

(TARIFF ACT OF 1930, AS AMENDED)

TITLE I - TARIFF SCHEDULES OF THE UNITED STATES

GENERAL HEADNOTES AND RULES OF INTERPRETATION

SCHEDULE 1. - ANIMAL AND VEGETABLE PRODUCTS

- Part 1. - Live animals
- Part 2. - Meats
 - A. - Bird meat
 - B. - Meats other than bird meat
- Part 3. - Fish and shellfish
 - A. - Fish, fresh, chilled, or frozen
 - B. - Fish, dried, salted, pickled, smoked, or kippered
 - C. - Fish in airtight containers
 - D. - Other fish products
 - E. - Shellfish
- Part 4. - Dairy products; birds' eggs
 - A. - Milk and cream
 - B. - Butter, oleomargarine, and butter substitutes
 - C. - Cheeses
 - D. - Other milk products
 - E. - Poultry and other birds' eggs
- Part 5. - Hides, skins, and leather; furskins
 - A. - Hides, skins, and leather
 - B. - Furskins
- Part 6. - Live plants; seeds
 - A. - Live plants
 - B. - Seeds
- Part 7. - Cereal grains, milled grain products, and malts and starches
 - A. - Grains
 - B. - Milled grain products
 - C. - Malts and starches
- Part 8. - Vegetables
 - A. - Vegetables, fresh, chilled, or frozen
 - B. - Vegetables, dried, desiccated, or dehydrated
 - C. - Vegetables, packed in salt, in brine, pickled, or otherwise prepared or preserved
 - D. - Mushrooms and truffles
- Part 9. - Edible nuts and fruits
 - A. - Edible nuts
 - B. - Edible fruits
 - C. - Fruit flours, peels, pastes, pulps, jellies, jams, marmalades, and butters
 - D. - Glacé nuts, fruits, and other vegetable substances
- Part 10. - Sugar; cocoa; confectionery
 - A. - Sugars, sirups, and molasses
 - B. - Cocoa
 - C. - Confectionery
- Part 11. - Coffee, tea, maté, and spices
 - A. - Coffee and coffee substitutes, tea, maté
 - B. - Spices and spice seeds

- Part 12. - Beverages
- A. - Fruit juices
 - B. - Non-alcoholic beverages
 - C. - Fermented alcoholic beverages
 - D. - Spirits, spirituous beverages and beverage preparations
- Part 13. - Tobacco and tobacco products
- Part 14. - Animal and vegetable oils, fats, and greases
- A. - Oil-bearing vegetable materials
 - B. - Vegetable oils, crude or refined
 - C. - Animal oils, fats, and greases, crude or refined
 - D. - Hardened oils, fats, and greases; mixtures
- Part 15. - Other animal and vegetable products
- A. - Products of American fisheries
 - B. - Edible preparations
 - C. - Animal feeds
 - D. - Feathers, downs, bristles, and hair
 - E. - Shellac and other lacs; natural gums, gum resins, resins, and balsams; turpentine and rosin
 - F. - Miscellaneous animal products
 - G. - Miscellaneous vegetable products

SCHEDULE 2. - WOOD AND PAPER; PRINTED MATTER

- Part 1. - Wood and wood products
- A. - Rough and primary wood products; wood waste
 - B. - Lumber, flooring, and moldings
 - C. - Densified wood and articles thereof
 - D. - Wooden containers
 - E. - Miscellaneous products of wood
 - F. - Articles not specially provided for, of wood
- Part 2. - Cork and cork products; bamboo, rattan, willow and chip; basketwork, wickerwork, and related products of fibrous vegetable substances
- A. - Cork and cork products
 - B. - Bamboo, rattan, willow, and chip; basketwork, wickerwork, and related products of fibrous vegetable substances
- Part 3. - Wood veneers, plywood and other wood-veneer assemblies, and building boards
- Part 4. - Paper, paperboard, and products thereof
- A. - Paper-making materials
 - B. - Paper and paperboard, in rolls and sheets, not cut to size or shape
 - C. - Paper and paperboard cut to size or shape; articles of paper and paperboard
 - D. - Articles not specially provided for of pulp, of papier-mache, of paper, or of paperboard
- Part 5. - Books, pamphlets, and other printed matter

