What Every Member of the Trade Community Should Know About:

GASKETS

U.S. CUSTOMS and BORDER PROTECTION

AN INFORMED COMPLIANCE PUBLICATION

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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 laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community's rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection 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 U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP 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 (ORR) has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the National Commodity Specialist Division, ORR, is a study of the classification of gaskets of differing materials. "Gaskets" provides guidance regarding the classification of imported merchandise. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

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 Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

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INTRODUCTION

The classification of gaskets has caused difficulty for a number of reasons. First, there is no single tariff classification or location in the tariff for all gaskets. Classification depends on a variety of factors, including the composition of a gasket and where it is used. Second, even when invoices correctly describe the product as a gasket, they often fail to describe the article sufficiently in terms of composition and use to permit proper classification. Further compounding the problem, such information is often not easily obtainable from blueprints, computer databases or even physical examination. Finally, classification of gaskets requires reference to various General Rules of Interpretation, Explanatory Notes, Section Notes and Chapter Notes, and the application of these may be complicated at times.

DEFINITION

The McGraw Hill Dictionary of Scientific and Technical Terms, Fifth Edition, defines a gasket as "A packing made of deformable material, usually in the form of a sheet or ring, used to make a pressure-tight joint between stationary parts." *The McGraw Hill Encyclopedia of Science & Technology* defines a gasket as "Deformable material used to make a pressure-tight joint between stationary parts, such as cylinder head and cylinder, that may require occasional separation. Gaskets are known as static seals, as compared with packing or dynamic seals. Gaskets are made of sheet materials such as natural or synthetic rubber, cork, vegetable fiber such as paper, asbestos and plastic pastes, or of soft metallic materials such as lead and copper."

The functions of gaskets have been addressed by both the court and Headquarters. In *Arthur J. Fritz & Co., Western Oilfields Supply Co. v. U.S.*, 59 CCPA 46, CAD 1036 (1971), rubber sealing rings, used in irrigation equipment, were held to be classifiable as gaskets. The court stated that the structural design of the rings "is geared to what we are constrained to hold to be the primary purpose - sealing." HQ 087392, dated August 6, 1992, stated that "A gasket provides a seal or cushion between, for example, two machinery parts so that fluids or gases do not escape at the joining of those parts." HQ 004449, dated December 4, 1998, defined a gasket as "a seal or packing used to make a pipe or other joint air- or fluid-tight."

In *Hancock Gross, Inc. v. U.S*., C.D. 4555 (1974), a gasket was defined as "deformable material clamped between essentially stationary faces to prevent the passage of matter through an opening or joint." In holding that faucet washers were classifiable as gaskets, the court noted that the "primary function of faucet washers is to seal the flow of water when the valve is shut off. Faucet washers…plausibly perform that function between two faces or surfaces that are essentially stationary." In HQ 950886, dated April 3, 1992, Headquarters referred to *Hancock Gross* and concluded, "The court, then, intimates that the joint sealed by the gasket does not have to be entirely static for the seal to be classifiable as a gasket." However, in general, a gasket forms a seal between essentially stationary faces.

APPLICATION OF THE GENERAL RULES OF INTERPRETATION

The classification of gaskets, like the classification of every other product, is based on the General Rules of Interpretation (GRIs). Many gaskets can be classified by referring solely to GRI 1, which states, in part, that for legal purposes classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not require otherwise, the remaining GRIs are to be taken in order.

Gaskets (or gasket materials) that cannot be classified according to GRI 1 are generally classified according to GRI 3, which has three parts. GRI 3(a) requires that "The heading which provides the most specific description shall be preferred to headings providing a more general description." When comparing a four digit heading for "parts" with a four-digit residual or basket heading for "other articles" under this rule, the heading for parts is more specific. If the gasket is not provided for as a part, classification is generally according to the component material of which it is made.

Other than those gaskets made of metal and other material that meet the terms of heading 8484, gaskets (or gasket materials) made up of two or more materials are generally classified according to GRI 3(b). GRI 3(b) provides that goods which cannot be classified by reference to GRI 3(a) shall be classified as if they consisted of the material or component which gives them their essential character. There are no hard and fast rules for determining essential character. The Explanatory Notes for GRI 3 state that the factor which determines the essential character of an article may vary from case to case. It could depend on the nature of the materials or the components, their relative bulk, quantity, weight or value; or the role a particular material plays in relation to the use of the goods. In general, essential character has been construed to mean the attribute which strongly marks or serves to distinguish what an article is; that which is indispensable to the structure or condition of an article. In the case of gaskets, great weight is given to the component that performs the sealing function.

If the essential character of the gasket cannot be attributed to any one component, GRI 3(c) provides that the product shall be classified under the heading which occurs last in numerical order among those which equally merit consideration. For example, a gasket or gasket material in which vulcanized rubber of Chapter 40 and mineral fillers of Chapter 68 equally merit consideration would be classifiable under heading 6815, in the provision for articles of other mineral substances…not elsewhere specified or included (HQ 084970, dated September 26, 1989, and HQ 085840, dated July 25, 1990).

