



**U.S. Customs and  
Border Protection**

**HQ H341540**

September 5, 2025

**OT:RR:CTF:FTM H341540 MJD**

**CATEGORY:** Classification

**TARIFF NO.:** 6301.40.00

Mr. Casey Phillips Pereira  
Cypress Medical Products  
9954 Mayland Drive  
Richmond, Virginia 23233

RE: Tariff Classification of a Stretcher Blanket

Dear Mr. Pereira,

This letter is in response to your request, on behalf of Cypress Medical Products (“Requestor”), dated June 26, 2024, for a binding ruling regarding the tariff classification of a stretcher blanket under the Harmonized Tariff Schedule of the United States (“HTSUS”). The request is a resubmission of a previous ruling request that pertained to the stretcher blanket subject to this ruling and that was returned for additional information.

This request was forwarded by the National Commodity Specialist Division to our office for a response. In arriving at our determination set forth below, we considered the information submitted in the ruling request, the sample we received, and the additional information submitted via e-mail. The Requestor asked that certain information submitted in connection with this ruling be treated as confidential. Inasmuch as this request conforms to the requirements of 19 C.F.R. § 177.2(b)(7), the request for confidentiality is approved. The information contained within brackets will not be released to the public and will be withheld from published versions of this ruling.

**FACTS:**

The subject merchandise, item number 16-10224, is a gray disposable stretcher blanket constructed of a single layer of 100 percent polyester nonwoven fabric. The blanket measures 40 x 80 inches. The blanket is used to keep patients covered and comfortable during transportation

or treatment, and can also be used in emergency situations. The following is a description of the construction process of the nonwoven material that makes up the stretcher blanket:

First, polyester fibers are extracted from bales and weighed to measure predetermined percentages, as required. Next, the fibers are transferred to an opener machine to loosen them. Subsequently, the fibers are mixed using a blender machine. Afterward, a carding machine is utilized to form the fibers into webs. Once the web formation is complete, the fibers are punched three times with needles to interlock them and strengthen the fabric. Following this, the surface of the material is smoothed out using hot ironing rollers. Finally, the fabric is cut to the desired width using a slitting knife, and the material is wound to the desired length using a winder.

After the fabric is formed, it is taken to a separate assembly line where the edges of the blanket are finished using an ultrasonic sewing technique. According to the Requestor, as the fabric passes under the ultrasonic sewing machine's horn, ultrasonic vibration causes the materials to heat up and fuse together, thereby finishing the edges without using any additional glue or heat. There are two suppliers who manufacture the stretcher blanket, [\*\*\*] and [\*\*\*]. The manufacturers have different production techniques. The production process for the stretcher blanket at each facility is the following:

[\*\*\*]:

- Step 1. Textile manufacturing
- Step 2. Ultrasonic sealing on all four edges
- Step 3. Folding
- Step 4. Machine cutting of fabric to size
- Step 5. Sewing of label onto blanket
- Step 6. Folding
- Step 7. Packing of blanket into bag
- Step 8. Compressing the bag
- Step 9. Packing into carton

[\*\*\*]:

- Step 1. Textile fabric purchased in rolls from supplier
- Step 2. Machine cutting of fabric to size
- Step 3. Ultrasonic sealing on all four edges
- Step 4. Manual sewing of label onto blanket
- Step 5. Folding
- Step 6. Packing of blanket into bag
- Step 7. Compressing the bag
- Step 8. Packing into carton

As part of the submission, the Requestor submitted a sample of the stretcher blanket. The Requestor also included a video of the production process of the stretcher blanket at both

facilities, photos of the production equipment at the [\*\*\*], and a material specification for the [\*\*\*].

**ISSUE:**

What is the tariff classification of the stretcher blanket?

**LAW AND ANALYSIS:**

Classification decisions under the HTSUS are made in accordance with the General Rules of Interpretation (“GRIs”). GRI 1 provides that the classification of goods 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 2025 HTSUS provisions under consideration are as follows:

5603 Nonwovens, whether or not impregnated, coated, covered or laminated:

6301 Blankets and traveling rugs:

\* \* \*

**Note 7 to Section XI, HTSUS, provides as follows:**

For the purposes of this section, the expression “made up” means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, tablecloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unraveling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;

- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded); or
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

\* \* \*

In addition, in interpreting the HTSUS, the Explanatory Notes (“ENs”) of the Harmonized Commodity Description and Coding System may be utilized. The ENs to the Harmonized Commodity Description and Coding System represent the official interpretation of the tariff 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 (August 23, 1989).

The EN to heading 63.01 states in relevant part:

Blankets and travelling rugs are usually made of wool, animal hair, cotton or man-made fibres, frequently with a raised pile surface, and generally of thick heavy-texture material for protection against the cold. The heading also covers rugs and blankets for cots or prams.

