



HQ H343827

September 8, 2025

OT:RR:CTF:CPMMA H343827 DCC

CATEGORY: Classification

TARIFF NO.: 7117.90.7500

Center Director
Consumer Products and Mass Merchandising Center for Excellence and Expertise
U.S. Customs & Border Protection
139 Southern Blvd
Savannah, GA 31405

Attn: Supervisory Import Specialist Anne Crowther

RE: Protest and Application for Further Review (AFR) No. 2704-22-163549; Classification of Imitation Jewelry

Dear Center Director:

This is in response to the Protest and Application for Further Review (AFR) No. 2704-22-163549, filed by Target General Merchandise (Target), the Protestant. The protest and AFR, filed on December 13, 2022, concern U.S. Customs and Border Protection's (CBP) classification of imitation jewelry under heading 7117, Harmonized Tariff Schedule of the United States (HTSUS).

FACTS:

In a memorandum in support of its protest, the Protestant describes the subject merchandise as follows:

The merchandise subject to this protest . . . includes various styles of plastic enamel and metal jewelry pins. We have enclosed pictures. The colorful and decorative plastic enamel material (almost) completely covers the metal portion of the pins. At the time of entry, the jewelry was classified in subheading 7117.19.9000, HTSUS. It is our position, however, that the items are more properly classified in subheading 7117.90.7500, HTSUS, as jewelry articles of plastic.

The table below identifies the merchandise by Target’s product numbers, *i.e.*, the Department, Class, Item Number or DPCI, and name. Based on product images provided, it appears that multi-colored plastic enamel is applied in metal “cells” to create a graphic image. For some of the pins, the metal edging between the different enamel coloring is visible.

Department, Class, Item (DPCI) No.	Product Name
326-08-3015	Star Wars The Child Grogu Holiday Pin
326-08-3829	Disney Mickey Mouse & Friends 50 Pin
326-08-4105	Disney Goofy & Pluto 50 Pin
326-08-4360	Star Wars Chewie Holiday Pin
326-08-5284	Disney Lady & The Tramp Christmas Pin
326-08-6282	Disney Chip ‘n’ Dale Pin
326-08-6543	Disney Hercules Pin
326-08-9695	Disney Mickey & Minnie Ski Pin
326-08-9739	Disney Donald & Daisy 50 Pin

In an email message dated August 15, 2023, the Protestant provided additional information regarding the relative cost and weight of the composite materials. According to that message, the base metal constitutes 75 percent of the weight and value of the pins, and the enamel constitutes between 20 to 24 percent of the weight and the value of the pins.

The protest concerns five entries of merchandise that were entered between July 21, 2021, and October 12, 2022, and liquidated between June 17, 2022, and September 2, 2022. At the time of entry, the merchandise was classified under subheading 7117.19.9000, HTSUSA (Annotated), which provides for, “Imitation jewelry: Of base metal, whether or not plated with precious metal: Other: Other: Other.” The entered country of origin was China. In accordance with Section 301 of the Trade Act of 1974, the protested entries were subject to additional duties of 25 percent *ad valorem* under secondary tariff number 9903.88.15, HTSUSA, as the merchandise was classified under subheading 7117.19.9000, HTSUSA, and had a country of origin of China. The Protestant asserts that imported should have been classified in subheading 7117.90.7500, HTSUSA, which provides for, “Imitation jewelry: Other: Other: Valued over 20 cents per dozen pieces or parts: Other: Of plastics.”

In its protest, the Protestant asserts that the colorful and decorative plastic enamel creates the essential character of the imitation jewelry, noting that although the metal weighs more than

the plastic enamel material, “the visual impact of the large surface area of the plastic portion provides the essential character.” The Protestant also notes that the colorful plastic enamel material almost completely covers the metal portion of the pins and accordingly contends that the aesthetic appeal of the plastic images on the pins imparts the essential character to the items.

