

***What Every Member of the
Trade Community Should Know About:***

***Classification of
Children's
Apparel***



An Advanced Level
Informed Compliance Publication of the
U.S. Customs Service

June, 1999

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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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 Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs 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 Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service 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 has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs intends to issue a series of informed compliance publications, and possibly CD-ROMs and videos, on such topics as value, classification, entry procedures, country-of-origin determinations, marking requirements, intellectual property rights, record keeping, drawback, penalties and liquidated damages.

The Textiles Branch, National Commodity Specialist Division, Office of Regulations and Rulings has prepared this publication on ***Classification of Children's Apparel*** as part of a series of informed compliance publications regarding the proper classification of merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

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 Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229.

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INTRODUCTION

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be "entered," that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be "classified" (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use "reasonable care" to "enter," "classify" and "value" the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value*. Both of these publications are available from the Customs Electronic Bulletin Board and Customs World Wide Web pages on the Internet (see the Appendix for information on accessing these sources and obtaining additional Customs Service publications).

The purpose of this Informed Compliance publication is to advise importers, customs brokers and others of the various issues affecting the importation and tariff classification of Children's apparel. Children's textile apparel is found in Chapters 61 and 62 of the Harmonized Tariff Schedule of the United States. While classification principles for children's wear in many ways emulate classification principles applied to adult wearing apparel, certain differences in classification treatment exist between the two. Therefore, while a grounding in general apparel classification is a prerequisite for understanding children's apparel principles, it is only a beginning.

Babies' Wear Headings 6111 and 6209

Chapter 61, heading 6111 and Chapter 62, heading 6209 are set aside exclusively for babies' textile apparel and apparel accessories. The controlling Chapter 61, Note 6(b) states, "[a]rticles which are, prima facie, classifiable both in heading 6111 and in other headings of this chapter are to be classified in heading 6111." An identical note, Chapter

62, Note 4(b), states that Chapter 62 babies' textile apparel and apparel accessories are to be classified in heading 6209. All babies' garments and clothing accessories, with the exception of wool, and non-cotton vegetable fibers, are classified in provisions that take a unique "babies'" textile category 239. Wool babies' garments and clothing accessories are classified in provisions that take a unique "babies'" textile category 439 whereas babies' garments and clothing accessories of silk and non-cotton vegetable fibers, except those containing 70 percent or more by weight of silk or silk waste, are classified in provisions that take a unique "babies'" textile category 839. To date, categories 439 and 839 are infrequently used. Heading provisions also exist which capture garments and apparel accessories containing 70 percent or more by weight of silk or silk waste. These provisions do not take a textile category number.

Babies' Sets

Both Chapters 61 and 62 contain Additional U.S. Note 1, which is applicable at the eight digit level and which states essentially, that for purposes of headings 6111 and 6209, the term "set" means two or more different garments of headings 6111, 6209 or 6505 (headwear), imported together, of corresponding sizes and intended to be worn together by the same person.

The key phrase is two or more different garments. Two or more different garments, and/or headwear, imported together, in the same sizes, intended to be worn together, in sizes newborn to 24 months, generally qualify as a babies' set. There are, however, notable exceptions which require mentioning. Sets consisting of a cotton dress and one or more different garments, which otherwise satisfy this term, are normally classifiable in the provision for the dress, the component which imparts the essential character. Infants' sets with dresses in fabrics other than cotton, are subject to the requirements of "infants' sets." Another notable exception involves textile apparel accessories such as booties, gloves, mittens and scarves. The presence of such articles, which in sizes over 24 months, are found in headings 6115 through 6117, and 6212 through 6217, will cause an otherwise qualifying "set" with two or more "garments" to fail the set provision and result in the items being classified in the applicable "imported as parts of sets" provision(s). For example, a packaged acrylic knit sweater, hat and booties, in corresponding sizes, is a "failed set" because of the booties, with the respective items classified in the 6111.30.5030 provision for "other babies' (knitted) garments of synthetic fibers, other, imported as parts of sets." In another example, a boy's dress-up set with woven cotton pants, shirt, jacket and bow tie, is a "failed set" because of the bow tie, with the items classified in the 6209.20.5045 provision for "other babies (not knitted) garments of cotton, other, imported as parts of sets." In a final example, a girl's set consisting of an acrylic sweater, cotton corduroy pants and acrylic knit scarf are a "failed set" because of the scarf, with the sweater and scarf classifiable in the 6111.30.5030 provision for "other (knitted) garments of synthetic fibers, other, imported as parts of sets," and the corduroy pants classifiable in the 6209.20.5045 provision for "other (not knitted) garments, of cotton, other, imported as parts of sets."

