

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

GENERAL HEADNOTES AND RULES OF INTERPRETATION

1. Tariff Treatment of Imported Articles. All articles imported into the customs territory of the United States from outside thereof are subject to duty or exempt therefrom as prescribed in general headnote 3.

2. Customs Territory of the United States. The term "customs territory of the United States", as used in the schedules, includes only the States, the District of Columbia, and Puerto Rico.

3. Rates of Duty. The rates of duty in the "Rates of Duty" columns numbered 1 and 2 and the column designated Special of the schedules apply to articles imported into the customs territory of the United States as hereinafter provided in this headnote:

(a) Products of Insular Possessions.

(i) Except as provided in headnote 6 of subpart E of part 2 of schedule 7, and except as provided in headnote 3 of subpart A of part 7 of schedule 7, and except as provided in section 423 of the Tax Reform Act of 1986, articles imported from insular possessions of the United States which are outside the customs territory of the United States are subject to the rates of duty set forth in column numbered 1 of the schedules, except that all such articles the growth or product of any such possession, or manufactured or produced in any such possession from materials the growth, product, or manufacture of any such possession or of the customs territory of the United States, or of both, which do not contain foreign materials to the value of more than 70 percent of their total value (or more than 50 percent of their total value with respect to articles described in section 213(b) of the Caribbean Basin Economic Recovery Act), coming to the customs territory of the United States directly from any such possession, and all articles previously imported into the customs territory of the United States with payment of all applicable duties and taxes imposed upon or by reason of importation which were shipped from the United States, without remission, refund, or drawback of such duties or taxes, directly to the possession from which they are being returned by direct shipment, are exempt from duty.

(ii) In determining whether an article produced or manufactured in any such insular possession contains foreign materials to the value of more than 70 percent, no material shall be considered foreign which either-

- (A) at the time such article is entered, or
- (B) at the time such material is imported

into the insular possession, may be imported into the customs territory from a foreign country, other than Cuba or the Philippine Republic, and entered free of duty; except that no article containing material to which (B) of this subdivision applies shall be exempt from duty under subdivision (i) unless adequate documentation is supplied to show that the material has been incorporated into such article during the 18-month period after the date on which such material is imported into the insular possession.

(iii) Subject to the limitations imposed under section 503(b) and 504(c) of the Trade Act of 1974, articles designated eligible articles under section 503 of such Act which are imported from an insular possession of the United States shall receive duty treatment no less favorable than the treatment afforded such articles imported from a beneficiary developing country under title V of such Act.

(iv) Subject to the provisions in section 213 of the Caribbean Basin Economic Recovery Act, articles which are imported from insular possessions of the United States shall receive duty treatment no less favorable than the treatment afforded such articles when they are imported from a beneficiary country under such Act.

(b) Products of Cuba. Products of Cuba imported into the customs territory of the United States, whether imported directly or indirectly, are subject to the rates of duty set forth in column numbered 1 of the schedules. Preferential rates of duty for such products apply only as shown in the said column 1. <sup>1/</sup>

(c) Products of Canada

(i) Products of Canada imported into the customs territory of the United States, whether imported directly or indirectly, are subject to the rates of duty set forth in column numbered 1 of the schedules. The rates of duty for a Canadian article, as defined in subdivision (e)(ii) of this headnote, apply only as shown in the said column numbered 1.

(ii) The term "Canadian article", as used in the schedules, means an article which is the product of Canada, but does not include any article produced with the use of materials imported into Canada which are products of any foreign country (except materials produced within the customs territory of the United States), if the aggregate value of such imported materials when landed at the Canadian port of entry (that is, the actual purchase price, or, if not purchased, the export value, of such materials, plus, if not included therein, the cost of transporting such materials to Canada but exclusive of any landing cost and Canadian duty) was --

(A) with regard to any motor vehicle or automobile truck tractor entered on or before December 31, 1967, more than 60 percent of the appraised value of the article imported into the customs territory of the United States; and

(B) with regard to any other article (including any motor vehicle or automobile truck tractor entered after December 31, 1967), more than 50 percent of the appraised value of the article imported into the customs territory of the United States.

(d) Products of Communist Countries. Notwithstanding any of the foregoing provisions of this headnote, the rates of duty shown in column numbered 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, or to action taken by the President thereunder: <sup>2/</sup>

<sup>1/</sup> By virtue of section 401 of the Tariff Classification Act of 1962, the application to products of Cuba of either a preferential or other reduced rate of duty in column 1 is suspended. See general headnote 3(f), *infra*.

<sup>2/</sup> In Proclamation 4697, dated October 23, 1979, the President, acting under authority of section 404(a) of the Trade Act of 1974 (88 Stat. 1978) amended general headnote 3(f) by deleting "China (any part of which may be under Communist domination or control)" and "Tibet", effective February 1, 1980, the date on which written notices of acceptance were exchanged, following adoption on January 24, 1980 by the Congress of a concurrent resolution of approval extending nondiscriminatory treatment to the products of the People's Republic of China.

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Afghanistan  
 Albania  
 Bulgaria  
 Cuba 1/  
 Czechoslovakia  
 Estonia  
 German Democratic Republic and East Berlin  
 Indochina (any part of Cambodia, Laos, or Vietnam which may be under Communist domination or control)  
 Korea (any part of which may be under Communist domination or control)  
 Kurile Islands  
 Latvia  
 Lithuania  
 Outer Mongolia  
 Southern Sakhalin  
 Tanna Tuva  
 Union of Soviet Socialist Republics and the area in East Prussia under the provisional administration of the Union of Soviet Socialist Republics.

(e) Products Eligible for Special Tariff Treatment.

(i) The "Special" column reflects rates of duty available under one or more special tariff treatment programs which are provided for in subdivision (e) of this headnote and which are identified in parentheses immediately following the rate(s) of duty set out in such column. Upon application in proper form by a person who possesses the right to make entry for the imported article, a special rate shall be applied to such article only if--

(A) it is classified in an item for which a special rate (or rates) is set out in the "Special" column opposite such item;

(B) it is imported from a country--  
 (1) which is designated as an eligible country with respect to such item under a program designated in the "Special" column opposite such item, and

(2) which is otherwise eligible for column 1 rates of duty; and

(C) it has satisfied all other requirements for eligibility for such program or programs.