APPLICATION OF SECTION NOTES

When classifying gaskets, it is important to keep in mind that the sequential order of application of the GRIs may be influenced by certain Section or Chapter Notes. This is particularly true of gaskets that are parts of machines in Chapters 84 and 85. Those

two Chapters comprise Section XVI. Note 2 to Section XVI states that, subject to certain exclusions found in Note 1 to Section XVI, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of chapters 84 and 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
(c) All other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.

In summary, a gasket that meets the terms of heading 8484 is to be classified within that heading. A gasket that does not meet those terms, that is not excluded from classification in Chapters 84 or 85, and that is solely or principally used as a part of a machine, or a group of machines classified in the same heading, is classified in the same heading as the machine or machines of which it is a part, or in headings 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529, and 8538 as appropriate. A gasket that is solely or principally used as a part of the machines of Chapters 84 or 85, but not with any particular machine, or group of machines whose parts are provided for in headings 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529, and 8538, is classified under heading 8485, which provides for machinery parts … not specified or included elsewhere in the Chapter.

These guidelines apply only in the absence of special language or context which requires otherwise, e.g., the exclusion in Chapter 84 Note 1(a) for articles of Chapter 68 (which includes gaskets of asbestos or of mineral substances), the exclusion in Chapter 84 Note 1(c) for articles for technical uses of glass of heading 7019 (which includes gaskets of fiberglass), the exclusion in Section XVI Note 1(a) for articles of vulcanized rubber other than hard rubber (heading 4016), and the exclusion in Section XVI Note 1(e) for other articles of textile material for technical uses (heading 5911).

Section XVII Note 2(a) excludes joints, washers or the like of any material from classification in Section XVII. The term “joints” is a tariff term for gaskets. Thus, gaskets that are parts of the vehicles or aircraft and associated transport equipment of Section XVII must be classified in alternate provisions of the HTSUS.

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METAL GASKETS

Subheading 8484.10, HTSUS, provides for gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal. The Explanatory Notes for heading 8484 indicate that these are composed of:

> (i) a core of asbestos (or sometimes felt, cardboard or other non-metallic material) sandwiched between two metal sheets;
> (ii) asbestos or other non-metallic materials cut to shape, and with metal sheeting folded along the outer edges and around the edges of any holes punched in the gasket or joint: or
> (iii) layers or metal foil (of the same metal or of dissimilar metals) pressed together.

The Explanatory Notes to heading 8484 give guidance on both the types of gaskets provided for in this heading and the types of gaskets excluded from this heading. The gaskets described in this heading are used mainly in certain motors or pumps, or for certain pipe joints. The heading excludes gaskets and joints of asbestos board reinforced with metal wire or metal gauze, which are instead classifiable in heading 6812. This provision is one exception to the general guideline that classification of gaskets depends in part on where they are used. However, though this is an *eo nomine* provision for gaskets, it describes and provides for only a limited type of gasket. The gasket must be made as described in the heading and Explanatory Notes. If not so made, then classification follows the normal hierarchy, i.e., in the provision which most specifically describes the article, taking into account the language of Section and Chapter Notes.

The subject of NY E86807, dated September 14, 1999, was a chain case gasket for an automotive engine. The gasket was made of aluminum and measured approximately 20.5 mm in length, 8 mm in width, and 1 mm in thickness. The gasket had a center cut-out and six holes along the edge. The inside edge of the cut-out, along with one of the holes, was lined with a bead of rubber. The gasket fit between the engine's chain case and the engine block and covered the timing frame. The gasket, although made of metal and another material, did not consist of a nonmetallic material with metal sheeting along the cutouts. Since it was not constructed as described in the Explanatory Notes to heading 8484 it could not be classified in that provision. Following the guidelines of Section XVI Note 2, classification was in subheading 8409.91.50, HTSUS, which provides for other parts suitable for use solely or principally with the engines of heading 8407 or 8408: suitable for use solely or principally with spark-ignition internal combustion piston engines.

NY D86153, dated January 20, 1999, addressed the classification of an engine crankcase gasket and an automotive muffler gasket. Both were constructed of a single layer of stamped aluminum. Again, since neither gasket was constructed as required by

the language of heading 8484, they could not be classified in subheading 8484.10, HTSUS. Since the engine crankcase was classifiable as part of an internal combustion engine in heading 8409, then by operation of Section XVI Note 2 the gasket for the engine crankcase was classified as part of the internal combustion engine as well, in subheading 8409.91.50, HTSUS.

The muffler for which the muffler gasket was designed was not itself classifiable in Section XVI, so the muffler gasket could not be classified in any of the parts provisions of Section XVI. Consideration then was given to classification as parts of automobiles in heading 8708, a heading which falls in Section XVII. However, since Note 2(a) to Section XVII excludes joints, washers or the like from classification in any of the provisions of that Section, classification of the gasket in heading 8708 was precluded. The gasket was classified instead in Section XV, in subheading 7616.99.50, HTSUS, which provides for other articles of aluminum … other.

