

Liberia and the U.S. Generalized System of Preferences (GSP) Program

The U.S. GSP program began operation in 1976. It provides preferential duty-free treatment for 3,474 products from all 13 designated beneficiary developing countries and an additional 1,436 products from least-developed beneficiaries, including Liberia. U.S. imports under GSP in 2006 from all beneficiaries totaled USD 32.6 billion, an increase of 22 percent over 2005.

Eligible for GSP are most dutiable manufactured items and inputs, and certain agricultural, fishery, and primary industrial products. Not eligible for GSP are textiles and apparel made with cotton, wool, manmade fiber, other vegetable fiber (linen and ramie); watches; certain footwear and handbags; luggage; flat goods not of silk; work gloves; and other leather items.

How does an import receive GSP duty-free treatment?

A GSP-eligible import must meet the following requirements:

- be included in the list of GSP-eligible articles.¹
- be imported into the United States directly from Liberia or pass through another country in a sealed container.
- be the growth, product, or manufacture of Liberia.
- If product inputs are imported into Liberia, the sum of the cost or value of the Liberian materials used in making the product -- plus the direct costs of processing -- must equal at least 35 percent of the product's price when the good is sold for export into the United States. Imported materials can count toward the 35 percent Liberian materials value and local processing component of the product's price only if the imported materials are "substantially transformed" and then used to produce or manufacture the export. "Substantially transformed" means that U.S. Customs would classify the imported items as being in a very different form as compared to when they were first imported.
- The exporter/importer must request duty-free treatment under GSP by placing an "A," before the U.S. tariff line (HTSUS) number that identifies the imported article on the U.S. Customs Entry Form 7501 (see below).²

Liberia's Use of GSP Preferences

Liberia became a least-developed GSP beneficiary in February 2006. There have been no U.S. imports under GSP or the African Growth and Opportunity Act (AGOA) in either 2006 or TYD 2007. Total U.S. imports from Liberia in 2006 were \$140 million. Total U.S. imports from Liberia YTD 2007 (January- July) were \$65 million, a 20 percent decrease from YTD 2006.

U.S. imports from Liberia in 2006 and 2007 included natural rubber latex, natural rubber in primary forms, gold powder, light oil motor fuel, palm oil, synthetic rubber in primary forms, collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical or archaeological interest, coffee, plain weave cotton fabrics, cotton terry cloth toilet and kitchen linens, articles of cotton apparel and smoked fish. The rubber products, gold powder and palm oil entered MFN duty free and accounted for \$130 million in U.S. imports in 2006.

¹ For more information about the GSP program, including a guidebook and eligible products, go to:

http://www.ustr.gov/Trade_Development/Preference_Programs/GSP/Section_Index.html

² The U.S. Harmonized Tariff System codes are at www.usitc.gov/tata/hts. GSP classification information for products is at http://dataweb.usitc.gov/scripts/gsp/gsp_tariff.asp. Information on U.S. customs and importing procedures is at www.cbp.gov.

Trade data indicates that \$9.5 million in GSP-eligible imports from Liberia entered the United States in 2006 for which importers did not claim the exemption from duties benefits. Items not claimed under GSP in 2006 and/or 2007 include light oil motor fuel (52.5 cents/bbl in duty), plastic products such as conveyor belt parts and plastic display cases (5.3 percent), and plain weave certified hand loomed or folklore cotton fabrics (3 percent).

Opportunities to Expand U.S. Imports from Liberia through GSP

Claim the Savings: Certain GSP-eligible U.S. imports from Liberia cost more than necessary to U.S. importers because duty-free GSP status is not being claimed at the border. One reason may be that the product does not meet the rules of origin. A more likely reason for this problem, especially when some shipments of the same product claim GSP and others do not, is that the U.S. importers are not properly marking the U.S. customs entry forms (inserting an “A” before the tariff number – see attached U.S. customs form).

Liberia’s Quick Win Products:

Rubber is already a major U.S. import from Liberia. Approximately \$129 million worth of rubber products in primary forms entered MFN duty free in 2006, \$64.5 million YTD 2007.

Coffee imports from Liberia also entered MFN duty free, \$21,700 in 2006. Coffee products are generally MFN duty free, except for coffee substitutes containing coffee that are GSP eligible only from least developed GSP beneficiary countries, such as Liberia.

Cocoa products are not currently imported from Liberia to the United States. Cocoa powder containing less than 65 percent by weight of sugar is MNF duty free. Cocoa products containing more than 65 percent by weight of sugar may be GSP eligible.

Spices are not currently imported from Liberia to the United States, but would be either MFN duty free (e.g., pepper, allspice, vanilla beans, cinnamon) or GSP-eligible (e.g. paprika, mace, ground ginger, thyme, bay leaf).