Garments in "sets" must have the same fabric construction and chief fabric weight to qualify as a single 10 digit HTS "set". When a "set" consists of garments which are of different fabric construction, eg., one piece is knit and another is woven and/or one piece is chief weight cotton and another is chief weight synthetic fibers, then separate "other, imported as parts of sets" provisions apply. The garment's fabric construction and fiber content determine which "imported as parts of sets" provision(s) apply.

Sizes

There are a number of commonly acknowledged size ranges in children's wear. In babies' sizes 0-24 months of age, there is 0-12 months, also called newborn sizes, and there is 12-24 months of age, also called infants' sizes. There is a "preemie" size range for babies born prematurely.

After babies, the next size range is toddlers, 2-4, also called 2-4T. Garments for boys or girls in this size range have the same numerical designations. The next range up is girls 4-6X and boys 4-7. The following range up for girls is 7-14.

In terms of knowing what size range a particular item actually falls in, the sewn in fabric label usually provides an accurate indication of the true commercial range. But if after examining the item questions about the authenticity of the reported sizing exist, certain general standards can be used to assist in the size verification process. While standardized and uniform size designations for children's apparel do not exist, a broad consensus exists as to accepted commercial size ranges, for instance, babies' apparel, sizes 0-12 months, commonly equates to a body weight of about 6-18 pounds and a height of about 18-27 inches or 48-70 centimeters, while babies sizes 12-24 months commonly equates to a body weight of about 18-28 pounds and a height of about 27-35 inches or 70-90 centimeters. This information represents generalized data and should not be construed literally.

To judge whether an item is bona fide babies' wear it is helpful to actually try the garment on an appropriately sized mannequin or child and then evaluate its appearance, silhouette and coverage as compared to that of other apparel that is properly sized. In other words, see how the article in question, literally, measures up. Benchmark the current item against clothing articles whose classification outcomes are known.

When evaluating garments, care should be taken not to mistakenly identify items for older children, such as toddlers, as babies, because of differences in quota category requirements.

Styling Features

Garments for children in the commonly acknowledged size ranges often include styling and construction features specifically dedicated to the clothing needs of that wearer population. For example, styling features for babies normally factor into account the distinctive body measurements of developing children as reflected in the various size ranges. As an example, babies' sizes newborn to 12 months and 12- 24 months take into account babies' body proportions as they develop. Design concessions are also made to accommodate baby diapers and to provide access to diapers for changing purposes. Such garments generally exhibit styling features such as a snap crotch and legs, a front opening extending from the neck and down one or both pant legs, an oversize neck opening including, perhaps, overlapping or "lapped" fabric at the shoulders or snap closures at the shoulders. These garment features address some of the physical and lifestyle needs of growing babies.

Garment Coverage

In children's wear classification, often what makes an item what it is for tariff purposes is its use in the United States and the parts of the wearer's body that it covers. For example, when we speak of sunsuits, washsuits, creepers and rompers, we are referring to a class of children's garments which have shorts type coverage below the waist and anywhere from full to abbreviated chest coverage above the waist. The fact that these articles have this body coverage and that they are used as playwear makes classification in certain playsuit tariff provisions which usually require a category 237 visa appropriate.

When these same type items have pants coverage below the waist we now have coveralls, jumpsuits, or overalls, with the conclusion dependent on the extent and type of coverage above the natural waistline. For example, shirt type coverage above the waist means the item is a coverall or a jumpsuit, the choice of terms being a marketing decision with no classification consequence.

If the coverage above the waist is abbreviated to the extent that there is a normal bib front and possibly a bib back, then the item is a bib overall. Remember, for an item to be a playwear bib overall in headings 6103, 6104, 6203, or 6204, it should possess, at the least, a significant front bib rise. It should be noted that the bib overall illustrations found on page 834 of the Explanatory Notes are not an exhaustive display of the types of bib overalls includable here. Garments not possessing overall silhouettes are classifiable elsewhere, specifically, in the 6114 or 6211 provisions for sunsuits, washsuits and similar apparel. This same reasoning applies to shortalls which differ from overalls only in that they have shorts coverage below the waist.

