



HQ H325292

November 4, 2025

OT:RR:CTF:CPMMA H325292 AML

CATEGORY: Classification

TARIFF NOS.: 4202.99.10; 4202.92.6010

Center Director
Consumer Products and Mass Merchandising
Center of Excellence and Expertise
U.S. Customs and Border Protection
10000 Bessie Coleman Drive
Chicago, IL 60666

Attn: Marcelo Mancheno, Supervisory Import Specialist

RE: Application for Further Review of Protest No. 3901-20-114653; Classification of Flock-covered and Paper-covered Jewelry Boxes

Dear Center Director:

This is in response to the Application for Further Review (AFR) of Protest No. 3901-20-114653, filed on June 26, 2020, on behalf of Rocket Jewelry Box, Inc. (Rocket or Protestant), concerning the U.S. Customs and Border Protection's (CBP) classification of flock-covered and paper-covered jewelry boxes under the Harmonized Tariff Schedule of the United States (HTSUS). On September 23, 2025, CBP issued a decision to Protestant in this case. It has come to our attention that the decision contained an error with respect to classification of flock-covered jewelry boxes, based on the information not previously disclosed to this office for consideration. This ruling serves to modify the previously issued decision with regard to this matter. As this modification is being issued within 60 days of the issuance of the previous decision, pursuant to 19 U.S.C. § 1625(c)(1) and 19 C.F.R. § 177.12 (b), this modification is effective immediately.

FACTS:

The subject protest involves two types of jewelry boxes: (1) flock-covered, and (2) paper-covered jewelry boxes. First, the flock-covered jewelry boxes are plastic jewelry boxes with an outer surface of flock. The outer surface, which is comprised of the flocking material, has a felt-like appearance and soft "fuzzy" touch. The boxes are lined with textile material and contain fittings to hold jewelry. Second, the paper-covered jewelry boxes are comprised of molded plastic jewelry boxes that are covered with paper. The interior of the boxes is lined with either

paper or textile material. As imported, they lack fittings to organize the contents inside of the boxes. Customers of Rocket, however, may opt to insert fittings after importation and purchase from Rocket. Both types of boxes are sold to jewelry retailers in the United States.

The subject protest covers 12 entries of flock-covered and paper-covered jewelry boxes.¹ In all 12 entries, the flock-covered jewelry boxes were entered under subheading 4202.92.6010, HTSUSA (Annotated), as jewelry boxes with outer surface of cotton of a kind normally sold at retail with their contents. The paper-covered jewelry boxes were entered under subheading 3924.90.5650, HTSUSA, as other household articles of plastics.

On September 25, 2019, CBP provided a Letter of Investigation to Protestant, and CBP's Office of Trade (OT), Trade Regulatory Audit (TRA) conducted an Office of Trade Referral Audit of Protestant to determine whether Protestant properly classified its imported merchandise in accordance with the HTSUS from January 1, 2017, through March 31, 2018; and to quantify any potential loss of revenue from October 10, 2013, through October 10, 2018. In the course of the audit, TRA sent one sample of flock-covered jewelry boxes and two samples of paper-covered jewelry boxes to the CBP Laboratories and Scientific Services Directorate (LSSD) to ascertain the composition of the subject merchandise. In LSSD Laboratory Report (LSSD Report) No. HT20181367, dated July 25, 2018, LSSD determined that the weight of the paper-covered "Daniel's" jewelry box comprised of 46 percent of paper, 46 percent of molded plastic, 5 percent of plastic sheet, and 3 percent of metal. In LSSD Report No. HT20181368, dated July 26, 2018, LSSD concluded that the weight of the paper-covered "JARED The Galleria of Jewelry" jewelry box is comprised of 75.1 percent of molded plastic, 17.8 percent of paper, 4.3 percent of metal, 2.3 percent of plastic sheet, and 0.5 percent of fabric. Lastly, in LSSD Report No. HT20181369², dated July 26, 2018, LSSD determined that the weight of the flock-covered jewelry box comprised of 83 percent of metal, 9 percent of fabric, 7 percent of paper, and 1 percent of plastic sheet; and that the fabric is comprised of man-made fibers.