(ii) Programs under which special tariff treatment may be provided to imported articles, and the corresponding symbols for such programs as they are indicated in the "Special" column, are as follows:

Generalized System of Preferences.....A or A\*  
 Least Developed Developing Countries....D  
 Caribbean Basin Economic Recovery Act....E or E\*  
 United States-Israel Free Trade Area  
 Implementation Act of 1985.....I

(iii)(A) Articles which are eligible for the special tariff treatment provided for in subdivision (e) of this headnote and which are subject to temporary modification under any provision of part 1 of the Appendix to these schedules shall be subject, for the period indicated in the "Effective Period" column in the Appendix, to rates of duty as follows:

(1) if the "Special" column in the Appendix is blank, the rate of duty in column numbered 1 therein shall apply;

(2) if a rate of duty for which the article may be eligible is set forth in the "Special" column in the Appendix followed by one or more symbols described above, such rate shall apply in

lieu of the rate followed by the corresponding symbol(s) set forth for such article in the "Special" column in schedules 1 to 8; or

(3) if "No change" followed by one or more symbols described above appears in the "Special" column in the Appendix and subdivision (iii)(A)(2) above does not apply, the rate of duty in column numbered 1 in the Appendix or the applicable rate(s) of duty set forth in the "Special" column in schedules 1 to 8, whichever is lower, shall apply.

(B) Unless the context requires otherwise, articles which are eligible for the special tariff treatment provided for in subdivision (e) of this headnote and which are subject to temporary modification under any provision of parts 2 or 3 of the Appendix to these schedules shall be subject, for the period indicated in the Appendix, to the rates of duty in column numbered 1 therein.

(iv) Whenever any rate of duty set forth in the "Special" column in schedules 1 to 8 is equal to, or higher than, the corresponding rate of duty provided in column numbered 1 in such schedules, such rate of duty in the "Special" column shall be deleted; except that, if the rate of duty in the "Special" column is an intermediate stage in a series of staged rate reductions for that item, such rate shall be treated as a suspended rate and shall be set forth in the "Special" column, followed by one or more symbols described above, and followed by an "s" in parentheses. If no rate of duty for which the article may be eligible is provided in the "Special" column for a particular item in schedules 1 to 8, the rate of duty provided in column numbered 1 shall apply.

(v) Products of Countries Designated Beneficiary Developing Countries for Purposes of the Generalized System of Preferences (GSP).

(A) The following countries, territories, and associations of countries eligible for treatment as one country (pursuant to section 502(a)(3) of the Trade Act of 1974 (19 U.S.C. 2462(a)(3)) are designated beneficiary developing countries for the purposes of the Generalized System of Preferences, provided for in Title V of the Trade Act of 1974, as amended (19 U.S.C. 2461 et seq.):

Independent Countries 1/

Angola	Ecuador
Antigua and Barbuda	Egypt
Argentina	El Salvador
Aruba	Equatorial Guinea
Bahamas	Fiji
Bangladesh	Ghana
Barbados	Grenada
Belize	Guatemala
Benin	Guinea
Bhutan	Guinea Bissau
Bolivia	Guyana
Botswana	Haiti
Brazil	Honduras
Burkina Faso	India
Burma	Indonesia
Burundi	Israel
Cameroon	Jamaica
Cape Verde	Jordan
Central African Republic	Kenya
Chad	Kiribati
Colombia	Korea, Republic of
Comoros	Lebanon
Congo	Lesotho
Costa Rica	Liberia
Cote d'Ivoire	Madagascar
Cyprus	Malawi
Djibouti	Malaysia
Dominica	Maldives
Dominican Republic	

1/ Pursuant to section 4(b)(1) of the Taiwan Relations Act (22 U.S.C. 3303(b)(1)) the reference to countries includes Taiwan.

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Mali	Somalia
Malta	Sri Lanka
Marshall Islands	Sudan
Mauritania	Suriname
Mauritius	Swaziland
Mexico	Syria
Micronesia	Taiwan
Morocco	Tanzania
Mozambique	The Gambia ①
Nepal	Thailand
Niger	Togo
Oman	Tongo
Pakistan	Trinidad and Tobago
Papua New Guinea	Tunisia
Peru	Turkey
Philippines	Tuvalu
Rwanda	Uganda
Saint Christopher and Nevis	Uruguay
Saint Lucia	Vanuatu
Saint Vincent and the Grenadines	Venezuela
Sao Tome and Principe	Western Samoa
Senegal	Yemen Arab Republic (Sanaa)
Seychelles	Yugoslavia
Sierra Leone	Zaire
Singapore	Zambia
Solomon Islands	Zimbabwe

Non-Independent Countries & Territories ④

Anguilla	Hong Kong
Aruba ①	Macau
British Indian Ocean Territory	Montserrat
Cayman Islands	Netherlands Antilles
Christmas Island (Australia)	New Caledonia
Cocos (Keeling) Islands	Niue
Cook Islands	Norfolk Island
Falkland Islands (Islas Malvinas)	Pitcairn Island
French Polynesia	Saint Helena
Gibraltar	Tokelau
Greenland ②	Trust Territory of the Pacific Islands (Palau) ①
Heard Island and McDonald Islands	Turks and Caicos Islands
	Virgin Islands, British
	Wallis and Futuna
	Western Sahara

Associations of Countries (treated as one country)

Member Countries of the Cartagena Agreement (Andean Group)

Consisting of:

Bolivia  
Colombia  
Ecuador  
Peru  
Venezuela

Association of South East Asian Nations (ASEAN)  
Except Brunei Darussalam ③

Consisting of:

Indonesia  
Malaysia  
Philippines  
Singapore  
Thailand

Member Countries of the Caribbean Common Market (CARICOM)

Consisting of:

Antigua and Barbuda	Montserrat
Bahamas	Saint Christopher and Nevis ①
Barbados	Saint Lucia
Belize	Saint Vincent and the Grenadines
Dominica	Trinidad and Tobago
Grenada	
Guyana	
Jamaica	

(B) The following beneficiary countries are designated as least-developed beneficiary developing countries pursuant to section 504(c)(6) of the Trade Act of 1974, as amended:

Bangladesh	Maldives
Benin	Mali
Bhutan	Nepal
Botswana	Niger
Burkina Faso	Rwanda
Burundi	Sao Tome and Principe
Cape Verde	Sierra Leone
Central African Republic	Somalia
Chad	Sudan
Comoros	Tanzania
Djibouti	The Gambia ①
Equatorial Guinea	Togo
Guinea	Uganda
Guinea-Bissau	Western Samoa
Haiti	Yemen Arab Republic (Sanaa)
Lesotho	
Malawi	

Whenever an eligible article is imported into the customs territory of the United States directly from one of the countries designated as a least-developed beneficiary developing country, it shall be entitled to receive the duty-free treatment provided for in subdivision (e)(v)(C) of this headnote without regard to the limitations on preferential treatment of eligible articles in section 504(c) of the Trade Act, as amended (19 U.S.C. 2464(c)).