The importance of this, from a classification perspective, is that children's bib overalls, shortalls, sunsuits, washsuits and similar apparel and two-piece playsuits are classified in

tariff provisions corresponding to visa category 237, whereas garments outside sizes girls' 2-14, and boys' 2-7, are not. However, knit man-made fiber children's coveralls, jumpsuits and other full body garment tariff provisions constitute a notable exception to this general rule and take visa category 659. These classification practices, for the most part, pertain only to children's apparel, boys' sizes 2-7 and girls' sizes 2-16, or 2-14, for two-piece playsuits. These practices do not extend to boys' sizes 8-20 or men's wear. Textile visa category 237 applies to some women's apparel in certain limited cases involving cotton and man-made fiber fabrics. A discussion of women's tariff classification principles with respect to visa category 237 and other visa categories is outside the scope of this discussion and any reference to women's apparel tariff classification should not be construed as information which is intended to be relied upon.

A unique modesty standard applies to children's apparel, one which, in certain cases, depending on the size and gender of the wearer, is higher or lower than that of adult wear. For example, it is acceptable to have a dress with or without an attached panty, with the panty visible, in sizes newborn to toddler 4. To merchandise such articles, in girls sizes 4-6x and above, as dresses, is not acceptable.

Also, jumper like garments with modest, uncomplicated A-line styling, in corduroy, 10 ounce denim and other winter weight fabrics, are classifiable in tariff provisions subject to visa category 359 or 659. This conclusion assumes the items are intended for cold weather use with other upper body garments such as blouses or turtlenecks. The fact that the garments can, on occasion, be worn alone, is not dispositive, because this is not their principal use.

Another distinction with women's apparel is made in regard to "divided dresses", items which for practical purposes resemble dresses, except for the culottes type skirt division below the waist. Because the legs are not enclosed by a continuous sheath of fabric these items are precluded from dress classification. Divided dresses fall within the provisions for "other garments," in headings 6114 and 6211. These garments, below the waist, impart a visual impression which obscures the frontal leg separation. In women's wear, divided dresses are classified in headings 6114 and 6211 in provisions for playsuits and similar apparel (provided leg coverage does not extend below the knee). However, in children's wear, these garments, which are popular for girls 7-16, are classified in the 6114 and 6211 basket provisions, for other wearing apparel, other, which are subject to visa categories 359 and 659. Children's divided dresses do not belong to a class or kind of merchandise principally used as one-piece playsuits. Children's playsuits are, by nature, casual and informal in appearance, and have leg separations which are readily apparent when the items are viewed from the front.

Two-Piece Playsuits

Two-piece playsuits are another area where girls' apparel 2-14 and boys' apparel 2-7 receive different classification treatment from that accorded garments in larger sizes. A practice has developed, which allows tops and bottoms, e.g. blouses and shorts, possessing certain structural and functional relationships to one another to be classified in "playsuit" tariff provisions, which are subject to visa category 237.

Generally, such playsuits are two-piece physically connected entireties for girls 2-14 and boys 2-7, such as shirts and shorts having matching buttons and buttonholes, or shoulder loops with suspender straps designed to join the two pieces, which are so manufactured that the use of one without the other is not practicable.

In other words, it should not be practicable to wear the shirt and shorts separately. The shorts should not be capable of use without the companion shirt. They should not possess a substantially elasticized waist which allows the item to be worn apart from its coordinated piece with other tops. The most common structural connection found is self fabric or elasticized suspender straps which are sewn to the rear waistband, pass through loops on the shirt shoulders and fasten to the front waist. The idea is that the pants waistband is less than half elasticized and the pants will not stay in place without brace straps which serve to support the apparel bottom and are supported themselves by loops on the shirt shoulders.

Garment Use

The concept of principal garment use in the United States is of prime importance in the classification of children's apparel. Following HTS principles, items are classifiable in the provision which best describes them, after allowing for the requirements and restrictions placed on classification by the chapter and section notes, the GRI's and the explanatory notes.

