

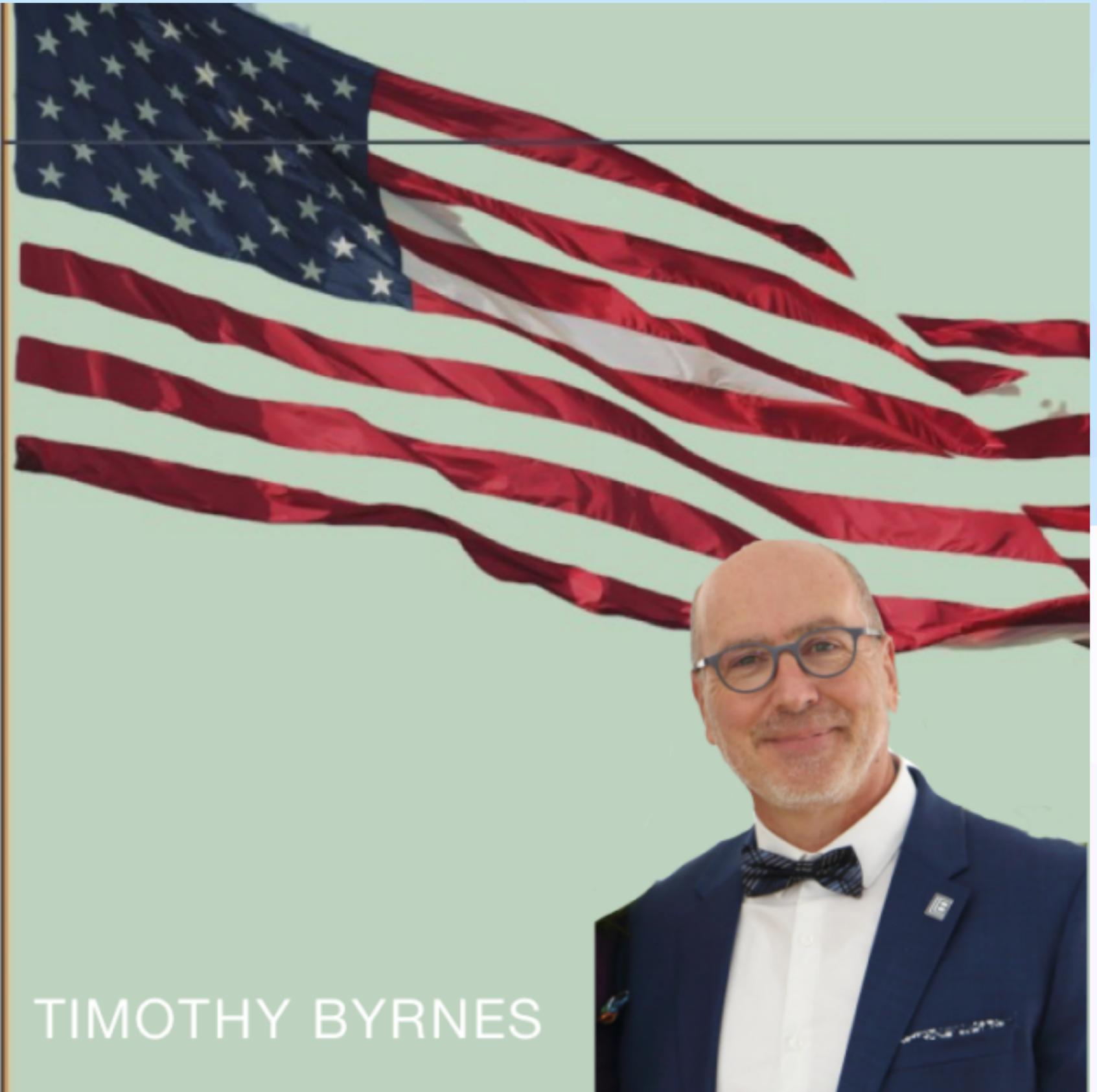
J&T

USA

IMPORT

2025

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TIMOTHY BYRNES



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USA Import

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- ➔ Importer of Record
- ➔ Commercial Invoice
- ➔ Export Declaration
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Accompanying



Video



USA Import



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- Importer of Record

“In most instances, entry is made by a person or firm certified by the carrier bringing the goods to the port of entry. This entity (i.e., the person or firm certified) is considered the “owner” of the goods for customs purposes.”