Export Handicrafts from Liberia

Many handicrafts are duty-free when imported into the United States, either because they are duty-free from all countries or are eligible for duty-free treatment under GSP or AGOA (see Attachment One). These items include jewelry (including imitation jewelry); traditional games; artwork; certain carpets and rugs; wooden statuettes, decorated boxes, and other wood ornaments; wind, string, percussion, and some keyboard musical instruments; framed and unframed mirrors; picture frames; baskets and bags of bamboo, rattan, palm leaf and vegetable material which is not wickerwork (i.e., plaited or woven plaits or twigs).

Under AGOA, hand loomed, handmade, folklore articles or certain cotton ethnic printed fabrics of the type that contains designs, symbols and other characteristics of African prints normally produced for, and sold on the indigenous African market and normally sold in Africa by the piece can enter the United States duty-free if they are certified by a Liberian authority.

SAMPLE U.S. CUSTOMS ENTRY FORM 7501

15-1.1-01 10.58am From Trade Corp Issue

002441200

1 187 P 003/002 F-006

**DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY**

1. Filer Code/Entry No. AWC 000		12. Entry Type 01 ABL/A		3. Summary Date 10/04/2006																																									
4. Suffix No.		5. Bond Type 8		7. Entry Date 09/24/2006																																									
6. Port Code 2704		10. Country of Origin TR		11. In-Port Date 09/26/2006																																									
13. Manufacturer ID TR		14. Exporting Country TR		16. Date Data 09/30/2006																																									
E. Importing Carrier		9. Mode of Transport 11		18. Foreign Port of Lading 55735																																									
17. I.T. No.		17. I.T. Date		20. U.S. Port of Lading 2704																																									
15. I.T. No.		15. I.T. Date		22. Importer No.																																									
21. Location of Goods/B.O. No.		22. Consignee No. SAME		24. Reference No.																																									
25. Ultimate Consignee Name and Address				28. Importer of Record Name and Address																																									
City _____ State IN Zip _____				City _____ State IN Zip _____																																									
27. Line No. 28. Description of Merchandise 29. A. HTSUS No. 30. A. Gross Weight 31. Net Quantity in HTSUS Units 32. A. Entered Value 33. A. HTSUS Rate 34. Duty and Fees 35. I.R. Tax																																													
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SHAWNEE

RECORD

CBP Form 7501 (04/06)

Attachment One: Handicraft Products and their U.S. Tariff Treatment

Tariff Number	Handicraft Items
Handicraft Items Eligible to enter the United States MFN Duty-Free (in numerical order)	
42023285	Articles for pocket or handbag, with outer surface =>85% silk or silk waste
48021000	Handmade paper and paperboard
48055000	Uncoated felt paper and paperboard in rolls or sheets
48119010	Handmade paper of cellulose fibers, in strip or roll over 15 cm wide or rectangular sheets with 1 side over 36 cm and other over 15 cm unfolded
50010000	Silkworm cocoons suitable for reeling
50020000	Raw silk (not thrown)
50030100	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) not carded or combed
50040000	Silk yarns (other than yarn spun from silk waste) not put up for retail sale
50050000	Yarn spun from silk waste, not put up for retail sale
50060100	Spun yarn, containing 85% or more by weight of silk, put up for retail sale; silkworm gut
50060900	Spun silk yarn, containing less than 85% by weight of silk, put up for retail sale
50072000	Woven fabrics containing 85% or more by weight of silk or of silk waste, other than noil silk
54083430	Woven fabrics of artificial filament yarn not elsewhere specified, printed, 30% or more by weight of silk or silk waste, valued over \$33/kg
56029030	Laminated felt fabrics, not elsewhere specified
57011013	Carpet & other textile floor covering, hand-knotted/hand-inserted, with over 50% weight pile of fine animal hair, foregoing certified hand-loomed & folklore
57021010	Certified hand-loomed and folklore products being "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
57021090	Kelem, "Schumacks", "Karamanie" and similar hand-woven rugs, other than certified hand-loomed and folklore products
57029120	Certified hand-loomed & folklore floor covering, woven not on power-driven loom, not of pile construction, made up of wool or fine animal hair
57049000	Carpets and other textile floor coverings (excluding certain felt carpet tiles) of felt, not tufted or flocked, whether or not made up
58030900	Gauze, 85% silk or silk waste
58041090	Tulles and other net fabrics (not including woven, knitted or crocheted fabrics) of textile fibers except cotton or man-made, >=85% silk
58050020	Certified hand-loomed and folklore hand-woven tapestries not elsewhere specified and needle-worked tapestries, of wool or fine animal hair
58063930	Narrow woven fabrics (not goods of heading 5807), not pile, of textile materials not elsewhere specified, not containing by weight 5% or more elastomeric yarn or rubber

