

AIR

LAND

OCEAN

Importing Essentials: Defining Roles, Duties, and Compliance Basics

Reliable Worldwide Transportation every time, anywhere!



BDG INTERNATIONAL, INC
ESTABLISHED 1983



- **U.S. Senate & House**
- **Department of Homeland Security (DHS)**
 - *U.S. Customs Border Protection (CBP)*
- **U.S. Treasury**
 - *CBP & Office of Foreign Assets Control (OFAC)*
- **United States Department of Agriculture (USDA)**
 - *Animal Plant Health Inspection Service (APHIS)*
- **Food And Drug Administration (FDA)**
- **Consumer Products Safety Commission (CPSC)**
- **Department of Commerce (DOC)**
 - *Census Bureau*
- **Environmental Protection Agency (EPA)**

Government Agencies / Role



Federal Register

Official daily publication rules

Proposed rules

Notices of Federal agencies and organizations

Executive orders and other presidential documents.

<http://www.gpoaccess.gov/fr/index.html>



Code of Federal Regulations (CFR)

- **CFR 19 - Customs**
 - Customs Regs Title 19 CFR

 - **CFR 22 - Foreign Relations**
 - State Department, ITAR,
 - Title 22 CFR, Parts 120 – 130
-



Company becomes an importer

Shipping made easy: Many times, when products are sold or ordered moved via some integrated service it is forgotten when crossing over international borders it is important to follow many regulations.

- Domestic movements are fluid
- Canada is fairly easy
- As we dip into trading from one country to the next the processes are not cookie cutter

Regulation are important even on the first shipment:

- Client says: But I just imported one time!
- Customs says: One time makes you an importer

Basic definitions:

- Importer: The company placing the product in motion to cross the international border
- Importer of Record: The company taking responsibility to clear goods through Customs
- PGA importer: The company taking responsibility to clear goods through the PGA

Importer of Record CF 5106

- The Importer of Record must have an official address on file with CBP.
 - This address will be used by CBP to send notices, communication, refunds, bills, liquidation notices, requests for information and other types of communication.
- Verify your name and address
- This address may have been “keyed in” on the first import and never updated.

- The Surety who writes your bond will also require updates to your name and address
 - Adding name and addresses
 - Adding drop locations owned by your company

Bond Requirement CF 301

- CBP requires Entry is bonded by the IOR.
- Standard Continuous Bond:
 - \$500,000 in duties annually
 - 10% of the total duties annually
 - \$50,000 bond min.
- Standard Single Transaction Bond:
 - Covers Each shipment independently based on the value of goods + duties
 - PGA REQUIRES X 3
- Each Bond is covered by a Surety. Surety makes final decision to take the risk

- ABC Company
- IRS number: XX-111310000
- Address: 1000 Maine St, Springfield IL 61000
- Effective : June 16 20XX
- Next Renewal: June 15 20XX
- Amount: \$100,000
- Corporate legal name:
 - ABC, INC.

Right to make entry

- The importer of record has to right to make entry on their own behalf.
- Only 3% process their own entries

- The Importer may hire a Licensed Customs Broker (a specialist in import regulations and is authorized by CBP to transmit via ACE)
- A Power of Attorney is required
- Do you have a compliance relationship with your broker?
- Are you showing Reasonable Care?

Integrated Carrier

- Handles international & domestic cargo movement.
- They use their own equipment, leased equipment and agents to offer efficient logistics for small items and documents

- Good for small, low value, simple cargo (non pga)
- Can also function as a Customs Broker when authorized
- Fast if simple, but can be difficult to control the data elements

Constraints in moving a shipment via an integrated carrier?

- **Length/Weight:** The length and width go beyond the standard requirements of the provider.
 - UPS: 108 inches long, 165 inches in length and girth combined / 150 lbs
 - FedEx: 119 inches long and 165 inches in length and girth. / 150 lbs
 - DHL: 240x120x220 cms (95x48x87 inches) / 154.3 lbs
- **Dangerous goods:** the shipper will be limited to the size, and type of dangerous goods.
- **Value:** Many integrated carriers have a maximum value per package of
 - UPS has reported a maximum of \$50,000.00
- **De minimis value:** The value is beyond the customs authority de minimis and requires an entry.
 - Frequency may push you over the de minimis.
 - China's de minimis removed (May 2nd)
 - Rest of the world \$800
- **Regulatory requirements:**
 - Products that require specific regulatory requirements beyond a basic customs processing may be stopped and sent back to origin

