

N272884

March 11, 2016

CLA-2-61:OT:RR:NC:N3:348

CATEGORY: Classification

**TARIFF NO.: 6206.40.3050; 6204.63.3530; 9503.00.0073; 6505.00.8090; 6217.10.9530;
6104.43.2010; 6104.63.2030; 6116.93.8800; 6212.90.0030; 6211.43.0091;
6115.30.9010; 6115.96.9020**

Mr. Edward Ackerman
Ms. Christina M. Leonard
Grunfeld Desiderio Lebowitz
399 Park Avenue, 25th Floor
New York, NY 10022

RE: The tariff classification for children's costumes from Madagascar

Dear Mr. Ackerman and Ms. Leonard:

In your letter dated February 3, 2016, on behalf of your client, Amscan, Inc., you requested a ruling on the status under the African Growth and Opportunity Act (AGOA) for children's costumes. The samples are being returned, as requested.

The first sample submitted, "Child Deluxe Police Officer", SKU #841187 is a child's unisex costume consisting of a shirt, a pair of pants, a hat, a walkie-talkie, a belt with faux holster and a tie. The costume is meant to resemble a police officer. It is well-made with styling, sturdy seams, and finished edges. The shirt is constructed of 100% woven polyester fabric and features long sleeves, two front pockets with a button closure, a left over right hook and loop full front closure, a pointed collar, a plastic police badge over the left front pocket, epaulets and a button at each shoulder, a hemmed bottom, and hemmed arm openings. The pants are constructed of 100% polyester woven fabric. They feature elastic at the waist, hemmed leg openings and a ribbon sewn to the side of each leg. The hat is made of 100% polyester woven fabric and features a peak, a plastic police badge, two buttons, and a hook and loop rear closure. The walkie-talkie is made of plastic. The belt is made of a 100% polyurethane woven fabric bonded to a plastic material. The belt features a plastic belt buckle and a faux holster. The tie is made of 100% polyester woven fabric and is attached to the shirt by hook and loop. It is not a conventional tie.

The second sample submitted, "Jesterina", SKU #841317, is a woman's adult costume consisting of a dress, shorts, a collar, a faux waist cincher, a leg garter, one gauntlet glove, thigh high stockings, and a headband. The costume is meant to resemble a court jester. It is well-made with styling,

sturdy seams, and finished edges. The dress is made of 100% polyester knit fabric. The right side is sleeveless and the left side has one long sleeve. The dress also features one adjustable shoulder strap, three layers of a ruffled mesh fabric attached to the bottom, and a partial back opening with a hook and loop closure. The shorts are made of 100% polyester knit fabric and feature a tunneled waist with narrow elastic and hemmed bottoms. The gauntlet glove is made of 100% polyester knit fabric and is approximately 17 inches in length. The garter is made of elastic covered with 100% polyester knit fabric. The faux waist cincher is made of 100% polyester knit fabric and is secured around the waist area. The belt has four vertical stays, ribbon laces at the back with grommets and one hook and eye clasp in the front. This item does not provide support. The collar is made out of 100% woven fabric and features a rear hook and loop closure. The thigh high stockings are knit and made of 100% nylon. The headband is made of plastic with a court jester textile crown attached to the top.

Both costumes consists of two or more garments. Note 14 of Section XI, of the Harmonized Tariff Schedule of the United States (HTSUS), requires that textile garments of different headings be separately classified, thus preventing classification of costumes consisting of two or more garments as a set. If a set cannot exist by application of Note 14, the articles that may be packaged with the garments must also be classified separately.

The applicable subheading for SKU #841187-shirt will be 6206.40.3050, HTSUS, which provides for Women's or girls' blouses, shirts and shirt-blouses: Of man-made fibers: Other: Other: Other: Girls', Other. The rate of duty will be 26.9 % ad valorem.

The applicable subheading for SKU #841187-pants will be 6204.63.3530, HTSUS, which provides for "Women's or girls'...dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear): Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibers: Other: Other: Other: Other, Trousers and breeches: Girls': Other." The rate of duty will be 28.6% ad valorem.