59049010	Floor coverings consisting of a coating or covering applied on a textile backing, with a base consisting of needleloom felt or nonwovens
59049090	Floor coverings consisting of a coating or covering applied on textile backing, with textile base other than of needleloom felt or nonwovens
59112020	Textile products and articles, for technical uses: Bolting cloth, whether or not made up: Of Silk
61043920	Women's or girls suit-type jackets and blazers, of materials, containing less than 70% silk or silk waste
61169975	Gloves, mittens and mitts, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted/crocheted
62011910	Men's or boys' overcoats, carcoats, capes, cloaks, & sim coats, of textile materials (except wool, cotton or mmf), containing 70% or more by weight silk, not knitted/crocheted
62019910	Men's or boys' anoraks, wind-breakers and similar articles, of textile materials (except wool, cotton or mmf), containing 70% or more by weight silk, not knitted/crocheted
62021910	Women's or girls' overcoats, carcoats, capes, cloaks & sim coats, of textile materials (except wool, cotton or mmf), containing 70% or more weight silk, not knitted/crocheted
62029910	Women's or girls' anoraks, wind-breakers and similar articles, of textile materials (except wool, cotton or mmf), containing 70% or more weight silk, not knitted/crocheted
62034940	Men's or boys' trousers, bib & brace overalls, breeches & shorts, of textile materials (except wool, cotton or mmf), containing 70% or more weight silk, not knitted/crocheted
62099050	Babies' garments and clothing accessories, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, not knitted/crocheted
68129200	Paper, millboard and felt of asbestos other than crocidolite
69131010	Porcelain or china statues, statuettes & handmade flowers, valued over \$2.50 each, of original work by professional sculptors
69139010	Ceramic (other than porcelain or china) statues, statuettes, handmade flowers, valued over \$2.50 each, of original work by professional sculptors
94033040	Wooden furniture of a kind used in offices, bentwood
94033060	Wooden furniture of a kind used in offices, other than bentwood
94034040	Wooden furniture of a kind used in the kitchen, bentwood
94034060	Wooden furniture of a kind used in the kitchen, o/than bentwood, designed for motor vehicle use
94034090	Wooden furniture of a kind used in the kitchen, o/than bentwood, other
94035040	Wooden furniture of a kind used in the bedroom, bentwood
94035060	Wooden furniture of a kind used in the bedroom, o/than bentwood, designed for mtr vehicle use
94035090	Wooden furniture of a kind used in the bedroom, o/than bentwood, other
94036040	Other wooden furniture, bentwood
94036080	Other wooden furniture, other than bentwood
94038100	Furniture of bamboo or rattan
94038930	Furniture of cane, osier or similar materials
95049060	Chess, checkers, backgammon, darts and other table and parlor games played on boards of a special design and parts thereof; poker chips and dice

Handicraft Items Eligible to enter the United States Duty-Free under the AGOA or

39264000	Statuettes and other ornamental articles, of plastics
42022235	Handbags with or without shoulder strap or without handle, with outer surface of textile materials, wholly or in part of braid, of abaca
42022270	Handbags, outer surface textile material, except braid, of pile or tufted construction, containing 85% or more by weight silk or silk waste.
42023130	Articles of a kind normally carried in the pocket or handbag, with outer surface of reptile leather
42031020	Articles of apparel, of reptile leather
42050060	Articles of reptile leather, not elsewhere specified
44140000	Wooden frames for paintings, photographs, mirrors or similar objects
44201000	Wooden statuettes and other wood ornaments
44209045	Wooden jewelry boxes, silverware chests, microscope, tool or utensil cases, similar boxes, cases and chests, not lined with textile fabrics
44209080	Wood marquetry and inlaid wood; wooden articles of furniture, not elsewhere specified
46012140	Woven or partly assembled materials of bamboo, for mats, matting and screens
46012240	Woven or partly assembled materials of rattan for mats, matting and screens
46012940	Woven or partly assembled materials of willow for mats, matting and screens
46021145	Basketwork and other articles, not elsewhere specified, of one or more of bamboo
46021223	Articles of a kind normally carried in the pocket or in the handbag, of rattan
46021245	Basketwork and other articles, not elsewhere specified, of rattan
46021945	Basketwork and other articles, not elsewhere specified, of willow or wood
46029000	Basketwork, wickerwork and other articles made directly from plaiting materials or from articles of heading 4601, not elsewhere specified; loofah articles
50030090	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) carded or combed
50071030	Woven fabrics of noil silk, containing 85 percent or more by weight of silk or silk waste
50079030	Woven silk fabrics, containing 85% or more by weight of silk or silk waste, not elsewhere specified
51021960	Fine animal hair (other than Kashmir or camel), not processed beyond the degreased or carbonized condition, not carded or combed
51031000	Noils of wool or of fine animal hair
51032000	Waste, other than noils, of wool or of fine animal hair, including yarn waste but excluding garnetted stock
51130000	Woven fabrics of coarse animal hair or of horsehair
52083120	Dyed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing not more than 100 g/m ²
52083210	Dyed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing over 100 g/m ² but not over 200 g/m ²
52084120	Plain weave certified hand-loomed fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m ² , of yarns of different colors
52084210	Plain weave certified hand-loomed fabrics of cotton, 85% or more cotton by weight, over 100 but not over 200 g/m ² , of yarns of different colors