Moving to a Freight Forwarder and CHB

Freight forwarder

- **IATA** (International Air Transportation Association)
- **CHB** (Custom House Broker)
- **FMC** (Federal Maritime Commission)
- **NVOCC** (Non-Vessel Operating Common Carrier)
- **C-TPAT** (Custom Trade Partnership Against Terrorism)
- **MC** (Motor Carrier – Truck Brokerage)
- **DG Certified** (Dangerous Goods Certification)

Customs Broker

- **CHB** (Custom House Broker License)
- **ABI** (Automated Broker Interface)
- **AMS** (Automated Manifest System)
- **ACH** (Automated Clearing House)
- **ACE** (Automated Commercial Environment)

Import Documents



Basic documents required for a product imported

- Transport document Bill of lading / Air Waybill
- Commercial invoice (proforma if a no – sale)
- Packing list (optional) but very useful
- Certificate for particular program or statement (FTA, Product details, PGA)

Commercial invoice details

- **Name and address of buyer and seller**
- **Invoice number and date**
- **Merchandise Description:** Common name, quality, marks/numbers, and packaging info.
- **HTSUS:** first six digits (at least)
- **Quantities:** In appropriate weights and measures. (PACKING LIST OPTION)
- **Incoterm**
- **Purchase Price:** Price paid or payable
 - Alternate Valuation (if not sold): Estimated value based on typical wholesale pricing.
- **Currency**
- **Charges:** Freight, insurance, commissions, packing, etc., itemized
- **Assists/Rebates/Drawbacks/Bounties:** Separately itemized if applicable.
- **Country of Origin:** Of the goods.

HTS Classification of a Product (beginner) 2025



Governing Bodies:

❑ World Customs Organization (WCO) - 1953

- an administrator who provides guidance w/ Customs matters
- maintains the international Harmonized System for commodity classification



❑ World Trade Organization (WTO) - 1995

- regulator who deals with the regulation of international trade by providing a framework for negotiating & formalizing trade agreements.

❑ U.S. International Trade Commission (USITC)

- makes determinations involving imports
- provides independent tariff, trade & competitiveness-related analysis
- maintains the U.S. tariff schedule.



❑ Customs & Border Protection (CBP)

- an enforcer to safeguard America's borders
- while enhancing the Nation's global competitiveness by enabling legitimate trade & travel.



❑ U.S. Census Bureau (Census)

- serves as the leading source of quality data about the economy.



Harmonized System – Structured Nomenclature

- ❑ Harmonized System (**HS**) Code:
 - NNNN.NN (9406.90) - Prefabricated building**
 - WCO
 - Harmonized System Classification

