

A-570-890

SPECIAL DUTY AFFECTS IMPORTED FURNITURE

Imports of Wooden Bedroom furniture from the Peoples Republic of China (China) have additional duties assessed against them. These duties, called Special duties, may be quite high. The articles affected by this action are described below. .

Special duty scope – bedroom furniture

Is generally, but not exclusively, designed, manufactured, and offered for sale in coordinated groups, or bedrooms, in which all of the individual pieces are of approximately the same style and approximately the same material and/or finish. The subject merchandise are made substantially of wood products, including both solid wood and also engineered wood products made from wood particles, fibers, or other wooden materials such as plywood, oriented strand board, particle board, and fiberboard; with or without wood veneers, wood overlays, or laminates; with or without non-wood components or trim such as metal, marble, leather, glass, plastic, or other resins; and whether or not assembled, completed, or finished.

The Scope includes

- (1) wooden beds such as loft beds, bunk beds, and other beds;
- (2) wooden headboards for beds (whether stand-alone or attached to side rails), wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds;
- (3) night tables, night stands, dressers, commodes, bureaus, mule chests, gentlemen's chests, bachelor's chests, lingerie chests, wardrobes, vanities, chessers, chifforobes, and wardrobe-type cabinets;
- (4) dressers with framed glass mirrors that are attached to, incorporated in, sit on, or hang over the dresser;
- (5) chests-on-chests (a chest-on-chest is typically a tall chest-of-drawers in two or more sections (or appearing to be in two or more sections), with one or two sections mounted (or appearing to be mounted) on a slightly larger chest; also known as a tallboy), highboys, (a highboy is typically a tall chest of drawers usually composed of a base and a top section with drawers, and supported on four legs or a small chest (often 15 inches or more in height), lowboys (a lowboy is typically a short chest of drawers, not more than four feet high, normally set on short legs), chests of drawers (a chest of drawers is typically a case containing drawers for storing clothing), chests (a chest is typically a case piece taller than it is wide featuring a series of drawers and with or without one or more doors for storing clothing. The piece can either include drawers or be designed as a large box incorporating a lid), door chests (a door chest is typically a chest with hinged doors to store clothing, whether or not containing drawers. The piece may also include shelves for televisions and other entertainment electronics), chiffoniers (a chiffonier is typically a tall and narrow chest of drawers normally used for storing undergarments and lingerie, often with mirror(s) attached), hutches, (a hutch is typically an open case of furniture with shelves that typically sits on another piece of furniture and provides storage for clothes), and armoires (an armoire is typically a tall cabinet or wardrobe (typically 50 inches or taller), with doors, and with one or more drawers (either exterior below or above the

doors or interior behind the doors), shelves, and/or garment rods or other apparatus for storing clothes. Bedroom armoires may also be used to hold television receivers and/or other audio-visual entertainment systems);

(6) desks, computer stands, filing cabinets, book cases, or writing tables that are attached to or incorporated in the subject merchandise; and

(7) other bedroom furniture consistent with the above list.

The scope excludes

(1) seats, chairs, benches, couches, sofas, sofa beds, stools, and other seating furniture ;

(2) mattresses, mattress supports (including box springs), infant cribs, water beds, and futon frames;

(3) office furniture, such as desks, stand-up desks, computer cabinets, filing cabinets, credenzas, and bookcases;

(4) dining room or kitchen furniture such as dining tables, chairs, servers, sideboards, buffets, corner cabinets, china cabinets, and china hutches;

(5) other non- bedroom furniture, such as television cabinets, cocktails tables, end tables, occasional tables, wall systems, book cases, and entertainment systems;

(6) bedroom furniture made primarily of wicker, cane, osier, bamboo or rattan;

(7) side rails for beds made of metal if sold separately from the headboard and footboard; and

(8) bedroom furniture in which bentwood parts predominate (as used herein, bentwood means solid wood made pliable; bentwood is wood that is brought to a curved shape by bending it while made pliable with moist heat or other agency, and then set by cooling or drying; see customs headquarters ruling letter 043859, dated may 17, 1976); and

(9) jewelry armories (any armoire, cabinet or other accent item for the purpose of storing jewelry, not to exceed 24" in width, 18" in depth, and 49" in height, including a minimum of 5 lined drawers lined with felt or felt-like material, at least one side door lined with felt or felt-like material, with necklace hangers, and a flip-top lid with inset mirror. See message number 4264204 dated September 20, 2004; and

(10) cheval mirrors (cheval mirrors, i.e., any framed, tiltable mirror with a height in excess of 50" that is mounted on a floor-standing, hinged base); and

(11) certain metal parts (metal furniture parts and unfinished furniture parts made of wood products (as defined above) that are not otherwise specifically named in this scope (i.e., wooden headboards for beds, wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds) and that do not possess the essential character of wooden bedroom furniture in an unassembled, incomplete, or unfinished form. Such parts are usually classified in subheading 9403.90.7000, HTSUS). Imports of subject merchandise are classified under statistical category 9403.50.9040 of the HTSUS as "wooden...beds" and under statistical category 9403.50.9080 of the HTSUS as "other...wooden furniture of a kind used in the bedroom." in addition, wooden headboards for beds, wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds may also be entered under statistical category 9403.50.9040 of the HTSUS as "parts of wood" and framed glass mirrors may also be entered under statistical category 7009.92.5000 of the HTSUS as "glass mirrors...framed."