52085120	Printed certified hand-loomed plain weave fabrics of cotton, 85% or more cotton by weight, weighing not over 100 g/m ²
52085210	Printed certified hand-loomed plain weave fabrics of cotton, 85% or more cotton by weight, weight more than 100 g/m ² but not more than 200 g/m ²
52093130	Dyed, plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m ²
52094130	Plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing over 200 g/m ² , of yarns of different colors
52095130	Printed plain weave certified hand-loomed fabrics of cotton, containing 85% or more cotton by weight, weighing more than 200 g/m ²
53012100	Flax, broken or scotched
53089010	Paper yarn
53110060	Woven fabrics of paper yarn
54041210	Polypropylene monofilament of 67 decitex or more (not racket strings), and with no cross-sectional dim. > 1 mm, not over 254 mm in length
54041910	Racket strings of synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm
54050060	Strip and the like of artificial textile materials of an apparent width not exceeding 5 mm
56072900	Twine (except binder or baler twine), cordage, rope and cables of sisal or other textile fibers of genus Agave
56074110	Binder or baler twine of wide nonfibrillated strip, of polyethylene or polypropylene
56074910	Twine (other than binder or baler twine), cordage, rope and cables of wide nonfibrillated strip, of polyethylene or polypropylene
56079035	Twine, cordage, rope & cables of abaca or other hard (leaf) fibers, other than stranded construction or stranded not over 1.88 cm in diameter
56089023	Hammocks, of cotton
56089030	Knotted netting of twine, cordage or rope or other made-up nets (not fish netting and nets) of textile materials (not cotton nor manmade materials)
57025020	Carpets & other textile floor coverings, not of pile construction, woven but not on a power-driven loom, not made up, of wool/fine animal hair
57029130	Floor coverings, not of pile construction, woven not on power-driven loom, made up, of wool or fine animal hair
57029210	Hand-loomed carpet & other textile floor coverings, not of pile construction, woven, made up, of man-made textile materials, not elsewhere specified
57029905	Hand-loomed carpets and other textile floor coverings, not of pile construction, woven, made up, of cotton
57029920	Carpets & other textile floor coverings, not of pile construction, woven, made up, of other textile materials not elsewhere specified
57031020	Hand-hooked carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair
57032010	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides, hand-hooked

57033020	Hand-hooked carpets & other textile floor coverings, tufted, whether or not made up, of man-made materials (not nylon nor other polyamides)
57039000	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials not elsewhere specified
59031010	Textile fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride
59039010	Textile fabrics of cotton, impregnated, coated, covered or laminated with plastics not elsewhere specified, other than those of heading 5902
59114000	Straining cloth of a kind used in oil presses or the like, of textile material or of human hair
61161008	Other gloves, mittens and mitts, the foregoing specially designed for sports use, including ski and snowmobile gloves, mittens and mitts
61169208	Gloves, etc., specially designed for sports, including ski and snowmobile gloves, mittens and mitts, knitted or crocheted, of cotton
61169308	Gloves, mittens & mitts, for sports use, (including ski and snowmobile gloves, etc.), of synthetic fibers
61169935	Gloves, mittens & mitts specially designed for sports, including ski and snowmobile gloves, mittens and mitts, of artificial fibers
61171040	Shawls, scarves, etc., knitted or crocheted, containing 70% or more by weight of silk or silk waste
61178085	Headbands, ponytail holders & similar articles, of textile materials containing 70% or more by weight of silk, knitted or crocheted
62043960	Women's or girls' suit-type jackets and blazers, not knitted/crocheted, of textile materials not elsewhere specified, containing 70% or more silk or silk waste
62044910	Women's or girls' dresses, not knitted or crocheted, containing 70% or more by weight of silk or silk waste
62101020	Garments, not knitted or crocheted, made up of fabrics of heading 5602 or 5603 formed on a base of paper or covered or lined with paper
62139005	Handkerchiefs, not knitted or crocheted, containing 70% or more by weight of silk or silk waste
62141010	Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, containing 70% or more silk or silk waste
62160008	Gloves, mittens & mitts, for sports, including ski & snowmobile gloves, etc., not knitted/crocheted, impregnated or covered with plastic/rubber
62160035	Gloves, mittens & mitts, all the foregoing for sports use, including ski & snowmobile gloves, mittens & mitts, of cotton
62160046	Gloves, mittens & mitts, for sports use, including ski & snowmobile, of man-made fibers, not impregnated nor coated with plastics or rubber
62171085	Headbands, ponytail holders and similar articles, of textile materials containing less than 70% by weight of silk, not knitted or crocheted
63029910	Toilet and kitchen linen of textile materials not elsewhere specified, containing 85% or more by weight of silk or silk waste
63049910	Wall hangings, not knitted or crocheted, of wool or fine animal hair, the foregoing certified hand-loomed and folklore products
63049925	Wall hangings of jute, excluding those of heading 9404
63049940	Certified hand-loomed and folklore pillow covers of wool or fine animal hair, not knitted or crocheted
63064049	Pneumatic mattresses of textile materials other than of cotton