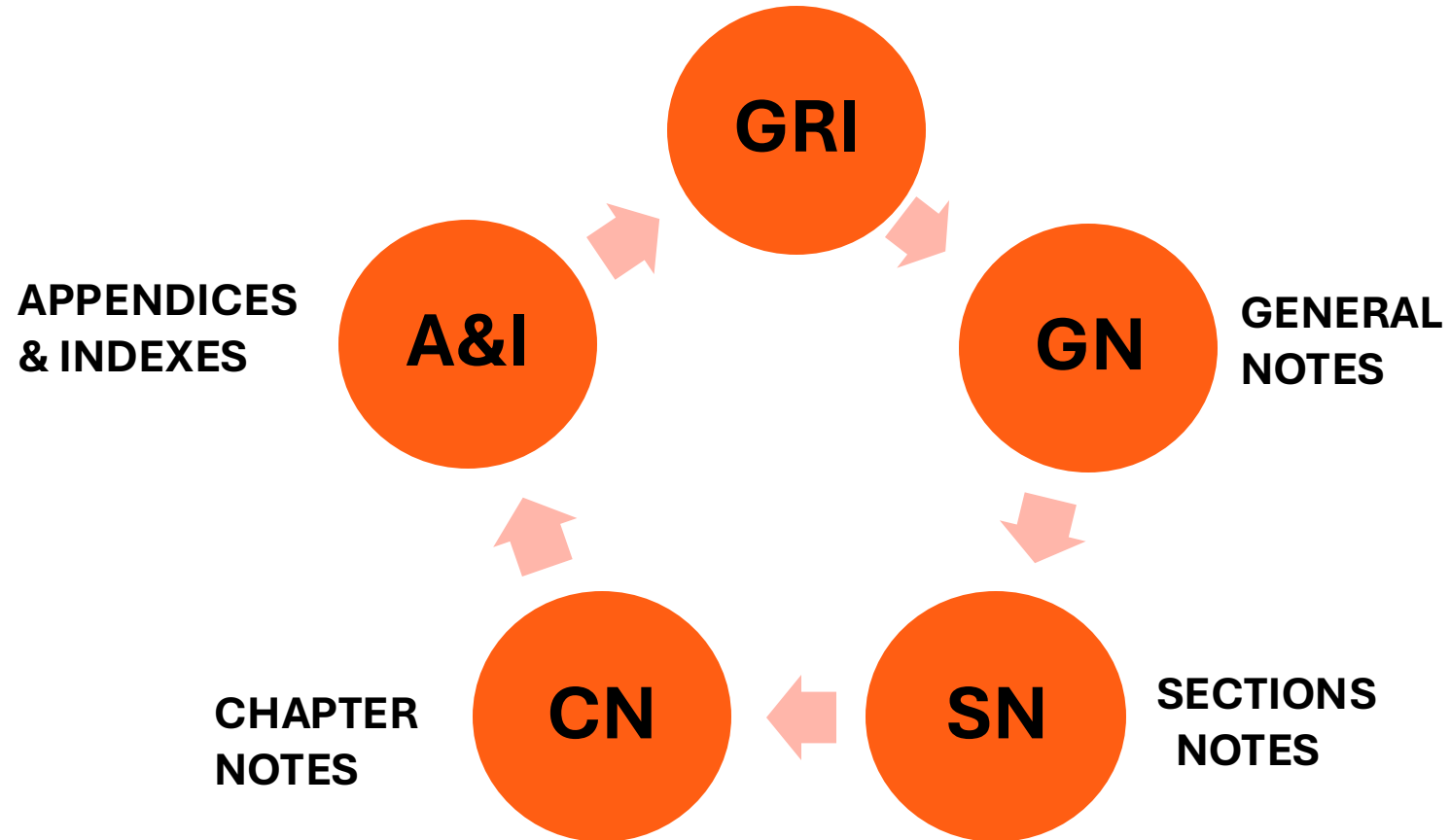
- ❑ Harmonized Tariff Schedule of the United States (**HTSUS**) Code:
 - USITC
 - Used for Import & Export
 - **NNNN.NN.NNNN (9406.90.0020) - Prefabricated building (Greenhouse – for home use)**
 - **NN = Chapters (1-97, 98,99)**
 - **NN = Heading**
 - **NN.NN= Subheading**
 - **NN = Subordinate numbers (suffix), specific to USA**

- ❑ Schedule B Code:
 - **NNNN.NN.NNNN (9406.90.0025) - Prefabricated building (Greenhouse)**
 - Census
 - Used for Export
 - Similar nomenclature to the HTSUS
 - Small list of numbers that are different
 - More generic in nature

Table of Contents & Rules

1 General Notes; General Rules of Interpretation; General Statistical Notes

RULES – GRI 1 – 6



[Guide](#)

HTS

Harmonized Tariff Schedule

2025 HTS Revision 13

The Harmonized Tariff Schedule of the United States (HTS) sets out the tariff rates and statistical categories for all merchandise imported into the United States. The HTS is based on the international Harmonized System, which is the global system of nomenclature applied to most world trade in goods.

[Interactive HTS Training](#)

2025 HTS Revision 13

Full Document: All Chapters and General Notes

[DOWNLOAD FULL REVISION](#) [VISIT HTS ARCHIVE](#)

The links below correspond to the various sections in the HTS Table of Contents. Clicking on a link will download the corresponding Adobe PDF file.

[Collapse All](#)

About the HTS

Table of Contents, Preface, Change Record, China Tariffs, etc.

Cover

[DOWNLOAD](#)

Change Record The record of legal and statistical changes in this edition of the Harmonized Tariff Schedule

[DOWNLOAD](#)

General Rules of Interpretation General Rules of Interpretation

[DOWNLOAD](#)

Search Results: 6

Rates

Chapter Notes

Section Notes

Download Chapter 94

Export

+ Search Tips

9406.90.01

Other

9406.90.01.10

Commercial

9406.90.01.20

Other

9406.90.01.30

Other

9406.90.01.50

Animal sheds of plastic

9406.90.01.90

Other

Heading/ Subheading	Stat Suffix	Article Description	Unit of Quantity	RATES OF DUTY		
				1		2
				General	Special	
9406.10.00	00	Of wood	No. kg	2.6% 1/	Free (A, AU, BH, CL, CO, D, E, IL, IO, KR, MA, OM, P, PA, PE, S, SG)	33 1/3% 1/
9406.20.00	00	Modular building units, of steel	No. m ²	2.9% 1/	Free (A, AU, BH, CL, CO, D, E, IL, IO, KR, MA, OM, P, PA, PE, S, SG)	45%
9406.90.01		Other		2.9% 1/	Free (A, AU, BH, CL, CO, D, E, IL, IO, KR, MA, OM, P, PA, PE, S, SG)	45%
		Of metal:				
		Greenhouses:				
	10	Commercial	No. m ²			
	20	Other	No. m ²			
	30	Other	No. m ²			
		Other:				
	50	Animal sheds of plastic	No. kg			
	90	Other	No.			

