



## U.S. Customs and Border Protection

N358829

March 13, 2026

CLA-2-49:OT:RR:NC:N4:434

CATEGORY: Classification

TARIFF NO.: 4901.99.0070; 4820.10.2060; 4911.00.0080; 4817.10.0000; 4911.91.2040; 4911.91.4040; 7907.00.6000; 9013.80.2000; 4823.90.8680

Lowell DeFrance  
Navia USA LLC  
200 North Martingale Road, Suite 400  
Schaumburg, IL 60173-2040

RE: The tariff classification of a book, notebook, printed trade material, envelopes, printed sketches, magnifying glass, bookmark, and a decorative non-corrugated paperboard box from China

Dear Mr. DeFrance:

In your letter dated February 12, 2026, you requested a tariff classification ruling on a book set. Photos and a sample with detailed description were submitted for our review.

The product under consideration is identified as the "Luxury Pack Book Set". It consists of the eight items listed below packaged inside a "mailing box" made of corrugated paperboard with fitted foam inserts:

Item 1: Hardbound book titled: "The Book: The Ultimate Guide to Rebuilding Civilization," is a book measuring approximately 9.25" x 13.5" containing 412 pages (excluding the covers) with illustrations and text about various aspects of human civilization.

Item 2: Hardbound notebook measuring approximately 5" x 8.25" containing 126 pages (excluding the covers) of blank and illustrated paper.

Item 3: Softbound booklet measuring approximately 7.75" x 7.75" containing 10 pages (excluding the covers), provides a brief introduction about the publishing house, the team behind this book, and other products that are offered by the company.

Item 4: Card with envelope - a card measuring approximately 5.75" x 4" with a printed logo of the publishing house on one side and text promoting the book on the other side with an envelope.

Item 5: Sketch set with envelope is a set of 20 sheets of printed illustrations or sketches on paper measuring approximately 13.25" x 9" with envelope.

Item 6: Handheld magnifying glass made of zinc-magnesium alloy and glass.

Item 7: Bookmark made of zinc-magnesium alloy and glass.

Item 8: Decorative box with metal medallion is made of non-corrugated paperboard measuring approximately 13.25" x 17" x 4.75". It is surface covered with polyurethane sheeting (according to the bill of material) with designs that complement the book. The box opens to reveal a raised rectangular tray that holds the book, illustrated sketches with envelope and the card with envelope. A pull-out drawer at the bottom features textile lined, foam-fitted slots for the magnifying glass, bookmark and notebook. The box is of durable construction and suitable for repetitive use.

You propose that the essential character of the retail set is imparted by the hardbound book. We disagree.

A "set" is defined within the meaning of General Rule of Interpretation 3(b) (GRI 3(b)) and the Explanatory Notes (ENs) to the Harmonized Tariff Schedule of the United States (HTSUS), which constitute the official interpretation of the tariff at the international level. EN X to GRI 3(b) provides: "for the purposes of this Rule, the term "goods put up in sets for retail sale" shall be taken to mean goods which: (a) consist of at least two different articles which are, prima facie, classifiable in different headings; (b) consist of products or articles put together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking (e.g., in boxes or cases or on boards)." Sets are classified according to the component, or components taken together, which can be regarded as conferring on the set as a whole its essential character.

The item under consideration does consist of multiple articles classifiable under separate headings. It is packaged together for retail sale. Therefore, it fulfills the requirements of (a) and (c) above. However, we find that it fails (b) because the items are not intended to be used together or in conjunction with one another for a single purpose or activity. In particular, drawing or writing in the notebook, the booklet with information about the company and their other products, a card with text promoting the book, printed sketches on paper and magnifying glass are not directly related to the activity of reading the book. Because the "Luxury Pack Book Set" is not a set for classification purposes, the items within the set will be classified separately.

The applicable subheading for the hardbound book titled: "The Book: The Ultimate Guide to Rebuilding Civilization," will be 4901.99.0070, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets: Other: Other: Other: Other: Hardbound books. The general rate of duty will be free.

The applicable subheading for the hardbound notebook will be 4820.10.2060, HTSUS, which provides for Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (looseleaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers (including cover boards and book jackets) of paper or paperboard: Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles: Diaries, notebooks and address books, bound; memorandum pads, letter pads and similar articles: Other. The general rate of duty will be free.

The applicable subheading for the softbound booklet and the card with text that promotes the book will be 4911.10.0080, HTSUS, which provides for Other printed matter, including printed pictures and photographs: Trade advertising material, commercial catalogs and the like: Other. The general rate of duty will be free.

The applicable subheading for the envelopes will be 4817.10.0000, HTSUS, which provides for "Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard...: Envelopes." The general rate of duty will be Free.

The applicable subheading for the sketch set, if printed lithographically, will be 4911.91.2040, HTSUS, which provides for “Other printed matter, including printed pictures and photographs: Other: Pictures, designs and photographs: Printed not over 20 years at time of importation: Other: Lithographs on paper or paperboard: Not over 0.51 mm in thickness: Other.” The general rate of duty will be Free.

The applicable subheading for the sketch set, if printed other than lithographically, will be 4911.91.4040, HTSUS, which provides for Other printed matter, including printed pictures and photographs: Other: Pictures, designs and photographs: Printed not over 20 years at time of importation: Other: Other: Other. The general rate of duty will be free.

The applicable subheading for the bookmark will be 7907.00.6000, HTSUS, which provides for Other articles of zinc: Other. The general rate of duty will be 3 percent ad valorem.

The applicable subheading for the handheld magnifying glass will be 9013.80.2000, HTSUS, which provides for Laser, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter: Other devices, appliances and instruments: Hand magnifiers, magnifying glasses, loupes, thread counters and similar apparatus. The rate of duty will be 6.6 percent ad valorem.

The applicable subheading for the decorative box with metal medallion of non-corrugated paperboard will be 4823.90.8680, HTSUS, which provides for Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers: Other: Other: Other: Other: Other: Other. The rate of duty will be free.

The outer “Mailing Box” of corrugated paperboard with foam inserts in which the decorative box with medallion and its content are packaged need not be broken out and classified separately. 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 otherwise requires, by the Additional U.S. Rules of Interpretation. The GRIs and the Additional U.S. Rules of Interpretation as well as section and chapter notes are part of the HTSUS and are to be considered statutory provision of law for all purposes. GRI 5(b) states that “Subject to the provisions of rule 5(a) above, packing materials and packing containers entered with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods...”

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 the Trade Remedies page at <https://www.cbp.gov/trade/programs-administration/trade-remedies>.

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 Susana Li at [susana.y.li@cbp.dhs.gov](mailto:susana.y.li@cbp.dhs.gov).

Sincerely,

(for)

James Forkan  
Designated Official Performing the Duties of the Division Director  
National Commodity Specialist Division