

ITEM: Bracelet, essentially consisting of two smooth and one braided leather straps and an attached double clasp made of base metal. One of the bands has a decorative element also made of base metal. The product also has an approximately 1 mm synthetic gemstone (zirconia) on the inside of the clasp.

Tariff Classification Suggestion

Phase 1

Top 3 candidate chapters

Chapter	Justification
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71	By GRI 1, classify by headings/notes. Bracelets are articles of jewelry (pulseras) per Ch. 71 Note 9. Any article partly of precious/semi-precious stones is included in this Chapter (Note 1); the item has synthetic zirconia, covered by 71.04. Imitation jewelry (71.17) excludes goods with such stones (Note 11). If needed, GRI 3(b) supports essential character as a personal adornment rather than a leather article.
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42	Leather is present, but Ch. 42 expressly excludes bracelets and other jewelry to 71.17 (Note 2(g)). Moreover, the HS Explanatory Notes state that for 42.02/42.03 goods, if precious stones/metals confer the essential character, the item must be classified in Ch. 71.
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70	Even if zirconia were mistaken for glass, Ch. 70 notes exclude articles of Ch. 71 (e.g., jewelry/costume jewelry). Also, heading 70.18 (beads/imitations) explicitly states “except jewelry,” confirming Ch. 70 is not appropriate for bracelets.
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Phase 2

TARIFF CLASSIFICATION RULING

I. Applicable regulatory framework

- General Rules of Interpretation (GRI) • GRI 1: “The titles of Sections, Chapters or Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes...” • GRI 2(b): “Any 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... The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.” • GRI 3(a) and (b): “The heading which provides the most specific description shall be preferred...”; and when not decisive, classify “as if they consisted of the material or component which gives them their essential character...”; the essential character may depend, inter alia, on the volume, quantity, weight, value, or the role of a component in relation to the use of the goods. • GRI 6: “The classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings... provided that only subheadings at the same level are comparable.”

- Chapter 71 (Relevant notes and definitions) • Note 1: This Chapter includes any article wholly or partly of “precious or semiprecious stones (natural, synthetic or reconstructed).” • Note 3(e): This Chapter does not cover “articles of headings 42.02 and 42.03, referred to in Note 3(B) to Chapter 42.” • Definition of imitation jewelry (heading 71.17): covers articles of the same nature as those defined as jewelry “not incorporating... precious or semiprecious stones (natural, synthetic or reconstructed) nor, except as minor trim or minor accessories, precious metal or plated...” • 71.04: “Synthetic or reconstructed precious or semiprecious stones...” (covers, among others, synthetic gems such as zirconia). • Heading 71.16 and subheading 7116.20: “Articles of... precious or semiprecious stones (natural, synthetic or reconstructed); “Of precious or semiprecious stones (natural, synthetic or reconstructed).” • Subheadings 71.17: 7117.11 (cuff links and studs), 7117.19 (other, of base metal), 7117.90 (other).
- Chapter 42 (Notes and scope) • Note 2(g): This Chapter does not cover “cuff links, bracelets and other imitation jewelry (heading 71.17).” • Note 3(B): Articles of 42.02 and 42.03 with parts of precious metal or with “precious or semiprecious stones (natural, synthetic or reconstructed) remain classified in these headings... provided such parts do not confer their essential character. If... they confer essential character, they must be classified in Chapter 71.” • Note 4 (42.03): The expression articles of apparel and clothing accessories, of leather refers, inter alia, to “... arm bands and wristbands...” (except watch straps). • Subheading 4203.40: “Other clothing accessories.”

II. Legal-technical analysis Object: Bracelet composed essentially of two leather straps (one braided and one smooth), a double clasp of base metal; a decorative element of base metal on one of the bands; incorporates a synthetic gemstone (zirconia) approx. 1 mm on the inside of the clasp.

53 1) Identification of the applicable chapter

- 54 • The article incorporates a synthetic gemstone (zirconia). In principle, Note 1 to Ch.
55 71 would draw into Ch. 71 any article wholly or partly of precious or semiprecious
56 stones, including synthetic ones, and heading 71.04 confirms the category of
57 “synthetic stones.”

- 58 • However, Ch. 71 itself excludes articles of 42.02 or 42.03 pursuant to Note 3(e)
59 referring to Note 3(B) of Ch. 42. Note 3(B) of Ch. 42 provides that, when the stone
60 parts do not confer the essential character, the article remains in 42.02 or 42.03;
61 only if those parts confer the essential character is it reclassified in Ch. 71.

62 2) Determination of essential character (GRI 3(b))

- 63 • This is a composite article of leather, base metal, and a minimal synthetic stone.
64 Under GRI 3(b), classification is “according to the material... which gives them their
65 essential character...” which may depend on volume, weight, value, or the
66 importance of the material in the use of the goods. Here, the use and appearance of
67 the bracelet derive essentially from the leather straps; the base-metal clasp serves
68 a closing function; the 1 mm zirconia, located inside the clasp, is a minimal
69 ornament and does not determine the main function or appearance. Under Note 3(B)
70 of Ch. 42, the stone does not confer the essential character, so the goods remain in
71 Ch. 42.

