

CLASSIFICATION SUBSTANTIATION

CAN YOU USE OTHER GOVERNMENT AGENCIES TO PROVIDE SUBSTANTIATION FOR TARIFF CLASSIFICATION?

Ruling HQ 952995 guides us in this important consideration:

"it is well established that statutes, regulations and administrative interpretations [by other government agencies] relating to 'other than tariff purposes' are not determinative of customs classification disputes." *Amersham Corp. v. United States*, 5 CIT 49, 56, 564 F.Supp. 813 (1983). See also *United States v. Mercantil Distribuidora. S.A.*, 43 CCPA 111, C.A.D. 617 (1956); *Swift & Co. v. United States*, 27 CCPA 181, C.A.D. 83 (1939).