63079085	Wall banners, of man-made fibers
63079098	National flags and other made-up articles of textile materials, not elsewhere specified
64059020	Disposable footwear, not elsewhere specified, designed for one-time use
64061072	Uppers for footwear, not elsewhere specified, of cotton, with external surface area less than 50% textile materials
64061085	Uppers for footwear, not elsewhere specified, of materials not elsewhere specified, with external surface area less than 50% textile materials
64062000	Outer soles and heels for footwear, of rubber or plastics
64069100	Parts of footwear, not elsewhere specified, of wood
64069930	Parts of footwear, not elsewhere specified; removable insoles, heel cushions, etc; gaiters, leggings, etc, & parts thereof; all the foregoing of rubber/plastic
65010060	Hat forms, hat bodies and hoods, not blocked to shape or with made brims; plateaux & manchons; all of fur felt, not for men or boys
65020020	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & without made brims, of vegetable fibers or materials, or paper yarn, sewed
65020040	Hat shapes, plaited or assembled from strips, not blocked/lined/trimmed & without made brims, of vegetable fibers or materials, not sewed/bleached/colored
65040030	Hats and headgear, plaited or assembled from strips of vegetable fibers or unspun fibrous vegetable materials and/or paper yarn, sewed
65040060	Hats and headgear, plaited or assembled from strips of vegetable fibers or unspun fibrous vegetable materials and/or paper yarn, not sewed
65051000	Hair-nets of any material, whether or not lined or trimmed
65069930	Headgear, not elsewhere specified, of furskin, whether or not lined or trimmed
65069960	Headgear (other than safety headgear), not elsewhere specified, of materials other than rubber, plastics, or furskins, whether or not lined or trimmed
66011000	Garden or similar umbrellas
66019900	Umbrellas, other than garden or similar umbrellas, without a telescopic shaft
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like
66032090	Umbrella frames, including frames mounted on shafts (sticks), other than for hand-held rain umbrellas, not elsewhere specified
66039081	Handles, knobs, other parts, trimmings and accessories, for umbrellas, walking-sticks, seat-sticks, whips, riding crops and the like
67010030	Articles of feathers or down (other than articles & apparel filled or stuffed with feathers/down and worked quills & scapes)
69131020	Bone china statuettes and other ornamental articles, not elsewhere specified
69139050	Ceramic (other than porcelain, china or earthenware) ornamental articles, not elsewhere specified
69141080	Porcelain or china arts. (other than tableware/kitchenware/household & ornament. arts), not elsewhere specified
69149080	Ceramic (other than porcelain or china) arts. (other than tableware/kitchenware/household & ornament. arts), not elsewhere specified

70060020	Drawn or blown glass, not containing wire netting & not surface ground or polished, but bent, edged or otherwise worked but not framed
70099110	Glass mirrors (other than rearview mirrors), unframed, not over 929 cm ² in reflecting area
70099150	Glass mirrors (other than rearview mirrors), unframed, over 929 cm ² in reflecting area
70099210	Glass mirrors (other than rearview mirrors), framed, not over 929 cm ² in reflecting area
70099250	Glass mirrors (other than rearview mirrors), framed, over 929 cm ² in reflecting area
70139935	Votive-candle holders of glass, not elsewhere specified
70189050	Articles (other than imitation jewelry) of glass beads, pearls and imitation stones and statuettes & ornaments of lamp-worked glass
71131120	Silver articles of jewelry and parts thereof, not elsewhere specified, valued not over \$18 per dozen pieces or parts
71131150	Silver articles of jewelry and parts thereof, not elsewhere specified, valued over \$18 per dozen pieces or parts
71131950	Precious metal (other than silver) articles of jewelry and parts thereof, whether or not plated or clad with precious metal, not elsewhere specified
71159030	Gold (including metal clad with gold) articles (other than jewelry or goldsmiths' wares), not elsewhere specified
71159040	Silver (including metal clad with silver) articles (other than jewelry or silversmiths' wares), not elsewhere specified
71159060	Articles of precious metal (other than gold or silver), including metal clad with precious metal, not elsewhere specified
71162005	Jewelry articles of precious or semiprecious stones, valued not over \$40 per piece
71162015	Jewelry articles of precious or semiprecious stones, valued over \$40 per piece
71162040	Semiprecious stone (except rock crystal) articles (other than jewelry and figurines)
71171990	Imitation jewelry (other than toy jewelry & rope, curb, cable, chain, etc.), of base metal (whether or not plated with precious metal), not elsewhere specified
71179090	Imitation jewelry not of base metal or plastics, not elsewhere specified, over 20 cents/dozen pieces or parts
83062100	Base metal statuettes and other ornaments plated with precious metal, and base metal parts thereof
92021000	String musical instruments, other than with electronic sound or amplification, played with a bow
92029020	String musical instruments, other than with electronic sound or amplification, guitars, valued not over \$100 each (excluding the value of the case)
92029040	String musical instruments, other than with electronic sound or amplification, guitars, valued over \$100 each (excluding the value of the case)
92029060	String musical instruments (other than guitars or instruments played with a bow), other than with electronic sound or amplification
92051000	Wind musical instruments, other than with electronic sound or amplification, brass-wind instruments
96100000	Slates and boards, with writing or drawing surfaces (whether or not framed)