To summarize, metal gaskets constructed as described in heading 8484 are classified in subheading 8484.10, HTSUS, regardless of application. The classification of other gaskets with an essential character of metal depends on their use. If they are solely or principally used as parts of articles provided for in Section XVI or Chapter 90, they would be classified under the appropriate parts provision. If they are not solely or principally used as parts of articles which are described in Section XVI or Chapter 90, they would be classified under the applicable "articles of" provision covering the metal from which they are made, e.g., subheading 7326.90, HTSUS, for steel gaskets, subheading 7419.99, HTSUS, for copper gaskets, subheading 7616.99, HTSUS, for aluminum gaskets, etc.

CORK GASKETS

Articles of natural cork are provided for in heading 4503 of the HTSUS. However, gaskets made of cork are generally made of agglomerated cork rather than natural cork. Agglomerated cork is described in the Explanatory Notes to heading 4504 as being manufactured by agglomerating crushed, granulated or ground cork generally under heat and pressure either with an added binding substance, e.g., unvulcanized rubber, glue, plastics, tar or gelatin, or without an added binding substance at a temperature of about 300 degrees Celsius. In this latter case, the natural gum in the cork acts as a binder. Agglomerated cork has the advantage of being suitable for direct molding to any size or shape. It retains most of the properties of natural cork. It is light, elastic, compressible, flexible, waterproof, rotproof, and heat insulating.

Gaskets made of agglomerated cork which fall in Chapter 45 are classifiable in subheading 4504.90.00, HTSUS, which provides for agglomerated cork (with or without a binding substance) and articles of agglomerated cork…other. It is important to remember that this is a residual or basket provision. Within the meaning of GRI 3(a), a provision for "articles of" a named material is less specific than a provision for "parts." Thus, an agglomerated cork gasket solely or principally used as a part of an article for which there is a parts provision is more specifically provided for in that parts provision

than as an article of agglomerated cork in heading 4504. For example, agglomerated cork gaskets for use in combustion engines are classified as parts of engines in heading 8409.

Of course, this guideline does not apply if language in the Section and Chapter Notes requires otherwise. In classifying a gasket for an automotive transmission, one would first look at heading 8708, which provides for parts of vehicles. However, since joints, washers or the like are precluded from classification in Section XVII by virtue of Legal Note 2(a) to that Section, an agglomerated cork automotive transmission gasket would be classified as an article of agglomerated cork in subheading 4504.90.00, HTSUS.

The provision for agglomerated cork is a GRI 1 provision. That is, if the material is agglomerated cork, then no GRI 3(b) essential character determination must be made between the cork and the binding substance. However, while it is acknowledged that the binding substance in agglomerated cork may impart additional qualities to the material, there is a point at which the other substance, if present in sufficiently significant quantities, is not a binder, but is the essence of the product, with the cork acting as the filler material.

Customs addressed the classification of a cork/rubber composite material used for the manufacture of gaskets in HQ 004449, dated December 4, 1998. The composition of the material varied from 60 to 80 percent by weight of rubber and 20 to 40 percent by weight of cork. In addition to predominating by weight, the rubber component was of greater value than the cork component. The rubber also contributed an important function to the material's end use as a gasket. The compressibility of the rubber enhanced the gasket's ability to maintain a seal when joints compressed or expanded. The rubber's impermeability to gas and liquid also contributed to the gasket's ability to maintain a seal. Headquarters determined that this cork/rubber composite material did not meet the definition of agglomerated cork, so classification could not be determined according to GRI 1. When viewed as a GRI 3(b) determination, the composite material was considered to have its essential character imparted by the rubber component. Therefore, the gasket material and finished gaskets made therefrom were classified as rubber products in Chapter 40 rather than as cork products in Chapter 45. In general, gaskets made of a mixture of cork and rubber have been found to have an essential character of the rubber.

RUBBER GASKETS

The greatest difficulty with the classification of articles described as rubber gaskets is that generally the invoice does not give enough information to determine whether the material comprising the gasket meets the tariff definition of rubber. Rubber is defined in Note 1 to Chapter 40 as including the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar (i.e., rubber-like) natural gums, synthetic rubber, factice derived from oils and such

substances reclaimed. Gaskets that are made of rubber are generally made of synthetic rubber.

Synthetic rubber is defined in Note 4 to Chapter 40 as applying to:

> (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulfur into non-thermoplastic substances which, at a temperature between 18° C and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length…
> (b) Thioplasts™; and
> (c) Natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in (a) above.