On December 11, 2019, TRA issued Audit Report No. 211-18-OTR-AU-26457 (Audit Report) and concluded that Protestant misclassified the subject merchandise. TRA determined that Protestant misclassified the flock-covered jewelry boxes under subheading 4202.92.6010, HTSUSA, and determined that they should be properly classified under subheading 4202.92.9315, HTSUSA, as jewelry boxes with outer surface of man-made fibers of a kind normally sold at retail with their contents, citing the LSSD findings that the flock consists of man-made fabric, not cotton. Moreover, TRA indicated that Protestant misclassified the paper-covered jewelry boxes under subheading 3924.90.5650, HTSUSA, and that the correct classification is subheading 4202.99.9000, HTSUSA, as other jewelry boxes, because the jewelry boxes are not household articles.

¹ The subject 12 entries are: (1) Entry No. xxx-xxxx532-1, entered on November 21, 2018; (2) Entry No. xxx-xxxx343-2, entered on October 7, 2018; (3) Entry No. xxx-xxxx629-4, entered on November 14, 2018; (4) Entry No. xxx-xxxx653-4, entered on October 17, 2018; (5) Entry No. xxx-xxxx715-1, entered on October 1, 2018; (6) Entry No. xxx-xxxx785-4, entered on October 24, 2018; (7) Entry No. xxx-xxxx841-5, entered on October 31, 2018; (8) Entry No. xxx-xxxx531-1, entered on November 21, 2018; (9) Entry No. xxx-xxxx699-6, entered on November 25, 2018; (10) Entry No. xxx-xxxx763-0, entered on November 27, 2018; (11) Entry No. xxx-xxxx837-2, entered on November 28, 2018; and (12) Entry No. xxx-xxxx839-8, entered on November 29, 2018.

² LSSD issued a supplemental LSSD Report-HT20181369S, dated October 29, 2019-to add to the sample description in Lab Report No. HT20181369.

In response to the Audit Report, Protestant conducted its own laboratory analysis through a third-party laboratory, SGS Testing Laboratory (SGS), and submitted a report of classification analysis (hereafter, GSIS Report) by a consulting firm, Global Security & Innovative Strategies (GSIS). The Protestant's laboratory report (hereinafter, SGS Report), however, did not test the same products that were tested during the audit, as the SGS Report contains different Style Numbers from the samples that were tested in the Audit Report. Moreover, the SGS Report does not contain any other identifying information about the tested products. To illustrate, Style Number 1200-13S-0000³ was tested by the laboratory hired by Rocket; however, that style number was not included in the entries audited by TRA. Style Numbers 1203-13S-0000, 1204-13S-0000, and 1205-13S-0000 were on the invoice and on the 3-D Drawings provided for entry number 946-08209204 and tested by the CBP laboratory – the SGS Lab did not test the entered styles.

Counsel for the Protestant contends with regard to LSSD report No. HT20181369, dated July 26, 2018, that according to their expert, neither the report nor the accompanying slides reveal testing for the “chief-weight outer surface flocking material.” Counsel for Protestant asserts in reliance upon that opinion that the “CBP laboratory failed to take into account the flocking material on the out surface of the box at all.”

LSSD did in fact retest the flocking material. In supplemental LSSD report no. SV20211548S, LSSD clarified and consolidated the information concerning the sample first reported as HT20181369 and SV20211548S. In the supplemental report, LSSD determined, in relevant part, that:

The fiber content by weight of the flocking which covers the outer surface of the jewelry box is 52% cotton and 48% man-made fibers.

This report amends HT20181369. The fiber content [determination] was not correct. The sample consists of black colored flocking removed from a jewelry box. The fiber content by weight of the flocking is 52% cotton and 48% man-made fibers.