(C) Articles provided for in an item for which a rate of duty appears in the "Special Column followed by the symbols "A" or "A\*" in parentheses are those designated by the President to be eligible articles for purposes of the GSP pursuant to section 503 of the Trade Act of 1974. The symbol "A" indicates that all beneficiary developing countries are eligible for preferential treatment with respect to all articles provided for in the designated TSUS item. The symbol "A\*" indicates that certain beneficiary developing countries, specifically enumerated in subdivision (e)(v)(D) of this headnote, are not eligible for such preferential treatment with regard to any article provided for in the designated TSUS item. Whenever an eligible article is imported into the customs territory of the United States directly from a country or territory listed in subdivision (e)(v)(A) of this headnote, it shall be eligible for duty-free treatment as set forth in the "Special" column, unless excluded from such treatment by subdivision (e)(v)(D) of this headnote; provided that, in accordance with regulations promulgated by the Secretary of the Treasury the sum of (1) the cost or value of the materials produced in the beneficiary developing country or any 2 or more countries which are members of the same association of countries which is treated as one country under section 502(a)(3) of the Trade Act of 1974, plus (2) the direct costs of processing operations performed in such beneficiary developing country or such member countries is not less than 35 percent of the appraised value of such article at the time of its entry into the customs territory of the United States.

(D) Articles provided for in an item for which a rate of duty appears in the "Special" column followed by the symbol "A\*" in parentheses, if imported from a beneficiary developing country set opposite the TSUS item numbers listed below, are not eligible for the duty-free treatment provided in subdivision (e)(v)(C) of this headnote:

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TSUS item Number	Country or territory 1/	TSUS item Number	Country or territory 1/
121.61	Argentina	428.96	Brazil
121.62	India	429.49	Israel
121.65	Argentina	437.64	Brazil
130.37	Argentina	439.50	Singapore ①
130.40	Argentina	445.42	Taiwan
135.51	Mexico	445.46	Mexico ①
135.90	Mexico	452.44	Brazil
135.95	Mexico	473.52	Mexico
136.20	Mexico	473.56	Mexico
136.22	Mexico	490.94	Brazil ①
136.30	Mexico	511.64	Mexico
136.61	Mexico ①	522.21	Mexico
136.77	Mexico ①		{ Republic of Korea
137.04	Mexico ①	532.22	{ Taiwan
137.10	Mexico	532.31	Mexico
137.50	Mexico		{ Brazil
137.63	Mexico	533.30	{ Republic of Korea
137.71	Mexico		{ Taiwan
138.05	Mexico	534.11	Taiwan ①
141.77	Mexico	534.84	Taiwan
141.98	Mexico ⑤	534.91	Taiwan
146.12	Argentina ①	535.12	Mexico ①
146.22	Turkey		{ Brazil
146.76	Mexico	535.31	{ Mexico
148.03	Mexico	540.21	Mexico ①
148.12	Mexico	542.77	Mexico ①
148.17	Mexico	544.51	Taiwan ①
148.30	Mexico		{ Mexico
149.50	Mexico ①	545.53	{ Taiwan
152.54	Brazil	545.67	Taiwan ①
155.20	Brazil	545.87	Taiwan
167.05	Mexico	547.37	Taiwan ①
168.98	Mexico ①	603.50	Mexico ⑤
192.23	Colombia	606.28	Mexico
202.62	Mexico	606.36	Brazil
202.66	Taiwan ①	606.37	Brazil
204.40	Taiwan	606.44	Brazil
206.30	Taiwan ①	609.14	Brazil ①
206.98	Taiwan	610.65	Republic of Korea
207.09	Taiwan ①	610.70	Taiwan
222.50	Taiwan		{ Republic of Korea
240.14	Taiwan	610.82	{ Taiwan
240.21	Indonesia ⑤		{ Brazil
245.20	Brazil	610.84	{ Republic of Korea
245.30	Brazil		{ Taiwan
256.60	Republic of Korea		{ Republic of Korea
256.87	Mexico	610.86	{ Taiwan
256.91	Brazil ①	610.88	Taiwan
315.25	Mexico ①	612.03	Mexico
319.05	India		{ Peru
	{ Hong Kong	612.06	{ Zambia
337.40	{ Republic of Korea	613.18	Taiwan
355.81	Taiwan	618.15	Venezuela
386.14	Taiwan ①	618.47	Brazil ①
	{ Hong Kong	626.40	Mexico ①
389.61	Taiwan	632.42	Brazil ①
406.20	Israel	642.14	Republic of Korea
406.96	Brazil ①	642.16	Republic of Korea
407.19	Mexico	642.17	Republic of Korea
	{ Republic of Korea ⑤	642.19	Republic of Korea ⑤
408.72	{ Taiwan ①	642.45	Mexico ①
410.72	Turkey ①	646.30	Republic of Korea ①
412.22	Bahamas	646.32	Republic of Korea
412.80	Mexico ①	646.65	Taiwan ①
413.24	Republic of Korea	646.72	Taiwan ⑤
416.45	Taiwan ⑤	646.92	Taiwan
417.23	Israel	646.95	Taiwan ①
420.60	Mexico ①	646.97	Taiwan ①
421.06	Taiwan ①	647.03	Taiwan ①
423.10	Brazil ⑤	647.05	Taiwan ①
425.82	Brazil ①		{ Hong Kong ①
427.84	Brazil ①	648.80	{ Taiwan ⑤
428.58	Brazil ①	648.85	Taiwan ①

1/ Pursuant to section 4(b)(1) of the Taiwan Relations Act (22 U.S.C. 3303(b)(1)) the reference to countries includes Taiwan.