“Goods may only be entered by their owner, purchaser, or a licensed customs broker.”

Source: <https://www.cbp.gov/sites/default/files/documents/Importing%20into%20the%20U.S.pdf>

Informed Compliance

Section 484 of the Tariff Act, as amended (19 U.S.C. § 1484):

“The importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met”

Source: <https://www.cbp.gov/sites/default/files/assets/documents/2018-Mar/icprescare2017revision.pdf>

Or a licensed customs broker given a Power of Attorney from the importer authorizing them to act on their behalf





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- Importer of Record (IOR)

CBP Form 5106 - Create/Update Importer Identity Form



<https://www.cbp.gov/document/forms/cbp-form-5106-createupdate-importer-identity-form>

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

OMB CONTROL NUMBER 1551-0064
EXPIRATION DATE 03/31/2024

CREATE/UPDATE IMPORTER IDENTITY FORM
19 CFR 24.5

As the importer, consignee, or other party listed in block 1, you are responsible for the validity of the information provided in this document. Any Customs Broker or third party who is submitting the information on your behalf is only obligated to convey this information to Customs and Border Protection (CBP).

TYPE OF ACTION (Mark all applicable): Notification of Identification Number Change of Name Change of Address

All the data elements with a red asterisk are required

1. NAME AND IDENTIFICATION NUMBER

*1A. Importer/Business/Private Party Name:

*1B. Internal Revenue Service (IRS) Employer Identification Number (EIN), Social Security Number (SSN), or CBP-Assigned Number.
Number Type: (Select Only One)

IRS Employer Identification Number (EIN) Social Security Number (SSN) CBP-Assigned Number Requesting a CBP-Assigned Number

1C. DIV AKA DBA **1D. DIV/AKA/DBA Name:**

1E. I wish to be assigned a CBP Number. Check here if requesting a CBP-assigned number and indicate reason(s).
If you marked yes to receive a CBP assigned number, indicate the reasons why. Check all that apply.

I have a SSN, but wish to use a CBP-Assigned Number on all my entry documents I have no Social Security Number I have no IRS Number I have not applied for an IRS number or SSN I am not a U.S. Resident

1F. CBP-Assigned Number:

1G. Type of Company:

Corporation Partnership LLC Sole Proprietorship Individual
 U.S. Government State/Local Government Foreign Government

1H. If you are an importer, how many entries do you plan on filing in a year? Select from the following:

1-4 per year 5-24 per year 25 or more per year
 infrequent personal shipments or I do not intend to import.

1I. How will the identification number be utilized? Select all options that will apply:

Importer of Record Consignee/Ultimate Consignee Drawback Claimant
 Refunds/Bills or Other

1J. Program Code 1: 1K. Program Code 2: 1L. Program Code 3: 1M. Program Code 4:

2. ADDRESS INFORMATION

2A. MAILING ADDRESS (Each street address line can be no more than 32 characters)

*Street Address 1: *City: *State/Province:

Importers should complete CBP Form 5106 prior to Importing.

Completion of this form creates a unique record within US customs systems.





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- **Commercial Invoice**

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Commercial Invoice / Invoice for Customs

The basis of all export and import processes

Shipper's details**, **consignee details** (including tax ID/ IRS number).

Specific description of the goods, the value of the goods, and the country of manufacture.

- **Complete /specific description of the merchandise**
- **Quantities and unit values (specify currency)**
- Country of manufacture of the goods
- The Harmonized Tariff Schedule of the United States
- Shipping Terms

** The name and complete address of the foreign individual or firm who is responsible for invoicing the merchandise. Ordinarily the manufacturer/seller. If not, the party who sold the merchandise for export to the United States or made the merchandise available for sale

The manufacturers name and address is necessary for any wearing apparel entries. If the country of origin is China, the full name and address of the manufacturer (including the postal code) is necessary for entry.