Harmonized Tariff Schedule of the United States Revision 13 (2025)

Annotated for Statistical Reporting Purposes

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Harmonized Tariff Schedule of the United States Revision 13 (2025)

Annotated for Statistical Reporting Purposes

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE;
PREFABRICATED BUILDINGS

XX

XX
94-2

Notes (con.)

- For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, entered together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

- For purposes of heading 9406, the unit of quantity, m², refers to the floor area of the building when assembled.

Prefabricated Building – Greenhouse (Household use)

Harmonized Tariff Schedule of the United States Revision 13 (2025)

Annotated for Statistical Reporting Purposes

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94-21



Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		2
				General	1 Special	
9406		Prefabricated buildings:				
9406.10.00	00	Of wood.....	No. kg	2.6% ^{2f}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	33 1/3% ^{3f}
9406.20.00	00	Modular building units, of steel.....	No. m ²	2.9% ^{2f}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
9406.90.01		Other.....		2.9% ^{1g}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
		Of metal:				
	10	Greenhouses: Commercial.....	No. m ²			
	20	Other.....	No. m ²			
	30	Other.....	No. m ²			
	50	Other: Animal sheds of plastic.....	No. kg			
	90	Other.....	No.			





Identify your product (9406.90.0120)

- What is it?
 - Greenhouse (disassembled ? GRI 2a)
(home or commercial use?)
- What is it made of ?
 - Metal Frame and fiberglass
- What is the purpose?
 - Grow plants
- Where is the country of origin?
China
- Where will it be sold? Home Depot
- What are the dimensions ? 30 cbm for the cntr or 100 sq meters per unit?



**One Greenhouse for home use
made of metal, 100 square meters, Made in China**

General Rules of Interpretation (GRI) : 1-6


GRI 1 and 2(a) – today's presentation

GRI 1 :

- Simple definition: you can find the product by name in the HTS
- HTSUS GRI 1 definition:
 - Table of Contents, Alphabetical Index, titles of sections, chapters & sub-chapters are provided for ease of reference only.

Section XX:

Miscellaneous Manufactured Articles

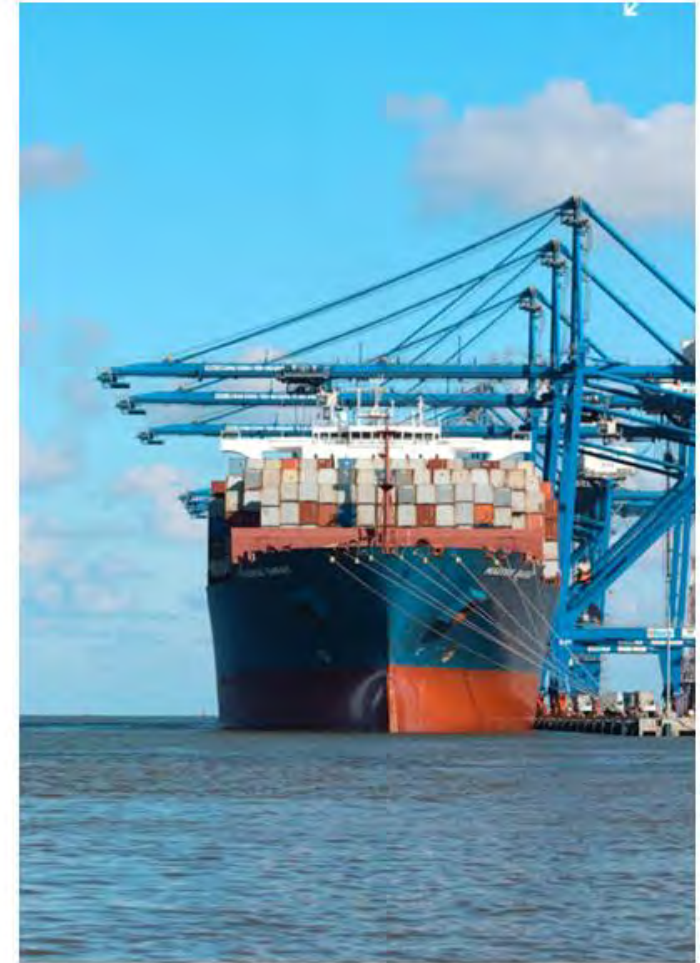
 **Chapter 94** Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated sign illuminated nameplates and the like; prefabricated buildings

- For legal purposes classification shall be determined as per the terms of the headings, sections, chapter notes, "provided such headings or notes do not otherwise require," :

GRI 2(a)

- ❑ **GRI 2(a)** : Simple Definition: The rule to account for goods that are Incomplete, Unfinished, Unassembled or Disassembled
 - Greenhouse is **knocked down** (KD) - **disassembled**

- ❑ HTSUS 2(a) definition: >> it has the essential character of the complete article
 - ...shipped in close proximity of each other.