For example, cold weather, padded coveralls, may have some features which are similar to those found in one-piece ski-suits. However, without evidence that the garment is principally intended for use in skiing the item is classifiable in the provision for coveralls, insulated for cold weather protection. This same type reasoning applies to polyfill items purported to be ski jackets, overalls and pants. There must be a finding of principal use.

Somewhat different logic applies to fashion playwear with tracksuit styling. Such items for small children, sizes newborn to 6x/7, do not qualify as Heading 6112 or 6211 tracksuits because such items are not "clearly meant to be worn exclusively or mainly in the pursuit of sporting activities", as the Explanatory Notes, at page 841, indicate.

Determining the correct classification of children's apparel is challenging for both the importer and for Customs. Many factors are considered in making this determination, indications as to the actual or intended garment use are often provided by the importer in the way the merchandise is represented for sale in the marketplace. Also to be considered, is the firm's reputation in the trade. For instance, is the company a known resource for playwear, sleepwear or underwear? Does the company have a reputation as a resource for a specific apparel group such as playwear, sleepwear or underwear?

What are the "channels of sale" through which the product is merchandised? What particular store buyer places "open to buy" orders for this item, the playwear buyer, the sleepwear buyer, or some other store buyer? What do the various "decision makers" at each stage of the product's evolutionary development cycle, beginning with prototype development and ending with the product's sale to the retail consumer, consider the item? Usually common unifying elements persist throughout the product development and merchandise sale process which identify the item as what it is.

The relevant circumstances surrounding the transaction should be scrutinized, including, but not limited to, a garment's construction and an objective evaluation of "what it is" according to all interested parties to the transaction, e.g., the designers, the manufacturers, the sellers, the retail store buyers, the purchasers and the actual users themselves. Familiarity with commercial trade practices within each dynamic market segment, e.g., outerwear, playwear, swimwear, and underwear, will lessen the likelihood that the garment will be misclassified.

Invoicing Requirements

The accuracy of the information contained on invoices is an essential element in the many new and creative programs Customs has undertaken recently. These programs, including, but not limited to, automated entry processing and pre-importation review, may provide their benefits to the trade community as a whole, only if the data gathered is correct and complete. This concern for invoice accuracy is not new, but, as Customs progresses in automation, accuracy becomes indispensable.

Section 141.86 of the Customs Regulations (19 CFR 141.86) concerns invoicing requirements. Subparagraph (a)(3) of the section specifically requires that invoices have the following information:

A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, and symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed.

A "detailed description" is one which enables Customs to easily verify the classification of imported merchandise. Accordingly, the invoice description must indicate any information which has a direct bearing on the proper classification of the imported item. It is incumbent upon the importer of record to ensure that the detailed description is present on each invoice.

Invoices for products of Chapters 61 and 62 should include the following information:

1. The style number, the gender of the wearer, the common and commercial designation of each article, and the sizing of the garment. All components, including linings, trim, and interlining, must be identified as to composition, construction, individual and aggregate weights, and location on the garment. For garments with an outer shell of more than one construction or material (textile or non-textile) give the relative weights, percentage value, and surface area of each component. For outer shell components which are blends of different materials give the relative weights of each material in the component.

2. For two or more garments which are imported together and sold as a unit, whether all components are of the same fabric construction, style, color, and composition, and of corresponding or compatible size. The invoice should indicate if any material appears on one component and not on the other component.

3. For garments which cover the upper torso, the area of the body which is covered and whether the garment has sleeves, a full or partial opening, the location of the opening, and the means of closure (e.g. zipper, buttons, snaps).

4. For knitted garments, the type of knit construction, e.g., jersey, rib, jacquard, and whether it is of a specialized fabric, e.g. napped, pile, terry. For garments which cover the upper torso, the stitch count per centimeter, in both the horizontal and vertical directions, and the stitch count per two centimeters in the direction the stitches were formed.

Importers do not have to provide information that is not necessary to classify a specific item. However, they are responsible for giving the Customs Service the information that is needed to affix the final classification. Additional information may be required for specific merchandise.

The following information is required on all invoices for infants' cotton knit sets in subheading 6111.20.6020, which provides for babies' garments and clothing accessories, knitted or crocheted, other, sets.