Some polymers that virtually always meet the definition of synthetic rubber in Chapter 40 are nitrile or nitrile butadiene rubber (NBR), butyl and neoprene. Others that generally meet the definition of synthetic rubber are polybutadiene, styrene-butadiene rubber (SBR), and ethylene-propylene diene monomer (EPDM). Polymers that are considered to be plastics because they do not meet the criteria in Note 4 include urethane polymers, chlorosulphonated polyethylene (CSM) and fluorocarbon elastomers. In particular, silicone, though frequently referred to as a "rubber," has no unsaturation and cannot be vulcanized with sulfur, and so is classified with plastics in Chapter 39. Thermoplastic elastomers, which are popularly used in gaskets because they have a high resistance to heat, generally do not meet the Chapter 40 definition of synthetic rubber. Viton and Hypalon do not meet the definition and so are considered to be plastics instead of rubber. In the past, Santoprene generally did not meet the tariff definition of rubber, but it is increasingly being made in formulations that do meet that definition.

Gaskets made of a material that meets the tariff definition of rubber are classifiable in Chapter 40 rather than elsewhere in the tariff. The Section XVII Note 2(a) exclusion for joints, washers or the like precludes gaskets of any material from classification in any of the provisions of that Section. However, there is an additional exclusion in Section XVII Note 2(a) for articles of vulcanized rubber other than hard rubber. An exclusion for articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber, is found in Note 1(a) to Section XVI, the Section covering machinery of Chapters 84 and 85, and in Note 1(a) to Chapter 90, the Chapter covering optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus and parts and accessories thereof.

NY A81921, dated April 16, 1996, addressed the classification of neoprene rubber gaskets for use in respirators/gas masks. The gaskets could not be classified as parts of the respirators in heading 9019 because of the Chapter 90 Note 1(a) exclusion for articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber. Thus, classification fell in subheading 4016.93.50, HTSUS, which provides for other articles of vulcanized rubber other than hard rubber…gaskets, washers and other seals…other.

The exclusions in Section XVI, Section XVII and Chapter 90 cover articles of "vulcanized rubber other than hard rubber." Vulcanization is a physiochemical change resulting from cross-linking with sulfur or some other vulcanizing agent, with or without heat. The process converts rubber hydrocarbon from a soft, tacky thermoplastic to a strong, temperature-stable thermoset having unique qualities of stretch and recovery. Finished products made of rubber generally have been vulcanized. It can be assumed that a gasket made of rubber has been vulcanized.

Hard rubber is obtained by vulcanizing rubber with a high proportion of sulfur to the point where it becomes practically inflexible and inelastic. The exclusions in Section XVI, Section XVII, and Chapter 90 for articles made of vulcanized rubber do not apply to articles made of hard rubber. Therefore, a gasket, if made of hard rubber, can be classified as a part of any of the articles in Sections XVI and Chapter 90, though it would still be excluded from classification in Section XVII because of the exclusion for joints, washers or the like of any material. However, it is virtually impossible for gaskets to be made of hard rubber, since this material does not have the compressibility that makes rubber gaskets so effective.

One important thing to remember about the rubber gaskets of subheading 4016.93, HTSUS, is that the subheading falls under a residual or basket heading for "other articles" of vulcanized rubber other than hard rubber. Therefore, a gasket that is described in an earlier heading of Chapter 40 must be classified in the earlier provision and not in subheading 4016.93, HTSUS. One earlier heading that encompasses many gaskets is heading 4008, which provides for profile shapes. A profile shape has a complex cross-section that is uniform from one end to the other and is obtained in the length in a single operation (generally extrusion). Gasketing for use around the window or door of an automobile often is in the form of a profile shape. The provision for profile shapes includes such products even when they are cut to a specific length, as long as the length exceeds the greatest cross-sectional dimension. Thus, profile shapes can be in the form of finished articles, e.g., a door gasket cut to its finished length. A profile shape may be surface-worked, such as polished or embossed, but it may not be otherwise worked. Profile shapes with an adhesive surface are considered to be merely surface worked, so they remain classified in the provision for profile shapes. However, those that are further worked beyond surface working, e.g., with pre-drilled holes or beveled edges, are precluded from classification as profile shapes.

Though rubber gaskets imported in lengths are generally imported in the form of a profile shape, they may also be imported in other forms. NY 880555, dated

December 1, 1992, ruled on sealing material made of vulcanized chloroprene rubber designed to swell upon contact with water. The material was imported in continuous lengths, all with a uniform cross-section throughout. In addition to profile shapes, there were seals with cross-sections in the shapes of a solid rectangle, a solid rod and a hollow tube. The inquirer requested classification in subheading 4016.93, HTSUS, as gaskets, washers and other seals. However, heading 4016 covers only articles other than those provided for in headings that appear earlier in the Chapter, and rectangular solids, tubes, rods and profile shapes are all provided for in headings prior to heading 4016. The seals in the form of rectangular solids were classified in subheading 4008.21, HTSUS, which provides for plates, sheets, and strip, of vulcanized rubber other than hard rubber, of noncellular rubber. The seals in the form of solid rods or profile shapes were classified in subheading 4008.29, HTSUS, which provides for rods and profile shapes, of vulcanized rubber other than hard rubber, of noncellular rubber. The seals in the shape of hollow tubes were classified in subheading 4009.10, HTSUS, which provides for tubes, pipes and hoses, of vulcanized rubber other than hard rubber, not reinforced or otherwise combined with other materials, without fittings.