Chapters to consider

Section XX:



Miscellaneous Manufactured Articles

Chapters 94-96

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated sign illuminated nameplates and the like; prefabricated buildings

Export

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Section XXII:

Special Classification Provisions; Temporary Legislation; Temporary Modifications Proclaimed pursuant to Trade Agreements Legislation; Additional Import Restrictions Proclaimed Pursuant to Section 22 of the Agricultural Adjustment Act, As Amended

Chapter 98-99

Chapter 98 Special classification provisions

Export

DOWNLOAD

Chapter 99

Temporary legislation; temporary modifications proclaimed pursuant to trade agreements legislation; additional import restrictions proclaimed pursuant to section 22 of the Agricultural Adjustment Act, as amended

Export

DOWNLOAD

Read the notes first

Harmonized Tariff Schedule of the United States Basic Revision 3 (2021)

Annotated for Statistical Reporting Purposes

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE;
PREFABRICATED BUILDINGS

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94-1

Notes

1. This chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
- (c) Articles of chapter 71;
- (d) **Parts of general use** as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39), or safes of heading 8303;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) Lamps or lighting fittings of chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of heading 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) Articles of heading 8714;
- (ij) Dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) Articles of chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505); or
- (m) Monopods, bipods, tripods and similar articles (heading 9620).

Section XV:

Base Metals and Articles of Base Metal

Definition of Prefabricated Building

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in chapter 68 or 69.

(b) Goods described in heading 9404, entered separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, entered together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Definition of quantity

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94-2

Additional U.S. Note

1. For the purposes of subheading 9401.20.00, "seats of a kind used for motor vehicles" does not include child safety seats.

Statistical Notes

1. In heading 9401, stationary activity centers do not have castors or wheels.
2. For the purposes of statistical reporting number 9403.20.0075, the term "boltless or press-fit steel shelving units prepackaged for sale" refers to steel shelving in which the steel vertical and horizontal supports lock together to form the frame for the shelving unit and are assembled primarily without the use of nuts and bolts or screws. Boltless steel shelving includes rivet shelving, welded frame shelving, slot and tab shelving, and punched rivet (quasi-rivet) shelving but does not include wall-mounted shelving or wire shelving units in which a wire deck and wire horizontal supports are integrated into a single piece.
3. For the purposes of statistical reporting number 9403.20.0078, "metal exchange lockers" are lockers with individual locking doors mounted on one master locking door to access multiple units used by commercial businesses, hospitals, police departments, condominiums, apartments, hotels, automobile dealerships, etc.
4. For purposes of heading 9406 the unit of quantity, m^2 , refers to the floor area of the building when assembled.

Compiler's Note

The provisions of subchapter II of chapter 99 (Miscellaneous Tariff Bills or MTBs), the provisions of the Generalized System of Preferences (GSP) found in General Note 4 and most product exclusions from the additional tariffs on products of China in subchapter III of chapter 99 expired on December 31, 2020. However, no endnotes or footnotes relating to these provisions have been deleted as of the issue date of this edition.

9406

2/5



HTSUS tariff page – 9406

Define columns > Read heading > Analyze the requirements

NNNN.NN.NNNN

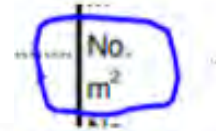
(9406.90.0120)



Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				General	1 Special	2
9406		Prefabricated buildings:				
9406.10.00	00	Of wood.....	No. kg	2.6% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	33 1/3% ³
9406.20.00	00	Modular building units, of steel.....	No. m ²	2.9% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
9406.90.01		Other.....		2.9% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
		Of metal:				
		Greenhouses:				
	10	Commercial.....	No. m ²			
	20	Other.....	No. m ²			

4. For purposes of heading 9406 the unit of quantity, m², refers to the floor area of the building when assembled.

Unit of Quantity & other Definitions



Harmonized Tariff Schedule of the United States Revision 13 (2025)

