

Dated: March 11, 1996.

Charles A. Hunnicutt,

Assistant Secretary for Aviation and International Affairs.

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DEPARTMENT OF THE TREASURY

[Treasury Directive Number 13-01]

Delegation of Authority to the Assistant Secretary (Financial Markets) for the Government Securities Act of 1986 and the Government Securities Act Amendments of 1993 ("GSAA of 1993")

Dated: March 8, 1996.

1. *Purpose:* This Directive delegates to the Assistant Secretary (Financial Markets) the authority under the Government Securities Act of 1986 and the GSAA of 1993 ("Acts").

2. *Background:* These Acts require the Secretary of the Treasury to promulgate certain regulations concerning government securities brokers and dealers. The Secretary's authority has been delegated to the Under Secretary (Domestic Finance) by Treasury Order (TO) 100-06, "Delegation of Authority to the Under Secretary (Domestic Finance) for the Government Securities Act of 1986 and Government Securities Act Amendments of 1993."

3. *Delegation:* The authority of the Secretary of the Treasury under the Government Securities Act of 1986, and the GSAA of 1993, to exercise and to perform all duties, powers, rights, and obligations under those Acts, which authority is vested in the Under Secretary (Domestic Finance) pursuant to TO 100-06, is hereby redelegated to the Assistant Secretary (Financial Markets).

4. *Redelegation:*

a. The Assistant Secretary (Financial Markets) may redelegate the authority delegated herein to any official under the supervision of the Assistant Secretary or to the Fiscal Assistant Secretary.

b. Matters delegated to the Fiscal Assistant Secretary may, with the consent of the Assistant Secretary (Financial Markets), be redelegated by the Fiscal Assistant Secretary to any official under the supervision of the Fiscal Assistant Secretary.

5. *Authorities:*

a. The Government Securities Act of 1986 (Pub. L. 99-571).

b. The GSAA of 1993 (Pub. L. 103-202).

c. TO 100-06, "Delegation of Authority to the Under Secretary

(Domestic Finance) for the Government Securities Act of 1986 and Government Securities Act Amendments of 1993."

6. *Cancellation:* Treasury Directive 13-01, "Delegation of Authority to the Deputy Assistant Secretary (Federal Finance) for the Government Securities Act of 1986 and the Government Securities Act Amendments of 1993" ("GSAA of 1993"), dated October 18, 1995, is superseded.

7. *Expiration Date:* This Directive shall expire three years from the date of issuance unless cancelled or superseded by that date.

8. *Office of Primary Interest:* Office of the Under Secretary (Domestic Finance). John D. Hawke, Jr.,

Under Secretary (Domestic Finance).

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Customs Service

[TD 96-24]

Tariff Classification of Headbands and Similar Articles

AGENCY: Customs Service, Department of the Treasury.

ACTION: Final interpretive ruling.

SUMMARY: This document gives notice of the change in classification of certain textile headbands, ponytail holders and similar articles under the Harmonized Tariff Schedule of the United States (HTSUS). In past rulings, Customs has classified certain textile headbands in heading 9615, HTSUS, which provides for, "[C]ombs, hair-slides and the like; hair pins, curling pins, curling grips, hair curlers and the like, other than those of heading 8516, and parts thereof." Classification within heading 9615, HTSUS, was based on Customs' erroneous assumption that all-textile headbands were a form of "hair-slide" and therefore expressly included within this provision of the nomenclature. Customs has since learned that "hair-slides" are semi-circular loops of rigid construction that are worn on the head. The rigid component of a hair-slide may or may not be covered with textiles or other materials. Several events transpired which caused Customs to reexamine its classification of textile headbands and ponytail holders within heading 9615, HTSUS. First, at its Tenth Session, the Harmonized System Committee of the World Customs Organization, formerly known as the Customs Cooperation Council, approved certain amendments to the "Harmonized Commodity Description and Coding System, Explanatory Notes," one of which excluded textile

headbands from heading 9615, HTSUS. Also, the popularity of all-textile hair accessories led to an increase in the importation of these types of articles. Customs was confronted with the classification of assorted types of textile hair articles, namely ponytail holders and items commercially referred to as "scrunchies." These types of articles were being entered by importers under both heading 9615 and headings 6117 and 6217, HTSUS. Clearly, a reexamination of the classification of these articles was in order and Customs reviewed the language and scope of heading 9615, HTSUS. Customs concluded that the language of heading 9615, HTSUS, implicitly contemplates articles of rigid or semi-rigid construction; this is evidenced by the fact that every article set forth in the heading language is of rigid or semi-rigid construction. On this basis, Customs determined that headbands, ponytail holders and similar articles, made entirely of textile materials, are not classifiable within heading 9615, HTSUS. Moreover, Customs has reviewed numerous newspaper and magazine articles which persuasively establish that textile headbands, ponytail holders and similar articles are treated in the trade and commerce of the United States as "accessories." Based on the foregoing factors, Customs proposed classifying knitted or woven textile headbands, ponytail holders and similar articles in headings 6117 or 6217, HTSUS, respectively, as "other clothing accessories." This proposal was published in a Federal Register document on April 20, 1994. After review of the comments, Customs has determined that textile headbands, ponytail holders and similar holders are classifiable in heading 6117 or 6217, HTSUS, but that such articles of mixed construction should be classified in accordance with General Rule of Interpretation (GRI) 3.

DATES: This decision will be effective as to merchandise entered for consumption, or withdrawn from warehouse for consumption, after June 13, 1996.

FOR FURTHER INFORMATION CONTACT: Hubbard Volenick, Office of Regulations and Rulings, U.S. Customs Service, (202) 482-7050.

SUPPLEMENTARY INFORMATION:

Background

Classification of merchandise under the Harmonized Tariff Schedule of the United States (HTSUS) is in accordance with the General Rules of Interpretation (GRI's) taken in order. GRI 1 provides that classification shall be determined