SCHEDULE 3. - TEXTILE FIBERS AND TEXTILE PRODUCTS

- Part 1. - Textile fibers and wastes; yarns and threads
 - A. - Cotton
 - B. - Vegetable fibers, except cotton
 - C. - Wool and related animal hair
 - D. - Silk
 - E. - Man-made fibers
 - F. - Miscellaneous textile materials
- Part 2. - Cordage
- Part 3. - Woven fabrics
 - A. - Woven fabrics, of cotton
 - B. - Woven fabrics, of vegetable fibers (except cotton)
 - C. - Woven fabrics, of wool
 - D. - Woven fabrics, of silk
 - E. - Woven fabrics, of man-made fibers
 - F. - Woven fabrics, of other textile materials
- Part 4. - Fabrics of special construction or for special purposes; articles of wadding or felt; fish nets; machine clothing
 - A. - Knit, pile, tufted, and narrow fabrics; braids, and elastic fabrics
 - B. - Lace, netting, and ornamented fabrics
 - C. - Wadding, felts, and articles thereof; fish netting and nets; artists' canvas; coated or filled fabrics; hose; machine clothing; other special fabrics
- Part 5. - Textile furnishings
 - A. - Textile floor coverings
 - B. - Bedding
 - C. - Tapestries, linens, and other furnishings
- Part 6. - Wearing apparel and accessories
 - A. - Handkerchiefs
 - B. - Mufflers, scarves, shawls, and veils; men's and boys' neckties
 - C. - Hosiery
 - D. - Garters and suspenders; body-supporting garments; rainwear
 - E. - Underwear
 - F. - Other wearing apparel
- Part 7. - Miscellaneous textile products; rags and scrap cordage
 - A. - Miscellaneous textile products
 - B. - Textile articles not specially provided for
 - C. - Rags and scrap cordage

SCHEDULE 4. - CHEMICALS AND RELATED PRODUCTS

- Part 1. - Benzenoid chemicals and products
 - A. - Organic chemical crudes
 - B. - Industrial organic chemicals
 - C. - Finished organic chemical products

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- Part 2. - Chemical elements, inorganic and organic compounds, and mixtures
- A. - Chemical elements
 - B. - Inorganic acids
 - C. - Inorganic chemical compounds
 - D. - Organic chemical compounds
 - E. - Chemical mixtures
- Part 3. - Drugs and related products
- A. - Natural drugs, crude or advanced
 - B. - Alkaloids, antibiotics, barbiturates, hormones, vitamins, and other drugs and related products
 - C. - Other drugs
- Part 4. - Synthetic resins and plastics materials; rubber
- A. - Synthetic resins and plastics materials
 - B. - Rubber
- Part 5. - Flavoring extracts; essential oils
- A. - Flavoring extracts, and fruit flavors, essences, esters, and oils
 - B. - Essential oils
- Part 6. - Glue, gelatin, and related products
- Part 7. - Aromatic and odoriferous substances; perfumery, cosmetics, and toilet preparations
- A. - Aromatic and odoriferous substances
 - B. - Perfumery, cosmetics, and toilet preparations
- Part 8. - Surface-active agents; soaps and synthetic detergents
- A. - Surface-active agents
 - B. - Soap and synthetic detergents
- Part 9. - Dyeing and tanning products; pigments and pigment-like materials; inks, paints, and related products
- A. - Dyeing and tanning products
 - B. - Pigments and pigment-like materials
 - C. - Inks, paints, and related products
- Part 10. - Petroleum, natural gas, and products derived therefrom
- Part 11. - Fertilizers and fertilizer materials
- Part 12. - Explosives
- Part 13. - Fatty substances, camphor, chars and carbons, isotopes, waxes, and other products
- A. - Fatty substances
 - B. - Camphor, chars and carbons, isotopes, waxes, and other products
 - C. - Miscellaneous medical supplies

