the mouth, opening or upper rim is not likely to have been "pressed." If the dimensional test indicates the sample is not pressed, additional tests are not necessary. However, if the dimensional test does not negate the possibility that the article has been pressed, the analyst should perform the following additional tests.

The sample is heated in an oven at a temperature of 160 degrees Centigrade for thirty minutes. Afterwards the sample is removed and immersed in a water bath set at a temperature of 25 degrees Centigrade. This effects a difference in temperature of 135 degrees. If the sample breaks in response to this thermal shock test, this would indicate that the product has not been toughened and the analyst need not perform any further tests. However, if the sample does not break when subjected to the thermal shock test, the following additional test should be performed.

The glass article is subjected to polariscopic examination. If a pattern of colors forms in response to polarized light, this would be evidence that the product is specially tempered. On the other hand, if the sample exhibits uniform coloration in response to the polarized light, this would indicate that the item is not specially tempered.

The polarized light test can only be performed on transparent articles and certain translucent items. It cannot be performed on opaque products and those translucent products where there is inadequate transmission of polarized light. Therefore, for opaque articles and certain translucent items, the cutting test is substituted for the polarized light test.

Under the cutting test, a tile saw or similar table-mounted circular saw is equipped with an 8 to 12 inch diameter continuous rim diamond blade designed for wet cutting glass. When subjected to wet cutting by this saw, a product which is specially tempered will break into pieces; however if the product is not specially tempered, it will be cleanly cut in half by the saw.

Glassware of Subheading 7013.32

Table/kitchen glassware having a linear coefficient of expansion not exceeding five times ten to the minus sixth power per Kelvin within a temperature range of zero to three hundred degrees Centigrade is classifiable in subheading 7013.32, HTSUS. **Analysis of a sample by the U.S. Customs Laboratory is necessary to verify that a product is properly classifiable in this provision.**

As in the other provisions for glassware discussed above, subheading 7013.32 is subdivided into various eight digit subheadings which describe the merchandise based on the unit value of a single glass article (subheadings 7013.32.20, 7013.32.30 and 7013.32.40, HTSUS) as well as a subheading (7013.32.10, HTSUS) for pressed and toughened (specially tempered) glassware.

As stated above, glass products that are not specially tempered are often entered incorrectly as pressed and toughened (specially tempered) glassware in subheadings 7013.29.05, 7013.39.10 and 7013.99.20, HTSUS. In the same manner, merchandise is frequently entered incorrectly as specially tempered in subheading 7013.32.10, HTSUS. Very few products are correctly classifiable in this provision. It is unusual for a product to be both specially tempered and have a linear coefficient of expansion not exceeding five times ten to the minus sixth power per Kelvin within a temperature range of zero to three hundred degrees Centigrade. Therefore, an importer or broker who wishes to enter a product in subheading 7013.32.10 should be certain that the product has all the characteristics described in this provision.

Analysis of a sample by the U. S. Customs Laboratory is essential to verify that merchandise entered in subheading 7013.32.10 is properly classified in that subheading. Articles correctly classifiable in subheading 7013.32.10 are very rare.

HEADING 7010: GLASS CONTAINERS AND PRESERVING JARS

Glass Preserving Jars

Heading 7010 of the HTSUS provides for glass containers and preserving jars. Products classifiable as table and kitchen glassware in subheading 7013.39, HTSUS, are often entered incorrectly in heading 7010. Therefore, it is important for an importer of glassware to have an understanding of the types of products that are deemed to be preserving jars or containers classifiable in heading 7010 and the types of articles that would not be covered by this provision.

There are only two types of products that U.S. Customs currently regards as preserving jars:

1) **Mason type preserving jars have always been regarded as preserving jars.** The common self-sealing lid of a Mason type jar consists of a flat metal lid held in place by a metal screw band during processing. The lid is crimped around its bottom edge to form a trough filled with a colored gasket compound.