Travelling rugs usually have fringes (generally formed by projecting warp or weft threads), but the edges of blankets are normally preserved by blanket stitching or binding.

The heading includes fabrics in the piece which, by the simple process of cutting along defined lines indicated by the absence of weft threads, may be converted into separate articles having the character of finished blankets or travelling rugs.

Electrically heated blankets are also included in the heading.

\* \* \*

U.S. Customs and Border Protection’s (“CBP”) has previously considered a similar stretcher blanket. New York Ruling Letter (“NY”) N334912, dated January 26, 2024, was issued to the Requestor for the same product, a gray stretcher blanket, item number 16-10224. However, the stretcher blanket in NY N334912 featured unfinished/unhemmed edges that did not go through an ultrasonic sewing machine like the blanket at issue here. The stretcher blanket in NY N334912 was classified in heading 5603, HTSUS, and specifically in subheading 5603.93.00, HTSUS, which provides for “Nonwovens, whether or not impregnated, coated, covered or laminated: Other: Weighing more than 70 g/m2 but not more than 150 g/m2.” The

manufacturing process for the subject stretcher blanket is updated and includes finished edges using ultrasonic sewing. As such, the Requestor contends that the blanket now meets the definition of “made-up” under Note 7 to Section XI, HTSUS, and that the blanket is properly classified under heading 6301, HTSUS, and specifically under subheading 6301.40.00, HTSUS, which provides for “Blankets and traveling rugs: Blankets (other than electric blankets) and traveling rugs, of synthetic fibers.”

Whether goods are classified under heading 6301, HTSUS, depends on whether the goods are “made up” within the meaning of Note 7 to Section XI, HTSUS. Note 7(a), which provides for articles cut otherwise than into squares or rectangles, is inapplicable because the stretcher blanket is cut into a rectangle. Note 7(b), which provides for articles produced in the finished state, ready for use without sewing or other, is inapplicable because the stretcher blanket is not produced in the finished state and ready to use. After the fabric of the subject blanket is formed, it requires additional processes such as ultrasonically sealing the edges, to be considered a finished blanket. Note 7(d), which provides for articles with hemmed or with rolled edges, or with a knotted fringe at any of the edges, is inapplicable because the stretcher blanket is neither hemmed, with rolled edges, or with fringe on any of the edges. Note 7(e), which provides for articles cut to size and having undergone a process of drawn thread work, is inapplicable because the stretcher blanket does not undergo a process of drawn thread work. Note 7(f), which provides for articles assembled by sewing, gumming, or otherwise, is inapplicable because the blanket is not assembled by sewing, gumming, or otherwise. Lastly, Note 7(g), which provides for articles knitted or crocheted to shape, is inapplicable because the blanket is not knitted or crocheted to shape.

Since the blanket does not meet the definition of Note 7(a), 7(b), 7(d), 7(e), 7(f), and 7(g) to Section XI, HTSUS, that leaves Note 7(c) to Section XI, HTSUS. The Requestor states that the blanket meets the definition of “made-up” as provided for in Note 7(c) to Section XI, HTSUS, because the edges are sealed using ultrasonic sewing. To be “made up” under Note 7(c) to Section XI, HTSUS, the goods must be “cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means.” Therefore, in order to meet the requirements of Note 7(c) to Section XI, HTSUS, the fabric must be: (1) cut to size; (2) have at least one heat-sealed edge; (3) have a visibly tapered or compressed border on the heat-sealed edge; and (4) does not have cut edges which have been prevented from unravelling by hot cutting or by other simple means.

The first requirement, that the stretcher blanket be cut to size is met because the blanket fabric is cut to the desired width using a slitting knife. This process is illustrated by the documents submitted regarding the production process at the [\*\*\*] and the [\*\*\*], and the videos of the production process at both facilities. The second requirement, that the stretcher blanket have at least one heat-sealed edge is also met. According to the Requestor, when the fabric passes under the ultrasonic sewing machine’s horn, ultrasonic vibration causes the materials to heat up and fuse together. Based on the information regarding the ultrasonic sewing process and our physical examination of the blanket, we find that the stretcher blanket has at least one heat-sealed edge. The third requirement of a visibly tapered or compressed border on the heat-sealed

edge is also met. Based on the examination of the sample of the stretcher blanket, we have determined that the stretcher blanket has a visibly compressed border on the heat-sealed edge. Lastly, the stretcher blanket meets the fourth requirement of having no cut edges that have been prevented from unravelling by hot cutting or by other simple means. The stretcher blanket at issue is cut to size, the means of which was not to prevent unraveling. As a result, we find that the stretcher blanket meets the definition of Note 7(c) to Section XI, HTSUS.

