

N296484

May 23, 2018

CLA-2-61:OT:RR:NC:N3:358

**CATEGORY: Classification**

**TARIFF NO.: 6110.30.3053; 6111.30.4000; 6111.30.5070; 6114.30.3054; 9819.11.12**

Ms. Megan S. Kepler  
Lassig, Inc.  
629 Entler Avenue, Suite 38  
Chico, CA 95928

**RE: The tariff classification and status under the African Growth and Opportunity Act (AGOA) of infants' and boy's rash guard pullovers and unisex jumpsuits from Mauritius**

Dear Ms. Kepler:

In your letter dated April 26, 2018, you requested a ruling on the tariff classification and duty status under the African Growth and Opportunity Act (AGOA). Your letter was accompanied by samples of each item. As requested, the samples will be returned to you.

Item # 1431008409-36, described as a "boy's long sleeve rash guard," size 36M, is a boy's pullover. The rash guard is constructed from an 82 percent polyamide, 18 percent elastane finely knit fabric and features a crew neckband; long, hemmed, raglan sleeves; a straight, hemmed garment bottom and flatlock stitching on all seams. The garment will be imported in sizes 6M – 36M.

Item # 1431006408-36, described as a "boy's short sleeve rash guard," size 36M, is a boy's pullover. The rash guard is constructed from an 82 percent polyamide, 18 percent elastane finely knit, printed, fabric and features a contrasting color crew neckband; short, hemmed, raglan sleeves; a straight, hemmed garment bottom; contrasting color flatlock stitching on all seams and a printed crab with hat on the front and an all over striped print. The garment will be imported in sizes 6M – 36M.

Item # 1431019, described as a "sunsuit (unisex)," size 24M, is an infant's jumpsuit. The jumpsuit is constructed from an 82 percent polyamide, 18 percent elastane finely knit, printed, fabric and features a self-fabric mock turtleneck collar; short, raglan sleeves; short, hemmed legs; a front zipper extending from the neck opening to the waist; contrasting color flatlock stitching on all seams and an all over striped print. The garment extends from the neck and shoulders to just below the knee. The sunsuit will be imported in sizes 6M - 36M.

Chapter 61, Note 6(a), Harmonized Tariff Schedule of the United States (HTSUS), provides that "babies' garments" means articles for young children of a body height not exceeding 86

centimeters. Customs has determined that 86 centimeters includes the commercial size range of 0 to 24 months (Customs Headquarters Ruling Letter (HRL) 081165, dated October 27, 1987; HRL 082762, dated March 19, 1990). Therefore, the garments will be classified accordingly.

Chapter 61, Note 9, HTSUS, provides that “Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.” As the sunsuit is identified as a “unisex” garment and does not appear to be designed for one or the other sexes, it will be classified as a girl’s garment.

The applicable subheading for the rash guards, sizes 6M – 24M, will be 6111.30.4000, HTSUS, which provides for “Babies’ garments and clothing accessories, knitted or crocheted: Of synthetic fibers: Sweaters, pullovers, sweatshirts, wasitcoats (vests) and similar articles, except those imported as parts of sets.” The rate of duty will be 30 percent ad valorem.

The applicable subheading for the rash guards, size 36M, will be 6110.30.3053, HTSUS, which provides for “Sweaters, pullovers, sweatshirts, wasitcoats (vests) and similar articles, knitted or crocheted: Of man-made fibers: Other: Other: Other: Other: Other: Men’s and boys’: Other.” The rate of duty will be 32 percent ad valorem.

The applicable subheading for the sunsuit, sizes 6M – 24M, will be 6111.30.5070, HTSUS, which provides for “Babies’ garments and clothing accessories, knitted or crocheted: Of synthetic fibers: Other: Other: Other.” The rate of duty will be 16 percent ad valorem.

The applicable subheading for the sunsuit, size 36M, will be 6114.30.3054, HTSUS, which provides for “Other garments, knitted or crocheted: Of man-made fibers: Other: Coveralls, jumpsuits and similar apparel: Women’s or girls’: Other.” The rate of duty will be 14.9 percent ad valorem.

You state that all of the fabric, thread, hangers, woven labels and hangtags are made in China; the zipper for the sunsuit is made in Swaziland and the printed care label, heat transfer and polybag are made in Mauritius. The rash guards and sunsuit are cut, sewn and wholly assembled in Mauritius and the garments will be shipped directly from Mauritius to the United States.

As provided for in U.S. Note 2 (d), Chapter 98, Subchapter XIX, HTSUS, Mauritius is a designated lesser developed beneficiary country.

Subheading 9819.11.12, HTSUS, provides for:

Apparel articles wholly assembled, or knit-to-shape and wholly assembled, or both, in one or more such lesser developed countries enumerated in U.S. note 2(d) to this subchapter, 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, 2025, inclusive.

The thread and labels from China are considered findings or trimmings of foreign origin; however, they do not exceed 25 percent of the cost of the components of the rash guards or sunsuit and are allowable within the provisions of U.S. Notes 3(a)(i) and (b) of Chapter 98, Subchapter XIX.

Based on the information you submitted, the rash guards and sunsuit are eligible for duty free treatment under subheading 9819.11.12, HTSUS, subject to the provisions of U.S. Note 2, Chapter 98, Subchapter XIX, HTSUS. The rate of duty will be Free.

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 Kim Wachtel at [kimberly.a.wachtel@cbp.dhs.gov](mailto:kimberly.a.wachtel@cbp.dhs.gov).

Sincerely,

Steven A. Mack  
Director  
National Commodity Specialist Division