2) Since the case of *Mark D. Myers v. United States* (the *"Myers"* case) was decided**, glass storage articles with bail and trigger closures are generally regarded as preserving jars.** *Mark D. Myers v. United States*, 969 F. Supp. 66 (CIT 1997), published in the *Customs Bulletin*, vol. 31, no. 27, July 2, 1997.

Although glass storage articles with bail and trigger closures are generally regarded as preserving jars classifiable in heading 7010, tall pasta jars (a.k.a., spaghetti jars) will be classified as table/kitchen glassware in subheading 7013.39, not as preserving jars in heading 7010, even if these items have bail and trigger closures.

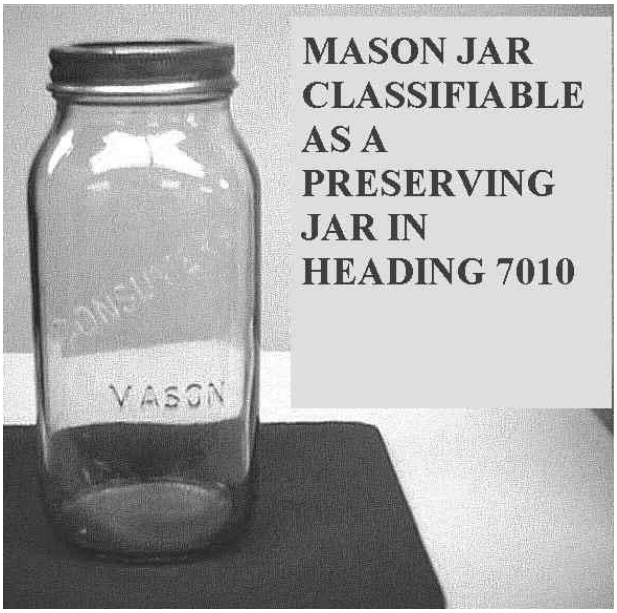
Although glass storage articles with bail and trigger closures are generally regarded as preserving jars classifiable in heading 7010, storage articles with spouts or spigots for dispensing liquid will be classified as table/kitchen glassware in subheading 7013.39, not as preserving jars in heading 7010, even if these items have bail and trigger closures.

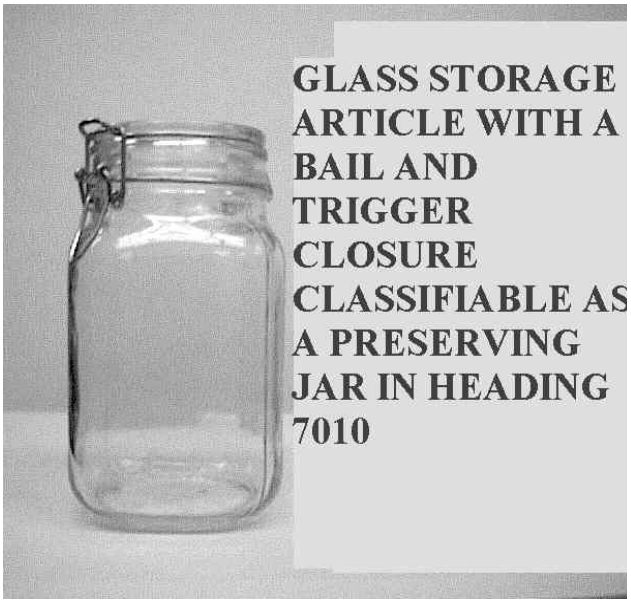
The *Myers* case only addressed the issue of preserving jars. It did not discuss other products covered by heading 7010 (i.e., containers).