Another earlier provision that encompasses many gaskets is subheading 4016.10.00, HTSUS, which provides for other articles of vulcanized rubber other than hard rubber: of cellular rubber. Cellular rubber is defined in the Explanatory Notes to Chapter 40 as rubber having many cells (either open, closed, or both), dispersed throughout its mass. The term includes sponge or foam rubber, expanded rubber, and microporous or microcellular rubber. A gasket made of cellular rubber, in the form of a strip, rod, profile shape or tube, is more specifically provided for as strip of subheading 4008.11, HTSUS, rods and profile shapes of subheading 4008.19, HTSUS, or tubes of heading 4009, rather than as other articles of cellular rubber in subheading 4016.10, HTSUS. But a gasket made of cellular rubber, not imported in any of those more specifically described forms, is provided for in subheading 4016.10, HTSUS, as an other article of cellular rubber, rather than in subheading 4016.93, HTSUS, as an other article of vulcanized rubber other than hard rubber…gaskets, washers and other seals.

PLASTIC GASKETS

Some plastics that are used in the production of gaskets include nylon, polyvinyl chloride (PVC), silicone, polytetrafluoroethylene (PTFE), polyurethane (PU), polyacrylate, and various thermoplastic elastomers (TPEs). Gaskets made of plastics are described in subheading 3926.90.45, HTSUS, which provides for other articles of plastics…gaskets, washers and other seals. This subheading falls under the heading for other articles of plastics in 3926. When comparing headings, a heading for “parts” is more specific than a heading for “other articles.” Therefore, gaskets of plastics are classifiable in an appropriate provision for parts, unless there is exclusionary language that prevents classification as parts. One such exclusion is Section XVII Note 2(a), which excludes joints, washers or the like of any material from classification within that Section. There is no similar exclusionary language in Section XVI or in Chapter 90. In fact, Legal Note 2(p) to Chapter 39 excludes articles of Section XVI (which includes Chapters 84 and 85) from classification in Chapter 39 and Legal Note 2(r) to Chapter 39

excludes articles of Chapter 90 from classification in Chapter 39. Thus, plastic gaskets that are parts of articles provided for in Chapters 84, 85 or 90 are classifiable as parts of the articles in those Chapters, assuming they are specially designed for use solely or principally with those articles.

NY A80659, dated March 16, 1996, addressed the classification of gaskets made of Viton and silicone, specially made for use with a filtering system for water and wastewater. Viton and silicone are both considered to be plastics for purposes of tariff classification. In comparing the residual heading for other articles of plastics (3926) with the heading for parts of filtering machinery (8421), the heading for parts of filtering machinery is more specific. Therefore, the gaskets were classified in subheading 8421.99.00, HTSUS, which provides for parts of machinery and apparatus for filtering or purifying water.

The Viton gaskets of NY A80166, dated March 6, 1996, were used to seal a filtration skid unit. Unlike the gaskets in NY A80659, cited above, these gaskets could not be classified as parts of filtration equipment because they were “off the shelf” type items not specifically designed for use with the filtration kit. Though not solely or principally used with filtration equipment, they were solely or principally used with machinery of Section XVI. By virtue of Section XVI Note 2(c) (discussed in the section of this publication titled “Application of Section Notes”), they were classified in subheading 8485.90.00, HTSUS, which provides for machinery parts…not specified or included elsewhere in this chapter…other.

Since the provision for plastic gaskets falls under the residual heading for “other articles” of plastics, a gasket that is described in an earlier heading of Chapter 39 must be classified in the earlier provision and not in subheading 3926.90.45, HTSUS. Just as with rubber gaskets, many plastic gaskets are imported in the form of a profile shape with a uniform cross-section from one end to the other. Profile shapes of plastics are provided for in heading 3916. Profile shapes can be in the form of finished articles, e.g., a door gasket or window gasket cut to its finished length. Profile shapes with an adhesive surface are considered to be merely surface worked, and remain classified in the provision for profile shapes. Those that are further worked beyond surface working, e.g., with pre-drilled holes or beveled edges, are precluded from classification as profile shapes.

Though plastic gaskets imported as lengths of material are generally in the form of a profile shape, they may be imported in other forms as well. If imported in the form of a monofilament with any cross-sectional dimension exceeding 1 mm, classification would be as monofilament in heading 3916. If imported in a length with a rectangular cross-section, classification would be as strip of heading 3920 if noncellular and not reinforced, laminated, supported or similarly combined with other materials, or as strip of heading 3921 if cellular or reinforced, laminated, supported or similarly combined with other materials. Each of these headings, 3916, 3920 and 3921, is more specific than heading 3926.

