



HQ H346389

October 28, 2025

OT:RR:CTF:EMAIN H346389 TPB

CATEGORY: Classification

TARIFF NO.: 6307.90.98; 8708.29.51

Center Director
U.S. Customs and Border Protection
Apparel, Footwear and Textiles Center of Excellence and Expertise
555 Battery Street
San Francisco, CA 94111

Attn: JP Vogan, Supervisory Import Specialist; S. Pereyra, Import Specialist

Re: Protest and Application for Further Review No. 2704-25-171943; Classification of certain vehicle storage systems

Dear Center Director:

The following is our decision as to Protest and Application for Further Review No. 2704-25-171943, which was filed by counsel on behalf of their client, Westside Research, Inc. (Westside / Protestant). The protest pertains to the classification of three types of merchandise understood to be storage systems for use in vehicles, under the Harmonized Tariff Schedule of the United States (HTSUS).

FACTS:

The protest covers the following products stated to be storage systems for vehicles: the Westside Stored Energy Cargo Accessory (SECA) system, the Westside XG Gama Storage System, and the Westside XG Rail Station System. The invoice provided to U.S. Customs and Border Protection (CBP) describes the goods as camping organizers, various styles of camping organizer bags, and camping handle (two styles). At liquidation, CBP classified all three products in heading 4202, HTSUS, and specifically under subheading 4202.92.91, which provides for, in pertinent part, other containers and cases of heading 4202, “[w]ith outer surface of sheeting of plastic or of textile materials: Other: Other: With outer surface of textile materials, of man-made fibers (except jewelry boxes of a kind normally sold at retail with their contents).” Westside protested this action and provided additional information.

Protestant claims that the SECA and XG Gama Systems are properly classified in subheading 8708.99.81, HTSUS, which provides for “Parts and accessories of the motor vehicles of headings 8701 to 8705: Other parts and accessories: Other: Other: Other: Other: Other: Other;” and the Westside Rail Station System is properly classified in subheading 6307.90.98, HTSUS, which provides for “Other made up articles, including dress patterns: Other: Other: Other: Other.”

The Westside Stored Energy Cargo Accessory (SECA) System is composed of polyester thread, a polyester shell and liner, steel springs, molded polypropylene, nylon and polyester webbing, and Velcro® straps. Protestant states that the SECA System is primarily designed to enhance or replace removable panels on the load floor of all-terrain vehicles and SUVs. Protestant further claims that this product is designed specifically for certain vehicles and will be permanently secured in place as a package option.

The Westside XG Gama System is composed of polyester thread, nylon webbing, nylon buckles, nylon zippers, molded polypropylene internal frames, nylon and polyester webbing and Velcro, carbon steel external frames, and aluminum mounting brackets. Protestant states that the XG Gama System is primarily designed to be used with specific all-terrain vehicles that lack a trunk. Protestant further states that this product permanently bolts to the exterior rollbar of such all-terrain vehicles. It is designed to be attached to the outside of a vehicle during harsh weather conditions.

The Westside XG Rail Station System is a textile backseat organizer designed to be used with certain all-terrain vehicles. It contains two textile mounting panels with headrest clips and elastic straps, four textile storage bags with backside clips, and one utility clip with a carabiner. The mounting panels are attached to the headrest posts via the headrest clips and secured using the elastic straps and C clips. Once attached, the storage bags can be clipped into the various apertures located on the mounting panel and secured via Velcro strips. Protestant states that the mounting platform permanently secures to the back of the vehicle seats.

ISSUE:

Whether the subject vehicle storage systems are classified as other containers and cases, other made up articles, or other parts and accessories of motor vehicles.

LAW AND ANALYSIS:

Initially, we note that the matters presently before us may be protested under 19 C.F.R. § 174.11(b)(2) (CBP administrative decisions that are “subject to protest” include “[t]he classification and rate and amount of duties chargeable”). This Protest is timely, as it is being submitted within 180 days of liquidation of all entries pursuant to § 174.12(e)(1).

Further, Protestant claims that this Protest also satisfies the eligibility criteria for further review under 19 C.F.R. § 174.24(a) because CBP's decision to liquidate the subject merchandise under HTSUS heading 4202 is inconsistent with previous rulings by CBP on similar merchandise.

Merchandise imported into the United States is classified under the HTSUS. Tariff classification is governed by the principles set forth in the General Rules of Interpretation ("GRIs") and, in the absence of special language or context which requires otherwise, by the Additional U.S. Rules of Interpretation. The GRIs and the Additional U.S. Rules of Interpretation are part of the HTSUS and are to be considered statutory provisions of law for all purposes.

GRI 1 requires that classification be determined first 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 heading and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order. Under GRI 6, the classification of goods in the subheadings of a heading is determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to GRIs 1 through 5.

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 the headings. It is CBP's practice to follow, whenever possible, the terms of the ENs when interpreting the HTSUS. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (August 23, 1989).

The HTSUS headings under consideration are as follows:

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|------|--|
| 4202 | Trunks, suitcases, vanity cases, attaché 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 |
| 6307 | Other made up articles ¹ , including dress patterns |
| 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 |

¹ See Note 7 to Section XI for a definition of "made up" for the purposes of that section.