72 3) Applicable heading and subheading in Ch. 42

- 73 • Note 4 to Ch. 42 includes, in heading 42.03 (articles of apparel and clothing
74 accessories, of leather), “arm bands and wristbands” (excluding only watch straps).
75 The product is a leather bracelet, not a watch bracelet; by GRI 1 and 3(a), the
76 specific description of 42.03 prevails over residual descriptions.
- 77 • At subheading level (GRI 6), the appropriate subheading is 4203.40 “Other clothing
78 accessories.”

79 III. Exclusion of alternative headings or chapters (Chapters 71 and 42)

- 80 • Heading 71.17 (Imitation jewelry). Excluded. The legal definition requires articles
81 “not incorporating... precious or semiprecious stones (natural, synthetic or
82 reconstructed).” The product incorporates a zirconia (synthetic stone; see 71.04), so
83 it does not meet 71.17. Although Note 2(g) to Ch. 42 excludes “bracelets and other
84 imitation jewelry (heading 71.17),” that applies only if the goods are imitation jewelry
85 of 71.17, which is not the case here due to the presence of the stone.

- Heading 71.16 and subheading 7116.20 (Articles of precious or semiprecious stones; “Of precious or semiprecious stones...”). Excluded. Although the article bears a synthetic stone, it is not an “article of stone” in the legal-economic sense: the stone component is accessory, of minimal size (1 mm), and does not impart essential character; under Note 3(B) of Ch. 42 it remains in 42.03 so long as the stone does not impart essential character; accordingly, Ch. 71 excludes these articles by reference to Note 3(B) of Ch. 42 (Note 3(e), Ch. 71). By GRI 3(b), leather imparts the essential character, not the stone. Consequently, 7116.20 does not apply.
- Heading 71.13 (Articles of jewelry, of precious metal or plated). Excluded because it is not of precious metal or plated imparting the essential character; the article is leather with a base-metal clasp.
- Ch. 42, heading 42.05 (other articles of leather). Residual; excluded because there is a more specific heading 42.03 that covers, inter alia, “arm bands and wristbands.”

IV. Documentary requirements To support the classification at customs, the importer should provide:

- Technical description and bill of materials with weight and/or value percentages: leather, base metal, type and weight of the synthetic stone.
- High-resolution photographic evidence of the article, including the inside of the clasp where the zirconia is located, and of the decorative metal element.
- Statement on precious-metal coatings or platings, if any.
- Samples or laboratory report confirming the nature of the “zirconia” as a synthetic stone or, as applicable, clarifying if it is a mere imitation not covered by 71.04 (glass/plastic).
- Commercial catalog or manual describing its use as a clothing accessory (not as a watch part).

V. Conclusion Proposed classification (subheading):

- Chapter: 42
- Heading: 42.03 (Articles of apparel and clothing accessories, of leather)
- Subheading: 4203.40 (Other clothing accessories)
- Tariff item and NICO: Not determined in this ruling, as only subheading level is requested.

- 118 Conditional determination Option A (if there were no precious/semiprecious stone, e.g., if it
119 were glass or plastic, or if the zirconia were removed): Classify as imitation jewelry.
- 120 • Chapter: 71
 - 121 • Heading: 71.17 (Imitation jewelry; applicable only if “not incorporating... precious or
122 semiprecious stones...”)
 - 123 • Subheading: 7117.90 (Other) or, if the essential character is imparted by base metal,
124 7117.19 (Other, of base metal)
 - 125 • Tariff item and NICO: Not determined (subheading only).
- 126 Option B (if the precious/semiprecious stones, natural or synthetic, conferred the essential
127 character of the article—for example, multiple predominant gems): Classify as articles of
128 stone.
- 129 • Chapter: 71
 - 130 • Heading: 71.16
 - 131 • Subheading: 7116.20 (Of precious or semiprecious stones (natural, synthetic or
132 reconstructed))
 - 133 • Basis: Note 3(B) Ch. 42 (if the stone parts confer essential character, classify in Ch.
134 71)
 - 135 • Tariff item and NICO: Not determined.
- 136 Option C (if the clasp or the assembly were of precious metal or plated and that conferred
137 the essential character): Classify as jewelry of precious metal or plated.
- 138 • Chapter: 71
 - 139 • Heading: 71.13
 - 140 • Subheading: 7113.20 (Of base metal clad with precious metal (plated) — illustrative
141 of the “plated” case)
 - 142 • Tariff item and NICO: Not determined.
- 143 MISSING CRITERIA:
- 144 • Composition by weight/value of leather vs. metal and of the stone itself (to support
145 essential character).

- 146 • Analytical confirmation of “zirconia” as a synthetic stone covered by 71.04, or
147 clarification if it is a mere imitation (glass/plastic).
 - 148 • Existence of precious-metal coatings or platings on the clasp or other parts.
 - 149 • Sufficient commercial/photographic evidence of the final design and the
150 ornamental role of the stone.
- 151 Important note on 7116.20 Subheading 7116.20 is excluded in the final classification
152 because the article is not an “article of... precious or semiprecious stones”; the 1 mm
153 synthetic zirconia is minimal ornamentation, does not confer essential character (GRI 3(b)),
154 and, under Note 3(B) of Ch. 42, the product remains in 42.03 so long as such parts do not
155 determine essential character; in turn, Ch. 71 excludes these articles by reference to Note
156 3(B) of Ch. 42 (Note 3(e), Ch. 71). Consequently, 4203.40 applies at subheading level.