Annotated for Statistical Reporting Purposes

GN p.8

General Note 3

AC	-	alternating current	m	-	meter
ASTM	-	American Society for Testing Materials	Mbq	-	megabecquerel
bbl	-	barrels	mc	-	millicuries
C	-	Celcius	mg	-	milligrams
cc	-	cubic centimeters	MHz	-	megahertz
cu.	-	cubic	ml	-	milliliters
cg	-	centigrams	mm	-	millimeters
cm	-	centimeters	MPa	-	megapascals
cm ²	-	square centimeters	m ²	-	square meters
cm ³	-	cubic centimeters	m ³	-	cubic meters
cy	-	clean yield	No.	-	number
d	-	Denier	ode	-	ozone depletion equivalent
DC	-	direct current	pcs	-	pieces
doz.	-	Dozens	pf.	-	proof
g	-	grams	prs.	-	pairs
G.V.W.	-	gross vehicle weight	r.p.m.	-	revolutions per minute
I.R.C.	-	Internal Revenue Code	sbe	-	standard brick equivalent
kcal	-	kilocalories	SME	-	square meters equivalent
kg	-	kilograms	t	-	metric tons
kHz	-	kilohertz	V	-	volts
			W	-	watts
			wt.	-	weight

Rate of duty

General	Special
2.6% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)
2.9% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)
2.9% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)

3 Rates of Duty. The rates of duty in the "Rates of Duty" columns designated 1 ("General" and "Special") and 2 of the tariff schedule apply to goods imported into the customs territory of the United States as hereinafter provided in this note:

(a) Rate of Duty Column 1.

- (i) Except as provided in subparagraph (iv) of this paragraph, the rates of duty in column 1 are rates which are applicable to all products other than those of countries enumerated in paragraph (b) of this note. Column 1 is divided into two subcolumns, "General" and "Special", which are applicable as provided below.
- (ii) The "General" subcolumn sets forth the general or normal trade relations (NTR) rates which are applicable to products of those countries described in subparagraph (i) above which are not entitled to special tariff treatment as set forth below.
- (iii) The "Special" subcolumn reflects rates of duty under one or more special tariff treatment programs described in paragraph (c) of this note and identified in parentheses immediately following the duty rate specified in such subcolumn. These rates apply to those products which are properly classified under a provision for which a special rate is indicated and for which all of the legal requirements for eligibility for such program or programs have been met. Where a product is eligible for special treatment under more than one program, the lowest rate of duty provided for any applicable program shall be imposed. Where no special rate of duty is provided for a provision, or where the country from which a product otherwise eligible for special treatment was imported is not designated as a beneficiary country under a program appearing with the appropriate provision, the rates of duty in the "General" subcolumn of column 1 shall apply.

Column 2 ??

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
9406		Prefabricated buildings:				
9406.10.00	00	Of wood.....	No..... kg	2.6% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	33 1/3% ²
9406.20.00	00	Modular building units, of steel.....	No..... m ²	2.9% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
9406.90.01		Other.....		2.9% ²	Free (A, AU, BH, CL, CO, D, E, IL, JO.	45%



- (b) Rate of Duty Column 2. Notwithstanding any of the foregoing provisions of this note, the rates of duty shown in column 2 shall apply to products, whether imported directly or indirectly, of the following countries and areas pursuant to section 401 of the Tariff Classification Act of 1962, to section 231 or 257(e)(2) of the Trade Expansion Act of 1962, to section 404(a) of the Trade Act of 1974 or to any other applicable section of law, or to action taken by the President thereunder: 1/

Republic of Belarus
Cuba

North Korea
Russian Federation

Trade Agreements

2.9%²

Free (A, AU, BH, CL,
CO, D, E, IL, JO,
KR, MA, OM, P,
PA, PE, S, SG)

(c) Products Eligible for Special Tariff Treatment.

- (i) Programs under which special tariff treatment may be provided, and the corresponding symbols for such programs as they are indicated in the "Special" subcolumn, are as follows:

Generalized System of Preferences.....	A, A* or A+
United States-Australia Free Trade Agreement.....	AU
Automotive Products Trade Act.....	B
United States-Bahrain Free Trade Agreement Implementation Act.....	BH
Agreement on Trade in Civil Aircraft.....	C
United States-Chile Free Trade Agreement.....	CL
African Growth and Opportunity Act.....	D
Caribbean Basin Economic Recovery Act.....	E or E*
United States-Israel Free Trade Area.....	IL
United States-Jordan Free Trade Area Implementation Act.....	JO
Trade Agreement Between the United States and Japan	JP
Agreement on Trade in Pharmaceutical Products.....	K
Dominican Republic-Central America-United States Free Trade Agreement Implementation Act.....	P or P+
Uruguay Round Concessions on Intermediate Chemicals for Dyes.....	L
United States-Caribbean Basin Trade Partnership Act.....	R
United States-Morocco Free Trade Agreement Implementation Act.....	MA
United States-Singapore Free Trade Agreement.....	SG
United States-Oman Free Trade Agreement Implementation Act.....	OM
United States-Peru Trade Promotion Agreement Implementation Act.....	PE
United States-Korea Free Trade Agreement Implementation Act.....	KR
United States-Colombia Trade Promotion Agreement Implementation Act.....	CO
United States-Panama Trade Promotion Agreement Implementation Act.....	PA
Nepal Preference Program	NP
United States-Mexico-Canada Agreement.....	S or S+

9406.90.0120 / 2.9% + ??



