U.S. Department of Homeland Security U.S. Customs and Border Protection National Commodity Specialist Division One World Trade Center, Suite 51.201 New York, NY 10007



U.S. Customs and Border Protection

N325438

August 11, 2022

CLA-2-68:OT:RR:NC:N1:128

CATEGORY: Classification

TARIFF NO.: 6810.99.0080, 9903.88.03

Mr. Hoston Hong Xiamen Superior Stone Co., LTD Room 502, No. 500 Jaihai Street, Xiangan District Xiamen China

RE: The tariff classification of an artificial stone surface from China.

Dear Mr. Hong:

In your letter dated April 13, 2022, you requested a tariff classification ruling.

The merchandise under consideration is referred to as "dolomite stone surface." A sample was submitted with your ruling request and was forwarded to the Customs and Border Protection Laboratory for analysis. This analysis has been completed.

From the information you provided, this surface consists of natural dolomite sand and quartz agglomerated with resin. It will be imported in slabs which measure 320 centimeters long by 160 centimeters wide by either 2 or 3 centimeters thick. You state that the surface is designed for use as countertops, vanity tops and tabletops, and will be imported ready to install.

Laboratory analysis has found that the surface consists of dolomite, quartz, and calcite, uniformly agglomerated with resin. The dolomite is the relative majority component by weight.

The applicable subheading for the dolomite stone surface will be 6810.99.0080, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Articles of cement, of concrete or of artificial stone, whether or not reinforced: Other articles: Other: Other." The general rate of duty will be Free.

Pursuant to U.S. Note 20 to Subchapter III, Chapter 99, HTSUS, products of China classified under

subheading 6810.99.0080, HTSUS, unless specifically excluded, are subject to an additional 25 percent ad valorem rate of duty. At the time of importation, you must report the Chapter 99 subheading, i.e., 9903.88.03, in addition to subheading 6810.99.0080, HTSUS, listed above.

The HTSUS is subject to periodic amendment, so you should exercise reasonable care in monitoring the status of goods covered by the Note cited above and the applicable Chapter 99 subheading. For background information regarding the trade remedy initiated pursuant to Section 301 of the Trade Act of 1974, including information on exclusions and their effective dates, you may refer to the relevant parts of the USTR and CBP websites, which are available at https://ustr.gov/issue-areas/enforcement/section-301-investigations/tariff-actions and https://ustr.gov/issue-areas/enforcement/section-301-investigations/tariff-actions and https://ustr.gov/issue-areas/enforcement/section-301-certain-products-china, respectively. Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at https://hts.usitc.gov/current.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Nicole Sullivan at nicole.d.sullivan@cbp.dhs.gov.

Sincerely,

(for) Steven A. Mack Director National Commodity Specialist Division