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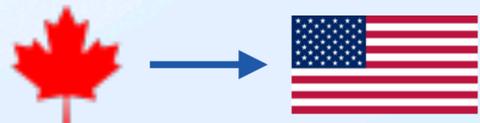
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Export Declaration from Origin

Shipper / Sender / Exporter likely will have to complete an export declaration

- Cargo shipments from most countries require an export declaration
- Information necessary for export is similar to information necessary for import
- A packing list may be necessary
- The HS classification for export may differ to the USHTS classification



Most USA Imports to Canada do not require an Export Declaration

The exemption does not apply to shipments requiring an export license or for goods transiting to another country via the USA



USA Import



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HS Code / Tariff Classification

7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:
3307	... after-shave preparations, personal deodorants, toilet preparations, not elsewhere specified, not perfumed or having other essential properties:
3926.20	Articles of apparel and clothing accessories (including gloves, mittens and mitts):
3926.20.60	Plastic rainwear, including jackets, coats, ponchos, parkas and slickers, featuring an outer shell of polyvinyl chloride plastic with or without attached hoods, valued not over \$10 per unit
7611.00.00	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment
8416.20.00	Other furnace burners, including combination burners
7611.00.00	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment

It is the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the CBP to assess the correct duties....

[USEFUL INFORMATION REGARDING HS CODES](#)





USA Import



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HTS

Harmonized Tariff Schedule | 2024 HTS Revision 3

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.




GRI

General Rules of Interpretation




United States
International Trade Commission

Harmonized Tariff Schedule of the United States

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- General Rules of Interpretation
- Additional U.S. Rules of Interpretation
- General Notes
 - General Note 1 Tariff Treatment of Imported Goods and of Vessel Equipments, Parts and Repairs
 - General Note 2 Customs Territory of the United States
 - General Note 3 Rates of Duty
 - General Note 4 Products of Countries Designated Beneficiary Developing Countries for Purposes of the Generalized System of Preferences (GSP)
 - General Note 5 Automotive Products and Motor Vehicles Eligible for Special Tariff Treatment
 - General Note 6 Articles Eligible for Duty-Free Treatment Pursuant to the Agreement on Trade in Civil Aircraft
 - General Note 7 Products of Countries Designated as Beneficiary Countries for Purposes of the Caribbean Basin Economic Recovery Act (CBERA)
 - General Note 8 United States-Israel Free Trade Area Implementation Act of 1985
 - General Note 9 United States-Canada Free-Trade Agreement (suspended)
 - General Note 10 Products of the Freely Associated States
 - General Note 11 United States-Mexico-Canada Agreement.
 - General Note 12 North American Free Trade Agreement (deleted)
 - General Note 13 Pharmaceutical Products
 - General Note 14 Intermediate Chemicals for Dyes
 - General Note 15 Exclusions
 - General Note 16 Products of Countries Designated as Beneficiary Countries under the African Growth and Opportunity Act (AGOA)
 - General Note 17 Products of Countries Designated as Beneficiary Countries under the United States-Caribbean Basin Trade Partnership Act of 2000
 - General Note 18 United States-Jordan Free Trade Area Implementation Act

Harmonized Tariff Schedule of the United States Revision 3 (2024)
Annotated for Statistical Reporting Purposes

GN p.1

GENERAL RULES OF INTERPRETATION

Classification of goods in the tariff schedule shall be governed by the following principles:

1. The table of contents, alphabetical index, and titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as entered, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), entered unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When, by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and entered with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.
 - (b) Subject to the provisions of rule 5(a) above, packing materials and packing containers entered with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, mutatis mutandis, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section, chapter and subchapter notes also apply, unless the context otherwise requires.