SCHEDULE 5. - NONMETALLIC MINERALS AND PRODUCTS

- Part 1. - Nonmetallic minerals and products, except ceramic products and glass and glass products
- A. - Hydraulic cement; concrete; concrete products
 - B. - Lime, gypsum, and plaster products
 - C. - Stone and stone products
 - D. - Mica and mica products
 - E. - Graphite and related products
 - F. - Asbestos and asbestos products

- G. - Abrasives and abrasive articles
 - H. - Gems, gemstones, and articles thereof; industrial diamonds
 - J. - Miscellaneous nonmetallic minerals and products
 - K. - Nonmetallic minerals and products not specially provided for
- Part 2. - Ceramic products
- A. - Refractory and heat-insulating articles
 - B. - Ceramic construction articles
 - C. - Table, kitchen, household, art and ornamental pottery
 - D. - Industrial ceramics
 - E. - Ceramic articles not specially provided for
- Part 3. - Glass and glass products
- A. - Glass in the mass; glass in balls, tubes, rods, and certain other forms; foam glass; optical glass; and glass fibers and products thereof
 - B. - Flat glass and products thereof
 - C. - Glassware and other glass products
 - D. - Glass articles not specially provided for

SCHEDULE 6. - METALS AND METAL PRODUCTS

- Part 1. - Metal-bearing ores and other metal-bearing materials
- Part 2. - Metals, their alloys, and their basic shapes and forms
- A. - Precious metals
 - B. - Iron or steel
 - C. - Copper
 - D. - Aluminum
 - E. - Nickel
 - F. - Tin
 - G. - Lead
 - H. - Zinc
 - J. - Beryllium, columbium, germanium, hafnium, indium, magnesium, molybdenum, rhenium, tantalum, titanium, tungsten, uranium, and zirconium
 - K. - Other base metals
- Part 3. - Metal products
- A. - Metallic containers
 - B. - Wire cordage; wire screen, netting and fencing; bale ties
 - C. - Metal leaf and foil; metallics
 - D. - Nails, screws, bolts, and other fasteners; locks; builders' hardware; furniture, luggage, and saddlery hardware
 - E. - Tools, cutlery, forks and spoons
 - F. - Miscellaneous metal products
 - G. - Metal products not specially provided for
- Part 4. - Machinery and mechanical equipment
- A. - Boilers, non-electric motors and engines, and other general-purpose machinery
 - B. - Elevators, winches, cranes, and related machinery; earth-moving and mining machinery
 - C. - Agricultural and horticultural machinery; machinery for preparing food and drink

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- D. - Pulp and paper machinery; bookbinding machinery; printing machinery
- E. - Textile machines; laundry and dry-cleaning machines, sewing machines
- F. - Machines for working metal, stone, and other materials
- G. - Office machines
- H. - Other machines
- J. - Parts of machines
- Part 5. - Electrical machinery and equipment
- Part 6. - Transportation equipment
 - A. - Rail locomotives and rolling stock
 - B. - Motor vehicles
 - C. - Aircraft and spacecraft
 - D. - Pleasure boats; floating structures