Handicraft Items Subject to Duties (in Numerical Order by Duty - Lowest to Highest) W

United States

62113910	Men's or boys' garments (excluding swimwear or ski-suits), not elsewhere specified, of textile materials (except wool, cotton or mmf), containing 70% or more weight of silk, not knitted/crocheted
61083940	Women's or girl's nightdresses and pajamas, knitted or crocheted, of other textile materials >=70% silk or silk waste
61089950	Women's or girl's bathrobes, dressing gowns, negligees, and similar articles, knitted or crocheted >= 70% silk, underwear
61079950	Men's or boy's bathrobes, dressing gowns, and similar articles, knitted or crocheted >=70% silk or silk wast, sleepwear
61019010	Men's or boy's overcoats, carcoats, capes, cloaks, anoraks, windbreakers, knitted or crocheted, >=70% by weight of silk
61029010	Women's or girls' overcoats, carcoats, etc., of textile materials (other than wool, cotton or mmf), containing 70% or more weightt of silk, knitted or crocheted
61031070	Men's or boys' suits, of textile materials(ex wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted
61033940	Men's or boys' suit-type jackets and blazers, of textile materials, (except wool, cotton, or mmf), containing 70% or more by weight of silk, knitted/crocheted
61034940	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of textile materials (except wool, cotton or mmf), containing 70% or more weight of silk, knitted/crocheted
61041940	Women's or girls' suits, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted
61044910	Women's or girl's dresses, knitted or crocheted, of other textile materials, >=70% by weight of silk or silk waste
61045940	Women's or girl's skirts and divided skirts, knitted or crocheted, of other textile materials, >=70% silk or silk waste
61046940	Women's or girl's bib and brace overalls, knitted or crocheted, of other textile materials, >=70% silk or silk waste
61059040	Men's or boy's shirts, knitted or crocheted, of other textile materials, >=70% silk or silk waste
61069015	Women's or girl's blouses and shirts, knitted or crocheted, of other textile materials, >=70% silk or silk waste
61071910	Men's or boy's underpants and briefs, knitted or crocheted, of other textile materials, >=70% silk or silk waste
61072950	Men's or boy's nightshirts and pajamas, knitted or crocheted, of other textile materials, >=70% silk or silk waste
61109010	Sweaters, pullovers, sweatshirts, vests and similar articles, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk, knitted/crocheted
61119070	Babies garments and clothing accessories, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk, knitted/crocheted
61149010	Other garments not elsewhere specified, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted/crocheted
62033951	Men's or boys' suit-type jackets and blazers, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk, not knitted/crocheted
62041940	Women's or girls' suits, of textile materials (except wool,cotton or mmf), containing 70% or more by weight of silk or silk waste, not knitted/crocheted

61081910	Women's or girl's slips and petticoats, knitted or crocheted, of other textile materials $\geq 70\%$ silk or silk waste
62046940	Women's or girl's trousers, bib and brace overalls, breeches & shorts, of silk or silk waste, containing $\geq 70\%$ weight silk or silk waste, not knitted/crocheted
62059010	Men's or boys' shirts, of silk or silk waste, containing 70% or more by weight of silk or silk waste, not knitted or crocheted
62072910	Men's or boys' nightshirts and pajamas, of textile materials (except cotton or mmf), containing 70% or more by weight of silk or silk waste, not knitted/crocheted
62079970	Men's or boys' undershirts, bathrobes, & similar articles, containing 70% or more by weight of silk or silk waste, not knitted or crocheted
62082910	Women's or girls' nightdresses and pajamas, of textile materials (except cotton or mmf), containing 70% or more by weight of silk or silk waste, not knitted/crocheted
62089930	Women's or girls' singlet & other undershirt, briefs, panties, negligees, dressing gowns & similar articles, of silk, containing $\geq 70\%$ weight silk, not knitted/crocheted
62139050	Handkerchiefs, not knitted or crocheted, containing 70% or more by weight of silk or silk waste
61178020	Ties, bow ties and cravats, containing 70% or more by weight of silk or silk waste, knitted or crocheted
62111240	Women's or girls' swimwear, of textile materials (except mmf), containing 70% or more by weight of silk or silk waste, not knitted or crocheted
62114910	Women's or girls' garments (excluding swimwear or ski-suits), not elsewhere specified, of textile materials (except wool, cotton or mmf), containing 70% or more weight of silk, not knitted/crocheted
62081950	Women's or girls' slips and petticoats, of textile materials (except mmf or cotton), containing 70% or more by weight of silk or silk waste, not knitted/crocheted
61159940	Stockings and other hosiery, including footwear without applied soles, of textile materials (except mmf), containing 70% or more by weight of silk, knitted/crocheted
62071910	Men's or boys' underpants and briefs, of textile materials (except cotton), containing 70% or more weight of silk or silk waste, not knitted/crocheted
61082910	Women's or girl's briefs and panties, knitted or crocheted $\geq 70\%$ silk or silk waste
61179010	Parts of garments or of clothing accessories, containing 70% or more by weight of silk or silk waste, knitted or crocheted
62171010	Made up clothing accessories (excluding those of heading 6212), containing 70% or more by weight of silk or silk waste, not knitted or crocheted
62179010	Parts of garments or of clothing accessories (excluding those of heading 6212), containing 70% or more by weight of silk or silk waste, not knitted or crocheted
50030900	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) carded or combed
64052060	Footwear, not elsewhere specified, with soles and uppers of wool felt
61099040	Men's or boy's other T-shirts, tanktops, singlets and similar garments $\geq 70\%$ by weight silk or silk waste
61152940	Panty hose (not graduated compressoin) and tights, containing 70% or more by weight of silk or silk waste, knitted or crocheted
58019020	Woven pile fabrics and chenille fabrics of textile materials not elsewhere specified, other than fabrics of heading 5802 or 5806