CHAPTER 99 TARIFFS

(Section 232) (Section 301) (Section 122) (Section 201) (IEEPA)

CHAPTER 99
TEMPORARY LEGISLATION; TEMPORARY MODIFICATIONS ESTABLISHED
PURSUANT TO TRADE LEGISLATION; ADDITIONAL IMPORT RESTRICTIONS
ESTABLISHED PURSUANT TO SECTION 22 OF THE AGRICULTURAL
ADJUSTMENT ACT, AS AMENDED

U.S. Notes

1. The provisions of this chapter relate to legislation and to executive and administrative actions pursuant to duly constituted authority, under which:
 - a. One or more of the provisions in chapters 1 through 98 are temporarily amended or modified; or
 - b. Additional duties or other import restrictions are imposed by, or pursuant to, collateral legislation.
2. Unless the context requires otherwise, the general notes and rules of interpretation, the section notes, and the notes in chapters 1 through 98 apply to the provisions of this chapter.

2025 TRUMP TARIFFS

CHAPTER 99 TARIFFS

2025 TRUMP TARIFFS

(Section 232) (Section 301) (Section 122) (Section 201) (IEEPA)

HTS.USITC.GOV		7601.20.90.75		2025 HTS Revision 5		Guide		Interactive HTS Training			
Search Results: 1		Rates		Chapter Notes		Section Notes		Download Chapter 76		Export	
+ Search Tips		Heading/ Subheading		Stat Suffix		Article Description		Unit of Quantity		RATES OF DUTY	
										1	
										2	
										General	
										Special	
7601.20.90.75 Remelt scrap ingot								Free 1/1/		Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25% 1/
	7601.20.60	00		Containing 25 percent or more by weight of silicon	kg			Free 1/1/			10.5% 1/
	7601.20.90			Other							
		30		Aluminum vanadium master alloy	kg						
				Other:							
		45		Of uniform circular cross section throughout its length, the foregoing comprised of billets, not in coils	kg						
		60		Other, containing 0.0... lead (secondary aluminum...)							
				Other:							
		75		Remelt scrap ingot	kg						
		80		Sheet ingot (slab) of a kind described in statistical note 3 to this chapter	kg						
		85		Foundry ingot of a kind described in statistical note 4 to this chapter	kg						
		95		Other	kg						

See U.S. note 19 to subchapter III, chapter 99.

See 9903.91.01.



HS Codes and Tariff Classification

FINDING AN HS CODE

- Review online resources and become familiar with the fundamentals
- Ask the seller (if exporting, confirm with the buyer)
- Consult with a customs broker or attorney
- **Ask for an advance/ binding ruling from US Customs**
- Keep in mind that regular tariff classification may link to a chapter 99 code

2025 TRUMP TARIFFS

USA Import

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Getting an Advance/ Binding Ruling



Information Necessary for an e-Ruling

Ruling requests must contain a complete statement of all relevant facts relating to the transaction including:

- The name, address, email address and phone number of the requesting party.
- The names, addresses, email addresses and other identifying information of all interested parties (if known) and the manufacturer ID code (if known).
- The name(s) of the port(s) in which the merchandise will be entered (if known).
- A description of the transaction; for example, a prospective importation (merchandise) from (country).
- A statement that there are, to the importer's knowledge, no issues on the commodity pending before CBP or any court.
- A statement as to whether advice has been sought from a CBP office; and if so, from whom, and what advice was rendered, if any.

Source: <https://www.cbp.gov/trade/rulings/eruling-requirements>

Important note: Countervailing (CVD) and antidumping rates (AD) of duty are becoming more common. The AD/ CVD - if applicable- is not always readily apparent in the tariff schedule. The best practice is to get a Binding Ruling prior to shipping or contact a Customs attorney.

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Country of Origin = Country of Manufacture or “wholly obtained”

From Where Goods Were Purchased or Ship ≠ Origin of Goods

Heading/ Subheading	Article description	Rates of Duty		
		1		2
		General	Special	
“8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above:			
8462.11.00	Hot forming machines for forging, die forging (including presses) and hot hammers: Closed die forging machines.	4.4%	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, JP, KR, MA, MX, OM, P, PA, PE, SG)	30%
	10 Used or rebuilt			
	Other:			
	30 Headers and upsetters, including cold headers.			
	35 Mechanical transfer presses.			
	55 Other.			

