



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

The trade programs below appear in alphabetical order.

Provision	AUSTRALIA (AUFTA)	BAHRAIN (BHFTA)	CAFTA-DR	CHILE (CLFTA)
GENERAL INFO & DATES				
Agreement Name	U.S.-Australia Free Trade Agreement	U.S.-Bahrain Free Trade Agreement	Dominican Republic-Central America-United States Free Trade Agreement	U.S.-Chile Free Trade Agreement
Implementation Date	January 1, 2005	August 1, 2006	El Salvador: 3/1/06 Nicaragua: 4/1/06 Honduras: 4/1/06 Guatemala: 7/1/06 Dominican Republic: 3/1/07 Costa Rica: 1/1/09	January 1, 2004
Expiration	None	None	None	None
Duty Phase-Out	January 1, 2022 (18 Years)	January 1, 2015 (10 years)	January 1, 2025 (20 Years) Annex 3.3	January 1, 2015 (12 Years)
Merchandise Processing Fee (MPF)	Exempt for originating goods 19 CFR 24.23(c)(8)	Exempt for originating goods; 19 CFR 24.23(c)(9)	Exempt for Originating Goods 19 CFR 24.23(c)(10)	Exempt for originating goods 19 CFR 24.23(c)(7)
Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation	Third Country Transportation: May leave customs' control; may not undergo further production in a 3rd country; GN 28(c)(iii), 19 CFR 10.741	Imported Directly: May leave customs' control, may not undergo further production in a 3rd country, limited operations specified; GN 30(d)(v); 19 CFR 10.817	Transit and Transshipment: May NOT leave customs' control nor undergo further production in a non-party; GN 29(c)(iii); 19 CFR 10.604	Transit and Transshipment: May leave customs' control; may not undergo further production in a 3rd country; GN 26(c)(iii); 19 CFR 10.463
Primary Responsibility for Compliance	Importer	Importer	Importer	Importer
CITATIONS				
HTS General Note (GN)	GN 28	GN 30	GN 29	GN 26
US Code	19 USC 3805 note	19 USC 3805 note	19 USC 4001- 4111	19 USC 3805 note
CFR	19 CFR 10.721-10.748 (Subpart L)	19 CFR 10.801-827 (Subpart N)	19 CFR 10.581-625 (Subpart J)	19 CFR 10.401-490 (Subpart H)
Marking Rules	19 CFR 134	19 CFR 102 (Side Letter)	19 CFR 134	19 CFR 134
Special Program Indicator	"AU"	"BH"	"P," "P+" for qualifying agricultural goods	"CL"
Verification Authority	Article 5.15; 19 CFR 10.742	Article 4.11(2); 19 CFR 10.824	Article 4.20; 19 CFR 10.616	Article 416; 19 CFR 10.470



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Provision	AUSTRALIA (AUFITA)	BAHRAIN (BHFTA)	CAFTA-DR	CHILE (CLFTA)
ORIGINATION, ETC.				
Rules of Origin Citations	General Note 28 (b); 19 CFR 10.730	General Note 30(b) 19 CFR 10.810	General Note 29(b); 19 CFR 10.594	General Note 26(b); 19 CFR 10.451
Rules of Origin	Wholly Obtained or Produced; Exclusively from Originating Materials; Tariff Shift & / or Regional Value Content	"Wholly the growth, product, or manufacture" or Value Content + 19 CFR 102 or Product-Specific Tariff shift	Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, Exclusively from Originating Materials, Qualifying Goods	Wholly Obtained or Produced; Exclusively from Originating Materials; Tariff Shift & / or Regional Value Content
Tariff Shift Rules Tariff Change Rules Product Specific Rules	GN 28(n)	GN 30(h); Tariff Shift Rules for Certain Goods in HTS 17, 18, 20, 21, 42, 70 & 94	GN 29(n)	GN 26(n)
Tariff Shift Rules Updated to 2007 HTSUS	Yes	Yes	No	Yes, Presidential Proclamation 8214
Tariff Shift Rules Updated to 2012 HTSUS	No	No	No	Yes, Presidential Proclamation 8771, 12/28/11, effective 2/3/12
Tariff Shift Rules Updated to 2017 HTSUS	No	No		No
Chemical Reaction and Related Rules of Origin	Yes; HTS Ch. 27-40; GN 28(m)(vii)	No	HTS Ch 27-40; GN 29(m)(vii)	Yes, HTS Ch. 28-38; GN 26(m)(vi)
Special Origination Rules	No	No	Qualifying Goods; GN 29(a)(ii) for certain CAFTA-DR agricultural goods	No
Drawback Restrictions	No	No	No	Yes, Article 3.8; 19 USC 1313; No General Note or Regulation Citation
Repair & Alteration Provision	Duty Free per Agreement Article 2.6; HTSUS 9802.00.40/50; 19 CFR 10.748	Duty Free per 19 CFR 10.827	Duty Free per 19 CFR 10.624; HTSUS 9802.00.40/50	Duty Free per 19 CFR 10.490; HTSUS 9802.00.40/50
Documentation required in the importer's possession at the time of claim	No, freeform "Supporting Statement" with the elements in 19 CFR 10.724 upon request by CBP	No, freeform "Declaration" with the elements in 19 CFR 10.804 upon request by CBP	No, freeform "Certification" with the elements in 19 CFR 10.584 upon request by CBP	No, freeform "Certification" with the elements in 19 CFR 10.411 upon request by CBP