61153010	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex containing 70% or more by weight of silk, knitted/crocheted
62121070	Brassieres, not containing lace, net or embroidery, containing 70% or more by wt of silk or silk waste, whether or not knitted or crocheted
63049960	Other furnishing articles, excluding those of heading 9404: not knitted or crocheted, containing less than 85% silk or silk waste
61121940	Track suits, of textile materials (except cotton or mmf), containing 70% or more by weight of silk or silk waste, knitted or crocheted
58061030	Narrow woven fabrics, other than goods of heading 5807; woven pile fabric, including terry and chenille fabric, $\geq 85\%$ silk
62031950	Men's or boys' suits, of textile materials (except wool, cotton or mmf), containing 70% or more by weight of silk or silk waste, not knitted or crocheted
59111020	Textile fabrics, felt and felt-lined woven fabrics, combined with layer(s) of rubber, leather or other material, for technical uses, not elsewhere specified
59113100	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or similar machines, weighing less than 650 g/m ²
59113200	Textile fabrics and felts, endless or fitted with linking devices, used for papermaking or similar machines, weighing 650 g/m ² or more
56012900	Wadding of textile materials (excluding cotton and man-made fibers) and articles thereof, not elsewhere specified
60019910	Other pile fabric, of fibers other than cotton or man-made fiber, $\geq 85\%$ by weight silk, knitted or crocheted
62064020	Women's or girl's blouses and shirts, not knitted or crocheted, of manmade fibers, containing 30% or more of silk or silk waste, not elsewhere specified
62111140	Men's or boys' swimwear, of textile materials (except mmf), containing 70% or more by weight of silk or silk waste, not knit or crocheted
63023900	Silk blend bed linen, $< 85\%$ by weight of silk or silk waste
63022900	Bed linen, not knitted or crocheted, printed, of textile materials not elsewhere specified
57041000	Carpet tiles of felt, not tufted or flocked, whether or not made up, having a maximum surface area of 0.3 m ²
62121030	Brassieres, containing lace, net or embroidery, containing 70% or more by weight of silk or silk waste, whether or not knitted or crocheted
58042990	Tulles and other net fabrics, not including woven, knitted, crocheted fabrics, lace in the piece, mechanically made lace, 85% or more silk
63049100	Other furnishing articles, excluding those of heading 9404: knitted or crocheted, of silk blend, $\geq 85\%$ of silk
61109090	Sweaters, pullovers, sweatshirts, vests and similar articles, of textile materials (except wool, cotton or mmf), containing under 70% by weight of silk, knitted/crocheted
58023000	Tufted textile fabrics, other than products of heading 5703
62104090	Men's or boy's not knit other than man made fiber other garments, containing 70% or more by weight of silk or silk waste
62105090	Women's or girls' no knit other than man made fibers other garments, containing 70% or more by weight of silk or silk waste
61103020	Sweaters, pullovers & similar articles, knitted or crocheted, of manmade fibers, containing 30% or more of silk or silk waste