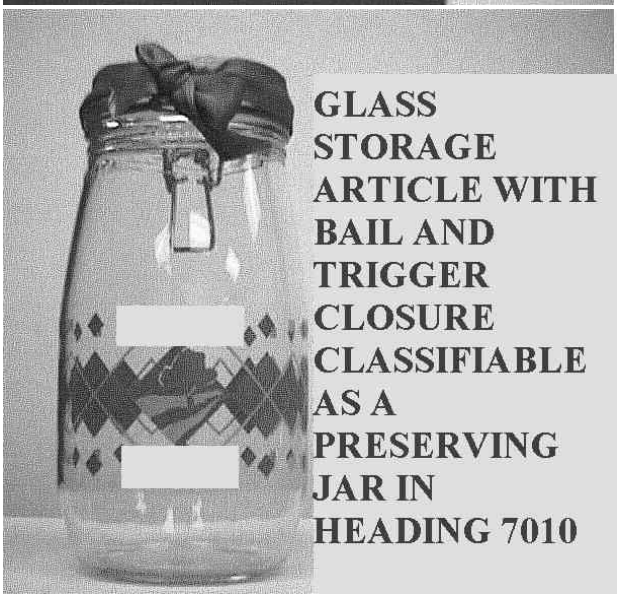
Prior to the *Myers* case only Mason type jars were regarded as preserving jars. This case expanded the universe of preserving jars from one to two. Now both the Mason type jar and the glass storage article with a bail and trigger closure will be regarded as preserving jars.

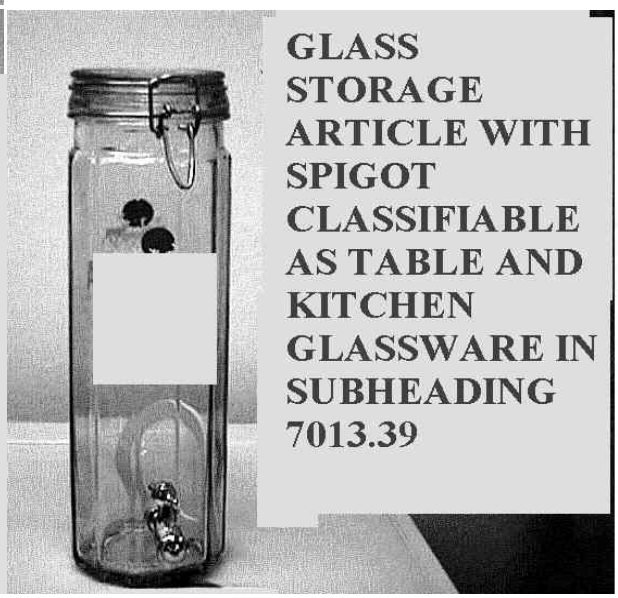
The *Myers* decision is often referred to incorrectly by importers or their representatives who are arguing that particular products should be classified in heading 7010. People often refer to this case erroneously when speaking of products that do not have bail and trigger closures. The *Myers* decision is totally irrelevant to products other than those glass storage articles that have bail and trigger closures.

While Mason type jars and storage articles with bail and trigger closures will be regarded as preserving jars classifiable in heading 7010, other glass storage articles are regarded as table and kitchen glassware classifiable in subheading 7013.39, HTSUS. **Thus, subheading 7013.39 (not heading 7010) will be applied to glass articles that are principally used as storage articles and have cork closures, metal closures (other than the bail and trigger type), glass closures, or other closures (which are different than the Mason type seal or bail and trigger closure).**









Glass Containers

Glass containers provided for in heading 7010 of the HTSUS are products which are **principally used to convey and pack merchandise which will be sold commercially** (i.e., to the consumer).

The *Myers* case indicated that the reference to preserving jars in heading 7010 is to be regarded as an ***eo nomine*** provision, i.e., a provision which describes particular products by name. As stated above, the types of items regarded as preserving jars are Mason type jars and storage articles with bail and trigger closures.

The *Myers* decision held that the reference to preserving jars in heading 7010 is not to be regarded as a principal use provision. Under *Myers*, we do not decide whether a product is classified as a preserving jar in heading 7010 based on a determination of whether the item is principally used as a preserving jar.

However, the *Myers* case only dealt with preserving jars and is irrelevant to the question of whether a product is to be regarded as a container in heading 7010. Another court case (the *Italglass* decision) indicated that the reference to containers in heading 7010 is **a principal use** provision. Unlike the provision for preserving jars, the provision for containers in heading 7010 is dependent on a determination of principal use. Note *Group Italglass U.S.A. v. United States*, 17 CIT 226 (1993).