TSUS item Number	Country or territory 1/	TSUS item Number	Country or territory 1/
648.95	Taiwan	664.08	Brazil ①
648.97	Taiwan		{ Mexico
649.37	Taiwan	664.10	{ Taiwan
650.21	Taiwan ①	672.16	Taiwan
650.87	Hong Kong	674.31	Taiwan
	{ Hong Kong	674.34	Taiwan ①
650.89	{ Taiwan	674.35	Taiwan
651.21	Taiwan	674.42	Taiwan ①
651.31	Taiwan ①		{ Mexico ⑤
651.37	Taiwan	676.15	{ Republic of Korea
	{ Republic of Korea		{ Taiwan
651.46	{ Taiwan	676.20	Taiwan
651.48	Taiwan ①		{ Hong Kong
651.49	Taiwan	676.30	{ Republic of Korea
651.55	Taiwan ①		{ Taiwan
652.03	Republic of Korea		{ Hong Kong
652.24	Taiwan ⑤	676.56	{ Mexico
652.60	Taiwan ①		{ Republic of Korea
652.72	Republic of Korea ⑤		{ Taiwan
652.84	Mexico		{ Brazil
	{ Republic of Korea		{ Hong Kong
653.00	{ Singapore	678.50	{ Mexico
	{ Taiwan		{ Republic of Korea
653.35	Taiwan ①		{ Singapore ⑤
653.37	Taiwan ①		{ Taiwan
653.38	Taiwan	680.14	Taiwan
653.39	Taiwan	680.19	Taiwan ①
653.45	Taiwan	680.25	Taiwan ①
653.48	Taiwan	680.62	Singapore ⑤
653.52	Taiwan ⑤	682.35	Mexico
653.90	Hong Kong	682.37	Taiwan ⑤
653.93	Taiwan	682.55	Singapore
653.94	Republic of Korea		{ Hong Kong
653.96	Taiwan ①	682.60	{ Mexico
653.99	Taiwan ⑤		{ Taiwan
654.00	Taiwan ①		{ Republic of Korea
	{ Mexico	683.01	{ Taiwan
654.08	{ Taiwan	683.15	Mexico
654.25	Taiwan ①	683.32	Hong Kong ①
	{ Republic of Korea	683.60	Mexico ①
654.30	{ Taiwan		{ Hong Kong
654.35	Taiwan ①	683.70	{ Taiwan
654.40	Taiwan	683.80	Hong Kong
654.45	Taiwan ①	684.10	Taiwan
654.50	Taiwan		{ Republic of Korea
	{ Hong Kong	684.25	{ Singapore
654.60	{ Taiwan	684.35	{ Hong Kong ①
654.65	Taiwan ⑤		{ Hong Kong
654.75	Taiwan ①	684.48	{ Taiwan
656.15	Mexico ⑤	684.53	Taiwan
657.24	Taiwan	684.55	Mexico
657.25	Taiwan		{ Republic of Korea
657.35	Taiwan	684.58	{ Taiwan
657.40	Taiwan ①		{ Hong Kong
657.80	Taiwan	684.59	{ Taiwan
660.35	Israel ⑤		{ Republic of Korea
660.42	Brazil	684.70	{ Taiwan
	{ Brazil	685.06	{ Taiwan ①
660.48	{ Mexico		{ Hong Kong
	{ Taiwan ①	685.14	{ Republic of Korea
660.67	{ Mexico		{ Taiwan
660.71	Brazil ①		{ Hong Kong
660.97	Singapore ⑤	685.16	{ Republic of Korea
	{ Hong Kong		{ Taiwan
661.06	{ Mexico	685.18	{ Republic of Korea
	{ Taiwan		{ Hong Kong
661.09	Singapore	685.22	{ Republic of Korea
661.20	Mexico		{ Republic of Korea
661.35	Republic of Korea ①	685.25	{ Taiwan
661.65	Israel		{ Hong Kong
	{ Hong Kong	685.28	{ Republic of Korea
661.94	{ Taiwan		{ Taiwan
662.35	Mexico	685.31	{ Republic of Korea
			{ Taiwan

1/ Pursuant to section 4(b)(1) of the Taiwan Relations Act (22 U.S.C. 3303(b)(1)) the reference to countries includes Taiwan.

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TSUS item Number	Country or territory 1/	TSUS item Number	Country or territory 1/
685.33	{ Mexico Republic of Korea Singapore Taiwan	726.25	Taiwan
685.39	{ Hong Kong Republic of Korea Hong Kong	727.06	Mexico
685.40	{ Republic of Korea Taiwan	727.11	Taiwan ①
685.65	Singapore ①	727.23	Taiwan
685.73	Hong Kong ①	727.25	Taiwan ①
685.90	{ Mexico Taiwan	727.29	{ Taiwan Yugoslavia
686.18	Taiwan ①	727.35	Taiwan
686.30	Taiwan	727.39	{ Taiwan Yugoslavia
686.60	Mexico	727.41	Taiwan ①
686.90	Republic of Korea ①	727.47	Taiwan ③
688.10	Taiwan	727.59	Taiwan ①
688.12	{ Mexico Taiwan	727.65	Taiwan ③
688.17	{ Mexico Taiwan Mexico	727.70	Taiwan
688.18	Taiwan	727.86	Taiwan ①
688.32	Republic of Korea ①	728.22	Taiwan
688.34	Hong Kong ③	730.29	Brazil ①
688.41	{ Hong Kong Taiwan	730.94	Republic of Korea
688.42	{ Hong Kong Mexico Republic of Korea Taiwan	731.70	Taiwan ①
690.15	Mexico ①	732.52	Taiwan
692.32	{ Brazil Mexico Republic of Korea Taiwan	732.60	Taiwan
692.60	Taiwan	732.62	Taiwan ①
696.10	Taiwan	734.10	Taiwan ③
696.35	Taiwan	734.15	Taiwan
696.40	Taiwan	734.20	Taiwan ①
696.50	Republic of Korea ①	734.25	Hong Kong
700.90	Mexico	734.42	Brazil ①
703.14	Mexico	734.77	{ Republic of Korea ① Taiwan ③
703.72	Taiwan ①	734.86	Taiwan
705.82	Taiwan ①	734.87	Taiwan
705.83	Taiwan ②	734.88	Taiwan ①
706.45	Hong Kong ①	734.91	Taiwan ①
706.61	{ Hong Kong Taiwan	735.07	Republic of Korea
708.45	Taiwan	735.09	Republic of Korea ③
708.47	Hong Kong	735.10	Taiwan ①
709.09	Mexico	735.11	Taiwan
709.40	Hong Kong	735.12	Taiwan
710.72	Taiwan	735.20	{ Republic of Korea Taiwan
711.31	Brazil ①	737.14	Hong Kong ①
711.38	Mexico	737.16	Hong Kong ①
713.15	Mexico	737.18	Hong Kong ③
722.08	{ Hong Kong Republic of Korea Taiwan Hong Kong	737.30	Republic of Korea
722.11	{ Republic of Korea Taiwan	737.42	Republic of Korea
723.30	{ Brazil ① Mexico	737.60	Taiwan
724.45	{ Republic of Korea Republic of Korea	737.65	Taiwan ①
725.01	Republic of Korea	737.80	Hong Kong
725.03	Republic of Korea	737.93	Taiwan ①
725.32	Taiwan	737.96	Hong Kong ①
725.46	{ Republic of Korea Taiwan	737.98	{ Hong Kong Taiwan
725.50	Taiwan	740.11	{ Hong Kong Israel

1/ Pursuant to section 4(b)(1) of the Taiwan Relations Act (22 U.S.C. 3303(b)(1)) the reference to countries includes Taiwan.

