§ 177.8 Issuance of rulings.

(a) Ruling letters—(1) Generally. The Customs Service will endeavor to issue a ruling letter setting forth a determination with respect to a specifically described Customs transaction whenever a request for such a ruling is submitted in accordance with the provisions of this part and it is in the sound administration of the Customs and related laws to do so. Otherwise, a request for a ruling will be answered by an information letter or, in those situations in which general information is likely to be of little or no value, by a letter stating that no ruling can be issued.

(2) Submission of ruling letters to field offices. Any person engaging in a Customs transaction with respect to which a binding tariff classification ruling letter (including pre-entry classification decisions) has been issued under this part shall ascertain that a copy of the ruling letter is attached to the documents filed with the appropriate Customs Service office in connection with that transaction, or shall otherwise indicate with the information filed for that transaction that a ruling has been received. Any person receiving a ruling setting forth the tariff classification of merchandise shall set forth such classification in the documents or information filed in connection with any subsequent entry of that merchandise; the failure to do so may result in a rejection of the entry and the imposition of such penalties as may be appropriate. A ruling received after the filing of such documents or information shall immediately be brought to the attention of the appropriate Customs Service field office.

(3) Disclosure of ruling letters. The ruling letter shall be based on the information set forth in the ruling request. No part of the ruling letter, including names, addresses, or information relating to the business transactions of private parties, shall be deemed to constitute privileged or confidential commercial or financial information or trade secrets exempt from disclosure pursuant to the Freedom of Information Act, as amended (5 U.S.C. 552), unless, as provided in §177.2(b)(7), the information claimed to be exempt from disclosure is clearly identified and the reasons for the exemption are set forth. Before the issuance of the ruling letter, the person submitting the ruling request will be notified of any decision adverse to his claim for exemption from disclosure and will, upon written request to Customs within 10 working days of the date of notification, be permitted to withdraw the ruling request. All ruling letters issued by the Customs Service will be available, upon written request, for inspection and copying by any person (with any portions determined to be exempt from disclosure deleted).

(b) Other rulings. The Headquarters Office may from time to time issue other rulings with respect to issues or transactions described or suggested by requests for rulings submitted under the provisions of this part, or with respect to issues or transactions otherwise brought to its attention. These rulings, which are statements of the official position of the Customs Service which are likely to be of widespread interest and application, are published in the Customs Bulletin, as described in §177.10.

§ 177.9 Effect of ruling letters.

(a) Effect of ruling letters generally. A ruling letter issued by the Customs Service under the provisions of this part represents the official position of the Customs Service with respect to the particular transaction or issue described therein and is binding on all Customs Service personnel in accordance with the provisions of this section until modified or revoked. In the absence of a change of practice or other modification or revocation which affects the principle of the ruling set
forth in the ruling letter, that principle may be cited as authority in the
disposition of transactions involving the same circumstances. Generally, a
ruling letter is effective on the date it is issued and may be applied to all en-
tries which are unliquidated, or other transactions with respect to which the
Customs Service has not taken final action on that date. See, however,
§177.10(e) (changes of practice published in the FEDERAL REGISTER) and
§177.12 (rulings which modify or revoke previous rulings, decisions, or treat-
ments).

(b) Application of rulings to trans-
actions—(1) Generally. Each ruling let-
ter is issued on the assumption that all
of the information furnished in con-
nection with the ruling request and incor-
porated in the ruling letter, either di-
rectly, by reference, or by implication,
is accurate and complete in every ma-
terial respect. The application of a rul-
ing letter by a Customs Service field
office to the transaction to which it is
purported to relate is subject to the
verification of the facts incorporated
in the ruling letter, a comparison of
the transaction described therein to
the actual transaction, and the satis-
faction of any conditions on which the
ruling was based. If, in the opinion of
any Customs Service field office by
whom the transaction is under consid-
eration or review, the ruling letter
should be modified or revoked, the
findings and recommendations of that
office will be forwarded to the Head-
quartes Office for consideration, as
provided in §177.11(b)(1)(i), prior to any
final disposition with respect to the
transaction by that office. Otherwise,
if the transaction described in the rul-
ing letter and the actual transaction
are the same, and any and all condi-
tions set forth in the ruling letter have
been satisfied, the ruling will be ap-
plied to the transaction.

(2) Tariff classification rulings. Each
ruling letter setting forth the proper
classification of an article under the
provisions of this section 402 of the Tariff Act of 1930, as
amended (19 U.S.C. 1401a), will be ap-
plied only with respect to transactions
involving operations identical to those
set forth in the ruling letter. Each rul-
ing letter setting forth a determination
as to whether or not the primary ob-
ject of a contemplated voyage is coast-
wise transportation in violation of 46
U.S.C. 289 will be binding on the United
States Customs Service with respect to
any transaction identical to the facts
and circumstances described in the rul-
ing request and undertaken in reliance
on the ruling letter.

(c) Reliance on ruling letters by others.
Except when public notice and com-
ment procedures apply under §177.12, a
ruling letter is subject to modification
or revocation by CBP without notice to
any person other than the person to
whom the ruling letter was addressed.
Accordingly, no other person should
rely on the ruling letter or assume that
the principles of that ruling will be ap-
plied in connection with any trans-
action other than the one described in
the letter. However, any person eligible
to request a ruling under §177.1(c) may
request information as to whether a
previously-issued ruling letter has been
modified or revoked by writing the
Commissioner of Customs and Border
Protection, Attention: Regulations and
Rulings, Office of International Trade,
Washington, DC 20229, and either en-
closing a copy of the ruling letter or
furnishing other information sufficient
to permit the ruling letter in question
to be identified.

(d)–(e) [Reserved]

[7.T.D. 75–186, 40 FR 31929, July 30, 1975, as
amended by T.D. 80–266, 45 FR 80103, Dec. 3,
1980; T.D. 84–149, 49 FR 28699, July 15, 1984;
T.D. 87–89, 52 FR 24446, July 1, 1987; T.D. 89–
1, 53 FR 51271, Dec. 21, 1988; T.D. 89–74, 54 FR
31516, July 31, 1989; T.D. 92–49, 67 FR 53966,
Aug. 14, 2002]