Principal use is defined as that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported product. The form of the article as imported is the most important criterion for determining class or kind which determines principal use. The actual use of the specific imported article is irrelevant if this does not conform to its principal use.

Thus, even if an imported article will actually be used as a container, it cannot be classified as a container unless it is principally used as a container (i.e., principally used to convey and pack merchandise sold commercially). If it is not principally used as a container, it cannot be classified as a container in heading 7010, HTSUS.

Containers are usually disposable. Genuine containers are principally sold by importers to wholesalers and distributors who will pack them with goods to be marketed to consumers. In many instances, the importer of a container will be the one to pack the container with goods to be marketed to the consumers.

Containers are principally sold to consumers filled with goods. A product will be regarded as a container only if its form indicates that it will be principally marketed to consumers filled with goods. If the form of the item does not indicate that it belongs to a class or kind of merchandise that will be principally used in this manner, the product cannot be classified as a container in heading 7010 even if the specific imported article will actually be used this way.

HEADING 7010 VS. HEADING 7013

Glass Containers vs. Glass Storage Articles

Products that are not principally used as containers are often entered incorrectly as containers in heading 7010, HTSUS.

Only glass items which will be principally used to convey and pack merchandise that will be sold commercially (i.e., to the consumer) may be classified as containers in heading 7010. On the other hand, glass storage articles principally used to store food in the home or other indoor settings will be classified as table/kitchen glassware in subheading 7013.39, HTSUS. The distinction which is made between glass storage articles (heading 7013) and glass containers (heading 7010) based on principal use is explained in the *Italglass* court case cited above.

While containers are principally sold to consumers filed with goods, glass storage articles are principally sold to consumers empty.

If the form of an imported glass item indicates that it belongs to the class or kind of merchandise principally used as storage articles, the item is classified as table/kitchen glassware in subheading 7013.39, HTSUS, not as a container in heading 7010. A product with the form of a storage article would be classified in subheading 7013.39 even if the item were actually used as a container since classification is based on principal use, not actual use.

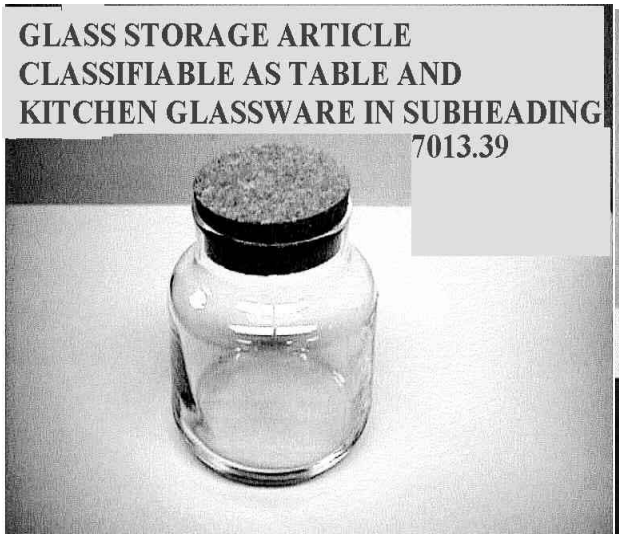
While some glass items with cork closures are regarded as containers classifiable in heading 7010, many (probably most) of these items are regarded as storage articles classifiable in subheading 7013.39. This type of article is often entered incorrectly as a container in heading 7010.