TSUS item Number	Country or territory 1/	TSUS item Number	Country or territory 1/
750.22	Taiwan ③	772.80	Taiwan ①
750.40	Hong Kong	772.95	Taiwan ①
750.45	{ Republic of Korea Taiwan	772.97	Taiwan ①
750.47	Taiwan ①	773.05	Taiwan
750.65	Taiwan ①	773.10	Taiwan ①
750.70	Taiwan ①	774.45	Hong Kong
751.05	Taiwan	774.50	Taiwan ①
751.22	Taiwan ③	774.51	Taiwan ①
755.25	Hong Kong	774.53	Taiwan ①
770.07	Mexico	774.56	Taiwan ①
770.40	Mexico ①	774.58	Republic of Korea ③
771.41	Taiwan	774.58	Taiwan ①
771.43	Taiwan	790.03	Taiwan
771.45	Taiwan	790.10	Taiwan
772.06	Taiwan ①	790.39	Taiwan
772.16	{ Hong Kong Taiwan	790.55	Taiwan ①
772.20	Taiwan ①	790.60	Taiwan ①
772.35	Taiwan	790.70	Republic of Korea
772.51	{ Brazil Republic of Korea Taiwan	791.15	{ Hong Kong Republic of Korea
772.60	Republic of Korea	791.27	Brazil ①
		791.28	{ Argentina ③ Mexico
		791.60	Taiwan ①

(vi) Products of Least Developed Developing Countries.

(A) The following countries are designated least developed developing countries (LDDC's):

Bangladesh	Maldives
Benin	Mali
Bhutan	Nepal
Botswana	Niger
Burkina Faso	Rwanda
Burundi	Somalia
Cape Verde	Sudan
Central African Republic	Tanzania
Chad	The Gambia ①
Comoros	Uganda
Guinea	Western Samoa
Haiti	Yemen Arab Republic
Lesotho	(Sanaa)
Malawi	

(B) Products of such countries imported into the customs territory of the United States, whether imported directly or indirectly, and entered under an item for which a rate of duty appears in the "Special" column followed by the symbol "D" in parentheses are eligible for full tariff reductions without staging, as set forth in the "Special" column, in accordance with section 503(a)(2)(A) of the Trade Agreements Act of 1979 (93 Stat. 251).

(vii) Products of Countries Designated as Beneficiary Countries for Purposes of the Caribbean Basin Economic Recovery Act (CBERA).

(A) The following countries and territories or successor political entities are designated beneficiary countries for the purposes of the CBERA, pursuant to section 212 of that Act (19 U.S.C. 2702):

Antigua and Barbuda	Honduras
Aruba	Jamaica
Bahamas	Montserrat
Barbados	Netherlands Antilles
Belize	Panama
Costa Rica	Saint Christopher and Nevis ①
Dominica	Saint Lucia
Dominican Republic	Saint Vincent and the Grenadines
El Salvador	Trinidad and Tobago
Grenada	Virgin Islands, British
Guatemala	
Haiti	

1/ Pursuant to section 4(b)(1) of the Taiwan Relations Act (22 U.S.C. 3303(b)(1)) the reference to countries includes Taiwan.

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(B)(1) Unless otherwise excluded from eligibility by the provisions of subdivisions (e)(vii)(D) or (e)(vii)(E) of this headnote, any article which is the growth, product, or manufacture of a beneficiary country shall be eligible for duty-free treatment if that article is provided for in an item for which a rate of duty appears in the "Special" column followed by the symbols "E" or "E\*" in parentheses, and if--

(i) that article is imported directly from a beneficiary country into the customs territory of the United States; and

(ii) the sum of (A) the cost or value of the materials produced in a beneficiary country or two or more beneficiary countries, plus (B) the direct costs of processing operations performed in a beneficiary country or countries is not less than 35 per centum of the appraised value of such article at the time it is entered. For purposes of determining the percentage referred to in (ii)(B) above, the term "beneficiary country" includes the Commonwealth of Puerto Rico and the United States Virgin Islands. If the cost or value of materials produced in the customs territory of the United States (other than the Commonwealth of Puerto Rico) is included with respect to an article to which subdivision (e)(vii) of this headnote applies, an amount not to exceed 15 per centum of the appraised value of the article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in (ii)(B) above.

(2) Pursuant to subsection 213(a)(2) of the CBERA, the Secretary of the Treasury shall prescribe such regulations as may be necessary to carry out subdivision (e)(vii) of this headnote including, but not limited to, regulations providing that, in order to be eligible for duty-free treatment under the CBERA, an article must be wholly the growth, product, or manufacture of a beneficiary country, or must be a new or different article of commerce which has been grown, produced, or manufactured in the beneficiary country, and must be stated as such in a declaration by the appropriate party; but no article or material of a beneficiary country shall be eligible for such treatment by virtue of having merely undergone--

(i) simple combining or packaging operations, or

(ii) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.

(3) As used in subdivision (e)(vii)(B) of this headnote, the phrase "direct costs of processing operations" includes, but is not limited to--

(i) all actual labor costs involved in the growth, production, manufacture, or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control, and similar personnel; and

(ii) dies, molds, tooling, and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned or are not costs of manufacturing the product, such as (i) profit, and (ii) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture, or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising, and salesmen's salaries, commissions or expenses.

(4) Notwithstanding section 311 of the Tariff Act of 1930 (19 U.S.C. 1311), the products of a beneficiary country which are imported directly from such country into Puerto Rico may be entered under bond for processing or manufacturing in Puerto Rico. No duty shall be imposed on the withdrawal from warehouse of the product of such processing or manufacturing if, at the time of such withdrawal, such product meets the requirements of subdivision (e)(vii)(B)(1)(ii) above.

(C) Articles provided for in an item for which a rate of duty appears in the "Special" column followed by the symbols "E" or "E\*" in parentheses are those proclaimed by the President to be eligible articles for

purposes of the CBERA pursuant to section 213 of that Act. The symbol "E" indicates that all articles provided for in the designated TSUS item are eligible for preferential treatment. The symbol "E\*" indicates that some articles provided for in the designated TSUS item are not eligible for preferential treatment, as further described in subdivision (e)(vii)(D) of this headnote. Whenever an eligible article is imported into the customs territory of the United States in accordance with the provisions of subdivision (e)(vii)(B) of this headnote from a country or territory listed in subdivision (e)(vii)(A) of this headnote, it shall be eligible for duty-free treatment as set forth in the "Special" column, unless excluded from such treatment by subdivisions (e)(vii)(D) or (e)(vii)(E) of this headnote.