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	AUSTRALIA (AUFITA)	BAHRAIN (BHFTA)	CAFTA-DR	CHILE (CLFTA)
VALUE				
Regional Value Content (RVC) Citations	GN 28(g); Agreement Article 5.4; 19 CFR 10.734	19 CFR 10.810; 19 CFR 10.813 -816; GN 30(b)(ii), (c), (f)	19 CFR 10.595; GN 29(f)	GN 26(g); 19 CFR 10.454
Regional Value Content (RVC) Calculation Methods	Build-Up, Build-Down & Net Cost (automotive only) where there is RVC	US/Bahraini materials + direct cost of processing must at least equal 35% of appraised value	Build-Up, Build-Down Net-Cost (limited)	Build-Up & Build-Down where there is RVC
Special Regimen for Automotive Goods	Yes, certain tariffs require net cost RVC (GN 28(g)(iii))	No	Yes, automotive goods MAY use NC, BU or BD for RVC; 19 CFR 10.595(d); GN 29(f)(iii)	No, although RVC percentages are 30% Build-Up, 50% Build-Down
De Minimis (most common threshold)	10% of adjusted value; GN 28(e) (with exceptions); 19 CFR 10.732	No	10% of adjusted value (with exclusions); 19 CFR 10.598; GN 29(e)	10% of adjusted value; 19 CFR 10.459; GN 26(e) (with exceptions)
De Minimis and Sets, Non-Textile	None	No	Value of the non-originating components may not exceed 15% of the AV of the set; GN 29(c)(v); 19 CFR 10.605	None
INVENTORY MANAGEMENT METHODS				
Fungible Goods & Materials	LIFO, FIFO, Average; other GAAP-recognized method; GN 28(i); 19 CFR 10.737	No	LIFO, FIFO, Average, other GAAP-recognized method; GN 29(h); 19 CFR 10.599	LIFO, FIFO, Average; other GAAP-recognized method; GN 26(i); 19 CFR 10.457
CLAIMS & DETERMINATIONS				
Post-Importation Claims	Post Summary Correction (PSC) or 19 USC 1514	Post Summary Correction (PSC) or 19 USC 1514	19 USC 1520(d); 19 CFR 10.590 - 10.592	19 USC 1520(d); 19 CFR 10.440-442
Reconciliation Claims	No	No	Yes, 71 FR 37596, June 30, 2006	Yes, 69 FR 53730, Sept. 2, 2004
Determinations Communicated to Exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter
Pattern of Conduct Clause	No	No	Yes, 19 CFR 10.619	Yes, 19 CFR 10.474



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	COLOMBIA (COTPA)	ISRAEL (ILFTA)	JAPAN (JPTA)	JORDAN (JOFTA)
GENERAL INFO & DATES				
Agreement Name	U.S.-Colombia Trade Promotion Agreement	U.S.-Israel Free Trade Area Agreement	U.S.-Japan Trade Agreement	U.S.-Jordan Free Trade Area Agreement
Implementation Date	May 15, 2012	September 1, 1985	January 1, 2020	December 17, 2001
Expiration	None	None	None	None
Duty Phase-Out	January 1, 2028 (17 years) Annex 2.3	January 1, 1995	January 1, 2030 (10 years)	January 1, 2010 (10 years)
Merchandise Processing Fee (MPF)	Exempt for Originating Goods 19 CFR 24.23(c)(14)	Exempt for products of Israel, whether or not originating; 19 CFR 24.23(c)(5)	Not exempt	No Exemption
Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation	Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 34(c)(iii); 19 CFR 10.3025	Imported Directly: May NOT enter the commerce of a 3rd country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; GN 3(a)(v)(B)	Third Country Transportation: May not leave customs' control and may not undergo further production in a 3rd country; 19 C.F.R. §10.542; Annex II – Rules of Origin and Origin Procedures of the US paragraph 10	Imported Directly: May NOT enter the commerce of a 3rd country except for non-retail sale where the importation is the result of the original transaction, may not undergo further production in a 3rd country; GN 18(c)(vi); 19 CFR 10.711
Primary Responsibility for Compliance	Importer	Importer	Importer	Importer
CITATIONS				
HTS General Note (GN)	GN 34	GN 8	GN 36	GN 18
US Code	19 USC 3805 note	19 USC 2112 note	None	19 USC 2112 note
CFR	19 CFR 10.3001 - 3034 (Subpart T)	None	None	19 CFR 10.701-712 (Subpart K)
Marking Rules	19 CFR 134	19 CFR 134	19 CFR 134	19 CFR 134
Special Program Indicator	"CO"	"IL" ("N" for Qualified Industrial Zones (QIZs))	"JP"	"JO"
Verification Authority	Article 4.18; 19 CFR 10.3026	Annex 3, Paragraph 9	GN 36(b)(iv)	Annex 2.2(10); 19 CFR 10.712