2025 TRUMP TARIFFS
Can apply based on from where ship

Goods that qualify as originating via a free trade agreement can import duty free.

Qualifying goods via the African Growth and Opportunity Act (AGOA) and the Caribbean Basin Trade Partnership Act (CBTPA) can qualify for duty-free import.

from goods ship versus their country of origin





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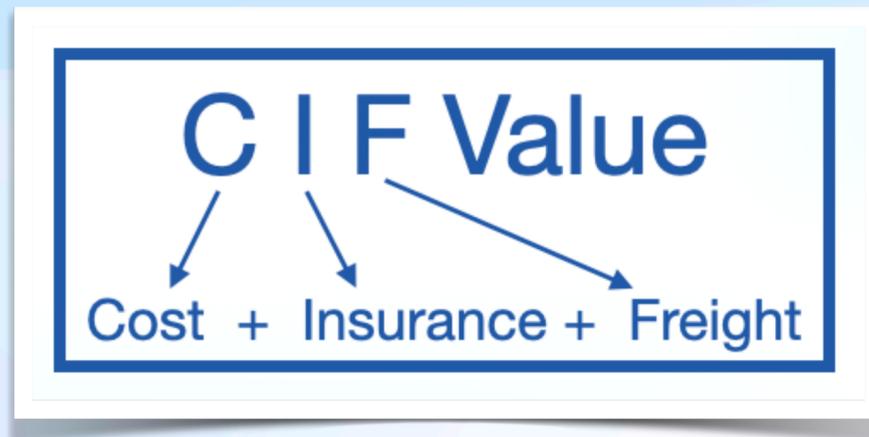
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Value for Customs

Transaction Value

In the majority of the cases, the correct value to declare at export and import is the “transaction value.” The transaction value is the price paid - or payable - for the goods.

Always best to specify or break out the cost for shipping and insurance.



US customs does not consider shipping and insurance as part of the transaction value.

Most international customs Authorities consider some form of these three costs.

Useful information  [declared value and CIF](#)

Useful information  [CBP Resource on Value](#)

Value for Customs

Transaction Value for US Customs

The transaction value of imported merchandise is the price actually paid or payable for the merchandise when sold for exportation to the United States, plus amounts equal to:

- The packing costs incurred by the buyer
- Any selling commission incurred by the buyer
- The value, apportioned as appropriate, of any assist
- Any royalty or license fees as a condition of the sale
- The proceeds of any subsequent resale, disposal, or use that accrue to the seller