On January 3, 2020, CBP liquidated the subject 12 entries based on the findings of the Audit Report: the flocked-covered jewelry boxes under subheading 4202.92.9315, HTSUSA, and the paper-covered jewelry boxes under subheading 4202.99.9000, HTSUSA. Thereafter, on June 26, 2020, Rocket filed its protest and AFR, which assert that CBP's classification of the flock-covered and paper-covered jewelry boxes is incorrect. On September 2, 2021, however, the protest was denied and application for further review was forwarded to this office.

³ The SGS test report provided in Rocket's response to TRA's audit findings states with respect to Style Number 1200-13S-0000, in pertinent part, that it has black flocking and is comprised of 52.3 percent cotton, 43.4 percent polyester, and 4.3 percent rayon.

This office requested additional information concerning the subject merchandise on August 17, 2023. In response, Protestant provided supplemental information on October 5, 2023.

ISSUES:

- (1) Whether the subject paper-covered jewelry boxes are properly classified under heading 3924, HTSUS, as other household articles of plastics; or heading 4202, HTSUS, as jewelry boxes.
- (2) Whether the subject flock-covered jewelry boxes are properly classified under subheading 4202.92.60, HTSUS, as jewelry boxes with outer surface of cotton; or subheading 4202.92.93, HTSUS, as jewelry boxes with outer surface of non-cotton fibers.

LAW AND ANALYSIS:

Initially, we note that the matter is protestable under 19 U.S.C. § 1514(a)(2), as a decision on classification. The protest was timely filed on June 26, 2020, which was within 180 days of liquidation for the first entry. See 19 U.S.C. § 1514(c)(3). Further review of Protest No. 3901-20-114653 is properly accorded, pursuant to 19 C.F.R. § 174.24(b), because the decision against which the protest was filed is alleged to involve a question of law or fact that has not previously been ruled upon by CBP or the courts.

The classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRIs). GRI 1 provides that classification shall be determined according to the terms of the headings of the tariff schedule, 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 otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

* * * *

The 2018 HTSUS headings under consideration are as follows:

3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:
3924.90	Other:
3924.90.56	Other
4202	Trunks, suitcases, vanity cases, attache [sic] cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, insulated food or beverage bags, toiletry bags, knapsacks and backpacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewelry boxes, powder cases, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper:
	Other:

4202.92	With outer surface of sheeting of plastics or of textile materials:
	Other:
4202.92.60	Of cotton
	Other:
	With outer surface of textile materials:
4202.92.93	Other
4202.99	Other:
	Of materials (other than leather, composition leather, sheeting of plastics, textile materials, vulcanized fiber or paperboard) wholly or mainly covered with paper:
4202.99.10	Of plastics
4202.99.90	Other
	* * * *

Note 2(A) to Section XI, HTSUS, states as follows:

2. (A) Goods classifiable in chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over each other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

* * * *

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System (HS) at the international level. While not legally binding, the ENs provide a commentary on the scope of each heading of the HS and are thus useful in ascertaining the proper classification of merchandise. See T.D. 89-90, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

EN 42.02 provides, in pertinent part, as follows:

The articles covered by the second part of the heading must, however, be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper (the foundation may be of wood, metal, etc.)....

The term “jewellery boxes” covers not only boxes specially designed for keeping jewellery, but also similar lidded containers of various dimensions (with or without hinges or fasteners) specially shaped or fitted to contain one or more pieces of jewellery and normally lined with textile material, of the type in which articles of jewellery are presented and sold and which are suitable for long-term use.

