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

N351466

July 31, 2025

CLA-2-71:OT:RR:NC:N1:128

CATEGORY: Classification

TARIFF NO.: 7108.13.5500, 9903.01.25

Mr. Patrick Togni
King & Spalding LLP
1700 Pennsylvania Ave NW, Suite 200
Washington, DC 20006

RE: The tariff classification of cast gold bars from Switzerland.

Dear Mr. Togni:

In your letter dated July 18, 2025, you requested a tariff classification ruling on behalf of your client, Manfra, Tordella & Brookes, Inc.

The merchandise under consideration is two styles of gold bars designated as "Gold Kilo Bullion Bar" and "100 Oz Bullion Bar." Both types of bars are used primarily to back contracts on The Commodity Exchange (COMEX), but are also sold to jewelers or industrial consumers for manufacturing purposes.

The Gold Kilo Bar is rectangular in shape, measures 115.5 millimeters in length by 52.5 millimeters in width by 9.2 millimeters in thickness, and contains either 99.5% or 99.99% by weight of gold. You state that it is formed by casting in molds and may be laser-trimmed to the correct weight. The front of the cast bar is then stamped with the "Produits Artistiques Métaux Précieux" (PAMP) logo, the country of manufacture, the weight, the fineness level, the "Essayeur Foundeur" logo, the words "Fine Gold," and the "Carbon Trust" logo. The back of each bar is lasered with a QR code that serves as a certificate of authenticity, the production date, and a serial number.

The 100 Oz Bar is rectangular in shape, measures 125 millimeters long by 56 millimeters wide by 25 millimeters in thickness, and contains 99.51% to 99.98% by weight of gold. You state that it is formed by casting in molds. The front of the cast bar is then stamped with the PAMP logo, the country of manufacture, the words "troy ounce," the "Essayeur Foundeur" logo, and the word "Gold." The weight and fineness level are then needled onto the bar. The bottom of the bar is stamped with its production date and serial number.

In your ruling request you suggest classification of the Gold Kilo Bullion Bar and 100 Oz Bullion Bar in 7108.12.10, Harmonized Tariff Schedule of the United States (HTSUS), as unwrought non-monetary gold bullion or dore. However, Chapter 71, Additional U.S. Note 1(a) states in pertinent part, "The term 'unwrought'…does not cover rolled, forged, drawn or extruded products, tubular products or cast or sintered forms which have been machined or processed otherwise than by simple trimming, scalping or descaling." These bars are cast and have been stamped and needled or lasered with identifying information, and thus have been further processed. Classification in 7108.12.10, HTSUS, is precluded.

The applicable subheading for the Gold Kilo Bullion Bar and 100 Oz Bullion Bar will be 7108.13.5500, HTSUS, which provides for "Gold (including gold plated with platinum) unwrought or in semimanufactured forms, or in powder form: Nonmonetary: Other semimanufactured forms: Other: Rectangular or near rectangular shapes, containing 99.5 percent or more by weight of gold and not otherwise marked or decorated than with weight, purity, or other identifying information." The general rate of duty will be Free.

Effective April 5, 2025, Executive Orders implemented "Reciprocal Tariffs." All imported merchandise must be reported with either the Chapter 99 provision under which the reciprocal tariff applies or one of the Chapter 99 provisions covering exceptions to the reciprocal tariffs. At this time products from all countries will be subject to an additional 10 percent ad valorem rate of duty. At the time of entry, you must report the Chapter 99 heading applicable to your product classification, i.e. 9903.01.25, in addition to subheading 7108.13.5500, HTSUS, listed above.

The tariffs and additional duties cited above are current as of this ruling's issuance. 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 at https://hts.usitc.gov/.

The holding set forth above applies only to the specific factual situation and merchandise description as identified in the ruling request. This position is clearly set forth in Title 19, Code of Federal Regulations (CFR), Section 177.9(b)(1). This section states that a ruling letter is issued on the assumption that all of the information furnished in the ruling letter, whether directly, by reference, or by implication, is accurate and complete in every material respect. In the event that the facts are modified in any way, or if the goods do not conform to these facts at time of importation, you should bring this to the attention of U.S. Customs and Border Protection (CBP) and submit a request for a new ruling in accordance with 19 CFR 177.2. Additionally, we note that the material facts described in the foregoing ruling may be subject to periodic verification by CBP.

This ruling is being issued under the provisions of Part 177 of the Customs and Border Protection 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, please contact National Import Specialist Nicole Sullivan at nicole.d.sullivan@cbp.dhs.gov.

Sincerely,

(for)

James Forkan
Acting Director
National Commodity Specialist Division