(D) Articles provided for in an item for which a rate of duty appears in the "Special" column followed by the symbol "E\*" in parentheses shall be eligible for the duty-free treatment provided for in subdivision (e)(vii) of this headnote, except--

(1) articles of beef or veal, however provided for in subpart B of part 2 of schedule 1, and sugars, sirups, and molasses, provided for in items 155.20 or 155.30, if a product of the following countries, pursuant to section 213(c) of the CBERA:

Antigua and Barbuda	Saint Lucia
Montserrat	Saint Vincent and the Grenadines
Netherlands Antilles	

(2) sugars, sirups, and molasses, provided for in items 155.20 or 155.30, to the extent that importation and duty-free treatment of such articles are limited by headnote 4, subpart A, part 10, schedule 1, pursuant to section 213(d) of the CBERA;

(3) textile and apparel articles--

(i) in chief value of cotton, wool, man-made fibers, or blends thereof in which those fibers, in the aggregate, exceed in value each other single component fiber thereof; or

(ii) in which either the cotton content or the man-made fiber content equals or exceeds 50 percent by weight of all component fibers thereof; or

(iii) in which the wool content exceeds 17 percent by weight of all component fibers thereof; or

(iv) containing blends of cotton, wool, or man-made fibers, which fibers, in the aggregate, amount to 50 percent or more by weight of all component fibers thereof;

provided, that beneficiary country exports of handloom fabrics of the cottage industry, or hand-made cottage industry products made of such handloom fabrics, or traditional folklore handicraft textiles products, if such products are properly certified under an arrangement established between the United States and such beneficiary country, are eligible for the duty-free treatment provided for in subdivision (e)(vii) of this headnote; or

(4) footwear, handbags, luggage, flat goods, work gloves, and leather wearing apparel not designated, at the time of the effective date of the CBERA, as eligible articles for purposes of the GSP.

(E) The duty-free treatment provided under the CBERA shall not apply to watches, and watch parts (including cases, bracelets, and straps), of whatever type including, but not limited to, mechanical, quartz digital, or quartz analog, if such watches or watch parts contain any material which is the product of any country with respect to which column 2 rates of duty apply.

(viii) United States-Israel Free Trade Area Implementation Act of 1985.

(A) The products of Israel described in Annex 1 of the Agreement on the Establishment of a Free Trade Area between the Government of the United States of America and the Government of Israel, entered into on April 22, 1985, are subject to duty as provided herein.

Products of Israel, as defined in subdivision (e)(viii) (B) of this headnote, imported into the customs territory of the United States and entered under an item for which a rate of duty appears in the "Special" column followed by the symbol "I" in parentheses are eligible for tariff treatment, as set forth in the "Special" column, in accordance with Section 4(a) of the United States-Israel Free Trade Area Implementation Act of 1985 (99 Stat. 82).

(B) For purposes of subdivision (e)(viii) of this headnote, articles imported into the customs territory of the United States are eligible for treatment as "products of Israel" only if--

(1) that article is the growth, product, or manufacture of Israel or is a new or different article of commerce that has been grown, produced, or manufactured in Israel;

(2) that article is imported directly from Israel into the customs territory of the United States; and

(3) the sum of--

(i) the cost or value of the materials produced in Israel, plus

(ii) the direct costs of processing operations performed in Israel, is not less than 35 percent of the appraised value of such article at the time it is entered.

If the cost or value of materials produced in the customs territory of the United States is included with respect to an article to which subdivision (e)(viii) of this headnote applies, an amount not to exceed 15 percent of the appraised value of the article at the time it is entered that is attributable to such United States cost or value may be applied toward determining the percentage referred to in subdivision (e)(viii)(B)(3) of this headnote.

(C) No article may be considered to meet the requirements of subdivision (e)(viii)(B)(1) of this headnote by virtue of having merely undergone--

(1) simple combining or packaging operations; or

(2) mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.

(D) As used in subdivision (e)(viii) of this headnote, the phrase "direct costs of processing operations" includes, but is not limited to--

(1) all actual labor costs involved in the growth, production, manufacture, or assembly of the specific merchandise, including fringe benefits, on-the-job training and the cost of engineering, supervisory, quality control, and similar personnel; and

(2) dies, molds, tooling, and depreciation on machinery and equipment which are allocable to the specific merchandise.

Such phrase does not include costs which are not directly attributable to the merchandise concerned, or are not costs of manufacturing the product, such as

(i) profit, and (ii) general expenses of doing business which are either not allocable to the specific merchandise or are not related to the growth, production, manufacture, or assembly of the merchandise, such as administrative salaries, casualty and liability insurance, advertising, and salesmen's salaries, commissions or expenses.

(E) The Secretary of the Treasury, after consultation with the United States Trade Representative, shall prescribe such regulations as may be necessary to carry out subdivision (e)(viii) of this headnote.

(f) Products of All Other Countries. Products of all countries not previously mentioned in this headnote imported into the customs territory of the United States are subject to the rates of duty set forth in column numbered 1 of the schedules.

4. Modification or Amendment of Rates of Duty. Except as otherwise provided in general headnote 3(e) or in the Appendix to the Tariff Schedules --

(a) a statutory rate of duty supersedes and terminates the existing rate of duty in both column numbered 1 and column numbered 2 unless otherwise specified in the amending statute;

(b) a rate of duty proclaimed pursuant to a concession granted in a trade agreement shall be reflected in column numbered 1 and, if higher than the then existing rate in column numbered 2, also in the latter column, and shall supersede but not terminate the then existing rate (or rates) in such column (or columns);

(c) a rate of duty proclaimed pursuant to section 336 of the Tariff Act of 1930 shall be reflected in both column numbered 1 and column numbered 2 and shall supersede but not terminate the then existing rates in such columns; and

(d) whenever a proclaimed rate is terminated or suspended, the rate shall revert, unless otherwise provided, to the next intervening proclaimed rate previously superseded but not terminated or, if none, to the statutory rate.

5. Intangibles. For the purposes of headnote 1 --

(a) corpses, together with their coffins and accompanying flowers,

(b) currency (metal or paper) in current circulation in any country and imported for monetary purposes,

(c) electricity,

(d) securities and similar evidences of value,

(e) records, diagrams, and other data with regard to any business, engineering, or exploration operation whether on paper, cards, photographs, blueprints, tapes, or other media; and

(f) articles returned from space within the purview of section 484a of the Tariff Act of 1930; and

(g) vessels which are not "yachts or pleasure boats" within the purview of subpart D, part 6, of schedule 6, are not articles subject to the provisions of these schedules.

6. Containers or Holders for Imported Merchandise.

For the purposes of the tariff schedules, containers or holders are subject to tariff treatment as follows:

(a) Imported Empty: Containers or holders if imported empty are subject to tariff treatment as imported articles and as such are subject to duty unless they are within the purview of a provision which specifically exempts them from duty.

(b) Not Imported Empty: Containers or holders if imported containing or holding articles are subject to tariff treatment as follows:

(i) The usual or ordinary types of shipping or transportation containers or holders, if not designed for, or capable of, reuse, and containers of usual types ordinarily sold at retail with their contents, are not subject to treatment as imported articles. Their cost, however, is, under section 402 of the tariff act, a part of the value of their contents and if their contents are subject to an ad valorem rate of duty such containers or holders are, in effect, dutiable at the same rate as their contents, except that their cost is deductible from dutiable value upon submission of satisfactory proof that they are products of the United States which are being returned without having been advanced in value or improved in condition by any means while abroad.

(ii) The usual or ordinary types of shipping or transportation containers or holders, if designed for, or capable of, reuse, are subject to treatment as imported articles separate and distinct from their contents. Such holders or containers are not part of the dutiable value of their contents and are separately subject to duty upon each and every importation into the customs territory of the United States unless within the scope of a provision specifically exempting them from duty.