PAPER GASKETS

Gaskets made of coated paper or paperboard are described in subheading 4823.90.60, HTSUS. Gaskets made of other paper are described in subheading 4823.90.80, HTSUS. Both of these subheadings fall under heading 4823, which provides for other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers. When comparing headings, a heading for "parts" is more specific than a heading for "other articles." Thus, in the absence of special language requiring otherwise, paper gaskets solely or principally used with an article with a parts provision would be classifiable in that provision for parts rather than in heading 4823 for other articles of paper. Consequently, paper gaskets solely or principally used with articles of Chapters 84, 85 and 90 would fall under the appropriate parts classifications in those Chapters. However, because of "special language requiring otherwise" (the Section XVII Note 2(a) exclusion for joints, washers or the like), paper gaskets that are parts of articles provided for in Section XVII are classifiable in the appropriate subheading of heading 4823.

NY F81182, dated January 4, 2000, ruled on a cardboard ring that functioned as a type of gasket or seal on vacuum cleaner bags. Since there is no provision for parts of vacuum cleaner bags, the gasket was classified in subheading 4823.90.80, HTSUS, as other (than certain enumerated) articles of paper or paperboard: gaskets, washers and other seals.

TEXTILE GASKETS

Heading 5911 provides for textile products and articles, for technical uses, specified in Note 7 to Chapter 59. Among the articles listed in Note 7(b) are gaskets, washers, polishing discs and other machinery parts. Section XVI Note 1(e) excludes other articles of textile material for technical uses (heading 5911) from classification within that Section. Section XVII Note 2(a) excludes joints, washers or the like of any material from classification within that Section. Chapter 90 Note 1(a) excludes articles of a kind used in machines, appliances or for other technical uses…of textile material (heading 5911) from classification within that Chapter. Therefore, textile gaskets that are solely or principally used as parts of any of the articles in Section XVI, Section XVII, or Chapter 90 are classifiable in heading 5911.

The subject of NY D87291, dated January 29, 1999, was a needleloom felt gasket for use in automobile sunroof assemblies. The article measured 760 mm in length, 25 mm in width and 5 mm in thickness and had two small round holes approximately 160 mm from each end. The product, which had adhesive glue on one surface protected by a release paper, was intended for use between the vehicle's sunroof frame and its roof. Because the article was imported cut to a specific size and having punched holes, it was considered to be a gasket, rather than gasketing material. It could not be classified as a part of a vehicle because of the Section XVII Note 2(a)

exclusion for joints, washers or the like. Therefore, it was classified as a textile article for technical uses in subheading 5911.90.00, HTSUS.

FIBERGLASS GASKETS

Since there is no *eo nomine* provision for gaskets of fiberglass, these products are encompassed within subheading 7019.90.50, HTSUS, which provides for glass fibers (including glass wool) and articles thereof: other, other. However, classification in an applicable "parts" provision would be regarded as more specific, and would take precedence in the absence of language requiring otherwise. One example of language requiring otherwise is Section XVII Note 2(a), which precludes joints, washers or the like of any material from classification within that Section. There is no comparable language excluding gaskets from classification in Section XVI, which includes Chapters 84 and 85. However, Note 1(c) of Chapter 84 states that the Chapter does not cover machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020). Gaskets are considered to be articles for technical use. There is no exclusion for gaskets, for articles for technical uses of glass, or for articles of heading 7019 from either Chapter 85 or Chapter 90. Therefore, a fiberglass gasket that is solely or principally used as a part of an article in Chapter 85 or Chapter 90 is classifiable in the appropriate provision for parts, while a fiberglass gasket that is solely or principally used as a part of an article in Chapter 84 or Section XVII is classifiable in heading 7019.

HQ 089425, dated September 26, 1991, classified oven door gaskets made from fiberglass, reinforced with steel wire mesh and coated with silicone, and used for domestic and commercial bake ovens, as articles of glass fibers in subheading 7019.90.50, HTSUS. The gasket was not classified as a part because gas ovens and parts thereof are classifiable in Chapter 84, and articles of fiberglass are precluded from classification in any of the provisions of Chapter 84. However, a fiberglass gasket for a domestic microwave oven would be classifiable in subheading 8516.90.50, HTSUS, and a fiberglass gasket for a domestic electric cooking range would be classifiable in subheading 8516.90.80, HTSUS. In each of these latter cases, the gaskets are classifiable as parts of the ovens with which they are used since they are solely or principally used as parts, a provision for parts is more specific than a provision for other articles, and there is no special language or context in Section XVI or Chapter 85 that requires otherwise.

ASBESTOS GASKETS

Gaskets made of asbestos are provided for in subheading 6812.90.00, HTSUS. Since the heading description is for "articles of" asbestos, classification in a provision for "parts" is more specific and would take precedence in the absence of language requiring otherwise. Section XVII Note 2(a) precludes joints, washers or the like of any material from classification as parts of the articles of that Section. There is no Section XVI language excluding gaskets (or articles of asbestos). However, Chapter 84 Note 1(a) states that the Chapter does not cover articles of Chapter 68. There is no

exclusionary language in Chapter 85 or Chapter 90 for either gaskets or articles of Chapter 68. Therefore, an asbestos gasket that is principally used as a part of an article described in Chapter 84 or Section XVII is classifiable in the provision for articles of asbestos in subheading 6812.90.00, HTSUS, while an asbestos gasket used as a part of an article described in Chapter 85 or Chapter 90 is classifiable in the appropriate parts provision in those Chapters.