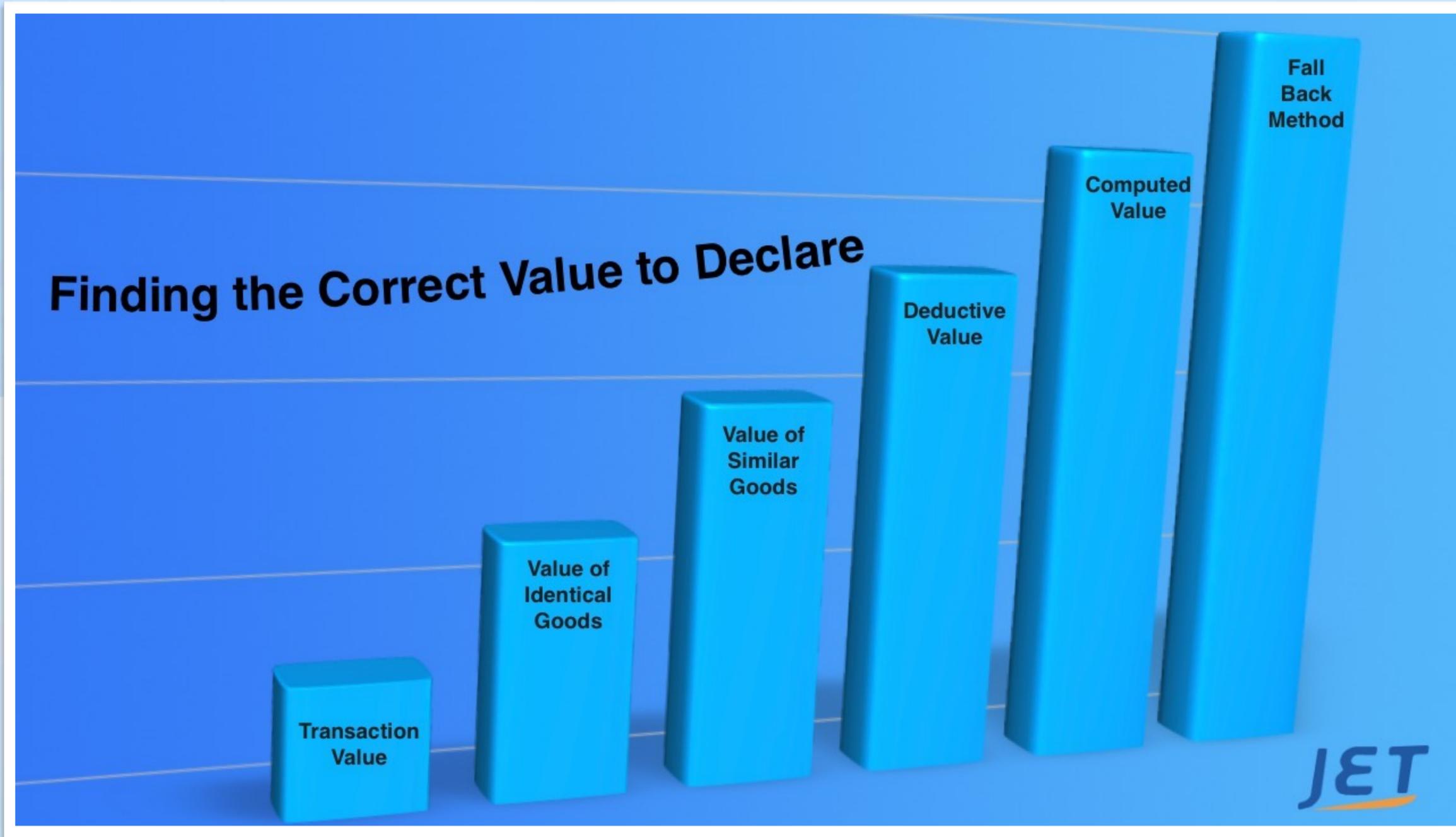
US customs does not consider shipping and insurance as part of the value for duty



Source: <https://www.cbp.gov/sites/default/files/assets/documents/2020-Feb/ICP-Customs-Value-2006-Final.pdf>

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Value for Customs

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Useful information regarding
 [declared value and CIF](#)

Value for Customs

De minimis entries and First Value Rule

With the likely elimination of the de minimis - section 321 duty free exemption, some importers are searching for ways to lower the accepted transaction value. To find a way for a merchant to declare the manufacturer's cost vs the retail cost at customs. This can make a huge difference on import duty.

A US customs valuation principle known as the "First Sale Rule" in theory implies that declaring a the manufacturer's cost as the value may be acceptable when certain conditions are met. But, the retail cost transaction to the US consumer is considered the default valuation.

The burden of proof on the importer to validate that the conditions for the First Sale Rule met are extraordinary and require legal guidance.