Protestant asserts that in two previous ruling letters, CBP classified substantially similar merchandise in subheading 7117.90.7500, HTSUSA. In the first ruling, New York Ruling Letter (NY) N304229, dated June 4, 2019, CBP classified a necklace with plastic stones in subheading 7117.90.7500, HTSUSA. Although the weight and cost of the metal in the necklace exceeded that of the imitations gemstones, CBP determined the size and aesthetic appeal of the plastic gemstones imparted the essential character and found, therefore, that the necklace was classified appropriately in 7117.90.7500, HTSUSA. In NY N282322, dated January 25, 2017, CBP analyzed the tariff classification of drop earrings made of plated base metal, round bezel zinc casting, and one round epoxy resin (plastic) cabochon¹, or gemstone. Applying the essential character analysis set out in NY N304229, CBP determined that the plastic cabochon imparted the essential character and found the earrings were properly classified under subheading 7117.90.7500, HTSUSA.

ISSUE:

Whether the plastic enamel and metal jewelry pins are composite goods under GRI 3 of the HTSUS, and if so, whether their essential character is imparted by the plastic component of subheading 7117.90.7500, HTSUSA, or the metal component of subheading 7117.19.9000, HTSUSA.

LAW AND ANALYSIS:

Initially, we note that the matter is subject to protest under 19 U.S.C. § 1514(a)(2) as a decision on classification. The Protestant timely filed the protest, within 180 days of the dates of liquidation. *See* Miscellaneous Trade and Technical Corrections Act of 2004, Pub. L. 108-429, § 2103(2)(B)(ii), (iii) (codified as amended at 19 U.S.C. § 1514(c)(3)). We determine that further review of Protest No. 2704-22-163549 is proper pursuant to 19 C.F.R. § 174.24(b) because the decision against which the protest was filed involves questions of law or fact that have not previously been ruled upon by CBP or the courts.

Merchandise imported into the United States is classified under the HTSUS. Tariff classification under the HTSUS is governed by the General Rules of Interpretation (“GRIs”) and the Additional U.S. Rules of Interpretation, both of which are part of the legal text of the HTSUS. 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. When 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.

¹ See <https://www.merriam-webster.com/dictionary/cabochon> (last visited on June 13, 2025): a gem or bead cut in convex form and highly polished but not faceted.

GRI 2 states that “[a]ny reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances.” GRI 2(b), HTSUS. Moreover, “[a]ny reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance.” GRI 2 finally provides that “[t]he classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.”

GRI 3 states that:

When, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods . . . those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

In the classification of composite goods consisting of different materials, GRI 3(b) directs that “classification shall be effected . . . as if they consisted of the material . . . which gives them their essential character, insofar as this criterion is applicable.” The ENs to the HTSUS GRI 3(b)(VIII), state that:

the factor which determines essential character will vary between different kinds of goods. It may for example, be determined by the nature of the materials or components, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.

In addition, EN XII to GRI 3(c) provides in part: “when goods cannot be classified by reference to Rule 3(a) specific description or 3(b) essential character, they are to be classified in the heading which occurs last in numerical order among those which equally merit consideration in determining their classification.”

The HTSUS subheadings under consideration are as follows:

7117 Imitation jewelry:

7117.19

Other:

Other:

7117.19.9000

Other.

* * * * *

7117

Imitation jewelry:

7117.90

Other:

Other:

Valued over 20 cents per dozen pieces or parts:

Other:

7117.90.7500

Of plastics.

The Explanatory Notes (ENs) to heading 7117, HTSUS, provide, in pertinent part, as follows:

For the purposes of this heading, the expression imitation jewellery, as defined in Note 11 to this Chapter, is restricted to small objects of personal adornment, such as those listed in paragraph (A) of the Explanatory Note to heading 71.13, *e.g.*, rings, bracelets (other than wrist-watch bracelets), necklaces, ear-rings, cuff-links, etc.

The Protestant argues that although the metal weighs more than the plastic enamel material of the jewelry, “the visual impact of the . . . surface area of the plastic portion provides the essential character” of the pins and asserts that it is the decorative and colorful images on the pins provided by the plastic that catches one’s eye. Based on that visual impact, the Protestant maintains that the plastic enamel creates the “aesthetic appeal” and therefore imparts the essential character to the pins.