GASKETS OF OTHER MINERAL SUBSTANCES

Gaskets are frequently made of other mineral substances. Different mineral substances are often used in gaskets as substitutes for asbestos. In addition to finished gaskets containing mineral substances, sheets of materials containing mineral substances are often imported for use in the manufacture of gaskets.

Subheading 6815.99, HTSUS, provides for articles of other mineral substances. Since the heading description refers to "articles of" other mineral substances, classification in a provision for "parts" is more specific and would take precedence in the absence of language requiring otherwise. Section XVII Note 2(a) precludes joints, washers or the like of any material from classification as parts of articles of that Section. There is no Section XVI language excluding either gaskets or articles of mineral substances. However, Chapter 84 Note 1(a) states that the Chapter does not cover articles of Chapter 68. There is no exclusionary language in Chapter 90 for either gaskets or articles of Chapter 68. Therefore, a gasket of other mineral substances principally used as a part of an article described in Chapter 84 or Section XVII is classifiable as an article of other mineral substances in subheading 6815.99, HTSUS, while a gasket of mineral substances used as a part of an article described in Chapter 85 or Chapter 90 is classifiable in the appropriate parts provision of those Chapters.

Any discussions in this publication regarding "parts" provisions vs. provisions for "other articles" presuppose that the product is a gasket and not gasket material. Material that is not in the form of a gasket but simply used in the manufacture of a gasket would never be considered for classification in a "parts" provision whether or not there is an exclusionary note for the material in connection with the "parts" provision under consideration. There have been several HQ rulings concerning both gaskets and gasket materials consisting of mineral substances and other materials. A discussion of these rulings follows.

HQ 088990, dated August 2, 1991, addressed the classification of gaskets consisting of mineral material, aramid (synthetic textile) fibers, and other components. The products under consideration in HQ 088990 were automotive engine gaskets. Gaskets solely or principally used as parts of internal combustion engines are generally provided for in Chapter 84, unless they are excluded by the Legal Notes for Section XVI (the Section that includes Chapter 84) or the Notes of Chapter 84 itself. In this case, if the gaskets are regarded as articles of mineral substances, they would clearly be excluded from classification in Chapter 84 by Note 1(a) to that Chapter, which excludes articles of Chapter 68 from classification in Chapter 84. Furthermore, these gaskets

could not be classified as parts of automobiles in Chapter 87, due to the Section XVII Note 2(a) exclusion for joints, washers or the like.

Consequently, in light of the exclusions and based on GRI 3(c), the gaskets covered by HQ 088990 were classified as articles of other mineral substances in Chapter 68, not as engine parts in Chapter 84 or as automobile parts in Chapter 87. The ruling held that a gasket consisting of aramid (synthetic textile) fibers, mineral material and other components was classifiable as articles of other mineral substances in subheading 6815.99.40, HTSUS. The synthetic textile fiber provided wear resistance and was the more technologically advanced component, while the mineral substance contributed to the performance characteristics of the product and predominated by both bulk and weight. The ruling found that neither the synthetic textile fibers nor the mineral material represented the essential character of the merchandise under GRI 3(b). Therefore, in accordance with GRI 3(c), the product was classified in subheading 6815.99.40, HTSUS, based on the applicable heading appearing last in the HTSUS.

HQ 085840, dated July 25, 1990, and HQ 084970, dated September 26, 1989, discussed gasket materials consisting of rubber and mineral substances, as well as aramid (synthetic textile) fibers dispersed throughout the rubber and mineral materials "for strength and thermal resistance." The rulings held that no single component represented the essential character of the merchandise. Each component provided some element necessary to the use of the product. The mineral material represented the chief weight of the product and (combined with the textile fibers) provided the qualities of strength, thermal resistance and chemical resistance. The rubber provided compressibility as well as sealing and binding properties. Since no single component was held to represent the essential character of the gasket materials, classification was determined based on the heading (6815) appearing last in the nomenclature in accordance with GRI 3(c) of the HTSUS. Therefore, HQ 085480 and HQ 084970 held that these gasket materials were classifiable as articles of other mineral substances in subheading 6815.99.40, HTSUS.

The classification of a gasket material consisting of mineral material, synthetic textile fibers and rubber was addressed in HQ 085980, dated March 13, 1990. The ruling held that each of the components was equally significant. The rubber provided compressibility, held the other components together, and provided an impermeable seal. The synthetic fibers were the most expensive components in the item; these fibers served to strengthen and reinforce the merchandise, and provided greater flexibility. The mineral material was the largest single component in the product by weight; it provided chemical and thermal resistance, as well as sealing, drying and binding properties. In light of the significant characteristics and functions of each of the main components, HQ 085980 held that no single component of the product represented its essential character under GRI 3(b). Therefore, classification was determined under GRI 3(c) based on the applicable heading appearing last in the HTSUS. The competing headings were 4008 (rubber), 5603 (synthetic textile fibers) and 6815 (articles of other mineral substances). In accordance with GRI 3(c), HQ 085980 classified the merchandise in subheading 6815.99.40, HTSUS.

