

RE: Classification and Duty rates for Candles and Candle Holders

The classification of a candle & candle holders will be determine by many different attributes:

- Principal use
- The form (size and shape) of the candle
- Material of the product
- How the candle is constructed

The principal use is the one that exceeds any other uses (even actual use) of a particular product. For example, a decorative candle holder in the shape of a general glass article would probably be classified as a general glass article and not candle holder. This is because the candle could be removed and the glass article could be used for other purposes.

This is why the form of the candle holder is vital in classifying the product. Some forms in question are:

- Glass bell shaped vessels on metal stands, glass squares or cubed shaped and glass flower pot shaped articles.
 - When one of the above is 5” or less deep and the opening is 4” wide or less the product can be considered a candle holder and classified as 9405.
 - When one of the above are 5” deep or larger and/or the opening is over 4” wide the product will not be classified as candle holder and will probably be classified in Ch 70 (Articles of Glass)
- Glass articles on metal stands
 - Customs has stated the essential character of a glass article on a metal stand is the glass portion, rather than the metal portion
 - Depending on the glass portion, the classification could be based on a candle holder or glass article.
 - Simmering vase/burners
 - If the metal stand is used to hold a candle to heat up fragrances in a glass article the classification would be based on the metal stand used to heat up the fragrance and not the glass article.
- Glass stands
 - The only time a glass stand can be classified as a candle holder is when there’s a pronounced groove in the center specifically designed to hold a candle.
- Drinking glasses vs. candle holders
 - Since classification is based on principal use rather than actual use, an item in the form of an ordinary drinking glass must be classified as a drinking glass (articles of glass) even when it’s intended use is a candle holder. See example to the right.
 - If the drinking glass has an irregular lip that prevents one from drinking from it, then the article can be classified as a candle holder. See sample to the right.
- Candles vs. Candle holders



- If a candle is imported loose in a candle holder the classification will usually be determined by the holder
- When the candle wax is poured into the holder, the wax candle will usually determine the classification unless the holder substantially costs more than the candle.
- Flameless Wax Candles 6108
 - Ruling HQ H003357 states flameless wax candles are to be classified as portable candle lamps under 9405.
- Votive Candle Holders
 - Ruling HQ 960022 & HQ 956108 states that glass votive-candle holders are glass candle holders principally used in churches where the candles are burned for devotional purposes, or used in the home for commemorative or religious purpose. They are generally of two types, large glasses or “sanctuary lamps” which contain candles that burn for about a week and small glasses which hold candles that burn for a few hours.

Classifications & duty rates (this is a list of some but not all possible classifications):

- Wax Candles
 - Wax Candles 3406.00.0000 0.0%
 - Wax Sulfur Candles (insecticide) 3808.91.5000 5.0%
- Candle holders
 - LED Light – Brass Metal 9405.40.4000 4.7%
 - LED Light – Other Metal 9405.40.6000 6.0%
 - LED Light – Other material 9405.40.8000 3.9%
 - Candle burning - Brass 9405.50.3000 5.7%
 - Candle burning - Other material 9405.50.4000 6.0%
- Glass
 - Votive-candle holders 7013.99.3500 6.6%
 - Valued between \$0.30 to \$3.00 7013.99.5000 30%
 - Valued between \$3.01 to \$5.00 7013.99.8000 11.3%
 - Valued more than \$5.01 7013.99.9000 7.2%
- Resin/Porcelain
 - Calcium Carbonate Stone 6810.99.0080 0.0%
 - Plastic 3926.40.0000 5.3%
 - Dolomite 6913.90.5000 6.0%
 - Porcelain 6913.10.5000 0.0%
- Metal
 - Metal plated with precious metal 8306.21.0000 4.5%
 - Metal not plated with precious metal 8306.29.0000 0.0%