The Protestant relies on two prior rulings, NY N304229 and NY N282322, *supra*, in support of its assertion that the enamel provides the essential character of the jewelry pins. The Protestant asserts that in those rulings CBP found the essential character of similar merchandise was determined by the enamel coating and accordingly classified the merchandise in subheading 7117.90.7500, HTSUSA. After reviewing the description of the merchandise, however, we find those rulings are distinguishable from the subject merchandise at issue. In both prior rulings, the plastic coating was made to resemble a gemstone. In NY N304229, the product was described as a 20-inch necklace with five shorter extension chains ranging from approximately one to four inches in length hanging from a zinc casting with a mounted plastic imitation gemstone. In NY

N282322, the merchandise was described as an earring of a plated base metal eurowire, 14.2 millimeters (mm) by 4 mm, round bezel zinc casting, and one round epoxy resin (plastic) cabochon.

In the instant case, the merchandise does not include either an imitation gemstone or cabochon. Instead, the plastic enamel is applied to base metal pins to create graphic images. The subject jewelry pins more closely resemble the frog-shaped base metal and enamel pins in NY N325909, dated May 25, 2025, and the Lego minifigure snap buttons made of base metal and enamel in N335991, dated November 8, 2023. In both rulings, CBP determined that metal material provided the essential character of the composite articles and classified the products in subheading 7117.19.9000, HTSUSA.

Here too, pursuant to GRI 3(b), the jewelry pins must be classified based on the component which imparts its essential character. The determination as to what material represents the “essential character” of a composite good is driven by the particular facts of the case at hand. *See, Alcan Food Packaging (Shelbyville) v. United States*, 771 F.3d 1364, at 1366 (Fed. Cir. 2014) (“The ‘essential character’ of merchandise is a fact-intensive issue.”). Moreover, “the factor which determines essential character will vary as between different kinds of goods.” EN(VIII) to GRI 3(b). That said, the essential character of an article has traditionally been understood as “that which is indispensable to the structure, core or condition of the article, *i.e.*, what it is.” *Structural Indus. v. United States*, 360 F. Supp. 2d 1330, 1336 (Ct. Int’l Trade 2005).

Additionally, EN(VIII) to GRI 3(b) provides that essential character “may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.” *See, Home Depot USA, Inc. v. United States*, 491 F.3d 1334, 1337 (Fed. Cir. 2007) (“Many factors should be considered when determining the essential character . . . specifically including but not limited to those factors enumerated in Explanatory Note (VIII) to GRI 3(b).”).

In the present case, the balance of relevant factors supports a determination that the essential character of the jewelry pins is imparted by the base metal component. Relative to the overall weight value of the jewelry pins, both the weight and value of the metal predominates. The base metal constitutes 75 percent of the weight and value of the pins, and the enamel constitutes between 20 to 24 percent of the weight and the value of the pins. Moreover, the metal gives shape to the design, and for some pins, highlights the space between the various colors. The metal is the indispensable component, and it is the component which plays the most significant role in terms of the article’s structure as a jewelry pin. Finally, this determination is consistent with CBP’s previous rulings on similar merchandise cited above.

HOLDING:

By application of GRIs 1 and 3, the subject jewelry pins are classified in heading 7117, HTSUS, specifically in subheading 7117.19.9000, HTSUSA, which provides for “Imitation jewelry: Other: Other: Other.” The 2021 through 2022 column one rate of duty for subheading

7117.19.9000, HTSUSA, is 11.1%. According to Section XXII, Chapter 99, Subchapter III U.S. Note 20(f), products of China are subject to the additional 25 percent *ad valorem* rate of duty.

You are instructed to DENY the Protest. 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 to the public on the Customs Rulings Online Search System (“CROSS”) at <https://rulings.cbp.gov/>, which can be found on the CBP website at <http://www.cbp.gov> and other methods of public distribution.

Sincerely,

Yuliya A. Gulis, Director
Commercial and Trade Facilitation Division