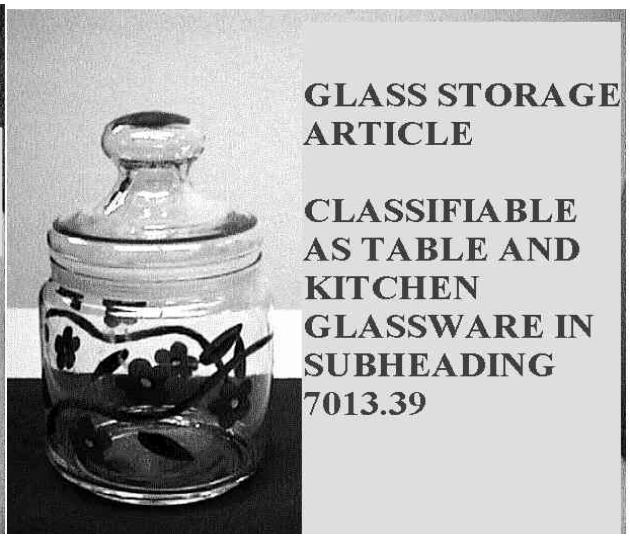
Apothecary jars, cruets, cookie jars, candy jars, decanters, pasta or spaghetti jars, and numerous other types of glass articles principally used to store food or beverages in the home are classifiable as table/kitchen glassware in subheading 7013.39. These storage articles are often entered incorrectly as containers in heading 7010.

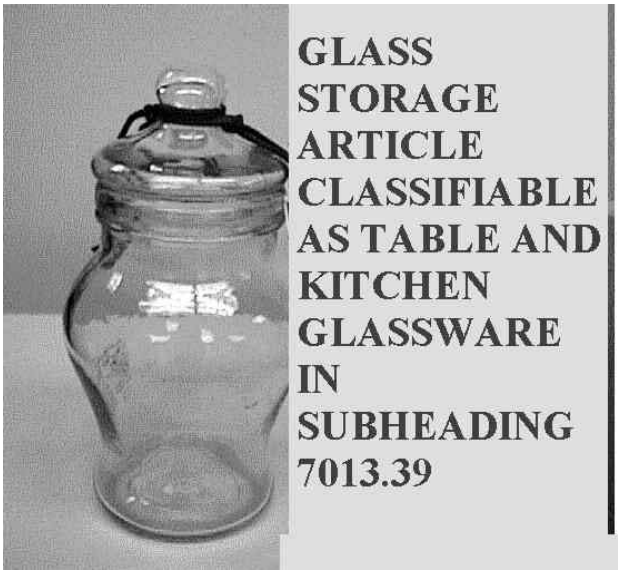
While bottles principally used to convey beverages (e.g., wine) to the consumer are classifiable as containers, bottles that will be principally used to store beverages in the home are classifiable as table and kitchen glassware in subheading 7013.39, HTSUS. Bottles principally used as decorative articles are classifiable as glassware for indoor decoration in subheading 7013.99, HTSUS. The types of bottles classifiable in heading 7013 are often entered incorrectly as containers in heading 7010.

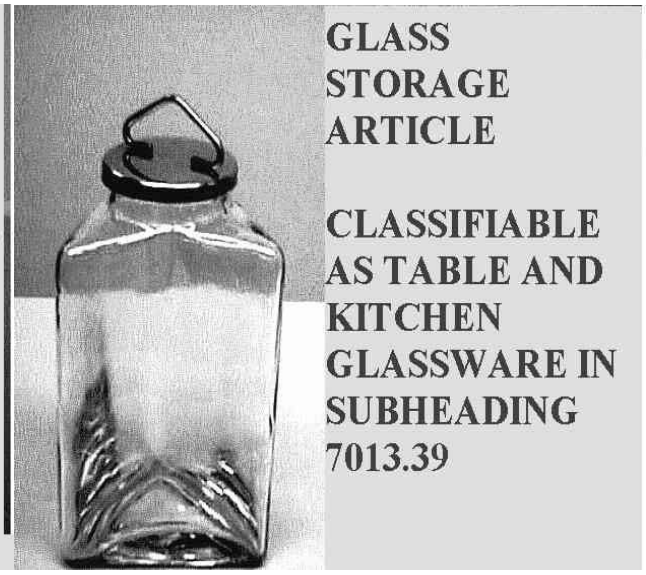
The distinction between products principally used as containers and products principally used as storage articles is discussed in numerous Headquarters rulings. **These rulings have consistently held that a glass item with a form that indicates principal use as a storage article is classifiable as table/kitchen glassware in subheading 7013.39, not as a container in heading 7010.**

Note HQ rulings 959639, 10-21-97; 959941, 10-27-97; 959942, 10-27-97; 960162, 10-17-97; 960163, 10-22-97; 959637, 12-04-97; 959751, 10-15-97; 959638, 10-10-97; and many more.