* * * *

(1) Paper-covered Jewelry Boxes

Heading 4202, HTSUS, is an *eo nomine* provision for jewelry boxes. The terms of heading 4202, HTSUS, explicitly include jewelry boxes, which are specifically shaped or fitted to contain one or more pieces of jewelry, are lined with textile material, are sold with the presented jewelry, and are suitable for long-term use. See EN 42.02. Accordingly, CBP has held that plastics or paperboard boxes and corresponding lids, which are covered by paper or textile material, are not classifiable in heading 4202, HTSUS, if the boxes are not specifically shaped or do not have fittings to hold specific items inside of the boxes. See e.g., Headquarters Ruling Letter (HQ) 088571, dated May 31, 1991 (holding that a textile-covered paperboard box with “shapes and/or fittings on the interior of the boxes indicate a specific design intent for the storage of personal items in a manner similar to that of jewelry boxes, cutlery cases, and other heading 4202, HTSUS[], exemplars.”)

In its protest, Protestant argues that CBP’s classification of the subject paper-covered jewelry boxes under subheading 4202.99.90, HTSUS, as other jewelry boxes, is incorrect. Protestant asserts that the paper-covered jewelry boxes should be classified in heading 3924, HTSUS, as other household articles of plastics, because the subject boxes are imported without fittings to hold specific pieces of jewelry inside of the boxes. Alternatively, however, Protestant concedes that if CBP finds that the paper-covered jewelry boxes are classifiable in heading 4202, HTSUS, then they should be classified under subheading 4202.99.10, HTSUS, which provides for plastic jewelry boxes covered with paper. We agree with the Protestant’s latter classification.

In the instant case, although the paper-covered jewelry boxes are imported without fittings, the subject boxes are specifically sized and shaped to contain jewelry, have interior paper or textile lining, are sold with jewelry by retailers, and are suitable for long-term use to store jewelry. Thus, the paper-covered jewelry boxes are properly classified in heading 4202, HTSUS, as jewelry boxes. As found in LSSD Report Nos. HT20181367 and HT20181368, the subject paper-covered jewelry boxes are predominantly comprised of molded plastic. Accordingly, they are excluded from subheading 4202.99.90, HTSUS, which covers jewelry boxes of “leather, composition leather, sheeting of plastics, textile materials, vulcanized fiber or paperboard.” We thus agree with the Protestant’s alternative assertion that the subject paper-covered jewelry boxes are properly classified under subheading 4202.99.10, HTSUS, as plastic jewelry boxes covered with paper. Under GRIs 1 and 6, therefore, the paper-covered jewelry boxes are classified in heading 4202, HTSUS, and specifically subheading 4202.99.10, HTSUS, as plastic jewelry boxes covered with paper.

(2) Flock-covered Jewelry Boxes

When an independent laboratory report, which is submitted by the importer, differs from the CBP laboratory report, the CBP laboratory report cannot be disregarded and thus takes precedence over the independent laboratory report. See HQ H312071, dated Sept. 16, 2021; HQ 957282, dated Mar. 28, 1995 (citing Customs Directive 099 3820-002, dated May 4, 1992). Moreover, “[i]t is well settled that the methods of weighing, measuring, and testing merchandise used by [CBP] officers and the results obtained are presumed to be correct.” Aluminum Company of America v. United States, 477 F.2d 1396, 1398 (C.C.P.A. 1973). Absent a

conclusive showing that CBP's testing methods or results are erroneous, or evidence of the importer's analysis that is conducted according to CBP's testing methods but yields different results from those of CBP, there is a presumption that the CBP's laboratory results are correct. See Am. Sporting Goods v. United States, 27 Ct. Int'l Trade 450, 456 (2003); Exxon Corp. v. United States, 81 Cust. Ct. 87, 91 (1978). Furthermore, CBP cannot rely on outside reports that may or may not utilize different testing methods and remain consistent in its tariff classification. Therefore, CBP must rely on its own laboratory analysis when determining the proper tariff classification of merchandise and need not consult an independent laboratory. See HQ 963748, dated Nov. 20, 2000.