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	COLOMBIA (COTPA)	ISRAEL (ILFTA)	JAPAN (JPTA)	JORDAN (JOFTA)
ORIGINATION, ETC.				
Rules of Origin Citations	GN 34(b); 19 CFR 10.3014	Agreement Annex 3 19 U.S.C. 2112 (note)	Annex II Rules of Origin and Origin Procedures of the US paragraphs 3(a) and 4(a)	General Note 18(b) 19 CFR 10.709, 10.710
Rules of Origin	Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials	"Growth, Product, or Manufacture" or Value Content + Substantial Transformation	"Wholly obtained or produced entirely", Substantial Transformation, or Product Specific Tariff Shift	"Wholly the growth, product, or manufacture" or Value Content + Substantial Transformation
Tariff Shift Rules Tariff Change Rules Product Specific Rules	GN 34(o)	No	Annex II Rules of Origin and Origin Procedures of the US paragraphs 17-19	No
Tariff Shift Rules Updated to 2007 HTSUS	No	N/A	N/A	N/A
Tariff Shift Rules Updated to 2012 HTSUS	No	N/A	N/A	N/A
Tariff Shift Rules Updated to 2017 HTSUS		N/A	N/A	N/A
Chemical Reaction and Related Rules of Origin	HTS Ch 27-40; GN 34(n)(v)-(vi)	No	No	No
Special Origination Rules	No	Qualified Industrial Zones (QIZs) (Gaza, West Bank, parts of Jordan and Egypt); GN 3(a)(v)	No	No
Drawback Restrictions	No	No	No	No
Repair & Alteration Provision	Duty Free per 19 CFR 10.3034 9802.00.40/50	No	No	No
Documentation required in the importer's possession at the time of claim	No, freeform "Certification" with the elements in 19 CFR 10.3004 upon request by CBP	ILFTA: None QIZ: No, "Declaration" with listed elements upon request by CBP; GN 3(a)(v)(F)(2)	No, freeform "Supporting Statement" with the elements in GN36(b)(iii) upon request by CBP	No, freeform "Declaration" with the elements in 19 CFR 10.704 upon request by CBP



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Provision	COLOMBIA (COTPA)	ISRAEL (ILFTA)	JAPAN (JPTA)	JORDAN (JOFTA)
VALUE				
Regional Value Content (RVC) Citations	19 CFR 10.3015; GN 34(g)	19 USC 2112 (note), Sec. 9 (QIZ), Sec. 402 (ILFTA); Agreement Annex 3	No	19 CFR 10.710; GN 18(iv), (v)
Regional Value Content (RVC) Calculation Methods	Build-Up, Build-Down Net-Cost (limited)	Israeli materials + direct cost of processing must at least equal 35% of appraised value (up to 15% US content)	No	Jordanian materials + direct cost of processing must at least equal 35% of appraised value (up to 15% US content)
Special Regimen for Automotive Goods	Yes, automotive goods MUST use Net Cost for RVC; 19 CFR 10.3015(d); GN 34(h)	No	No	No
De Minimis (most common threshold)	10% of the adjusted value (with exclusions); 19 CFR 10.3018; GN 34(e)	No	10% of adjusted value; Annex II – Rules of Origin and Origin Procedures of the US paragraph 4(a)	No
De Minimis and Sets, Non-Textile	Value of the non-originating components may not exceed 15% of the AV of the set. GN 34(c)(iv); 19 CFR 10.3021	No	Value of non-originating components may not exceed 10% of the value of the set; Annex II – Rules of Origin and Origin Procedures of the US paragraphs 8 and 9	No
INVENTORY MANAGEMENT METHODS				
Fungible Goods & Materials	LIFO, FIFO, Average, other GAAP-recognized method; GN 34(j); 19 CFR 10.3019	No	No	No
CLAIMS & DETERMINATIONS				
Post-Importation Claims	19 USC 1520(d); 19 CFR 10.3010 - 10.3012	Post Summary Correction (PSC) or 19 USC 1514	Post Summary Correction (PSC) or 19 USC 1514	Post Summary Correction (PSC) or 19 USC 1514
Reconciliation Claims	Yes, 78 FR 27984, May 13, 2013	No	No	No
Determinations Communicated to Exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter
Pattern of Conduct Clause	Yes, 19 CFR 10.3029	No	No	No