Glass Stoppers, Lids And Other Closures

Glass containers classifiable in heading 7010 of the HTSUS may be imported with or without their closures. In the same manner glass storage articles classifiable in subheading 7013.39, HTSUS, may be imported with or without their closures.

Heading 7010 includes a provision – subheading 7010.20, HTSUS – which provides for glass stoppers, lids and other closures imported separately. When a stopper, lid or other closure of glass is imported separately from the article which it will be used to close, subheading 7010.20 applies; there is no requirement that the closure be used to cover a preserving jar or container of heading 7010.

The closure could be intended for any type of article (including items of heading 7013 or items classifiable in other parts of the HTSUS). As long as the closure itself is made of glass and is not imported with the article which it will be used to close, subheading 7010.20 is applicable.

Note *Commercial Aluminum Cookware v. United States*, 20 CIT 1007, 938 F.Supp. 875 (1996).

GLASS VS. METAL

Glass storage articles with metal stands, glass plates on metal racks and glass storage articles with metal lids or stoppers are often entered incorrectly as articles of metal. They are properly classifiable as glassware in heading 7013, HTSUS.

Under General Rule of Interpretation (3)(b) of the HTSUS [GRI (3)(b)], the essential character of a glass storage article on a metal stand is generally represented by the glass storage article, not the metal stand. Under GRI (3)(b), the essential character of a glass storage article with a metal lid or closure is generally represented by the glass body, not the metal lid. Consequently these products are correctly classifiable as table/kitchen glassware in subheading 7013.39, HTSUS, not as articles of metal.

In the same manner, glass plates or other table/kitchen glassware on metal racks, stands or bases are classifiable as table/kitchen glassware in subheading 7013.39, not as articles of metal.

Note HQ rulings 955544, 03-31-94; 087727, 09-21-90; 953197, 04-28-93; 960620, 08-26-97; 961039; 07-01-98.

THE IMPORTER'S RESPONSIBILITIES

Since the enactment of the Customs Modernization Act in December 1993, the legal burden of correctly classifying merchandise has shifted from U.S. Customs to the importer, who must use reasonable care in carrying out this responsibility. Prior to importation, the importer of record is responsible for determining the nature, size, material composition, principal use and unit value of the merchandise in question.

The importer of table/kitchen glassware should be aware of the distinctions between the various subheadings of heading 7013 that are based on unit value. The importer must understand that the value referred to in these subheadings is the value of a single glass article. Merchandise should not be entered under a subheading based on the value of several glass articles packed together.

An importer of glass articles who intends to claim that the merchandise consists of lead crystal must verify that the articles contain at least 24 percent lead monoxide by weight. Anyone who wishes to claim that merchandise consists of pressed and toughened (specially tempered) glassware should verify that the product meets the tests for specially tempered glass explained earlier in this publication (see the section entitled **Specially Tempered Glassware**).

Importers of glassware should understand the distinction between products classifiable in heading 7010 and products classifiable in heading 7013. Glass preserving jars classifiable in heading 7010 are limited to Mason type jars with self-sealing lids and glass storage articles with bail and trigger closures. Glass containers classifiable in heading 7010 are limited to items principally used to pack and convey merchandise for sale to consumers. Glass items principally used to store food in the home or other indoor contexts are regarded as storage articles classifiable as table/kitchen glassware in subheading 7013.39, HTSUS. Importers of this type of merchandise should be careful not to enter subheading 7013.39 items incorrectly in heading 7010.