SCHEDULE 7. - SPECIFIED PRODUCTS: MISCELLANEOUS AND NONENUMERATED PRODUCTS

- Part 1. - Footwear; headwear and hat braids; gloves; luggage, handbags, billfolds, and other flat goods
 - A. - Footwear
 - B. - Headwear and hat braids
 - C. - Gloves
 - D. - Luggage; women's and children's handbags; and billfolds, card cases, coin purses, and similar flat goods
- Part 2. - Optical goods; scientific and professional instruments; watches, clocks, and timing devices; photographic goods; motion pictures; recordings and recording media
 - A. - Optical elements, spectacles, microscopes, and telescopes; optical goods not elsewhere provided for
 - B. - Medical and surgical instruments and apparatus; X-ray apparatus
 - C. - Surveying, navigational, meteorological, drawing, and mathematical calculating instruments; measuring and checking instruments not specially provided for
 - D. - Measuring, testing, and controlling instruments
 - E. - Watches, clocks, and timing apparatus
 - F. - Photographic equipment and supplies
 - G. - Motion pictures; tape recordings, phonograph records, and other recordings; recording media; scrap and waste photographic film
- Part 3. - Musical instruments, parts, and accessories
 - A. - Musical instruments
 - B. - Musical instrument parts and accessories
- Part 4. - Furniture; pillows, cushions, and mattresses; nontextile floor coverings
 - A. - Furniture, pillows, cushions, and mattresses
 - B. - Nontextile floor coverings

- Part 5. - Arms and ammunition; fishing tackle; wheel goods; sporting goods, games and toys
- A. - Arms and ammunition
 - B. - Fishing tackle
 - C. - Wheel goods
 - D. - Games and sporting goods
 - E. - Models; dolls, toys, tricks, party favors
- Part 6. - Jewelry and related articles; cameos; natural, cultured, and imitation pearls; imitation gemstones; beads and articles of beads
- A. - Jewelry and related articles
 - B. - Cameos; natural, cultured, and imitation pearls; imitation gemstones; beads and articles of beads
- Part 7. - Buttons, buckles, pins, and other fastening devices; artificial and preserved flowers and foliage; millinery ornaments; trimmings; and feather products
- A. - Buttons, buckles, pins, hooks and eyes, and slide fasteners
 - B. - Artificial and preserved flowers and foliage; millinery ornaments; trimmings; and feather products
- Part 8. - Combs; hair ornaments; brooms and brushes; paint rollers; umbrellas and canes
- A. - Combs, hair ornaments, brooms and brushes, paint rollers
 - B. - Umbrellas, walking sticks, whips, riding-crops, and parts thereof
- Part 9. - Matches and pyrotechnics; candles; blasting caps; smokers' articles
- A. - Matches, pyrotechnics, candles, blasting caps
 - B. - Cigar and cigarette lighters and holders, tobacco pipes
- Part 10. - Pens, pencils, leads, crayons, and chalks
- Part 11. - Works of art; antiques
- A. - Works of art
 - B. - Antiques
- Part 12. - Rubber and plastics products
- A. - Reinforced or laminated plastics; foam or sponge rubber and plastics
 - B. - Rubber and plastics waste and scrap; rubber and plastics film, strips, sheets, plates, slabs, blocks, filaments, rods, tubing and other profile shapes
 - C. - Specified rubber and plastics products
 - D. - Articles not specially provided for, of rubber or plastics
- Part 13. - Products not elsewhere enumerated
- A. - Miscellaneous products
 - B. - Articles of fur and of leather
 - C. - Articles of gelatin, glue, gut, wax, bone, horn, hoof, whale-bone, quill, shell, ivory, or sponge
 - D. - Waste and scrap
- Part 14. - Nonenumerated products

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS

- Part 1. - Articles exported and returned
 - A. - Articles not advanced or improved abroad
 - B. - Articles advanced or improved abroad
 - C. - Substantial containers or holders
- Part 2. - Personal exemptions
 - A. - Residents and nonresidents
 - B. - U.S. personnel and evacuees
 - C. - Personnel of foreign governments and international organizations; distinguished visitors
 - D. - Other personal exemptions
- Part 3. - Governmental importations
 - A. - United States Government
 - B. - Foreign governments and international organizations
- Part 4. - Importations of religious, educational, scientific, and other institutions
- Part 5. - Samples; articles admitted free of duty under bond
 - A. - Samples for soliciting orders
 - B. - Articles for permanent exhibition under bond
 - C. - Articles admitted temporarily free of duty under bond
 - D. - Tea admitted free of duty under bond
- Part 6. - Other special classification provisions