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	KOREA (KORUS)	MOROCCO (MAFTA)	OMAN (OMFTA)	PANAMA (PATPA)
GENERAL INFO & DATES				
Agreement Name	U.S.-Korea Free Trade Agreement	U.S.-Morocco Free Trade Agreement	U.S.-Oman Free Trade Agreement	U.S.-Panama Trade Promotion Agreement
Implementation Date	March 15, 2012	January 1, 2006	January 1, 2009	October 31, 2012
Expiration	None	None	None	None
Duty Phase-Out	January 1, 2026 (15 years) Annex 3-B	January 1, 2023 (18 years)	January 1, 2018 (10 years)	January 1, 2028 (17 years) Annex 3.3
Merchandise Processing Fee (MPF)	Exempt for Originating Goods 19 CFR 24.23(c)(13)	No Exemption	Exempt for originating goods; 19 CFR 24.23(c)(11)	Exempt for Originating Goods 19 CFR 24.23(c)(15)
Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation	Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 33(c)(iii); 19 CFR 10.1025	Imported Directly: May leave customs' control, may not undergo further production in a 3rd country, limited operations specified; GN 27(d)(v); 19 CFR 10.777	Imported Directly: May leave customs' control, may not undergo further production in a 3rd country; GN 31(d)(v); 19 CFR 10.880	Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 35(c)(iii); 19 CFR 10.2025
Primary Responsibility for Compliance	Importer	Importer	Importer	Importer
CITATIONS				
HTS General Note (GN)	GN 33	GN 27	GN 31	GN 35
US Code	19 USC 3805 note	19 USC 3805 note	19 USC 3805 note	19 USC 3805 note
CFR	19 CFR 10.1001-1034 (Subpart R)	19 CFR 10.761-787 (Subpart M)	19 CFR 10.861-890 (Subpart P)	19 CFR 10.2001-2034 (Subpart S); 79 FR 29077, May 21, 2014 (final)
Marking Rules	19 CFR 134	19 CFR 102 (Side Letter)	19 CFR 134	19 CFR 134
Special Program Indicator	"KR"	"MA"	"OM"	"PA"
Verification Authority	Article 6.18; 19 CFR 10.1026	Article 5.11(2); 19 CFR 10.784	Article 4.11(2); 19 CFR 10.887	Article 4.20; 19 CFR 10.2026



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	KOREA (KORUS)	MOROCCO (MAFTA)	OMAN (OMFTA)	PANAMA (PATPA)
ORIGINATION, ETC.				
Rules of Origin Citations	GN 33(b); 19 CFR 10.1014	General Note 27(b) 19 CFR 10.770	General Note 31(b) 19 CFR 10.873	GN 35(b); 19 CFR 10.2014
Rules of Origin	Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials	"Wholly the growth, product, or manufacture" or Value Content + 19 CFR 102 or Product-Specific Tariff shift	"Wholly the growth, product, or manufacture" or Value Content + Substantial Transformation or Product-Specific Tariff shift	Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials
Tariff Shift Rules Tariff Change Rules Product Specific Rules	GN 33(o)	GN 27(h); Tariff Shift Rules for Certain Goods in HTS 6-9, 12-13, 20-22, 39, 42, 70, 72, 85, 87 & 94	GN 31(h); Tariff Shift Rules for Certain Goods in HTS 17, 18, 20, 21, 42, 70 & 94	GN 35(o)
Tariff Shift Rules Updated to 2007 HTSUS	Yes, Pres. Proc. 9072	No	No	No
Tariff Shift Rules Updated to 2012 HTSUS	Yes, Pres. Proc. 9072	No	No	No
Tariff Shift Rules Updated to 2017 HTSUS		No	No	
Chemical Reaction and Related Rules of Origin	HTS Ch 27-40; GN 33(n)(vii)-(viii)	No	No	HTS Ch 27-40, GN 35(n)(v)-(vi)
Special Origination Rules	No	No	No	No
Drawback Restrictions	No	No	No	No
Repair & Alteration Provision	Duty Free per 19 CFR 10.1034 HTSUS 9802.00.40/50	Duty Free per 19 CFR 10.787	Duty Free per 19 CFR 10.890	Duty Free per 19 CFR 10.2034 HTSUS 9802.00.40/50
Documentation required in the importer's possession at the time of claim	No, freeform "Certification" with the elements in 19 CFR 10.1004 upon request by CBP	No, freeform "Declaration" with the elements in 19 CFR 10.764 upon request by CBP	No, freeform "Declaration" with the elements in 19 CFR 10.864 upon request by CBP	No, freeform "Certification" with the elements in 19 CFR 10.2004 upon request by CBP