HQ 962691, dated June 15, 2000, addressed a gasket material consisting of a sheet of mineral material (composed of clay, slate flour, stone and other ingredients) bonded on both sides of a thin, perforated galvanized steel core. One of the key functions of a gasket is its ability to form a seal when it is put under pressure. While the steel component of this product provided stability and rigidity, it did not allow formation of a tight seal. However, the sheets of mineral material were compressible and enhanced the product's ability to create and maintain a seal; furthermore, the mineral material constituted the chief weight of the merchandise. Based on both weight and function, HQ 962691 held that the mineral material was more significant to the product than the steel component. Consequently, under GRI 3(b), HQ 962691 held that the mineral material represented the essential character of the merchandise and classified the product as an article of mineral substances in subheading 6815.99.40, HTSUS.

SETS OR ASSORTMENTS OF GASKETS

Heading 8484 provides not only for gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal, but for sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings. These sets fall in subheading 8484.90.00, HTSUS. The sets or assortments need not include any gasket provided for in heading 8484. Rather, the gaskets may be of any material (agglomerated cork, leather, rubber, textiles, paperboard, asbestos, etc.) as long as two criteria are met. First, they must be put up in pouches, envelopes, boxes, etc. Second, the set or assortment must contain at least two gaskets of different material construction. For example, a pouch containing five gaskets all made of paperboard is not covered by heading 8484. If it also included a rubber gasket then the set would fall in subheading 8484.90.00, HTSUS.

Note that this provision is a GRI 1 set provision. It is not subject to the requirements of GRI 3 sets that they must be put up together to meet a particular need or carry out a specific activity and that they must be put up in a manner suitable for sale directly to users without repacking. The only requirements that are to be followed when dealing with a GRI 1 set are those mentioned in the particular HTSUS provision describing the set, the relevant Chapter and Section Notes, and the relevant Explanatory Notes.

THE IMPORTER'S RESPONSIBILITIES

Since the enactment of the Customs Modernization Act in December 1993, the legal burden of correctly classifying merchandise has shifted from the Customs Service to the importer, who must use reasonable care in carrying out this responsibility. Prior to importation, the importer of record is responsible for determining the nature, material composition, and intended use of the merchandise in question.

Prior to the importation of a particular gasket, an importer or a foreign supplier who wishes to verify the classification of the product may request a binding ruling from

the Bureau of Customs and Border Protection. See Part 177 of the Customs Regulations (19 CFR 177). A ruling request should include a sample of the item. The inquirer should describe the precise use of the gasket. For gaskets used in vehicles or machines, the request should identify the precise part in which the gasket is used, e.g., the valve or pump or engine. When the gasket is made from more than one material, the request should include a breakdown by weight and value of each component, with an explanation of the function performed by each component in the gasket. When the gasket is made from a material identified as "rubber" the specific name of the type of rubber should be identified, as well as whether it is cellular or noncellular.

INVOICE REQUIREMENTS

In accordance with Section 141.86 of the Customs Regulations (19 CFR 141.86), certain general invoice information is required at the time of entry or entry summary. While Title VI, Subpart B, Section 636 of the Customs Modernization Act (Mod Act) has permitted some latitude in the application of Section 141.86, invoice information and descriptions must be sufficient for the CBP Officer to determine admissibility and verify classification and value of the imported merchandise. If invoice information is insufficient to resolve questions of admissibility or public health and safety, merchandise may be detained and entries may be rejected. If an invoiced merchandise description is found to be insufficient for classification or appraisement verification, the Port Director retains the option of requesting additional information by issuance of a Customs Form 28, a telephone call, or an importer interview. The importer of record is accountable for the veracity of the information supplied in any invoice or supplemental documentation.

In the case of gaskets, the invoice should include information regarding the use of the gasket and its material composition. When made of more than a single material, it would be helpful to include a breakdown of each component by both weight and value. When made of a material identified as rubber, the exact name of the type of rubber should be indicated.

ADDITIONAL INFORMATION

The Internet

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, on June 20, 2001, CBP launched the "Know Before You Go" publication and traveler awareness campaign designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is http://www.cbp.gov

CBP Regulations

The current edition of *CBP 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, 2003 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Regulations as of April 1, 2003, is also 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 February 2002 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 U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The February 2002 edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

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

Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About:…"* series. Check the Internet web site http://www.cbp.gov for current publications.

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 C.F.R. §§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 U.S. Customs and Border Protection, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, CBP 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, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

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 CBP Regulations, 19 C.F.R. 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.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

"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 and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT

Visit our Internet web site: http://www.cbp.gov