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Endnotes--page 94 - 22

1/ See 9903.88.15.

2/ See 9903.88.03.

3/ See 9903.90.08.

4/ See 9903.88.04 and its associated definitional note (U.S. note 20(g) in subchapter III of chapter 99).

5/ See 9903.88.69.

6/ See 9903.88.04 and its associated definitional note (U.S. note 20(g) in subchapter III of chapter 99) and 9903.88.15 and its associated definitional note (U.S. note 20(s)(ii) in subchapter III of chapter 99).

7/ See 9903.88.03 and U.S. note 19 to subchapter III, chapter 99.

8/ See 9903.88.03; U.S. note 16 to subchapter III, chapter 99 and U.S. note 19 to subchapter III, chapter 99.

9/ See 9903.88.03 and U.S. note 16 to subchapter III, chapter 99.

Section XXII:

Special Classification Provisions; Temporary Legislation; Temporary Modifications Proclaimed pursuant to Trade Agreements Legislation; Additional Import Restrictions Proclaimed Pursuant to Section 22 of the Agricultural Adjustment Act, As Amended

Chapter 98 Special classification provisions

Chapter 99 Temporary legislation; temporary modifications proclaimed pursuant to trade agreements legislation; additional import restrictions proclaimed pursuant to section 22 of the Agricultural Adjustment Act, as amended

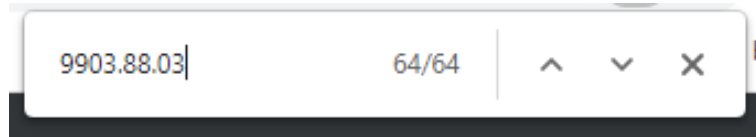
9406.90.0120 / 2.9% + 9903.88.003 25% (made in China) under Section 301

9903.88.03 1/76 ^ v x

9903.88.03	u	<p>Except as provided in headings 9903.88.13, 9903.88.18, 9903.88.33, 9903.88.34, 9903.88.35, 9903.88.36, 9903.88.37, 9903.88.38, 9903.88.40, 9903.88.41, 9903.88.43, 9903.88.45, 9903.88.46, 9903.88.48, 9903.88.56, 9903.88.64, 9903.88.66, 9903.88.67, 9903.88.68, or 9903.88.69, articles the product of China, as provided for in U.S. note 20(e) to this subchapter and as provided for in the subheadings enumerated in U.S. note 20(f).....</p>	u	<p>The duty provided in the applicable subheading + 25%</p>
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	9405.30.00	9405.40.40	9405.40.60	9405.40.82
	9405.40.84	9405.50.20	9405.50.30	9405.50.40
	9405.60.20	9405.60.40	9405.60.60	9405.91.10
	9405.91.30	9405.91.40	9405.91.60	9405.92.00
	9405.99.20	9405.99.40	9406.10.00	9406.90.00
	9606.10.40	9606.10.80	9606.21.20	9606.21.40

Provisional Tariff: 9903.88.03



9903.88.03	1/ Except as provided in headings 9903.88.13, 9903.88.18, 9903.88.33, 9903.88.34, 9903.88.35, 9903.88.36, 9903.88.37, 9903.88.38, 9903.88.40, 9903.88.41, 9903.88.43, 9903.88.45, 9903.88.46, 9903.88.48, 9903.88.56 or 9903.88.64, articles the product of China, as provided for in U.S. note 20(e) to this subchapter and as provided for in the subheadings enumerated in U.S. note 20(f).....	1/	The duty provided in the applicable subheading + 25%
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1/ See chapter 99 statistical note 1:

Statistical Notes

1. For statistical reporting of merchandise provided for herein:
 - a. Unless more specific instructions appear in the subchapters of this chapter, report the 8-digit heading or subheading number (or 10-digit statistical reporting number, if any) found in this chapter in addition to the 10-digit statistical reporting number appearing in chapters 1 through 97 which would be applicable but for the provisions of this chapter; and
 - b. The quantities reported should be in the units provided in chapters 1 through 97.