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(iii) In the absence of context which requires otherwise, all other containers or holders are subject to the same treatment as specified in (ii) above for usual or ordinary types of shipping or transportation containers or holders designed for, or capable of, reuse.

7. Commingling of Articles. (a) Whenever articles subject to different rates of duty are so packed together or mingled that the quantity or value of each class of articles cannot be readily ascertained by customs officers (without physical segregation of the shipment or the contents of any entire package thereof), by one or more of the following means:

- (i) sampling,
- (ii) verification of packing lists or other documents filed at the time of entry, or
- (iii) evidence showing performance of commercial settlement tests generally accepted in the trade and filed in such time and manner as may be prescribed by regulations of the Secretary of the Treasury,

the commingled articles shall be subject to the highest rate of duty applicable to any part thereof unless the consignee or his agent segregates the articles pursuant to subdivision (b) hereof.

(b) Every segregation of articles made pursuant to this headnote shall be accomplished by the consignee or his agent at the risk and expense of the consignee within 30 days (unless the Secretary authorizes in writing a longer time) after the date of personal delivery or mailing, by such employee as the Secretary of the Treasury shall designate, of written notice to the consignee that the articles are commingled and that the quantity or value of each class of articles cannot be readily ascertained by customs officers. Every such segregation shall be accomplished under customs supervision, and the compensation and expenses of the supervising customs officers shall be reimbursed to the Government by the consignee under such regulations as the Secretary of the Treasury may prescribe.

(c) The foregoing provisions of this headnote do not apply with respect to any part of a shipment if the consignee or his agent furnishes, in such time and manner as may be prescribed by regulations of the Secretary of the Treasury, satisfactory proof --

- (i) that such part (A) is commercially negligible, (B) is not capable of segregation without excessive cost, and (C) will not be segregated prior to its use in a manufacturing process or otherwise, and
- (ii) that the commingling was not intended to avoid the payment of lawful duties.

Any article with respect to which such proof is furnished shall be considered for all customs purposes as a part of the article, subject to the next lower rate of duty, with which it is commingled.

(d) The foregoing provisions of this headnote do not apply with respect to any shipment if the consignee or his agent shall furnish, in such time and manner as may be prescribed by regulations of the Secretary of the Treasury, satisfactory proof --

- (i) that the value of the commingled articles is less than the aggregate value would be if the shipment were segregated;
- (ii) that the shipment is not capable of segregation without excessive cost and will not be segregated prior to its use in a manufacturing process or otherwise; and
- (iii) that the commingling was not intended to avoid the payment of lawful duties.

Any merchandise with respect to which such proof is furnished shall be considered for all customs purposes to be dutiable at the rate applicable to the material present in greater quantity than any other material.

(e) The provisions of this headnote shall apply only in cases where the schedules do not expressly provide a particular tariff treatment for commingled articles.

8. Abbreviations. In the schedules the following symbols and abbreviations are used with the meanings respectively indicated below:

\$	-	dollars
¢	-	cents
%	-	percent
+	-	plus
ad val.	-	ad valorem
bu.	-	bushel
cu.	-	cubic
doz.	-	dozen
ft.	-	feet
gal.	-	gallon
in.	-	inches
lb.	-	pounds
oz.	-	ounces
sq.	-	square
wt.	-	weight
yd.	-	yard
pcs.	-	pieces
prs.	-	pairs
lin.	-	linear
I.R.C.	-	Internal Revenue Code

9. Definitions. For the purposes of the schedules, unless the context otherwise requires --

(a) the term "entered" means entered, or withdrawn from warehouse for consumption, in the customs territory of the United States;

(b) the term "entered for consumption" does not include withdrawals from warehouse for consumption;

(c) the term "withdrawn for consumption" means withdrawn from warehouse for consumption and does not include articles entered for consumption;

(d) the term "rate of duty" includes a free rate of duty; rates of duty proclaimed by the President shall be referred to as "proclaimed" rates of duty; rates of duty enacted by the Congress shall be referred to as "statutory" rates of duty; and the rates of duty in column numbered 2 at the time the schedules become effective shall be referred to as "original statutory" rates of duty;

(e) the term "ton" means 2,240 pounds, and the term "short ton" means 2,000 pounds;

(f) the terms "of", "wholly of", "almost wholly of", "in part of" and "containing", when used between the description of an article and a material (e.g., "furniture of wood", "woven fabrics, wholly of cotton", etc.), have the following meanings:

(i) "of" means that the article is wholly or in chief value of the named material;

(ii) "wholly of" means that the article is, except for negligible or insignificant quantities of some other material or materials, composed completely of the named material;

(iii) "almost wholly of" means that the essential character of the article is imparted by the named material, notwithstanding the fact that significant quantities of some other material or materials may be present; and

(iv) "in part of" or "containing" mean that the article contains a significant quantity of the named material.

With regard to the application of the quantitative concepts specified in subparagraphs (ii) and (iv) above, it is intended that the de minimis rule apply.

10. General Interpretative Rules. For the purposes of these schedules --

(a) the general, schedule, part, and subpart headnotes, and the provisions describing the classes of imported articles and specifying the rates of duty or other import restrictions to be imposed thereon are subject to the rules of interpretation set forth herein and to such other rules of statutory interpretation, not inconsistent therewith, as have been or may be developed under administrative or judicial rulings;

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(b) the titles of the various schedules, parts, and subparts and the footnotes therein are intended for convenience in reference only and have no legal or interpretative significance;

(c) an imported article which is described in two or more provisions of the schedules is classifiable in the provision which most specifically describes it; but, in applying this rule of interpretation, the following considerations shall govern:

(i) a superior heading cannot be enlarged by inferior headings indented under it but can be limited thereby;

(ii) comparisons are to be made only between provisions of coordinate or equal status, i.e., between the primary or main superior headings of the schedules or between coordinate inferior headings which are subordinate to the same superior heading;

(d) if two or more tariff descriptions are equally applicable to an article, such article shall be subject to duty under the description for which the original statutory rate is highest, and, should the highest original statutory rate be applicable to two or more of such descriptions, the article shall be subject to duty under that one of such descriptions which first appears in the schedules;

(e) in the absence of special language or context which otherwise requires --

(i) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of articles of that class or kind to which the imported articles belong, and the controlling use is the chief use, i.e., the use which exceeds all other uses (if any) combined;

(ii) a tariff classification controlled by the actual use to which an imported article is put in the United States is satisfied only if such use is intended at the time of importation, the article is so used, and proof thereof is furnished within 3 years after the date the article is entered;

(f) an article is in chief value of a material if such material exceeds in value each other single component material of the article;

(g) a headnote provision which enumerates articles not included in a schedule, part, or subpart is not necessarily exhaustive, and the absence of a particular article from such headnote provision shall not be given weight in determining the relative specificity of competing provisions which describe such article;

(h) unless the context requires otherwise, a tariff description for an article covers such article, whether assembled or not assembled, and whether finished or not finished;

(i) a provision for "parts" of an article covers a product solely or chiefly used as a part of such article, but does not prevail over a specific provision for such part.