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Provision	KOREA (KORUS)	MOROCCO (MAFTA)	OMAN (OMFTA)	PANAMA (PATPA)
VALUE				
Regional Value Content (RVC) Citations	19 CFR 10.1015; GN 33(g)	19 CFR 10.770; GN 27(b)(ii), (c), (f)	19 CFR 10.873; 10.876 - 879; GN 31(b)(ii), (c), (f)	19 CFR 10.2015; GN 35(g)
Regional Value Content (RVC) Calculation Methods	Build-Up, Build-Down; Net-Cost (limited); Indirect materials are disregarded when computing the value of originating materials in Build-Up	US/Moroccan materials + direct cost of processing must at least equal 35% of appraised value	US/Omani materials + direct cost of processing must at least equal 35% of appraised value	Build-Up, Build-Down Net-Cost (limited)
Special Regimen for Automotive Goods	Yes, automotive goods MAY use NC, BU or BD for RVC; 19 CFR 10.1015(d); GN 33(h)	No	No	Yes, automotive goods MAY use NC, BU or BD for RVC; 19 CFR 10.2015(d), GN 35(h)
De Minimis (most common threshold)	10% of the adjusted value (with exclusions); 19 CFR 10.1018; GN 33(e)	No	No	10% of the adjusted value (with exclusions), 19 CFR 10.2018, GN 35(e)
De Minimis and Sets, Non-Textile	Value of the non-originating components may not exceed 15% of the AV of the set; GN 33(n)(iv); 19 CFR 10.1021	No	No	Value of the non-originating components may not exceed 15% of the AV of the set; GN 35(e)(i); 19 CFR 10.2021
INVENTORY MANAGEMENT METHODS				
Fungible Goods & Materials	LIFO, FIFO, Average, other GAAP-recognized method; GN 33(j); 19 CFR 10.1019	No	No	LIFO, FIFO, Average, other GAAP-recognized method; GN 35(j); 19 CFR 10.2019
CLAIMS & DETERMINATIONS				
Post-Importation Claims	19 USC 1520(d); 19 CFR 10.1010 - 10.1012	Post Summary Correction (PSC) or 19 USC 1514	19 USC 1520(d); 19 CFR 10.869 - 10.871	19 USC 1520(d); 19 CFR 10.2010 - 10.2012
Reconciliation Claims	Yes, 78 FR 27984, May 13, 2013	No	Yes, 78 FR 27984, May 13, 2013	Yes, 78 FR 27984, May 13, 2013
Determinations Communicated to Exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter
Pattern of Conduct Clause	Yes, 19 CFR 10.1029	No	No	Yes, 19 CFR 10.2029



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	PERU (PETPA)	SINGAPORE (SGFTA)	NAFTA	USMCA
GENERAL INFO & DATES				
Agreement Name	U.S.-Peru Trade Promotion Agreement	U.S.-Singapore Free Trade Agreement	North American Free Trade Agreement (Replaced by USMCA on July 1, 2020)	U.S. – Mexico – Canada Agreement Act – Mexico: Tratado entre México, Estados Unidos y Canadá (T-MEC); Canada: Canada - United States - Mexico Agreement (CUSMA)
Implementation Date	February 1, 2009	January 1, 2004	January 1, 1994	July 1, 2020
Expiration	None	None	None	USMCA includes a sunset provision. Renewal consideration is required every six years, with a 16-year sunset clause. The USMCA can be extended for an additional 16-year term during the six-year reviews USMCA Art. 34.7.1-6
Duty Phase-Out	January 1, 2025 (17 years) Annex 2.3	January 1, 2013 (10 years)	January 1, 2008 (15 Years)	No change. Duty already phased-out under NAFTA
Merchandise Processing Fee (MPF)	Exempt for Originating Goods 19 CFR 24.23(c)(12)	Exempt for originating goods 19 CFR 24.23(c)(6)	Exempt for originating goods 19 CFR 24.23(c)(3)	Exempt for originating goods 19 CFR 24.23(c)(3)
Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation	Transit and Transshipment: May NOT leave customs' control nor undergo further production in a 3rd country; GN 32(c)(iii); 19 CFR 10.925	Third Country Transportation: May leave customs' control; may not undergo further production in a 3rd country; GN 25(c)(iii); 19 CFR 10.542	Transshipment: May NOT leave customs' control nor undergo production in a 3rd country; 19 CFR 181 Appendix, Sec. 16; 19 CFR 181.23(b)	Transit and Transshipment: May NOT leave customs' control nor undergo production in a 3rd country; 19 CFR 182, Appendix A, Section 10; GN 11(h)(iv)
Primary Responsibility for Compliance	Importer	Importer	Exporter	Importer - USMCA Art. 5.1.2
CITATIONS				
HTS General Note (GN)	GN 32	GN 25	GN 12	GN 11
US Code	19 USC 3805 note	19 USC 3805 note	19 USC 3301-3473	19 USC 4501-4732
CFR	19 CFR 10.901-934 (Subpart Q)	19 CFR 10.501 - 570 (Subpart I) (Interim)	19 CFR 181 and Appendix 19 CFR 102	19 CFR 182
Marking Rules	19 CFR 134	19 CFR 134	19 CFR 102	19 CFR 102 OR 19 CFR 134
Special Program Indicator	"PE"	"SG" or "9999.00.84" (ISI)	"CA" or "MX"	"S", "S+"
Verification Authority	Article 4.18; 19 CFR 10.926	Article 3.16; 19 CFR 10.550	Article 506; 19 CFR 181 Subpart G	Article 5.9; 19 CFR 182.72



