

EXEMPTIONS GUIDE

Section 301 Forced Labor Tariffs: What's Exempt

The new 10–12.5% duties on 60 countries come with significant carve-outs. Here's every exemption category - general and country-specific - with the Chapter 99 headings brokers need to claim them.

GENERAL EXEMPTIONS - ALL 60 ECONOMIES

9903.05.85 In-Transit Grace Window Goods loaded on the final mode of transit before 12:01 a.m. ET Jul 24 AND entered before 12:01 a.m. ET Jul 28. A four-day window - after that, the duty applies regardless of when goods shipped.	9903.05.90 Section 232 Goods Steel, aluminum, copper & derivatives; passenger vehicles & light trucks + parts; medium/heavy-duty vehicles + parts; wood products; semiconductors. Already covered under 232 - no double hit.	9903.05.88 Civil Aircraft All non-military aircraft, engines, parts, components, subassemblies, and ground flight simulators with their parts.
9903.05.89 Pharmaceutical Applications Articles for use in pharmaceutical applications, per subdivision (e) of U.S. note 52.	9903.05.91 Humanitarian Donations Food, clothing, and medicine donated by U.S. persons intended to relieve human suffering.	9903.05.92 Informational Materials Publications, films, posters, records, photos, microfilm, tapes, CDs, artworks, and news wire feeds.

COUNTRY-SPECIFIC EXEMPTIONS

Free Trade Agreement Carve-Outs Canada & Mexico - USMCA Duty-Free Goods Any product entered free of duty under USMCA is fully exempt from the additional 10% duty, regardless of whether "S or S+" appears in the Special sub-column. 9903.05.93 (CA) · 9903.05.94 (MX) CAFTA-DR Textiles & Apparel Textile/apparel goods of Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras & Nicaragua entered duty-free under CAFTA-DR. Guatemala and El Salvador goods eligible under two headings may use either. 9903.05.95 · 9903.06.06 (GT) · 9903.06.09 (SV)	Negotiated Economy-Specific Carve-Outs 13 Economies with Product-Level Exemptions UK, EU, Switzerland, Malaysia, Cambodia, Guatemala, El Salvador, Argentina, Bangladesh, Taiwan, Indonesia, Ecuador & Jordan each have specific exempted product lists under subdivision (j) of U.S. note 52. Check the annexes for covered HTS lines per country. 9903.05.96–9903.06.21 Chapter 98 Entries Exempt when properly claimed - EXCEPT 9802.00.40/50/60 (duty applies to value of repairs or processing) and 9802.00.80 (duty on assembled value less U.S. content).
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⚠ Not Exempt From:

Exempted goods **still owe AD/CVD and all other duties, taxes, and fees**. And covered goods entering a foreign trade zone must be admitted as **privileged foreign status** (19 CFR 146.41) - no avoiding the duty by warehousing. Claiming an exemption requires reporting the correct Chapter 99 heading in the proper sequence: §301 → §122 → §232 → §201.