

N076395

October 1, 2009

CLA-2-85:OT:RR:NC:N1:112

CATEGORY: Classification

TARIFF NO.: 8544. 42.2000

Ms. Elisabeth Forrest - Global Customs Compliance Specialist
Plantronics Inc.
345 Encinal Street
P.O. Box 635
Santa Cruz, CA 95060

RE: The tariff classification of electrical cable assemblies from China

Dear Ms. Forrest:

In your letter dated September 11, 2009, you requested a tariff classification ruling. The sample which you submitted is being retained by this office.

The items concerned are two models of electrical cable assemblies. Both models will be used in the United States in the production of cellular telephone headsets. The electrical conductors within this cable assembly are used to transmit/conductor electrical communication signals between a cellular telephone and a headset which incorporates one earpiece/speaker and one mouthpiece/microphone.

Model # 62962-01 is an insulated electrical cable assembly which incorporates 4 conductors. One of the conductors acts as a shield for the microphone conductor. One end of this cable assembly incorporates a 2.5mm plug which is specifically designed for use with a cellular telephone. The opposite end of this cable assembly has exposed wire, which will be soldered to the microphone and speaker assemble of the finished head set. That final assembly process will take place in the United States.

Model # 45736-01 is an insulated electrical cable assembly which incorporates 4 conductors. One of the conductors acts as a shield for the microphone conductor. One end of this cable assembly incorporates a 2.5mm plug that incorporates a 3 position microphone attenuator switch. This switch is used to vary the sensitivity of the microphone based upon the actual needs of a particular cell phone. This plug is specifically designed for use with a cellular telephone. The opposite end of this cable assembly has exposed wire, which will be soldered to the microphone and speaker assemble of the finished head set. That final assembly process will take place in the United States. This cable assembly also incorporates a microphone off/mute switch and a rotary volume control switch.

The applicable subheading for both electrical cable assemblies (model # 62962-01 and model # 45736-01) will be 8544.42.2000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Insulated wire, cable...: Other electric conductors, for a voltage not exceeding 1,000 V: Fitted with connectors: Other: Of a kind used for telecommunications." The rate of duty will be Free.

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 on World Wide Web at <http://www.usitc.gov/tata/hts/>.

This ruling is being issued under the provisions of Part 177 of the Customs 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, contact National Import Specialist Steven Pollichino at (646) 733-3008.

Sincerely,

Robert B. Swierupski
Director
National Commodity Specialist Division