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	PERU (PETPA)	SINGAPORE (SGFTA)	NAFTA	USMCA
ORIGINATION, ETC.				
Rules of Origin Citations	GN 32(b); 19 CFR 10.914	General Note 25(b); 19 CFR 10.531	General Note 12(b), 19 CFR 181 Append., Part II, Sec. 4	General Note 11(b), 19 CFR 182, Appendix A, Section 3
Rules of Origin	Wholly Obtained or Produced, Tariff Shift & / or Regional Value Content, or Exclusively from Originating Materials	Wholly Obtained or Produced; Tariff Shift & / or Regional Value Content; Integrated Sourcing Initiative (ISI)	Wholly Obtained or Produced; Exclusively from Originating Materials; Tariff Shift & / or Regional Value Content	GN 11(b)
Tariff Shift Rules Tariff Change Rules Product Specific Rules	GN 32(n)	GN 25(o)	GN 12(t)	GN 11(o)
Tariff Shift Rules Updated to 2007 HTSUS	No	Yes, Presidential Proclamation 8214	Yes, Presidential Proclamation 8405	
Tariff Shift Rules Updated to 2012 HTSUS	No	No	No	Revised HTSUS 2012; Annex 4-B, Section C
Tariff Shift Rules Updated to 2017 HTSUS		No	No	
Chemical Reaction and Related Rules of Origin	HTS Ch 27-40; GN 32(m)(vii)	Yes, HTS Ch. 27-40; GN 25(n)(v)	Yes, for certain petroleum goods	Yes - USMCA Art. 4, Annex 4-B
Special Origination Rules	No	Integrated Sourcing Initiative (ISI) GN25(m) for certain 3rd-country, high-tech goods imported from Singapore	Annex 308.1 (E Criterion) for certain high-tech goods; Disassembly treated as production, 19 CFR 181.132	General Note 11(p) and (q) for certain high-tech goods; 19 CFR 182 Appendix A, Section 4 for disassembly treated as production
Drawback Restrictions	No	No	Yes, Article 303; 19 CFR 181, Subpart E; 19 USC 1313	Yes - USMCA Art. 2.5 (Drawback and Duty Deferral Programs); 19 CFR 182 Subpart E
Repair & Alteration Provision	Duty Free per 19 CFR 10.934; HTSUS 9802.00.40/50	Duty Free per 19 CFR 10.570; HTSUS 9802.00.40/50	Duty Free per 19 CFR 181.64; HTSUS 9802.00.40/50	Yes - USMCA Art. 2.8; 19 CFR 182.112
Documentation required in the importer's possession at the time of claim	No, freeform "Certification" with the elements in 19 CFR 10.904 upon request by CBP	No, freeform "Supporting Statement" with the elements in 19 CFR 10.511 upon request by CBP	Yes, NAFTA Certificate of Origin must be in importer's possession at time of claim; 19 CFR 181.21	Yes – Certification of origin or other written representation that includes the nine (9) minimum data elements listed in Annex 5-A and a certifying statement; 19 CFR 182.12(a)



