

U.S. Department of Homeland Security
U.S. Customs and Border Protection
National Commodity Specialist Division
One World Trade Center, Suite 51.201
New York, NY 10007



U.S. Customs and Border Protection

N356645

December 19, 2025

CLA-2-44:OT:RR:NC:N5:130

CATEGORY: Classification; Origin

TARIFF NO.: 4421.99.6000

Jingjia Liu
RB Medtrade LLC
6547 N Academy Blvd, #2265
Colorado Springs, CO 80918

RE: The tariff classification and country of origin of wooden tongue depressors

Dear Ms. Liu:

In your letter, dated December 2, 2025, you requested a tariff classification and country of origin determination ruling on wooden tongue depressors. Product information and photos were submitted for our review.

The products under consideration are flat wooden sticks that are rounded at both ends with a smooth polished surface. The flat wooden sticks are constructed of birch wood and are available in two sizes, 150 mm long by 17 mm wide by 1.6 mm thick or 140 mm long by 16 mm wide by 1.6 mm thick. You indicate that the flat wooden sticks are not coated or chemically treated.

The applicable subheading for the wooden tongue depressors will be 4421.99.6000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Other articles of wood: Other: Other: Toothpicks, skewers, candy sticks, ice cream sticks, tongue depressors, drink mixers and similar small wares: Other. The rate of duty will be 5.1 percent ad valorem.

In your letter you outline a scenario wherein birch wood logs are sourced, inspected, cut into workable lengths, steamed, sliced into thin veneer sheets, punched into final shapes and sizes, dried, surface polished and edges rounded to obtain a smooth finish in Kazakhstan. The flat wooden sticks are then shipped to China, where they are inspected, sorted according to quality standards, and packaged for export.

When determining the country of origin, the substantial transformation analysis is applicable. See, e.g., Headquarters Ruling Letter (“HQ”) H301619, dated November 6, 2018. The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a new name, character, or use different from that possessed by the article prior to processing. See Texas Instruments Inc. v. United States, 681 F.2d 778 (C.C.P.A. 1982). This determination is based on the totality of the evidence. See National Hand Tool Corp. v. United States, 16 C.I.T. 308 (1992), *aff’d*, 989 F.2d 1201 (Fed. Cir. 1993).

The birch wood log is substantially transformed into a flat wooden tongue depressor in Kazakhstan. The flat wooden stick is not substantially transformed into a new and different article in China. Therefore, the country of origin for the wooden tongue depressors will be Kazakhstan.

The duties cited above are current as of this ruling's issuance. 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/>.

This ruling does not address the applicability of any additional duties, taxes, fees, 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.

For further information to assist with the importation process, please refer to the frequently updated Cargo Systems Messaging Service (CSMS) messages at <https://www.cbp.gov/trade/automated/cargo-systems-messaging-service> and Frequently Asked Questions on the Trade Remedy/IEEPA page at <https://www.cbp.gov/trade/programs-administration/trade-remedies/IEEPA-FAQ>.

The holding set forth above applies only to the specific factual situation and merchandise description as identified in the ruling request. This position is clearly set forth in Title 19, Code of Federal Regulations (CFR), Section 177.9(b)(1). This section states that a ruling letter is issued on the assumption that all of the information furnished in the ruling letter, whether directly, by reference, or by implication, is accurate and complete in every material respect. In the event that the facts are modified in any way, or if the goods do not conform to these facts at time of importation, you should bring this to the attention of U.S. Customs and Border Protection (CBP) and submit a request for a new ruling in accordance with 19 CFR 177.2. Additionally, we note that the material facts described in the foregoing ruling may be subject to periodic verification by CBP.

This ruling is being issued under the provisions of Part 177 of the Customs and Border Protection Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, please contact National Import Specialist Laurel Duvall at laurel.duvall@cbp.dhs.gov.

Sincerely,

(for)

Evan Conceicao
Designated Official Performing the Duties of the Division Director
National Commodity Specialist Division