Special provision



Harmonized Tariff Schedule of the United States Revision 13 (2025) Annotated for Statistical Reporting Purposes

SUBCHAPTER XVII

OTHER SPECIAL CLASSIFICATION PROVISIONS

2. The provisions of headings 9817.00.50 and 9817.00.60 do not apply to:

9817.00.50	00	Machinery, equipment and implements to be used for agricultural or horticultural purposes.....	4	Free
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9817.00.50	00	Machinery, equipment and implements to be used for agricultural or horticultural purposes.....	<u>1/</u>	Free
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- Upon compliance with the actual use requirements of Section 10.131-139

Other Provisional Tariffs Duties ??

❑ Made in China

- IEEPA – Fentanyl: 9903.01.24 / 20%
 - 12:01 ET, March 4th, 2025 (consumption date)
- IEEPA – Reciprocal: 9903.01.25 / 10%
 - New Start date May 14th, 2025 (on board date)

9903.01.24	Except for products described in headings 9903.01.21, 9903.01.22, 9903.01.23, or U.S. note 2(w) to this subchapter articles the product of China and Hong Kong, as provided for in U.S. note 2(u) to this subchapter.....	The duty provided in the applicable subheading + 20%
9903.01.25	Articles the product of any country, except for products described in headings 9903.01.26-9903.01.33, and except as provided for in heading 9903.01.34, as provided for in subdivision (v) of U.S. note 2 to this subchapter.....	The duty provided in the applicable subheading + 10%

Other Provisional Tariffs Duties ??

- Made in Canada
 - 9903.01.14 + 9903.01.26 (USMCA compliant)
- Made in Mexico
 - 9902.01.04 + 9903.01.27 (USMCA compliant)
- Other – as of 06/06/2025
 - 9903.01.25 / 10% (may change)

Tariff Number: 9903.01.25	
Column	Value
Short Description:	PRD ANY CTRY,EXC 99030126-0134
Effective Date From:	5/14/2025
Effective Date To:	12/31/2099
Duty Computation Code:	7
Column 1 Specific Rate :	0
Column 1 Ad Valorem Rate:	0.1
Column 1 Other Rate:	0
Column 2 Specific Rate:	0
Column 2 Ad Valorem Rate:	0.1
Column 2 Other Rate:	0
Additional Tariff Number Ind.:	R

IEEPA – Reciprocal

- ❑ Annex I > reciprocal duties per country prior to any agreements
- ❑ **Exclusions** Annex II & III > exclusions regardless of any agreements
 - 9903.01.25 > 9903.01.34
 - 9903.01.43 > 9903.01.76
 - 9903.01.35 > 9903.01.38
 - 9903.01.39 > 9903.01.42

Tariff Number: 9903.01.25	
Column	Value
Short Description:	PRD ANY CTRY,EXC 99030126-0134
Effective Date From:	5/14/2025
Effective Date To:	12/31/2099
Duty Computation Code:	7
Column 1 Specific Rate :	0
Column 1 Ad Valorem Rate:	0.1
Column 1 Other Rate:	0
Column 2 Specific Rate:	0
Column 2 Ad Valorem Rate:	0.1
Column 2 Other Rate:	0
Additional Tariff Number Ind.:	R

Consulting : Advise, Audit and Planning

- ❑ Develop your compliance program
 - Work with a Freight Forwarder and Customs Broker that are concerned about good compliance
 - Export / Import Compliance
 - Develop Proper vetting procedures
 - Create a multi level program

Illinois District Export Council (IL DEC)

www.illinoisdec.org



Illinois District Export Council (ILDEC) – At a Glance

- ❑ **Who They Are:** A volunteer organization of experienced exporters & business leaders appointed - U.S. Secretary of Commerce.
- ❑ **Purpose:** To promote & support exports, especially from Illinois-based SME businesses.
- ❑ **Services Provided:**
 - Mentoring for companies entering or growing in international markets
 - Educational one on one on trade topics
 - Advocacy for trade-supportive policies and exporter needs



- ❑ **Partnerships:** Works closely with the U.S. Commercial Service to provide localized export support.
- ❑ **Ideal Audience:**
 - New & established exporters
 - Manufacturers, service providers, and trade professionals
 - Economic development groups and trade associations
- ❑ **Benefits of Engagement:**
 - Practical, real-world export guidance
 - Access to expert trade professionals
 - Help navigating global regulations and documentation
 - Opportunities to grow through international trade



Thank you for attending!

Presented by
BDG International, Inc.

Lisa Victoria Waller

President, BDG International, Inc.



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After the seminar send your questions to:

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