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September 29, 2016

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**CATEGORY: Classification**

**TARIFF NO.: 6110.30.3053; 9819.11.12**

Mr. Ralph Glyn  
Beryl-Davis Ltd  
Ashlegan 2  
Kiryat Gat 8202189  
Israel

**RE: The tariff classification and status under the African Growth and Opportunity Act (AGOA) of a men's high visibility pullover from Ethiopia**

Dear Mr. Glyn:

In your letter dated July 20, 2016, on behalf of your client, Beryl Davis Ltd, you requested a ruling on the tariff classification and status under the AGOA of a men's high visibility pullover from Ethiopia. Your sample will be returned.

Style SSETP2B is a men's cut and sewn pullover constructed from 100% polyester, bird's eye mesh fabric that measures 36 stitches per two centimeters counted in the horizontal direction. Style SSETP2B is designed as a high visibility safety garment and features a rib knit crew neckline; short, hemmed sleeves; a patch pocket on the left chest; two inch wide strips of reflective tape on the front and back panels that extend over each shoulder and encircle the waist; and a straight, hemmed bottom.

The applicable subheading for Style SSETP2B will be 6110.30.3053, Harmonized Tariff Schedule of the United States (HTSUS), which provides for sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles, knitted or crocheted: of man-made fibers: other: other: other: other: men's or boys': other. The rate of duty will be 32% ad valorem.

The manufacturing operations are as follows:

The polyester mesh knit fabric for the body of the garment is manufactured in China.

The rib knit fabric for the collar of the garment is manufactured in China, and imported into Ethiopia on rolls with no lines of demarcation.

The fabrics are cut, sewn, and assembled into the finished garment in Ethiopia.

The sewing thread used to assemble the garment, and the garment labels, are manufactured in China.

The reflective tape, which is comprised of glass bead microspheres, glue, and adhesive backing, is manufactured in China. It is secured to the finished garment in Ethiopia via a heat application process.

The garments are exported directly from Ethiopia to the U.S.

The provisions implementing the textile sections of the AGOA in the HTSUS are contained in Subchapter XIX, Chapter 98, HTSUS. Apparel articles wholly assembled in a lesser developed sub-Saharan African beneficiary country and directly imported into the United States are entitled to duty free status, subject to certain restrictions. Such articles are entered under subheading 9819.11.12, HTSUS, which provides for:

Apparel articles wholly assembled, or knit-to-shape and wholly assembled, or both, in one or more... lesser developed countries enumerated in U.S. note 2(d) to this subchapter, and subject to the provisions of U.S. note 2 to this subchapter, regardless of the country of origin of the fabric or the yarn used to make such articles, if entered during the period beginning on the date announced in a Federal Register Notice issued by the United States Trade Representative and continuing through September 30, 2012, inclusive.

On August 15, 2001, Presidential Proclamation 7350, dated October 2, 2000, was published in the Federal Register (73 Federal Register 72676). The proclamation implemented an amendment to section 112(c) of the AGOA. The amendment modified the tariff treatment applicable to lesser developed beneficiary sub-Saharan African countries, and provided that Ethiopia is to be treated as a lesser developed beneficiary sub-Saharan African country for purposes of the AGOA.

U.S. Note 2(d), Subchapter XIX, Chapter 98, HTSUS, lists Ethiopia as qualifying for designation as a lesser developed sub-Saharan African beneficiary country. Duty free status is granted to apparel articles wholly assembled in one or more lesser developed beneficiary countries regardless of the country of origin of the fabric used to make those articles. Further, eligibility for such status requires that the apparel article be "wholly assembled in" the lesser developed beneficiary sub-Saharan African country. The term "wholly assembled" means that "all of the components of the textile or apparel article (including thread, decorative embellishments, buttons, zippers, or similar components) were joined together in one or more... lesser developed beneficiary countries" (Customs Regulations, C.R., Section 10.212).

Based on the manufacturing operations described above, the garment is wholly assembled in one of the lesser developed beneficiary sub-Saharan African countries.

U.S. Note 3(a), Subchapter XIX, Chapter 98 provides, in relevant part, that:

An article otherwise eligible for preferential treatment under any provision of this subchapter shall not be ineligible for such treatment because the article contains—

(i) findings or trimmings of foreign origin, if the value of such findings and trimmings does not exceed 25 percent of the cost of the components of the assembled article.

U.S. Note 3(b), Subchapter XIX, Chapter 98 provides that:

For purposes of subdivision (a)(i) above, findings or trimmings eligible under such subdivision include sewing thread, hooks and eyes, snaps, buttons, "bow buds", decorative lace trim, elastic strips, zippers (including zipper tapes) and labels.

The sewing thread and labels are considered trimmings and are allowable within the provisions of U.S. Notes 3(a)(i) and (b) of Chapter 98, subchapter XIX.

The reflective tape is not considered a trimming. Although it adds a minimal stylistic element by virtue of its contrasting color, its primary purpose is functional rather than ornamental.

Based on the information you submitted, and provided all requirements are met, Style SSETP2B is eligible for duty free treatment under subheading 9819.11.12, HTSUS.

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

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

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Maryalice Nowak at [maryalice.nowak@cbp.dhs.gov](mailto:maryalice.nowak@cbp.dhs.gov).

Sincerely,

Steven A. Mack  
Director  
National Commodity Specialist Division