APPENDIX TO THE TARIFF SCHEDULES

- Part 1. - Temporary legislation
 - A. - Temporary provisions for additional duties
 - B. - Temporary provisions amending the tariff schedules
- Part 2. - Temporary modifications proclaimed pursuant to trade-agreements legislation
 - A. - Escape-clause actions
 - B. - Temporary modifications pursuant to Section 252 of the Trade Expansion Act of 1962
- Part 3. - Additional import restrictions proclaimed pursuant to section 22 of the Agricultural Adjustment Act, as amended

GENERAL HEADNOTES AND RULES OF INTERPRETATION

1. Tariff Treatment of Imported Articles. All articles imported into the customs territory of the United States from outside thereof are subject to duty or exempt therefrom as prescribed in general headnote 3.

2. Customs Territory of the United States. The term "customs territory of the United States", as used in the schedules, includes only the States, the District of Columbia, and Puerto Rico.

3. Rates of Duty. The rates of duty in the "Rates of Duty" columns numbered 1 and 2 of the schedules apply to articles imported into the customs territory of the United States as hereinafter provided in this headnote:

(a) Products of Insular Possessions.

(i) Articles imported from insular possessions of the United States which are outside the customs territory of the United States are subject to the rates of duty set forth in column numbered 1 of the schedules, except that all articles the growth or product of any such possession, or manufactured or produced in any such possession from materials the growth, product, or manufacture of any such possession or of the customs territory of the United States, or of both, which do not contain foreign materials to the value of more than 50 percent of their total value, coming to the customs territory of the United States directly from any such possession, and all articles previously imported into the customs territory of the United States with payment of all applicable duties and taxes imposed upon or by reason of importation which were shipped from the United States, without remission, refund, or drawback of such duties or taxes, directly to the possession from which they are being returned by direct shipment, are exempt from duty.

(ii) In determining whether an article produced or manufactured in any such insular possession contains foreign materials to the value of more than 50 percent, no material shall be considered foreign which, at the time such article is entered, may be imported into the customs territory from a foreign country, other than Cuba or the Philippine Republic, and entered free of duty.

(b) Products of Cuba. Products of Cuba imported into the customs territory of the United States, whether imported directly or indirectly, are subject to the rates of duty set forth in column numbered 1 of the schedules. Preferential rates of duty for such products apply only as shown in the said column 1. ^{1/}

(c) Products of the Philippine Republic.

(i) Products of the Philippine Republic imported into the customs territory of the United States, whether imported directly or indirectly, are subject to the rates of duty which are set forth in column numbered 1 of the schedules or to fractional parts of the rates in the said column 1, as hereinafter prescribed in subdivisions (c)(ii) and (c)(iii) of this headnote.

(ii) Except as otherwise prescribed in the schedules, a Philippine article, as defined in subdivision (c)(iv) of this headnote, imported into the customs territory of the United States and entered on or before July 3, 1974, is subject to that rate which results

from the application of the following percentages to the most favorable rate of duty (i.e., including a preferential rate prescribed for any product of Cuba) set forth in column numbered 1 of the schedules:

(A) 20 percent, during calendar years

1963 through 1964,

(B) 40 percent, during calendar years

1965 through 1967,

(C) 60 percent, during calendar years

1968 through 1970,

(D) 80 percent, during calendar years

1971 through 1973,

(E) 100 percent, during the period from January 1, 1974, through July 3, 1974.

(iii) Except as otherwise prescribed in the schedules, products of the Philippine Republic, other than Philippine articles, are subject to the rates of duty (except any preferential rates prescribed for products of Cuba) set forth in column numbered 1 of the schedules.

