DECISION FLOWCHART

How to Apply the §301 Forced Labor Exemptions

Work down the chart in order for each entry line. The first YES exits with an exemption. If you reach the bottom, the duty applies.

START: Is the product of one of the 60 listed economies?

If NO: the §301 Forced Labor duty does not apply. If YES, continue down.

↓

1 · In transit before the deadline?

Loaded on final mode of transit before 12:01 a.m. ET Jul 24 AND entered before 12:01 a.m. ET Jul 28

YES → **EXEMPT**
9903.05.85
Four-day grace window only

NO ↓

2 · Is it a Section 232 good?

Steel, aluminum, copper & derivatives · passenger vehicles & light trucks + parts · medium/heavy-duty vehicles + parts · wood products · semiconductors

YES → **EXEMPT from §301 FL**
9903.05.90
Pays its §232 rate instead - no stacking

NO ↓

3 · Civil aircraft, pharma, donation, or informational material?

Non-military aircraft/engines/parts/simulators · pharmaceutical-use articles · humanitarian donations · publications, films, media, artworks

YES → **EXEMPT**
9903.05.88 / .89 / .91 / .92
Claim the matching heading

NO ↓

4 · Canada or Mexico + entered duty-free under USMCA?

Applies regardless of whether "S or S+" appears in the Special sub-column. Non-qualifying CA/MX goods continue down the chart.

YES → **EXEMPT**
9903.05.93 (CA) · .94 (MX)
USMCA qualification is the gate

NO ↓

5 · CAFTA-DR textile or apparel entered duty-free?

Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, Nicaragua. GT & SV goods eligible under two headings may use either.

YES → **EXEMPT**
9903.05.95 · 9903.06.06 · .09
Textiles & apparel only

NO ↓

6 · On a country-specific exempted product list?

UK, EU, Switzerland, Malaysia, Cambodia, Guatemala, El Salvador, Argentina, Bangladesh, Taiwan, Indonesia, Ecuador, Jordan - check subdivision (j) annexes per country

YES → **EXEMPT**
9903.05.96–9903.06.21
Product-level lists per economy

NO ↓

7 · Chapter 98 claim, or a capped economy?

Ch. 98: exempt when properly claimed, EXCEPT 9802.00.40/.50/.60/.80 (duty on repair, processing, or assembly value). Capped: EU & Taiwan at 10%, Japan/Korea/Switzerland at 12.5% - if Column 1 already meets the cap, no additional duty; if below, topped up to the cap.

YES → **MODIFIED TREATMENT**
Ch. 98 rules · capped rates
Reduced or partial duty basis

NO ↓

DUTY APPLIES: +10% or +12.5% additional ad valorem

Report the country heading (9903.05.20-.84) in sequence: Ch. 98 → §301 → §122 → §232 → §201 → Ch. 1-97

Every exit on this chart: AD/CVD and all other duties, taxes & fees still apply. FTZ admissions must be privileged foreign status (19 CFR 146.41). Exemption claims require the correct Chapter 99 heading on the entry summary line.