The applicable subheading for SKU #841187-walkie-talkie will be 9503.00.0073, HTSUS, which provides for "Tricycles, scooters, pedal cars and similar wheeled toys...dolls, other toys...puzzles of all kinds; parts and accessories thereof... 'Children's products' as defined in 15 U.S.C. § 2052: Other: Labeled or determined by importer as intended for use by persons: 3 to 12 years of age." The rate of duty will be Free.

The applicable subheading for SKU #841187-hat will be 6505.00.8090, HTSUS, which provides for Hats or other headgear, knitted or crocheted, or made from lace, felt or other textile fabrics, in the piece (but not in strips)...Other: Other: Of man-made fibers: Other: Not in part of braid, Other: Other: Other. The rate of duty will be 18.7 cents per kilogram plus 6.8% ad valorem.

The applicable subheading for SKU #841187-belt and tie will be 6217.10.9530, HTSUS, which provides for "Other made up clothing accessories... other than those of heading 6212: Accessories: Other: Other, of man-made fibers." The rate of duty will be 14.6% ad valorem.

The applicable subheading for SKU #841317-dress will be 6104.43.2010, HTSUS, which provides for Women's or girl's suits, ensembles, suit-type jackets, blazers, dresses, skirts, divided skirts,

trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted: Dresses: Of synthetic fibers: Other: Women's. The rate of duty will be 16% ad valorem.

The applicable subheading for SKU #841317-shorts will be 6104.63.2030, HTSUS, which provides for women's or girls' shorts, knitted or crocheted, of synthetic fibers, other, other, shorts, women's. The rate of duty will be 28.2% ad valorem.

The applicable subheading for SKU #841317-glove will be 6116.93.8800, HTSUS, which provides for "Gloves, mittens and mitts, knitted or crocheted: other: of synthetic fibers: other: other: without fourchettes." The duty rate will be 18.6% ad valorem.

The applicable subheading for SKU #841317-garter will be 6212.90.0030, HTSUS, which provides for brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted: other...of man-made fibers or man-made fibers and rubber or plastics. The duty rate will be 6.6% ad valorem.

The applicable subheading for SKU #841317-faux waist cincher will be 6211.43.0091, HTSUS, which provides for "Track suits and swimwear; other garments: Other garments women's or girls': Of man-made fibers, Other." The duty rate will be 16% ad valorem

The applicable subheading for SKU #841317-collar will be 6217.10.9530, HTSUS, which provides for "Other made up clothing accessories... other than those of heading 6212: Accessories: Other: Other, of man-made fibers." The rate of duty will be 14.6% ad valorem.

The applicable subheading for SKU #841317-stockings, if measuring per single yarn under 67 decitex, will be 6115.30.9010, HTSUS, which provides for panty hose, tights, stockings, socks and other hosiery: other women's full length or knee length hosiery, measuring per single yarn less than 67 decitex: other: of man-made fibers. The rate of duty will be 14.6%.

The applicable subheading for SKU #841317-stockings, if measuring per single yarn over 67 decitex, will be 6115.96.9020, HTSUS, which provides for other "Panty hose, tights, stockings, socks and other hosiery, other: Of synthetic fibers: Other: Other, Other." The duty rate will be 14.6% ad valorem.

The classification of SKU #841317-headband and the AGOA eligibility cannot be determined at this time. Additional information is necessary is to complete this request. Please provide the following information:

- Please provide percentage composition weight and cost breakdown for SKU #841317
- For the shirt and pants of SKU #841187 and the dress of SKU #841317, please provide the value of each garment.
- For the shirt and pants of SKU #841187 and the dress of SKU #841317, please provide the value and country of origin for the findings and trimmings e.g. the sewing thread, buttons, ribbon, hook and loop closure, strap and pom-poms.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at <http://www.usitc.gov/tata/hts/>.

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

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

Sincerely,

Deborah C. Marinucci
Acting Director
National Commodity Specialist Division