In its protest, Protestant contends that the subject flocked-covered jewelry boxes should be classified according to the GSIS Report and SGS Report, because the testing methods and results of the fabric component in the LSSD Report No. HT20181369 are erroneous. (This office concludes that those deficiencies were corrected by the supplemental testing and results that were reported in Supplemental LSSD report number SV20211548S.) Specifically, Protestant claims that LSSD's finding that the subject flock-covered jewelry boxes are comprised of man-made fiber is incorrect. In the SGS Report, the Protestant's independent laboratory concluded that the fiber content predominantly consists of cotton. SGS found that "Black Flock A" comprised of 54.3 percent of cotton, 32.6 percent of nylon, and 13.1 percent of rayon; and "Black Flock B" comprised of 54.4 percent of cotton, 44 percent of polyester, and 1.6 percent of rayon. Thus, Protestant asserts that SGS's results should be considered instead of LSSD Report No. HT20181369, and CBP should classify the subject flocked-covered jewelry boxes under subheading 4202.92.60, HTSUS, as jewelry boxes with outer surface of cotton.

Protestant, however, has failed to establish a *prima facie* case of overcoming the CBP's presumption of correctness. Although Protestant submitted an independent laboratory report, which disputes CBP's testing methods and results, there is no evidence that SGS tested the exact same samples as LSSD. The jewelry boxes identified in the SGS Report contain different style numbers than the jewelry boxes that were tested in the LSSD Reports. Moreover, unlike LSSD Report No. HT20181369, which tested a complete and finished flock-covered jewelry box, SGS additionally tested bags of flock only. There is no evidence to establish that the SGS-tested bags of flock are the exact component of the LSSD-tested jewelry box. Thus, CBP's testing methods and results are presumed to be correct.

Notwithstanding, LSSD did in fact retest the flocking material. As stated above, with supplemental LSSD report no. SV20211548S, LSSD clarified and consolidated the information concerning the sample first reported as HT20181369 and SV20211548S and determined that the flocking is comprised of 52% cotton and 48% man-made material.

There is no dispute that the subject flock-covered jewelry boxes are properly classified in heading 4202, HTSUS, which provides for jewelry boxes. Accordingly, the classification analysis herein is applicable at the 8-digit subheading level only. Generally, the classification of flock depends on the textile material that "predominates by weight over each other single textile material." Note 2(A) to Section XI, HTSUS. In the instant case, Supplemental LSSD Report No. SV20211548S determined that the composition of outer covering of the flock-covered jewelry boxes by weight is 52% cotton and 48% man-made fibers. Thus, the cotton fibers

predominate by weight over the man-made fibers. Pursuant to GRI 1 and 6, therefore, the subject flock-covered jewelry boxes are classified under subheading 4202.92.6010, HTSUSA, which provides for jewelry boxes with an outer surface of cotton.

HOLDING:

By application of GRIs 1 and 6, the subject flock-covered jewelry boxes are classified under heading 4202, HTSUS, specifically under subheading 4202.92.6010, HTSUSA, which provides for jewelry boxes with an outer surface of cotton. The 2018 column one, general rate of duty is 6.3% *ad valorem*. The subject paper-covered jewelry boxes are classifiable in heading 4202, HTSUS, specifically under subheading 4202.99.10, HTSUS, which provides plastic jewelry boxes covered with paper. The 2018 column one, general rate of duty is 3.4% *ad valorem*.

You are instructed to **GRANT** the protest, except to the extent the reclassification of the merchandise as indicated above results in a net duty reduction and a partial allowance. In addition, you are instructed to notify the protestant of this decision no later than 60 days from the date of this decision. Any reliquidation of the entry or entries in accordance with the decision must be accomplished prior to this notification. Sixty days from the date of the decision, the Office of Trade, Regulations and Rulings will make the decision available to CBP personnel and the public on the Customs Rulings Online Search System (CROSS) at <https://rulings.cbp.gov/>, or other methods of public distribution.

Sincerely,

Yuliya A. Gulis, Director
Commercial and Trade Facilitation Division