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Provision	PERU (PETPA)	SINGAPORE (SGFTA)	NAFTA	USMCA
VALUE				
Regional Value Content (RVC) Citations	19 CFR 10.915; GN 32(f)	GN 25(g); 19 CFR 10.535	GN12(c), 19 CFR 181, Appendix, Section 6 - 10	USMCA Art. 4.5; GN 11(c) & CFR 182 Appendix A, Section 7
Regional Value Content (RVC) Calculation Methods	Build-Up, Build-Down Net-Cost (limited)	Build-Up & Build-Down where there is RVC	Transaction Value & Net Cost where there is RVC	Transaction Value Method and Net Cost Method - USMCA Art. 4.5, 19 CFR 182 Appendix A, Section 7
Special Regimen for Automotive Goods	Yes, automotive goods MUST use Net Cost RVC; 19 CFR 10.915(d); GN 32(f)(iii)	No, although RVC percentages are 30% Build-Up, 50% Build-Down	Yes, tracing the value of certain non-originating materials and net cost required	Eliminates tracing list. New in USMCA: 75% RVC, Labor Value Content, Steel/AL Procurement requirements
De Minimis (most common threshold)	10% of the adjusted value (with exclusions); 19 CFR 10.918; GN32(e)	10% of adjusted value; 19 CFR 10.533; GN 25(e) (with exceptions)	7% of transaction value; 19 CFR 181 Appendix, Sec. 5; GN 12(f) (with exceptions)	10 % of TV or total cost of good, with exceptions; USMCA Art. 4.12.1, exceptions Annex 4-A; 19 CFR 182 Appx A, Section 5, and GN 11 (e)
De Minimis and Sets, Non-Textile	Value of the non-originating components may not exceed 15% of the AV of the set; GN32(c)(v); 19 CFR 10.921	None	None	Article 4.17, 19 CFR 182 Appendix A, Section 6; GN 11(i)
INVENTORY MANAGEMENT METHODS				
Fungible Goods & Materials	LIFO, FIFO, Average, other GAAP-recognized method; GN32(h); 19 CFR 10.919	LIFO, FIFO, Average; other GAAP-recognized method; GN 25(i); 19 CFR 10.538	Specific Identification, LIFO, FIFO, Average; GN 12(g), 19 CFR 181 Appendix, Schedule X, Part I & II	USMCA Art. 4.13; GN 11(f), and CFR 182 Appendix A, Section 8
CLAIMS & DETERMINATIONS				
Post-Importation Claims	19 USC 1520(d); 19 CFR 10.910 - 10.912	Post Summary Correction (PSC) or 19 USC 1514	19 USC 1520(d) 19 CFR 181.31-33	19 U.S.C. §1520(d); Article 5.11; 19 CFR 182.31
Reconciliation Claims	Yes, 78 FR 27984, May 13, 2013	No	Yes, 67 FR 6120, Sept. 27, 2002	Yes, 85 FR 39576, July 1, 2020
Determinations Communicated to Exporter	Yes, if correspondence with exporter	Yes, if correspondence with exporter	Yes	Yes, in certain circumstances
Pattern of Conduct Clause	Yes, 19 CFR 10.929	No	Yes, 19 CFR 181.76(c)	Yes, 19 CFR 182.76



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	AGOA	CBERA	CBTPA	GSP
GENERAL INFO & DATES				
Preferential Trade Legislation Name	African Growth and Opportunity Act	Caribbean Basin Economic Recovery Act	Caribbean Basin Trade Partnership Act	Generalized System of Preferences
Implementation Date	October 5, 2000	January 1, 1984	October 5, 2000	January 1, 1976
Expiration	9/30/2025	None	9/30/2020	7/31/2013 (expired) Reinstated July 29, 2015 Expires 12/31/2017
Complete Duty Phase-Out	Immediate	Immediate	Immediate	Immediate
Merchandise Processing Fee (MPF)	Per 19 CFR 24.23(c)(1)(iv), exempt from MPF when products of a GSP least-developed country listed in HTSUS GN4 (b)(i) or per 19 CFR 24.23(c)(1)(i), textile goods entered under HTSUS 9819	Exempt irrespective of whether CBERA is claimed and country of export, per 19 CFR 24.23(c)(1)(iii)	Exempt irrespective of whether CBTPA or CBERA is claimed and country of export, per 19 CFR 24.23(c)(1)(iii)	Per 19 CFR 24.23(c)(1)(iv), exempt from MPF when products of a GSP least-developed country listed in HTSUS GN 4(b)(i)
Direct Shipment Imported Directly Transit & Transshipment Third Country Transportation	Imported Directly: May NOT enter the commerce of a non-beneficiary country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; 19 CFR 10.178a(e)4; 19 CFR 10.175(d).	Imported Directly: May NOT enter the commerce of a non-beneficiary country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; 19 CFR 10.193	Imported Directly: May NOT enter the commerce of a non-beneficiary country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country; 19 CFR 10.223(d) and 10.233(d). Goods may be exported from a former CBTPA country that became a CAFTA country as long as the origin-conferring activity occurred in the CBTPA.	Imported Directly: May NOT enter the commerce of a 3rd country except for non-retail sale where the importation is the result of the original transaction, may NOT undergo further production in a 3rd country, may undergo limited operations (sorting, grading, testing, packing, labeling, etc.) in the free trade zone of beneficiary country; 19 CFR 10.175(c). May enter into the commerce of any of four former GSP countries per 19 CFR 10.175(e).
Primary Responsibility for Compliance	Importer; Exporter with regard to 19 CFR 10.173(a)(1)(i) declaration	Importer	Importer	Importer; Exporter with regard to 19 CFR 10.173(a)(1)(i) declaration
Eligible Non-Textile Goods	Benefits apply to goods listed in 19 CFR 10.178a(b) (petroleum products, watches, footwear, handbags, luggage, flat goods, work gloves and leather apparel)		Benefits apply to petroleum products, watches, handbags, luggage, flat goods, work gloves, leather apparel, tuna and footwear, 19 CFR 10.233	



