



HQ H338844

August 29, 2025

OT:RR:CTF:CPMMA H338844 CMD

CATEGORY: Classification

TARIFF NO: 4819.20.00

Mr. Troy D. Crago-Edwards
Atico International USA, Inc.
501 South Andrews Avenue
Fort Lauderdale, FL 33301

RE: Revocation of NY N077475; Tariff Classification of a Paper Wine Bottle Carrier from China

Dear Mr. Crago-Edwards:

This letter is in reference to New York Ruling Letter (NY) N077475, issued to you on October 15, 2009, concerning the tariff classification of a paper wine bottle carrier from China. In NY N077475, U.S. Customs and Border Protection (CBP) classified the subject merchandise in subheading 4823.90.86, Harmonized Tariff Schedule of the United States (HTSUS), as “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: Other.” We have reviewed NY N077475 and determined that the ruling is in error with respect to the tariff classification of the subject merchandise. Accordingly, for the reasons set forth below, CBP is revoking NY N077475.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. § 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), notice proposing to revoke NY N077475 was published in Volume 58, Number 30 of the Customs Bulletin on July 31, 2024. No comments were received in response to this notice.

FACTS:

The subject merchandise was described in NY N077475 as follows:

The wine bottle carrier holds six 750 [milliliter] (ml) wine bottles and is constructed of non-corrugated paperboard. The product details state that the material content by weight is 300 [grams/meter squared] (g/m²) facing paper, 127 g/m² medium (middle) paper and 180 g/m² liner

paper. The item is marketed to retail store clients as packaging for their customers who purchase wine.

ISSUE:

Whether a paper wine bottle carrier from China is classified under subheading 4823.90.86, HTSUS, as “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: Other: Other: Other: Of coated paper or paperboard,” or subheading 4819.20.00, HTSUS, as “Carton, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like: Folding cartons, boxes and cases, of non-corrugated paper or paperboard.”

LAW AND ANALYSIS:

Classification of goods under the HTSUS is governed by the General Rules of Interpretation (GRI). 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 the goods cannot be classified solely based on 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.

GRI 6 provides that for legal purposes, classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, mutatis mutandis, to the above rules, on the understanding that only subheadings at the same level are comparable.

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The 2025 HTSUS subheadings under consideration are the following:

4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like:
4819.20.00	Folding cartons, boxes and cases, of corrugated paper or paperboard
4823	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:
4823.90	Other:
	Other
	Other:
	Other:
4823.90.86	Other

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System at the international level. While

neither legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. *See* T.D. 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

EN 48.19 states, in pertinent part, as follows:

(A) Cartons, boxes, cases, bags and other packing containers.

This group covers containers of various kinds and sizes generally used for the packing, transport, storage or sale of merchandise, whether or not also having a decorative value. . . .

The heading includes folding cartons, boxes and cases. These are:

- cartons, boxes and cases in the flat in one piece, for assembly by folding and slotting (e.g., cake boxes); and
- containers assembled or intended to be assembled by means of glue, staples, etc., on one side only, the construction of the container itself providing the means of forming the other sides, although, where appropriate, additional means of fastening, such as adhesive tape or staples may be used to secure the bottom or lid.

...

The articles of this heading may also have reinforcements or accessories of materials other than paper (e.g., textile backings, wooden supports, string handles, corners of metal or plastics).

EN 48.23 states, in pertinent part, as follows:

This heading includes:

(A) Paper and paperboard, cellulose wadding and webs of cellulose fibers, not covered by any of the previous headings of this Chapter

(B) Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers, not covered by any of the previous headings of this Chapter nor excluded by Note 2 to this Chapter.

Thus the heading includes:

- (1) Filter paper and paperboard (folded or not). Generally, these are in shapes other than rectangular (including square), such as circular filter papers and boards.
- (2) Printed dials, other than in rectangular (including square) form, for self-recording apparatus.
- (3) Paper and paperboard, of a kind used for writing, printing or other graphic purposes, not covered in the earlier headings of this Chapter, cut to shape other than rectangular (including square).

* * * * *

Turning to the subject merchandise, the paper wine carrier is designed to hold six 750 ml wine bottles and is constructed of non-corrugated paperboard. The item is marketed to retail store clients as packaging for their customers who purchase wine. EN 48.19 provides that “this group covers containers of various kinds and sizes generally used for the packing, transport, storage or sale of merchandise, whether or not also having a decorative value.” On the other

hand, EN 48.23 provides that “this heading includes paper and paperboard, cellulose wadding and webs of cellulose fibers, not covered by any of the previous headings of this Chapter.” The wine bottle carrier is directly described by EN 48.19. It is a container “in the flat in one piece” and it is used for the packing, transport, and sale of wine or similar bottled products after it is “assembl[ed] by folding and slotting.” The paper wine carrier is designed for the holding and conveyance of goods from “shops or the like,” as required by the terms of heading 4819, HTSUS. The wine bottle carrier is very similar to the examples given in EN 48.19, such as the cake boxes, in both construction and purpose. While the subject paper wine carrier has characteristics unlike a typical folding box (*e.g.*, the handle and compartments) and is open-topped, those characteristics do not disqualify it from being a box for purposes of classification under heading 4819, HTSUS. *See* NY N318798, dated April 14, 2021 (classifying a paperboard bucket constructed as a five-sided box made of rigid paperboard with a textile ribbon handle in heading 4819, HTSUS); NY N314007, dated August 28, 2020 (classifying a five sided, open box constructed of rigid paperboard with a square bottom, four trapezoidal sides and a textile ribbon handle inserted through grommets on two opposite sides in heading 4819, HTSUS); NY N328187, dated October 13, 2022, (classifying a two-piece, heart-shaped, rigid paperboard box and paperboard bucket under heading 4819, HTSUS). Therefore, the terms of heading 4819, HTSUS, plainly describes the carrier, and classification under heading 4823, HTSUS, is precluded under GRI 1. As such, CBP incorrectly classified the subject merchandise under heading 4823, HTSUS, in NY N077475.

As directed by GRI 6, the classification of the paper wine bottle carrier must be determined at the subheading level. The paper wine bottle carrier folds; is a carton, box, or case; and is of non-corrugated paperboard. Based on CBP’s ruling history, the paper wine bottle carrier is a folding box of subheading 4819.20, HTSUS. *See* HQ 963903, dated July 27, 2001; HQ 965223, dated April 21, 2003 (“[T]here is no limiting language in the tariff provision or legal notes to preclude classification in subheading 4819.20, HTSUS, where the folding carton has a complex construction...or when assembled, it has compartments.”). Therefore, the paper wine bottle carrier is explicitly provided for in subheading 4819.20, HTSUS.

HOLDING:

By application of GRIs 1 and 6, the paper wine bottle carrier from China is classified in heading 4819, HTSUS, and specifically in subheading 4819.20.00, HTSUS, which provides for “Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like: Folding cartons, boxes and cases, of non-corrugated paper or paperboard.” The 2025 column one general rate of duty is free.

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/current>.

EFFECT ON OTHER RULINGS:

NY N077475, dated October 15, 2009, is hereby revoked.

In accordance with 19 U.S.C. § 1625(c), this ruling will become effective 60 days after its publication in the Customs Bulletin.

Sincerely,

Yuliya A. Gulis, Director
Commercial and Trade Facilitation Division