(iv) The term "Philippine article", as used in the schedules, means an article which is the product of the Philippines, but does not include any article produced with the use of materials imported into the Philippines which are products of any foreign country (except materials produced within the customs territory of the United States) if the aggregate value of such imported materials when landed at the Philippine port of entry, exclusive of any landing cost and Philippine duty, was more than 20 percent of the appraised customs value of the article imported into the customs territory of the United States.

(d) Products of Communist Countries. Notwithstanding any of the foregoing provisions of this headnote, the rates of duty shown in column numbered 2 shall apply to products, whether imported directly or indirectly, of the following countries and areas pursuant to section 401 of the Tariff Classification Act of 1962, to section 231 or 251(a)(2) of the Trade Expansion Act of 1962, or to action taken by the President thereunder:

Albania

Bulgaria

China (any part of which may be under Communist domination or control)

Cuba ^{2/}

Czechoslovakia

Estonia

Germany (the Soviet zone and the Soviet sector of Berlin)

Hungary

Indochina (any part of Cambodia, Laos, or Vietnam which may be under Communist domination or control)

Korea (any part which may be under Communist domination or control)

Kurile Islands

Latvia

Lithuania

Outer Mongolia

Rumania

Southern Sakhalin

Tanna Tuva

Tibet

Union of Soviet Socialist Republics and the area in East Prussia under the provisional administration of the Union of Soviet Socialist Republics.

^{1/} By virtue of section 401 of the Tariff Classification Act of 1962, the application to products of Cuba of either a preferential or other reduced rate of duty in column 1 is suspended. See general headnote 3(d), *infra*. The provisions for preferential Cuban rates continue to be reflected in the schedules because, under section 401, the rates therefor in column 1 still form the bases for determining the rates of duty applicable to certain products, including "Philippine articles".

^{2/} In Proclamation 3447, dated February 3, 1962, the President, acting under authority of section 620(a) of the Foreign Assistance Act of 1961 (75 Stat. 445), as amended, prohibited the importation into the United States of all goods of Cuban origin and all goods imported from or through Cuba, subject to such exceptions as the Secretary of the Treasury determines to be consistent with the effective operation of the embargo.

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(e) Products of All Other Countries. Products of all countries not previously mentioned in this headnote imported into the customs territory of the United States are subject to the rates of duty set forth in column numbered 1 of the schedules.

(f) Effective Date; Exceptions - Staged Rates of Duty. Except as specified below or as may be specified elsewhere, pursuant to section 501(a) of the Tariff Classification Act of 1962 (P.L. 87-456, approved May 24, 1962), the rates of duty in columns numbered 1 and 2 become effective with respect to articles entered on or after the 10th day following the date of the President's proclamation provided for in section 102 of the said Act. If, in column numbered 1, any rate of duty or part thereof is set forth in parenthesis, the effective date shall be governed as follows:

(i) If the rate in column numbered 1 has only one part (i.e., 8¢ (10¢) per lb.), the parenthetical rate (viz., 10¢ per lb.) shall be effective as to articles entered before July 1, 1964, and the other rate (viz. 8¢ per lb.) shall be effective as to articles entered on or after July 1, 1964.

(ii) If the rate in column numbered 1 has two or more parts (i.e., 5¢ per lb. + 50% ad val.) and has a parenthetical rate for either or both parts, each part of the rate shall be governed as if it were a one-part rate. For example, if a rate is expressed as "4¢ (4.5¢) per lb. + 8% (9%) ad val.", the rate applicable to articles entered before July 1, 1964, would be "4.5¢ per lb. + 9% ad val."; the rate applicable to articles entered on or after July 1, 1964, would be "4¢ per lb. + 8% ad val."

(iii) If the rate in column numbered 1 is marked with an asterisk (*), the foregoing provisions of (i) and (ii) shall apply except that "January 1, 1964" shall be substituted for "July 1, 1964", wherever this latter date appears.