Additionally, Note 3 to Section XVII states:

References in chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

Westside XG Rail Station System

As an initial matter, the Protest record does not contain any information regarding the textile composition of this system. However, based on a visual examination of the photographs provided in the Protest, the manufacturer’s website, and the product’s User Manual, it appears that these are textile products, and they meet the terms of Note 7 to Section XI.

Headquarters Ruling Letter (HQ) H312216, dated January 25, 2021, distinguished certain backseat organizers from the trunk organizers classified in heading 4202. In that ruling, CBP stated:

The backseat automobile organizer’s physical characteristics are particularly dissimilar [to trunk organizers]. They are not comprised of a main storage section, but are a flat-backed organizer to be fastened unto [sic] the back of a seat. They include additions such as pockets or pull-down tables but do not include handles. Although the backseat organizers organize and store items, they would not be used to carry items. Additionally, they do not have the same physical characteristics as the containers in heading 4202. The subject merchandise is not classified in heading 4202, HTSUS.

Ultimately, that ruling classified those textile backseat organizers in heading 6307, HTSUS. Upon examining the additional information provided by Protestant, as well as online resources, we conclude that the XG Rail System is substantially similar to the goods classified in HQ H312216 and should also be classified under heading 6307, subheading 6307.90.98, HTSUS.

Westside Stored Energy Cargo Accessory (SECA) System and XG Gama System

As noted above, the SECA System is made of polyester thread, a polyester shell and liner, steel springs, molded polypropylene, nylon and polyester webbing, and Velcro straps. Protestant states that it is specifically designed and constructed to be a form-fitted part within the exact sub-floor space in a specific vehicle’s cargo area. Although it may be unsecured and removed, the purchaser can only choose this article as a built-in

option in a new vehicle and can only be purchased as an original equipment manufacturer (OEM) good. The SECA system has a mechanical feature that includes springs, which allows it to be tightly fit in the empty void space of the vehicle.

The XG Gama System is made of polyester thread, nylon, nylon webbing, nylon buckles, nylon zippers, molded polypropylene internal frames, nylon and polyester webbing and Velcro, carbon steel sternal frames, and aluminum mounting brackets. It is used exclusively in all-terrain vehicles which lack a trunk. The XG Gama permanently bolts to the exterior rollbar of an all-terrain vehicle. It is designed to be used outside a motor vehicle during harsh weather conditions. As with the SECA System, the XG Gama System is explicitly marketed and sold as an OEM automotive “accessory”.

Based on the information provided by Protestant, the SECA and XG Gama Systems are both built-in options within the vehicle. They may not be purchased separately from the vehicle, and they are contoured to a specific model of the vehicle. As such, they are not merely containers of heading 4202, HTSUS, which may be carried in or with a vehicle, but rather components of a vehicle body.

The EN to heading 8708 states:

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfil both the following conditions:

- (i) They must be identifiable as being suitable for use solely or principally with the abovementioned vehicles; and
- (ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

The SECA and XG Gama Systems are identifiable as suitable for use solely with certain specific vehicles of heading 8701 to 8705. Although the SECA System could be removable, it is a built-in OEM option, which forms the contours of a vehicle cargo space. The XG Gama System is not removable, making it a structural component of the vehicle. The SECA and XG Gama Systems are not excluded by the section or chapter Notes, nor are they more specifically provided for elsewhere in the nomenclature. As such, they are classified in heading 8708, HTSUS.

With regard to the subheading, Protestant is of the view that the SECA and XG Gama Systems are both classified in subheading 8708.99.81, which provides for other parts of motor vehicles. However, as noted above, both systems are described by Protestant as permanently affixed to the vehicle body. As such, classification under subheading 8708.29.51, HTSUS, which provides for “Parts and accessories of the motor vehicles of heading 8701 to 8705: Other parts and accessories of bodies (including cabs): Other: Other”, is the correct classification for these goods.

HOLDING:

Based on the views above, CBP finds that the Westside XG Rail Station System is classified in heading 6307, subheading 6307.90.98, HTSUS, which provides for “Other made- up articles, including dress patterns: Other: Other: Other: Other...”, by application of GRIs 1 (Note 7 to Section XI) and 6. The column one rate of duty is 7% ad valorem. Pursuant to U.S. Note 20 to Subchapter III, Chapter 99, HTSUS, products of China classified under subheading 6307.90.98, HTSUS, unless specifically excluded, are also classified under heading 9903.88.15, and therefore subject to an additional 7.5% percent ad valorem rate of duty.

Further, the Westside Stored Energy Cargo Accessory (SECA) System and XG Gama System are classified in heading 8708, subheading 8708.29.51, HTSUS, which provides for “Parts and accessories of the motor vehicles of heading 8701 to 8705: Other parts and accessories of bodies (including cabs): Other: Other...”, by application of GRIs 1 (Note 3 to Section XVII) and 6. The column one rate of duty is 2.5% ad valorem. Pursuant to U.S. Note 20 to Subchapter III, Chapter 99, HTSUS, products of China classified under subheading 8708.29.51, HTSUS, unless specifically excluded, are also classified under heading 9903.88.15, and therefore subject to an additional 25% percent ad valorem rate of duty.

This ruling does not address the applicability of any additional duties that may apply to the goods discussed herein. Likewise, 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 www.usitc.gov.

Since reclassification of the merchandise as indicated above will result in a lower rate of duty than the liquidated rate, you are instructed to GRANT the Protest in full.

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,

for Yulia A. Gulis, Director
Commercial and Trade Facilitation Division