1. A detailed description of the set, e.g. 100% cotton jersey turtleneck; 60% cotton, 40% polyester, interlock pants. Documentation that the individual components of the set are packaged together and intended and capable of being worn together,
2. Sizing. Items must be intended for use by babies, sizes newborn to 24 months of age,
3. Unit value. Dutiable value includes all costs, paid or payable, attributable to the transaction, including certain uninvoiced costs. Such costs include, and are not limited to, payments for assists, royalties, accessories, selling commissions, quota charges,
4. Total value of the shipment,
5. The terms of sale, and
6. The country of origin of each component of the set.

Marking Requirements

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, every article of foreign origin imported into the United States shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article will permit, in such a manner as to indicate to the ultimate purchaser in the United States the English name of the country of origin of the article. If a babies' clothing set is made in China, it should therefore be marked in English so as to indicate this fact (e.g., "Made in China").

Quotas and Textile Categories

The designated textile and apparel category are, for certain exporting countries, such as China, subdivided into parts. In such cases, the visa and quota category requirements for the subject merchandise may be affected. Since part categories are the result of international bilateral agreements which are subject to frequent renegotiations and changes, it is recommended that importers obtain the most current information available. Customs suggests that apparel importers check, close to the time of shipment, the Status Report on Current Import Quotas (Restraint Levels), an issuance of the U.S. Customs Service, which is updated weekly and is available at local Customs offices.

Due to the changeable nature of the statistical annotation (the ninth and tenth digits of the classification) and the restraint (quota/visa) categories, apparel importers can also

contact their local Customs office prior to the importation of their merchandise to determine the current status of any import restraints or requirements.

Glossary Of Childrens' Wear Terms

The terms "defined" in this glossary are done so from the prospective of their tariff classification meaning and any derivative or nomenclature meaning they may have with respect to the Harmonized Tariff Schedule of the United States. The glossary terms and definitions are not derived primarily from lexicographic sources as the purpose here is to provide supplementary information not found in standard reference works, but which nonetheless, is useful in the classification of children's apparel.

Babies' Textile Apparel and Textile Apparel Accessories- According to the HTSUSA, the term "babies" is limited to young children of a body height not exceeding 86 centimeters. Articles for young children, of a body height not exceeding 86 centimeters, are classifiable exclusively in HTSUSA Chapters 61 and 62, in headings 6111 and 6209. Customs interprets 86 centimeters as equating to the commonly recognized size range 0-24 months.

Baby- A young child, age newborn to 24 months, with a body height not normally exceeding 86 centimeters or 34 inches. The term is interchangeable for tariff purposes with term "infant".

Blanket Sleeper- A full body, footed sleeping garment for a young child which is made of brushed or napped, knit man-made fibers, with a zipper extending from the neckline to one pant leg.

Creeper- An abbreviated, short sleeve babies' garment, with a snap crotch and without leg coverage which is designed for warm weather use and is usually of jersey, ribbed or interlock knit fabric.

Coverall- A full body garment designed to be worn alone. The item has blouse coverage above the waist and pants coverage below the waist. It is interchangeable for tariff purposes with the term "jumpsuit".

Divided Dress- A garment identical to a dress except for a divided skirt, culottes type division. The leg separation is not visible when the item is viewed from the front.

Infant- A young child, age newborn to 24 months (with a body height not normally exceeding 86 centimeters or 34 inches). It is interchangeable for tariff purposes with the term "baby".

Infants' Set - Two or more different garments, and/or headwear, imported together, in the same sizes, which are intended to be worn together, in sizes newborn to 24 months.

Jumper- A fashion term for a hybrid garment which contains elements of a romper and a jumper. The item resembles a jumper except for a divided skirt, culottes type division below the waist.

Jumper- A sleeveless, dress-like garment, usually with extended or dropped armhole openings, designed to be worn with another upper body garment, such as a blouse or pullover. The garment construction is such that the item is not intended for use alone.

Jumpsuit- A full body garment which can be worn alone. The item has at least limited blouse coverage above the waist and pants coverage below the waist. It is interchangeable for tariff purposes with the term "coverall".

Overall- A garment identical to pants or trousers except for the addition of a significant front bib type rise which extends to the vicinity of the breast and chest sides.

