ANNEXURE-N

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NY N273127 Mar 14, 2016

Type: Classification • HTSUS: 8543.70.9650

CLA-2-85:OT:RR:NC:N4:112

David Freston Control4 3612 West 1820 South Salt Lake City, UT 84104

RE: The tariff classification of an Entertainment and Automation Controller from China

Dear Mr. Freston:

In your letter dated February 12, 2016, you requested a tariff classification ruling.

The iem concerned is referred to as the Control4 EA-1 Controller. This electronic device is a processing unit that is used to control and manage entertainment components as well as other Control4 home automation devices. The Control4 EA-1 Controller works with Blu-ray players, satellite/cable boxes, game consoles, TV's and virtually any product with infrared or serial control. It also features IP control for Apple TV, Roku, AVRs or other network connected devices as well as secure wireless ZigBee control for lights, thermostats, smart locks and more.

This unit incorporates an advanced multi-core processor which deleivers a new level of speed and performance for instantaneous, interactive on-screen control and access to lighting, security, music and video solutions.

You have suggested classification under tariff subheading 8471.50.0150, Harmonized Tariff Schedule of the United States (HTSUS), which provides for, in pertinent part, "Automatic data processing (ADP) machines and units thereof... Processing units other than those of subheading 8471.41 or 8471.49" We disagree. While the EA-1 Controller performs some features similar to that of an ADP machine, it does not meet the terms set forth in Note 5(A) to Chapter 84. Further, the EA-1 Controller has a dedicated function other than that of data processing and, based on legal note 5(E) to Chapter 84, the subject merchandise would be classified in the heading appropriate to its respective function of the subject merchandise would be classified in the

The applicable subheading for the Control4 EA-1 Controller will be 8543.70.9650, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Electrical machines and apparatus...: Other machines and apparatus: Other: Other: Other: Other: The general rate of duty will be 2.6%.

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 steven.pollichino@cbp.dhs.gov.

Sincerely,

Deborah C. Marinucci
Acting Director
National Commodity Specialist Division

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