The importer should understand the concept of principal use - i.e., that use which exceeds each other single use in the United States for merchandise of the same class or kind as the imported product. The form of the article as imported determines its class or kind, which determines its principal use. The shape and the size of an imported article are both factors that contribute to the definition of its form. The importer should understand that the actual use of the imported article might not be the same as its principal use. If the form of an imported article indicates that it belongs to a class or kind of merchandise principally used as storage articles, the product must be classified as table/kitchen glassware in subheading 7013.39. It should not be classified as a container in heading 7010 even if it is actually used as a container, since classification is determined based on principal use, not actual use.

It may be helpful for the importer to submit marketing and advertising literature indicating how the merchandise will be marketed and used. However, the importer should understand that this information might not be the deciding factor in any determination regarding classification. Although the information will assist U.S. Customs in its analysis, classification is based on principal use, not actual use. The form of the article as imported will ultimately be more significant in the determination of principal use than advertising or marketing material that simply documents actual use.

The importer should remember that glass storage articles on metal stands, glass plates on metal racks and glass storage articles with metal lids or stoppers are classifiable as glassware in heading 7013. These products should not be entered as articles of metal.

Prior to the importation of a particular glass article, an importer or a foreign supplier who wishes to verify the classification of the product may request a binding ruling from U.S. Customs. See Part 177 of the Customs Regulations (19 CFR 177). A ruling request should include a sample of the item as well as information on its use and precise composition.

The request should indicate the unit value at which the glass article will be sold by the foreign seller to the American importer. If the inquirer believes that the product consists of a special type of glass (e.g., specially tempered glassware, lead crystal glassware or glass-ceramics), the ruling request should include a statement indicating this belief. The ruling request should state the brand name or style number of the glass article, the country of origin and the port at which the product will be imported.

If a prospective importer or foreign supplier of a specific glass article is uncertain about any of the classification issues discussed in this publication, a request for a tariff classification ruling on this product may be sent to U.S. Customs prior to importation.

Thus, if an importer or foreign supplier is uncertain whether a specific glass article is a container classifiable in heading 7010 or a storage article classifiable in subheading 7013.39, a request for a binding ruling may be sent to U.S. Customs prior to importation. Similarly, if an importer or foreign supplier wishes to verify whether a specific product consists of a special type of glass (e.g., specially tempered glassware, lead crystal glassware or glass-ceramics), a ruling request may be sent to U.S. Customs prior to importation. In the same manner, any other classification question raised by a specific glass article can be addressed in a ruling if an importer or foreign supplier sends a request to U.S. Customs prior to importation.

INVOICING REQUIREMENTS

In accordance with Section 141.86 of the Customs Regulations (19 CFR 141.86), invoices should describe the precise nature and use of the merchandise. Each component material of the article should be identified.

The precise form of the article should be described (e.g., drinking glass, decanter, pitcher, bowl, plate, cruet, apothecary jar, glass storage article with cork stopper, etc.). The height of the product should be indicated. For articles that will be used to hold food or beverages, the invoice should indicate depth and capacity (volume).

The invoice should indicate the unit value at which the article is sold by the foreign firm to the American importer, the quantity of the merchandise imported and the total value of this merchandise.

The importer must remember that the applicable eight digit subheading for most products classifiable in heading 7013 is dependent on the unit value of a single glass article. The invoice should indicate the unit value of a single article, not the value of several items packed together.

If the article is made of a special type of glass (e.g., specially tempered glassware, lead crystal glassware or glass ceramics), the invoice should state this information. A product should be invoiced as pressed and toughened (specially tempered) only if it meets the standards described above in the section entitled **Specially Tempered Glassware**. A product should be invoiced as lead crystal glassware only if it contains at least 24 percent lead monoxide by weight.

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, on June 20, 2001, CBP launched the "Know Before You Go" publication and traveler awareness campaign 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 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, 2003 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Regulations as of April 1, 2003, 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 February 2002 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 February 2002 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. A copy may be obtained from U.S. Customs and Border Protection, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

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).

REPORT SMUGGLING 1-800-BE-ALERT OR 1-800-NO-DROGA

Visit our Internet web site: http://www.cbp.gov