CBP has previously addressed the issue of ultrasonically sealing fabrics and Note 7(c) to Section XI, HTSUS, in Headquarters Ruling Letter (“HQ”) H302469, dated May 9, 2019. In HQ H302469, CBP affirmed HQ H298315, dated November 13, 2018, where CBP held that the “Grab-A rag,” a soft knit polyester rag that was ultrasonically sealed was not “made up” within the meaning of Note 7 to Section XI, HTSUS. With respect to Note 7(c) to Section XI, HTSUS, CBP stated that based on the description of the ultrasonic sealing process, the cutting knives were used to prevent the edges of the Grab-A rag from unravelling. As a result, CBP determined that the heat-setting process was “hot cutting or by other simple means” to prevent unravelling as referred to in Note 7(c) to Section XI, HTSUS. Therefore, the rags did not meet the requirements to be “made up” articles of Note 7(c) to Section XI, HTSUS. In contrast, the ultrasonic sewing process used on the stretcher blankets in the instant case does not include “cut edges of which have been prevented from unravelling by hot cutting or by other simple means.” While the edges of the blanket are finished using the ultrasonic sewing machine, it is not to prevent unraveling. The construction of the nonwoven fabric is such that the edges would not be prevented from unravelling due to the ultrasonic sewing process. Therefore, we find that the stretcher blanket is distinguished from the facts in HQ H302469, and it does meet the requirements of Note 7(c) to Section XI, HTSUS.

As a result, we find that the stretcher blanket is appropriately classified in heading 6301, HTSUS. Heading 6301, HTSUS, is an *eo nomine* provision, which provides for blankets by name. The term “blanket” is not defined by the HTSUS or the relevant notes, however, the ENs to heading 63.01 HTSUS, provide that blankets “are usually made of wool, animal hair, cotton or man-made fibres, frequently with a raised pile surface, and generally of thick heavy-texture material for protection against the cold.” In addition, upon consulting dictionary definitions of the term “blanket,” the Court of International Trade (“CIT”) found that: “first, that a blanket is a large (possibly oblong) piece of fabric, and second, that a blanket is used as a covering for warmth, often, but not always, as common knowledge dictates, on a bed.” See Allstar Mktg. Grp., LLC v. United States, 211 F. Supp. 3d 1319, 1336 (Ct. Int’l Trade 2017).

In the instant case, the stretcher blanket meets the requirements of the ENs to heading 63.01, HTSUS, as the stretcher blanket is composed of a single layer of 100 percent polyester nonwoven fabric, which makes the blanket made up of man-made fibers. Also, the blanket is used to keep patients covered and comfortable during transportation or treatment. This product can also be used in emergency situations, which includes use against the cold. Likewise, the stretcher blanket meets the definition of a blanket as provided for in Allstar Mktg. Grp., LLC v. United States because it is a large piece of fabric and based on its usage it can be used as a covering for warmth. Additionally, according to the CIT decision in Allstar Mktg. Grp., LLC v. United States, the stretcher blanket can still be considered a blanket, despite the fact that it is used on a stretcher and not a bed.

Accordingly, based on the documentation provided, the sample of the stretcher blanket, and the videos of the production process of the stretcher blanket, we find that the stretcher blanket is “made up” within the meaning of Note 7(c) to Section XI, HTSUS, and meets the requirements of a blanket for classification in heading 6301, HTSUS. Therefore, the stretcher blanket is classified in heading 6301, HTSUS, and specifically in subheading 6301.40.00, HTSUS, which provides for “Blankets and traveling rugs: Blankets (other than electric blankets) and traveling rugs, of synthetic fibers.”

**HOLDING:**

By application of GRIs 1 and 6, we find that the stretcher blanket at issue is classified in heading 6301, HTSUS, and specifically in subheading 6301.40.00, HTSUS, which provides for “Blankets and traveling rugs: Blankets (other than electric blankets) and traveling rugs, of synthetic fibers.” The 2025 general, column one rate of duty is 8.5% *ad valorem*.

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 internet at: <https://hts.usitc.gov/>.

Please note that 19 C.F.R. § 177.9(b)(1) provides that “[e]ach ruling letter is issued on the assumption that all of the information furnished in connection with the ruling request and incorporated in the ruling letter, either directly, by reference, or by implication, is accurate and complete in every material respect. The application of a ruling letter by a Customs Service field office to the transaction to which it is purported to relate is subject to the verification of the facts incorporated in the ruling letter, a comparison of the transaction described therein to the actual transaction, and the satisfaction of any conditions on which the ruling was based.”

A copy of this ruling letter should be attached to the entry documents filed at the time the goods are entered. If the documents have been filed without a copy, this ruling should be brought to the attention of the CBP officer handling the transaction.

Sincerely,

Sarah Kafka, Chief  
Food, Textiles, and Marking Branch