Pinafore- An apron-like "dress" garment with open sides designed for use with other garments such as a shirt, blouse, or dress, and possibly bloomers or a diaper cover. It is usually intended for young girls in sizes newborn to 24 months and toddler sizes 2-4T.

Playsuit- A general term for a one-piece, abbreviated garment, intended to be worn alone as informal attire for casual wear use. The item has shirt type coverage above the waist and shorts type coverage below the waist. Rompers, sunsuits and washsuits are all considered playsuits for tariff purposes. The term is not to be confused with the term two-piece playsuit which is defined elsewhere in the glossary.

Popover- A fashion term for a pinafore. It is interchangeable for tariff purposes with term "pinafore".

Romper- An abbreviated one piece garment designed to be worn alone. The item has shirt or blouse coverage above the waist and shorts coverage below the waist.

Scooter Skirt- A fashion term for a hybrid garment with a shorts type body and an additional fabric flap which is overlaid at the front. The fabric flap extends across the garment front, obscuring the leg separation and creating the visual impression, when viewed from the front, of a skirt.

Shortall- A garment identical to shorts except for the addition of a significant bib type rise which extends to the vicinity of the breast and chest sides.

Skeggings- A fashion term for pants style leggings with a sewn-in skirt or peplum at the waist.

Skirt- A lower body garment, with coverage, normally extending from the waist to the mid-thigh vicinity or below, which envelopes the wearer in an uninterrupted, continuous fabric sheath. Fashion may cause the body coverage of the garment to vary somewhat, however, it always covers the lower torso.

Skirtall- A fashion term for a garment which is identical to a skirt except for the addition of a significant front bib type rise which extends to the vicinity of the breast and chest sides.

Skort- A fashion term for a divided skirt or culotte. A lower body garment, which envelopes the legs in separate fabric sheathes. Imparts the visual impression of a skirt. The leg separation is not visible when the item is viewed from the front.

Skortall - A fashion term for a garment which is identical to a skort except for the addition of a significant front bib type rise which extends to the vicinity of the breast and chest sides.

Skromper- A fashion term for a garment which is identical to a romper except for the addition of a skirt or peplum.

Sleep and Play- An infants' wear merchandising term, meaning apparel is suitable for use during babies' intermittent sleep and play periods. Such garments are usually made of finely knit jersey or interlock fabric and are not specifically constructed as sleepwear.

Stretchsuit- A full body coverall, usually footed, knit, with long sleeves, for young children, sizes newborn to 24 months.

Sunsuit- An abbreviated one piece backless garment designed to be worn alone, with limited upper body coverage above the waist and panty or shorts coverage below the waist.

Two-Piece Playsuit- An upper body garment, e.g., a shirt or blouse, and a lower body garment, e.g., pants, shorts, overall, shortall, which are structurally connected to one another by means of button and buttonhole combinations or suspender strap and shirt shoulder loop combinations so that the use of one garment without the other garment is not practicable or commercially realistic.

Washsuit- An abbreviated one piece garment designed to be worn alone, with limited upper body coverage above the waist and panty or shorts coverage below the waist. It is usually intended for young children in month sizes newborn to 24 months and toddler sizes 2-4T.

ADDITIONAL INFORMATION

Customs Electronic Bulletin Board

The Customs Electronic Bulletin Board (CEBB) is an automated system that provides the trade community with current, relevant information about Customs operations and items of special interest. The CEBB is one of several Customs Service efforts to establish a more trade-friendly position vis-a-vis the importing and exporting community.

The CEBB posts timely information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be downloaded to your PC. The Customs Service does not charge the public to use the CEBB; you only pay telephone charges.

The CEBB may be accessed by modem or through the Customs Service's home page on the World Wide Web. If you access it through a personal computer with a modem, set up your terminal as ANSI, set databits to 8, set parity to N and stopbits to 1. Dial (703) 921-6155, and log on with your name. Then choose a password. The systems will then prompt you with a few questions, after which you will be able to get up-to-date information from Customs. If you have any questions about the CEBB, please call (703) 921-6236.