4. Modification or Amendment of Rates of Duty. Except as otherwise provided in the Appendix to the Tariff Schedules —

(a) a statutory rate of duty supersedes and terminates the existing rates of duty in both column numbered 1 and column numbered 2 unless otherwise specified in the amending statute;

(b) a rate of duty proclaimed pursuant to a concession granted in a trade agreement shall be reflected in column numbered 1 and, if higher than the then existing rate in column numbered 2, also in the latter column, and shall supersede but not terminate the then existing rate (or rates) in such column (or columns);

(c) a rate of duty proclaimed pursuant to section 356 of the Tariff Act of 1930 shall be reflected in both column numbered 1 and column numbered 2 and shall supersede but not terminate the then existing rates in such columns; and

(d) whenever a proclaimed rate is terminated or suspended, the rate shall revert, unless otherwise provided, to the next intervening proclaimed rate previously superseded but not terminated or, if none, to the statutory rate.

5. Intangibles. For the purposes of headnote 1 —

- (a) corpses, together with their coffins and accompanying flowers,
- (b) currency (metal or paper) in current circulation in any country and imported for monetary purposes,
- (c) electricity,
- (d) securities and similar evidences of value, and
- (e) vessels which are not "yachts or pleasure boats" within the purview of subpart D, part 6, of schedule 6,

are not articles subject to the provisions of these schedules.

6. Containers or Holders for Imported Merchandise.

For the purposes of the tariff schedules, containers or holders are subject to tariff treatment as follows:

(a) Imported Empty: Containers or holders if imported empty are subject to tariff treatment as imported articles and as such are subject to duty unless they are within the purview of a provision which specifically exempts them from duty.

(b) Not Imported Empty: Containers or holders if imported containing or holding articles are subject to tariff treatment as follows:

(i) The usual or ordinary types of shipping or transportation containers or holders, if not designed for, or capable of, reuse, are not subject to treatment as imported articles. Their cost, however, is, under section 402 or section 402a of the tariff act, a part of the value of their contents and if their contents are subject to an ad valorem rate of duty such containers or holders are, in effect, dutiable at the same rate as their contents, except that their cost is deductible from dutiable value upon submission of satisfactory proof that they are products of the United States which are being returned without having been advanced in value or improved in condition by any means while abroad.

(ii) The usual or ordinary types of shipping or transportation containers or holders, if designed for, or capable of, reuse, are subject to treatment as imported articles separate and distinct from their contents. Such holders or containers are not part of the dutiable value of their contents and are separately subject to duty upon each and every importation into the customs territory of the United States unless within the scope of a provision specifically exempting them from duty.

(iii) In the absence of context which requires otherwise, all other containers or holders are subject to the same treatment as specified in (ii) above for usual or ordinary types of shipping or transportation containers or holders designed for, or capable of, reuse.

7. Commingling of Articles. (a) Whenever articles subject to different rates of duty are so packed together or mingled that the quantity or value of each class of articles 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 articles shall be subject to the highest rate of duty applicable to any part thereof unless the consignee or his agent segregates the articles pursuant to subdivision (b) hereof.

(b) Every segregation of articles made pursuant to this headnote 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 articles are commingled and that the quantity or value of each class of articles 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.

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(c) The foregoing provisions of this headnote 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 article with respect to which such proof is furnished shall be considered for all customs purposes as a part of the article, subject to the next lower rate of duty, with which it is commingled.

(d) The foregoing provisions of this headnote 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 articles is less than the aggregate value would be if the shipment were segregated;

(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 merchandise 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 headnote shall apply only in cases where the schedules do not expressly provide a particular tariff treatment for commingled articles.