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	AGOA	CBERA	CBTPA	GSP
CITATIONS				
HTS General Note (GN)	GN 16	GN 7	GN 17; HTSUS Chapter 98, Subchapter XX	GN 4
US Code	19 USC 3701 - 3722	19 USC 2701 - 2707	19 USC 2701 - 2707	19 USC 2461-2467
CFR	19 CFR 10.178a	19 CFR 10.191 - 10.199 (Subpart B)	19 CFR 10.221 - 10.237 (Subpart E)	19 CFR 10.171 - 10.178
Marking Rules	19 CFR 134	19 CFR 134	19 CFR 134	19 CFR 134
Special Program Indicator	"D"	"E" "E*"	"R"; Applicable subheading, HTSUS Chapter 98, Subchapter XX	"A" "A+" (Least-Developed Beneficiary Developing Countries) "A*" (with exceptions)
ORIGINATION, ETC.				
Rules of Origin Citations	General Note 16(b) 19 CFR 10.178a (referencing 19 CFR 10.171, 10.173, and 10.175-178)	General Note 7(b); 19 CFR 10.195	General Note 17(b); 19 CFR 10.233(b)	General Note 4(b)(ii) & 4(c); 19 CFR 10.176; 19 USC 2463(a)(2)
Rules of Origin	Value Content + substantial transformation	Value Content + substantial transformation	NAFTA GN 12 rules of origin apply. May use CAFTA-DR materials; GN 17(e); 19 CFR 10.233(b)	Value Content + substantial transformation
Tariff Shift Rule Citations	No	No	Yes, General Note 17(b)(ii) provides for General Note 12 rules ("NAFTA parity")	No
Tariff Shift Rules Updated to Comply with 2007 HTSUS	N/A	N/A	Yes	N/A
Tariff Shift Rules Updated to Comply with 2012 HTSUS	N/A	N/A	No	N/A
Chemical Reaction and Related Rules of Origin	No	No	NAFTA GN 12 rules of origin apply, (GN 17(e)); 19 CFR 10.233(b)	No
Special Origination Rules	No	No	No	No
Drawback Restrictions	No	No	No	No
Repair & Alteration Provision	No	No	No	No



Side-by-Side Comparison of Trade Agreements and Select Preferential Trade Legislation Programs (Non-Textiles)

Provision	AGOA	CBERA	CBTPA	GSP
ORIGINATION, ETC.				
Documentation required in the importer's possession at the time of claim	No, GSP Declaration upon request, as provided for in 19 CFR 10.173 and 19 CFR 10.178a(d)	No, declaration submitted upon request, as provided for in 19 CFR 10.198	Yes, CBP Form 450 signed by exporter; 19 CFR 10.234 & 236	No, GSP Declaration upon request, as provided for in 19 CFR 10.173
VALUE				
Regional Value Content (RVC) Citations	GN 16(b)(ii); 19 CFR 10.178a(d)(4); 19CFR 10.177(c)	19 CFR 10.195 -197; GN 7(b)(i)(B), (b)(iii)	19 CFR 10.233(b); General Note 12(c)	19 CFR 10.176(a)(1), 10.177-178; GN 4(b)(ii) & (c)
Regional Value Content (RVC) Calculation Methods	AGOA materials + direct cost of processing	CBERA materials + direct cost of processing	Transaction Value & Net Cost where there is RVC	GSP materials + direct cost of processing
General RVC Percentages	Minimum 35% of appraised value (up to 15% US content)	Minimum 35% of appraised value (up to 15% US content)	See NAFTA regulations	Minimum 35% of appraised value
Special Regimen for Automotive Goods	No	No	No	No
De Minimis Provision	N/A	N/A	N/A	N/A
De Minimis and Sets	N/A	N/A	N/A	N/A
INVENTORY MANAGEMENT METHODS				
Fungible Goods & Materials	No	No	No	No
CLAIMS & DETERMINATIONS				
Post-Importation Claims	Post Summary Correction (PSC) or 19 USC 1514	Post Summary Correction(PSC) or 19 USC 1514	Post Summary Correction (PSC) or 19 USC1514	Post Summary Correction (PSC) or 19 USC 1514
Reconciliation Claims	No	No	No	No
Determinations Communicated to Exporter	If correspondence with exporter	If correspondence with exporter	If correspondence with exporter	If correspondence with exporter
Pattern of Conduct Clause	No	No	No	No