- If a US based company must serve as the importer of record.
- The transaction is between the seller and the US entity (acting as the wholesaler).
- The ultimate customer is charged after import into the US
- That part of the transaction is considered a domestic transaction.
- The value declared is between the shipper and US importer
- There are tax implications



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Import Duty is primarily determined by three main factors

- **Tariff classification**
- **Country of Origin**

= % Duty

$\% \text{ Duty (x) Value} = \text{Resulting Duty Assessment}$

2025 TRUMP TARIFFS

From where goods ship can affect their rate of duty. Additional tariffs can apply via Chapter 99 tariff classifications



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Duty most often expressed as percentage (ad valorem)

Heading/ Subheading	Article description	Rates of Duty		
		1		2
		General	Special	
"8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above: Hot forming machines for forging, die forging (including presses) and hot hammers: Closed die forging machines.	4.4%	Free (A, AU, B, CA, CL, CO, D, E, IL, JO, JP, KR, MA, MX, OM, P, PA, PE, SG)	30%
8462.11.00	Used or rebuilt			
10	Other:			
30	Headers and upsetters, including cold headers.			
35	Mechanical transfer presses.			
55	Other.			

But can be per number of units, weight or volume

Heading/ Subheading	Article description	Rates of Duty		
		1		2
		General	Special	
[0712	Dried vegetables, whole, cut, sliced, broken, or in powder, but not further prepared: Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:] Shitake (<i>Lentinus edodes</i>): Air dried or sun dried.	1.3¢/kg + 1.8%	Free (A*, AU, B, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	22¢/kg +45%
"0712.34 0712.34.10	00			
0712.34.20	00	1.9¢/kg +2.6%	Free (A+, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	22¢/kg +45%".





(Section 232) (Section 301) (Section 122) (Section 201) (IEEPA)

CHAPTER 99

TEMPORARY LEGISLATION; TEMPORARY MODIFICATIONS ESTABLISHED
PURSUANT TO TRADE LEGISLATION; ADDITIONAL IMPORT RESTRICTIONS
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2. Unless the context requires otherwise, the general notes and rules of interpretation, the section notes, and the notes in chapters 1 through 98 apply to the provisions of this chapter.

Important note: **Countervailing (CVD)** and **antidumping rates (AD)** of duty are becoming more common. The AD/ CVD - if applicable- is not always readily apparent in the tariff schedule. The best practice is to get a **Binding Ruling** or contact a **Customs attorney** prior to shipping



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- Visit HTSUS online tariff schedule

2025 TRUMP TARIFFS

HTS.USITC.GOV 7601.20.90.75 2025 HTS Revision 5 Guide Interactive HTS Training

Search Results: 1 +

Rates Chapter Notes Section Notes Download Chapter 76 Export

Heading/ Subheading	Stat Suffix	Article Description	Unit of Quantity	RATES OF DUTY ?		
				1		2
				General	Special ?	
7601.20.90.75 Remelt scrap ingot						
7601.20.60	00	Containing 25 percent or more by weight of silicon	kg	2.1% 1/1/	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25% 1/
7601.20.90		Other		Free 1/1/		10.5% 1/
	30	Aluminum vanadium master alloy	kg			
		Other:				
	45	Of uniform circular cross section throughout its length, the foregoing comprised of billets, not in coils	kg			
	60	Other, containing 0.03 percent or more by weight of lead (secondary aluminum)	kg			
	75	See U.S. note 19 to subchapter III, chapter 99.				See 9903.91.01.
	80	Sheet ingot (slab) of a kind described in statistical note 3 to this chapter	kg			
	85	Foundry ingot of a kind described in statistical note 4 to this chapter	kg			
	95	Other	kg			



- Visit HTSUS online tariff schedule

See 9903.91.01.

Search Results: 1 ⓘ		Rates		Chapter Notes		Section Notes		Download Chapter 99 ↓		Export ↗	
+ Search Tips		Heading/ Subheading	Stat Suffix	Article Description	Unit of Quantity	RATES OF DUTY ⓘ		1		2	
9903.91.01 Effective with respect to entries on or after September 27, 2024, articles the product of China, as provided for in subdivision (b) of U.S. note 31 to this subchapter →						General	Special ⓘ				
		9903.91.01	!/	Effective with respect to entries on or after September 27, 2024, articles the product of China, as provided for in subdivision (b) of U.S. note 31 to this subchapter	!/	The duty provided in the applicable subheading + 25%					

Chapter Notes

See U.S. note 19 to subchapter III, chapter 99.