62043980	Women's or girl's suit-type jackets and blazers, of other textile materials, not knitted, <70% silk, subject to restraints
63041930	Other furnishing articles, excluding thos of heading 9404: bedspreads, not knitted or crocheted, >=85% silk
56022900	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, covered or laminated, of textile materials not elsewhere specified
56029060	Felt, impregnated, coated or covered, of man-made fibers, not elsewhere specified
62045940	Women's or girl's skirts and divided skirts, of other textile materials, not knitted, containing <70% of silk or silk waste
62129000	Suspenders, garters, and similar articles, containing less than 70% of silk or silk wates, whether or not knitted or crocheted
65059070	Hats and headgear, of mmf, made up from felt or other textile material (but not knitted or crocheted), wholly or in part braid
51119030	Woven fabrics of carded wool/fine animal hair, containing 30% or more by weight of silk or silk waste, valued over \$33/kg
51129030	Woven fabrics of combed wool/fine animal hair, not elsewhere specified, containing 30% or more by weight of silk or silk waste, valued over \$33/kg
54083230	Woven fabrics of artificial filament yarn not elsewhere specified, dyed, 30% or more by weight of silk or silk waste, valued over \$33/kg
54083330	Woven fabrics of artificial filament yarn not elsewhere specified, of yarns of different colors, 30% or more of silk or silk waste, valued over \$33/kg
62044950	Women's or girl's dresses, of other textile materials, not knitted, of silk
62061000	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted, of silk or silk waste
60069010	Other knitted or crocheted fabrics containing 85% or more by weight silk or silk waste
62043310	Women's or girls' suit-type jackets and blazers, not knitted or crocheted, of synthetic fibers, containing 30% or more of silk or silk waste
62044320	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, containing 30% or more of silk or silk waste, other than certified
62062020	Women's or girls' blouses & shirts, not knitted or crocheted, of wool or fine animal hair, containing 30% or more of silk of silk waste, not elsewhere specified
62046230	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, not elsewhere specified, certified hand-loomed and folklore products
62044110	Women's or girls' dresses, not knitted or crocheted, of wool or fine animal hair, containing 30% of silk or silk waste
62151000	Ties, bow ties and cravats, not knitted or crocheted, of silk or silk waste
63019000	Blankets and traveling rugs, >= 85% silk or silk waste
94049095	Mattress supports, containing >=85% silk or silk waste
42022240	Handbags, outer surface textile material, wholly or part of braid, containing 85% or more by weight silk or silk waste
62031115	Men's/boys' suits of wool, not knitted or crocheted, 30% or more of silk or silk waste, of wool yarn with average fiber diameter 18.5 micron
62043110	Women's or girls' suit-type jackets & blazers, of wool or fine animal hair, not knitted or crocheted, containing 30% or more of silk or silk waste

65059020	Headwear, of cotton, not knitted; certified hand-loomed and folklore hats & headgear, of cotton and/or flax, not knitted
62045210	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products
62062010	Women's or girls' blouses and shirts, not knitted or crocheted, of wool or fine animal hair, certified hand-loomed and folklore products
62052010	Men's or boys' shirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products
63025930	Table linen of textile materials, 85% by weights silk or silk waste
62063010	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, certified hand-loomed and folklore products
62059005	Men's or boys' shirts, not knitted or crocheted, of wool or fine animal hair, certified hand-loomed and folklore products
56021090	Needleloom felt and stitch-bonded fabrics, whether or not impregnated, coated or covered, not elsewhere specified
63039900	Curtains, including drapes, and interior blinds; curtain or bed valances, not knitted or crocheted, containing 85% or more by weight of silk
62044310	Women's or girls' dresses, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products
62044420	Women's or girls' dresses, not knitted or crocheted, of artificial fibers, not elsewhere specified, certified hand-loomed and folklore products
62045310	Women's or girls' skirts and divided skirts, not knitted or crocheted, of synthetic fibers, certified hand-loomed and folklore products
62045910	Women's or girls' skirts and divided skirts, not knitted or crocheted, of artificial fibers, certified hand-loomed and folklore products
62046320	Women's or girls' trousers, breeches & shorts, not knit or crocheted, of synthetic fibers, nesoi, certified hand-loomed & folklore products
62064010	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and folklore products
62044210	Women's or girls' dresses, not knitted or crocheted, of cotton, certified hand-loomed and folklore products
56021010	Laminated fabrics of needleloom felt or stitch-bonded fiber fabrics
62053010	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, certified hand-loomed and folklore products
64052090	Footwear, not elsewhere specified, with outer sole other than rubber/plastics/leather/comp. leather & upper of textile material other than vegetable fibers or wool felt
94049085	Quilts, eiderdown, comforters of other shells of text materials, containing 85% silk or silk waste
5804300	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics, lace in the piece, handmade lace, containing 85% or more silk
61123900	Men's or boy's swimwear, knitted or crocheted, of materials containing 70% or more by weight silk or silk waste
61124900	Women's or girl's swimwear, knitted or crocheted, of other textile materials containing 70% or more by weight silk or silk waste
58043000	Hand-made lace, in the piece, in strips or in motifs (other than fabrics of heading 6002)

58022000	Terry toweling and similar woven terry fabrics (other than narrow fabrics of heading 5806) of textile materials other than cotton
42021280	Attache cases, brief cases, school satchels, occupational luggage cases and similar containers containing 85% or more by weight of silk or silk waste
42029230	Travel, sports and similar bags, outer surface containing 85% or more by weight silk or silk waste
42029290	Other bags, with outer surface of textile material, containing 85% or more by weight of silk or silk waste
65059080	Hats and headgear, of mmf, made up from felt or other textile material (but not knitted or crocheted), not in part of braid
65059090	Hats and other headgear, of silk blend, whether or not for babies, $\geq 70\%$ silk or silk waste
65059040	Hats and headgear, of wool, made up from felt or other textile material, but not knitted or crocheted or made up from knitted or crocheted fabric
56022100	Felt, excluding needleloom felt and stitch-bonded fiber fabrics, not impregnated, coated, covered or laminated, of wool or fine animal hair