8. **Abbreviations.** In the schedules the following symbols and abbreviations are used with the meanings respectively indicated below:

\$	-	dollars
¢	-	cents
%	-	percent
+	-	plus
ad val.	-	ad valorem
bu.	-	bushel
cu.	-	cubic
doz.	-	dozen
ft.	-	feet
gal.	-	gallon
in.	-	inches
lb.	-	pounds
oz.	-	ounces
sq.	-	square
wt.	-	weight
yd.	-	yard
pcs.	-	pieces
prs.	-	pairs
lin.	-	linear
I.R.C.	-	Internal Revenue Code

9. **Definitions.** For the purposes of the schedules, 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 for consumption" means withdrawn from warehouse for consumption and does not include articles entered for consumption;

(d) the term "rate of duty" includes a free rate of duty; rates of duty proclaimed by the President shall be referred to as "proclaimed" rates of duty; rates of duty enacted by the Congress shall be referred to as "statutory" rates of duty; and the rates of duty in column numbered 2 at the time the schedules become effective shall be referred to as "original statutory" rates of duty;

(e) the term "ton" means 2,240 pounds, and the term "short ton" means 2,000 pounds;

(f) the terms "of", "wholly of", "almost wholly of", "in part of" and "containing", when used between the description of an article and a material (e.g., "furniture of wood", "woven fabrics, wholly of cotton", etc.), have the following meanings:

(i) "of" means that the article is wholly or in chief value of the named material;

(ii) "wholly of" means that the article is, except for negligible or insignificant quantities of some other material or materials, composed completely of the named material;

(iii) "almost wholly of" means that the essential character of the article is imparted by the named material, notwithstanding the fact that significant quantities of some other material or materials may be present; and

(iv) "in part of" or "containing" mean that the article contains a significant quantity of the named material.

With regard to the application of the quantitative concepts specified in subparagraphs (ii) and (iv) above, it is intended that the de minimus rule apply.

10. **General Interpretative Rules.** For the purposes of these schedules —

(a) the general, schedule, part, and subpart headnotes, and the provisions describing the classes of imported articles and specifying the rates of duty or other import restrictions to be imposed thereon are subject to the rules of interpretation set forth herein and to such other rules of statutory interpretation, not inconsistent therewith, as have been or may be developed under administrative or judicial rulings;

(b) the titles of the various schedules, parts, and subparts and the footnotes therein are intended for convenience in reference only and have no legal or interpretative significance;

(c) an imported article which is described in two or more provisions of the schedules is classifiable in the provision which most specifically describes it; but, in applying this rule of interpretation, the following considerations shall govern:

(i) a superior heading cannot be enlarged by inferior headings indented under it but can be limited thereby;

(ii) comparisons are to be made only between provisions of coordinate or equal status, i.e., between the primary or main superior headings of the schedules or between coordinate inferior headings which are subordinate to the same superior heading;

(d) if two or more tariff descriptions are equally applicable to an article, such article shall be subject to duty under the description for which the original statutory rate is highest, and, should the highest original statutory rate be applicable to two or more of such descriptions, the article shall be subject to duty under that one of such descriptions which first appears in the schedules;

(e) in the absence of special language or context which otherwise requires —

(i) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to,

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the date of importation, of articles of that class or kind to which the imported articles belong, and the controlling use is the chief use, i.e., the use which exceeds all other uses (if any) combined;

(ii) a tariff classification controlled by the actual use to which an imported article is put in the United States is satisfied only if such use is intended at the time of importation, the article is so used, and proof thereof is furnished within 3 years after the date the article is entered;

(f) an article is in chief value of a material if such material exceeds in value each other single component material of the article;

(g) a headnote provision which enumerates articles not included in a schedule, part, or subpart is not necessarily exhaustive, and the absence of a particular article from such headnote provision shall not be given weight in determining the relative specificity of competing provisions which describe such article;

(h) unless the context requires otherwise, a tariff description for an article covers such article, whether assembled or not assembled, and whether finished or not finished;

(i) a provision for "parts" of an article covers a product solely or chiefly used as a part of such article, but does not prevail over a specific provision for such part.

11. 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 schedules. The allowance of an importer's claim for classification, under any of the provisions of the schedules which provide 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 headnote.

12. 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.