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It is the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the CBP to assess the correct duties....

Confirming Rate of Duty

- HTSUS online tariff schedule (good resource but not definitive)
- Via customs broker’s ABI/ ACE system
- Consult custom’s attorney
- **Ask for an advance/ binding ruling from US Customs**



Automated Brokers
Interface
ABI



JET

Duty + Other Import Fees

Other USA Import Fees

- Merchandise Processing Fee (MPF)
- Harbour Maintenance Fee (MHF) /Ocean Imports
- Entry Preparation/ Customs Brokerage Fees
- Carrier Disbursement Fees
- Customs Surety Bond
- Import Port and Carrier Warehouse pickup charges
- Storage
- Inland transit to final destination

2025 TRUMP TARIFFS
will require increased
amounts of a surety bond
to cover the higher duty
costs

$\underbrace{\text{Duties, Taxes \& Fees} \times 10\%}_{\text{previous calendar year}} =$

Field

minimum bond amount or \$50,000
(rounded up or down by increments
of \$10,000 up to \$100,000 and then
by increments of \$100,000)



USA Import



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USA Free Trade Agreements

Australia, Bahrain, Canada, Chile, Colombia, Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, Israel, Jordan, Korea, Mexico, Morocco, Nicaragua, Oman, Panama, Peru, Singapore

Qualifying goods via the African Growth and Opportunity Act (AGOA) and the Caribbean Basin Trade Partnership Act (CBTPA) may qualify for duty-free import.

Concepts to take into consideration:

- Regional Value Content (RVC)
- Labor Value Content (LVC)
- De Minimis Rule
- Rules for specific categories of goods

Rates of Duty		
1		2
General	Special	
8.5%	Free (AU, BH, CA, CL, CO, D, E, IL, JO, MA, MX, P, PA, PE, SG) [See Annex II(f)] (KR) [See Annex II(e)] (OM)	55%

USA Import

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USA Free Trade Agreements

Key take aways: **2025 TRUMP TARIFFS AFFECT ON FREE TRADE ?**

- Origin rules can be complicated, but...
- It can reduce your total costs
- Keep records on your “inputs” as it may be necessary for exporting to a free trade partner
- The certification paperwork paperwork has generally been made easier



Useful information via [trade.gov](https://www.trade.gov)

 **[things to know about USMSA](#)**

 **[USA Free Trade Agreements](#)**

J&T



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Two Broad Categories of “Consumption Entries*”

- Consumption Entry vs in-bond transit and foreign trade zone entries

Informal Entry < \$2500

Formal Entry > \$2500

- + Restricted Goods - regardless of value - including:
 - agricultural products, pharmaceuticals and other controlled substances.
 - Goods that involve Partner Government Agencies

- Broker needs to get approval from importer to make entry on their behalf
- Customs Bond
- May be necessary for e-commerce consolidations
- Subject to audit 5 years following entry



Section 321 De Minimis Big changes in 2025

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Up to What Value	Mode of Shipping	Customs charge per Shipment	Ports of Entry	Notes
Postal	Postal	-	Ports with Postal Import Facilities	NO DE MINIMIS ENTRIES FOR POSTAL IMPORTS FROM CHINA.
Express Consignment ECCF	Air	Yes	Ports with express facilities	FedEx, UPS, DHL and some independent facilities
Container Freight Station or Formal Entry	Air	-	Ports with express capabilities and local port approval of CFS for Section 321.	Usually linked to an express facility. A formal entry may be necessary.
Type 86 or Formal Entry	Air, Truck, Ocean	-	All Ports	Available to all brokers



Imports Arrived? Time is of the Essence!

- Storage charges can begin within 12 to 24 hours after arrival
- Storage Fees are extraordinarily high
- Entry must be made within 15 calendar days of arrival
- Some ports now use a CES (Central Exam Station) for any examinations.





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Import Partner Government Agencies



Certain categories of importing goods require approval from Partner Government Agencies (PGAs)



The customs ACE program provides an entry point for submitting documentation required by both CBP and PGAs



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