



**HQ H354294**

October 29, 2025

OT:RR:CTF:CPMMA H354294 MAB

CATEGORY: Classification

TARIFF NO: 9704.00.0000

Mr. Heng Tang  
Bayarea Stamps  
2784 Homestead Road #185  
Santa Clara, CA 95051

RE: Request for Binding Ruling on Classification of Postage Stamps and a First Day Cover from China and Japan

Dear Mr. Tang:

This is in response to your July 10, 2025, request for a binding ruling concerning tariff classification of postage stamps and a first day cover from China and Japan under the Harmonized Tariff Schedule of the United States (HTSUS). Your request was forwarded to this office by the National Commodity Specialist Division (NCSD) for a decision. You submitted supplemental information regarding your merchandise on September 11, 2025. Upon review of your request, we have determined that the postage stamps and first-day cover are properly classified in subheading 9704.00.0000, HTSUSA (Annotated), which provides for "postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 4907."

**FACTS:**

In your request, you have attached images and descriptions of collectible Chinese and Japanese postage stamps for our consideration. They are the following:

Item 1: the "1878 Large Dragon Issue Stamps," are Chinese first issue perforated postage stamps depicting a full body dragon in red, orange, and yellow print; the postage stamps are 22.5 millimeters ("mm") in width by 26 mm in height. The postage stamp face value denominations are 1 Candarin (yellow), 3 Candarins (red) and 5 Candarins (orange).

Item 2: the "1939, 150th Anniversary of The Founding of the United States of America," is a Chinese issue multi-color perforated commemorative postage stamp. The postage

stamp depicts a map of China with flags of China and the United States. The postage stamp is 51mm in width and 36mm in height.

Item 3: the “1960 Exhibition of the People’s Republic of China – First Day Cover,” is a Chinese issue multi-color print postcard depicting iconic buildings in New York, San Francisco, and Chicago.

Item 4: the “1948 Japanese Stamps,” are 5 Japanese issue black and grey perforated postage stamps depicting a female figure in traditional clothing.

Items 1 thru 4 are foreign postage stamps and a foreign first day cover that are not valid as domestic postage in the United States. The postage stamps and the first day cover will be imported by stamp collectors and stamp dealers.

### **ISSUE:**

Whether the foreign postage stamps and first day cover are classified in heading 4907, HTSUS, or heading 9704, HTSUS?

### **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. If 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 at issue are as follows:

- 4907 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; check forms; stock, share or bond certificates and similar documents of title[.]
- 9704 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 4907[.]

Heading 4907, HTSUS, provides, *inter alia*, for “unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value[.]”

Note 1(d) to chapter 49 provides, in pertinent part that “this chapter does not cover...postage or revenue stamps...first-day covers...of heading 9704.”

Heading 9704, HTSUS, appears in Section XXI, HTSUS, which covers “Works of Art, Collectors’ Pieces and Antiques.” Note 1(a) to chapter 97 provides that “this chapter does not cover unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 4907[.]” Heading 9704, HTSUS, provides for “postage or

revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.”

The above-cited legal notes establish that headings 4907 and 9704, HTSUS, are mutually exclusive. Thus, heading 4907, HTSUS, includes unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value, whereas, heading 9704, HTSUS, provides for unused postage or revenue stamps, postal stationery (stamped paper) or the like, not classified under heading 49.07, HTSUS.

The mutual exclusivity creates a reasonable distinction for classification of stamps under the HTSUS. Only unused U.S. postage or first day covers of current or new issue are valid as postage for correspondence originating in the U.S., and such articles are classified under heading 4907, HTSUS. Conversely, unused foreign postage is invalid for payment of postage in the United States. These stamps and the like are of value philately to stamp collectors, and are properly classified under heading 9704, HTSUS, which appears in the section of the HTSUS that provides for Works of Art, Collectors' Pieces, and Antiques.

Based on the foregoing, we conclude that the unused foreign postage and first day covers from China and Japan are classifiable under heading 9704, HTSUS. This conclusion comports with the determinations made in Headquarters Ruling Letter (HQ) 952372, dated January 19, 1993, and HQ 950721, dated January 22, 1993.

#### **HOLDING:**

In accordance with the above analysis and by application of GRI 1, the postage stamps and first day cover are classified in heading 9704, HTSUS, and specifically in subheading 9704.00.0000, HTSUSA, which provides for “postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 4907.” The 2025 column one, general rate of duty is *Free*.

This ruling does not address the applicability of any additional duties, fees, taxes, exactions and/or other charges, which may apply to the goods discussed herein. This includes, but is not limited to, tariffs and other duties as provided for in Subchapter III to Chapter 99, HTSUS. Thus, for example, in addition to the classification stated above, the merchandise covered by this ruling may also need to be reported with either the Chapter 99 provision under which an additional tariff applies, or one of the Chapter 99 provisions covering exceptions to such tariffs. Furthermore, any duty rates stated herein are current as of the date of this ruling’s issuance and are provided for your convenience. Duty rates are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided at <https://hts.usitc.gov/>.

If you require further information, please contact Michele A. Boyd at [michele.boyd@cbp.dhs.gov](mailto:michele.boyd@cbp.dhs.gov).

Sincerely,

Andrew M. Langreich, Chief  
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