11. Issuance of Rules and Regulations. The Secretary of the Treasury is hereby authorized to issue rules and regulations governing the admission of articles under the provisions of the schedules. The allowance of an importer's claim for classification, under any of the provisions of the schedules which provide for total or partial relief from duty or other import restrictions on the basis of facts which are not determinable from an examination of the article itself in its condition as imported, is dependent upon his complying with any rules or regulations which may be issued pursuant to this headnote.

12. The Secretary of the Treasury is authorized to prescribe methods of analyzing, testing, sampling, weighing, gauging, measuring, or other methods of ascertainment whenever he finds that such methods are necessary to determine the physical, chemical, or other properties or characteristics of articles for purposes of any law administered by the Customs Service.

General statistical headnotes:

1. Statistical Requirements for Imported Articles.

(a) Persons making customs entry or withdrawal of articles imported into the customs territory of the United States shall complete the entry summary or with-

drawal forms, as provided herein and in regulations issued pursuant to law, to provide for statistical purposes information as follows:

(i) the number of the Customs district and of the port where the articles are being entered for consumption or warehouse, as shown in Statistical Annex A of these schedules;

(ii) the name and flag of the vessel or the name of the airline, or in the case of shipment by other than vessel or air, the means of transportation by which the articles first arrived in the United States;

(iii) the foreign port of lading;

(iv) the United States port of unloading for vessel and air shipments;

(v) the date of importation;

(vi) the country of origin of the articles expressed in terms of the designation therefor in Statistical Annex B of these schedules;

(vii) the country of exportation expressed in terms of the designation therefor in Statistical Annex B of these schedules;

(viii) the date of exportation;

(ix) a description of the articles in sufficient detail to permit the classification thereof under the proper statistical reporting number in these schedules;

(x) the statistical reporting number under which the articles are classifiable; the symbol "A" placed as a prefix to the statistical reporting number when claiming "Special Duty" treatment for an article under the Generalized System of Preferences; the symbol "E" placed as a prefix to the statistical reporting number when claiming duty-free treatment for an article under the Caribbean Basin Economic Recovery Act (CBERA); the symbol "I" placed as a prefix to the statistical reporting number when claiming special duty treatment for an article under the United States-Israel Free Trade Area Implementation Act.

(xi) gross weight in pounds for the articles covered by each reporting number when imported in vessels or aircraft;

(xii) the net quantity in the units specified herein for the classification involved;

(xiii) the U.S. dollar value in accordance with the definition of section 402 of the Tariff Act of 1930, as amended, for all merchandise including that free of duty or dutiable at specific rates;

(xiv) the aggregate cost (not including U.S. import duty, if any), in U.S. dollars, of freight, insurance, and all other charges, costs, and expenses (each of which charges, costs, and expenses shall be separately itemized on or attached to the related invoice) incurred in bringing the merchandise from alongside the carrier at the port of exportation in the country of exportation and placing it alongside the carrier at the first U.S. port of entry (in the case of overland shipments originating in Canada or Mexico, such costs, if any, shall not be reported); and

(xv) such other information with respect to the imported articles as is provided for elsewhere in these schedules.

(b) For the purpose of paragraph (a), the following provisions shall govern:

(i) the country of exportation shall be the country of origin except when the merchandise while located in a third country is the subject of a new purchase in which event the third country shall be regarded and reported as the country of exportation, and the date of exportation from the third country shall be regarded and reported as the date of exportation;

(ii) the value of imported merchandise contemplated by subparagraph (xv) of paragraph (a) shall be, to the extent practicable, a value derived from the value of such merchandise as generally determined under section 402 of the tariff act, as the case may be;

(iii) a related-parties transaction shall be a transaction between persons who are related in any respect specified in section 402(g)(1) of the tariff act;

(iv) an arm's-length value shall be a transaction value between a buyer and seller independent

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of each other, i.e., persons who are not related in any respect specified in section 402(g)(1) of the tariff act; and

(v) in the event that information for the purposes of subparagraphs (xiv) and (xv) of paragraph (a) cannot be readily obtained, the person making the entry or withdrawal shall provide reasonable estimates of such information. The acceptance of an estimate for a particular transaction does not necessarily relieve the person making the entry or withdrawal from obtaining the necessary information for similar future transactions.

2. Statistical Annotations. (a) The statistical annotations to the Tariff Schedules of the United States consist of --

(i) the 2-digit statistical suffixes and any article descriptions applicable thereto,

(ii) the indicated units of quantity, and

(iii) the statistical headnotes and annexes.

(b) The legal text of the Tariff Schedules of the United States consists of the remaining text as more specifically identified in headnote 10(a) of the general headnotes and rules of interpretation.

(c) The statistical annotations are subordinate to the provisions of the legal text and cannot change their scope.

3. Statistical Reporting Number. (a) General Rule: Except as provided in paragraph (b) of this headnote, and in the absence of specific instructions to the contrary elsewhere, the statistical reporting number for an article consists of the 7-digit number formed by combining the 5-digit item number with the appropriate 2-digit statistical suffix. Thus, the statistical reporting number for live monkeys dutiable under item 100.95 is "100.9520".

(b) Wherever in the tariff schedules an article is classifiable under a provision which derives its rate of duty from a different provision, the statistical reporting number is, in the absence of specific instructions to the contrary elsewhere, the 7-digit number for the basic provision followed by the item number of the provision from which the rate is derived. Thus, the statistical reporting number of mixed apple and grape juices, not containing over 1.0 percent of ethyl alcohol by volume, is "165.6500-165.40".

4. Abbreviations. (a) The following symbols and abbreviations are used with the meanings respectively indicated below:

bd. ft.	-	board feet
C.	-	one hundred
cord	-	128 cubic feet
Cwt.	-	100 lbs.
Cy. lb.	-	clean yield pound
fl. oz.	-	fluid ounce
Jwl.	-	jewel
M.	-	1,000
M. bd. ft.	-	1,000 board feet
mc.	-	millicurie
mg.	-	milligram
oz.	-	ounces avoirdupois
oz. troy	-	troy ounce
pf. gal.	-	proof gallon
sbe.	-	standard brick equivalent
square	-	amount to cover 100 square feet of surface
s. ton	-	short ton

(b) An "X" appearing in the column for units of quantity means that no quantity (other than gross weight) is to be reported.

(c) Whenever two separate units of quantity are shown for the same article, the "v" following one of such units means that the value of the article is to be reported with that quantity.