The Internet

The Customs Service's home page on the Internet's World Wide Web, which began public operation on August 1, 1996, also provides the trade community with current, relevant information regarding Customs operations and items of special interest. Like the CEBB, the web site was established as another trade-friendly mechanism to assist the importing and exporting community. Although some of the material on the CEBB and the web site is the same, the web site links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The home page will post timely information including proposed and final regulations, rulings, news releases, Customs publications and notices, etc., which can be searched, read on-line, printed or downloaded to your own PC. In addition, the CEBB can be accessed through our home page (see above). The Customs Service's web address is <http://www.customs.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, 1999 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1998 through March 1999, will also be 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 1998 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 the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs 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, Pennsylvania 15250-7054.

Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

! *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00.

! *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act. Part I features former Customs Commissioner George Weise, Assistant Commissioner for Regulations and Rulings Stuart Seidel, and Motorola's Vice President and Director of Corporate Compliance, Jack Bradshaw.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for non-compliance, and on the Customs prior-disclosure program. Assistant Commissioner Seidel is the featured speaker. The cost is \$15.00.

- ! *Account Management: Team Building for World Trade*, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers (“accounts”) relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.
- ! *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question-and-answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the *What Every Member of the Trade Community Should Know About:* series. As of the date of this publication, the subjects listed below were available.

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| #Q ¹ | 1. Customs Value (5/96) | #Q ² | 13. Distinguishing Bolts from Screws (5/97) |
| #Q ¹ | 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96) | #Q ² | 14. Internal Combustion Piston Engines (5/97) |
| #Q ¹ | 3. NAFTA for Textiles & Textile Articles (5/14/96) | #Q ² | 15. Vehicles, Parts and Accessories (5/97) |
| #Q ¹ | 4. Buying & Selling Commissions (6/96) | #Q ² | 16. Articles of Wax, Artificial Stone and Jewelry (8/97) |
| #Q ¹ | 5. Fibers & Yarn (8/96) | #Q ² | 17. Tariff Classification (11/97) |
| #Q ³ | 6. Textile & Apparel Rules of Origin (10/96, Revised 11/98) | #Q ² | 18. Classification of Festive Articles (11/97) |
| #Q ¹ | 7. Mushrooms (10/96) | #Q ³ | 19. Ribbons & Trimmings (1/98) |
| #Q ¹ | 8. Marble (11/96) | #Q ³ | 20. Agriculture Actual Use (1/98) |
| #Q ¹ | 9. Peanuts (11/96) | #Q ³ | 21. Reasonable Care (1/98) |
| #Q ¹ | 10. Bona Fide Sales & Sales for Exportation (11/96) | #Q ³ | 22. Footwear (1/98) |
| #Q ² | 11. Caviar (2/97) | #Q ³ | 23. Drawback (3/98) |
| #Q ² | 12. Granite (2/97) | #Q ³ | 24. Lamps, Lighting and Candle Holders (3/98) |

#Q ³	25. NAFTA Eligibility and Building Stone (3/98)	#Q ³	32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
#Q ³	26. Rules of Origin (5/98)	#	33. Knit to Shape Apparel Products (1/99)
#Q ³	27. Records and Recordkeeping Requirements (6/98)	#	34. Hats and Other Headgear (under HTSUS 6505) (3/99)
#Q ³	28. ABC's of Prior Disclosure (6/98)	#	35. Customs Enforcement of Intellectual Property Rights (6/99)
#Q ³	29. Gloves, Mittens and Mitts (6/98)	#	36. Classification of Children's Apparel (6/99)
#Q ³	30. Waste & Scrap under Chapter 81 (6/98)		
#Q ³	31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)		

indicates publications which are available for downloading from the Customs Electronic Bulletin Board ((703)-921-6155 or through Customs Home Page on the Internet);
Q indicates the publication is on Customs Home Page on the Internet's World Wide Web (<http://www.customs.ustreas.gov>);

¹ denotes reprinted in *30/31 Customs Bulletin No.50/1*, January 2, 1997;

² denotes reprinted in *32 Customs Bulletin No.2/3*, January 21, 1998;

³ denotes reprinted in *32 Customs Bulletin No. 51*, December 23, 1998.

Check the Customs Electronic Bulletin Board and the Customs Internet website for more recent publications.

Other 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 CFR §§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 the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs 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, Pennsylvania 15250-7054.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

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 Customs Regulations, 19 CFR 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.

“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, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT



Visit our Internet website: www.customs.gov