**US Customs Laws**

**Standard Operating Procedures for AGOA**

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**Introduction**

This manual is intended to provide information needed to comply with requirements of U.S. customs laws concerning:

1. The entry process;
2. Classification;
3. Valuation;
4. Determination of country of origin;
5. Admissibility of goods; and
6. Assessment of duty (liquidation).

In addition to the manual, a step-by-step list of procedures to be followed in order to be in compliance with U.S. customs laws and AGOA requirements has been prepared and is attached as Appendix 1.

1. **U.S. Customs Laws**

# Entry of goods

Merchandise arriving in the United States by commercial carrier must be entered by the owner, purchaser, his or her authorized regular employee, or by the licensed customs broker designated by the owner, purchaser, or consignee. In most cases, the carrier will certify the person who is to be considered the owner of the goods through issuance of a carrier’s certificate. The importer must provide evidence of the right to make entry. This may be the carrier’s certificate, the bill of lading or an airway bill. In certain circumstances, entry may be made by means of a duplicate bill of lading or a shipping receipt. When the goods are not imported by a common carrier, possession of the goods by the importer at the time of arrival will be sufficient evidence of the right to make entry.

Goods are not considered legally entered until after the shipment has arrived within the port of entry, delivery of the merchandise has been authorized by Customs and Border Patrol (CBP), and estimated duties have been paid. Goods may be entered for consumption, entered for warehouse at the port of arrival, or they may be transported in-bond to another port of entry and entered there under the same conditions as at the port of arrival.

Customs brokers are the only persons who are authorized to act as agents for importers in the United States. These are private individuals or firms licensed by CBP to prepare and file the necessary customs documents, arrange for the payment of duties, arrange for the release of the goods in CBP custody, and to deal with any other customs matters.

# Most entries will be entries for consumption. The entry process is a two-part process, both of which can be done electronically through the Automated Broker Interface (ABI) program of the Automated Commercial System (ACS):

1. Filing the entry documents necessary to determine release from CBP custody (entry); and
2. Filing the documents necessary for duty assessment and statistical purposes (entry summary).

# The entry documents must be filed within 15 calendar days of the date that a shipment arrives at a U.S. port of entry. These include:

1. Entry Manifest (CBP Form 7533) or Application and Special Permit for Immediate Delivery (CBP Form 3461) or other form;
2. Evidence of right to make entry;
3. Commercial invoice or a pro forma invoice when the commercial invoice cannot be produced;
4. Packing lists, if appropriate;
5. Other documents necessary to determine merchandise admissibility (FDA license, etc.); and
6. Evidence of a bond to cover potential duties, taxes and other charges.

The commercial invoice must provide the following information:

1. The port of entry to which the merchandise is destined;
2. The time and place of sale and names of buyer and seller;
3. If consigned, the time and origin of shipment, and names of shipper and receiver;
4. A detailed description of the merchandise;
5. The quantities;
6. The purchase price of each item in the currency of the sale;
7. The kind of currency;
8. All charges including freight, insurance, commissions, and cost of packing;
9. All rebates, drawbacks, and bounties allowed on exportation of the goods;
10. The country of origin; and
11. All other goods or services involved in the production of the merchandise.

If the required commercial invoice is not filed at the time the merchandise is entered, a *pro forma* invoice must be filed at the time of entry and a bond given for production of the invoice within 120 days of the entry summary.

Entry summary documentation must be filed and estimated duties must be deposited within 10 working days of the entry. The entry summary documents include:

* Entry summary (CBP Form 7501); and
* Any other invoices and documents necessary to assess duties, collect statistics, or determine that all import requirements have been satisfied.

Rates of duty for imported merchandise may vary depending upon the country of origin. Most merchandise is dutiable under the most-favored-nation—now referred to as *normal trade relations*—rates in the General column under column 1 of the tariff schedule. Merchandise from countries to which these rates have not been extended is dutiable at the full or “statutory” rates in column 2 of the tariff schedule.

1. **Classification of goods**

All goods imported into the United States are subject to duty or are duty-free in accordance with their classification. The United States uses the Harmonized Commodity Description and Coding System (Harmonized System or HS) to classify goods. This system was developed by the World Customs Organization (WCO) and it went into effect internationally on January 1, 1988. The HS provides for common classifications for all goods for all countries. It is in effect in over 200 countries, including the U.S. and most countries in Africa. This system is used for classifying 98% of worldwide international trade in goods. Chapters 1 – 97 cover all categories of goods. Chapters 98 and 99 are for reserved for national use. In the U.S., these chapters are used for full or partial duty-free treatment (Chapter 98) and temporary modifications (Chapter 99). The HS covers all merchandise whether specifically provided for or not. Merchandise may be specifically provided for according to material, use or common name. Merchandise not specifically provided for is classified in a basket category (“other”).

The Harmonized Tariff Schedule of the United States (HTSUS) (<https://hts.usitc.gov/current>) includes the General Rules of Interpretation, the Additional U.S. Rules of Interpretation, the General Notes (U.S.), and Section and Chapter notes. All of the notes must be taken into account in making a proper classification decision.

The HTSUS is laid out as follows:

1. The heading or subheading number appears in the first section;
2. The statistical suffix is in the second section; The description of the article is in the third section;
3. Quantity is in the fourth section; and
4. Rates of duty are in the fifth section (divided into Column 1 duty rates (general or normal trade relation rates and special rates (free or reduced duties for special programs)) and Column 2 duty rates (countries not given most-favored nation duty treatment (currently Cuba and North Korea)).

U.S. Customs rulings should also be consulted when in doubt about the correct classification for a product. These can be accessed on an online search tool (<https://rulings.cbp.gov/>). Another useful tool is the product search tool found at <https://hts.usitc.gov/>

1. **Valuation of goods**

The transaction value of imported merchandise is the price actually paid or payable for the merchandise when sold for exportation to the United States, plus amounts for the following items if they are not included in the price:

* The packing costs incurred by the buyer;
* Any selling commission incurred by the buyer;
* The value of any assist;
* Any royalty or license fee that the buyer is required to pay as a condition of the sale; and
* The proceeds, accruing to the seller, of any subsequent resale, disposal, or use of the imported merchandise.

Packing costs consist of the cost incurred by the buyer for all containers and coverings of whatever nature and for the labor and materials used in packing the imported merchandise so that it is ready for export.

The price actually paid or payable for the imported merchandise is the total payment, excluding international freight, insurance, and other c.i.f. charges, that the buyer makes to the seller and it is usually represented by the invoice price. The invoice price will be used for valuation of goods in most cases. In some circumstance the goods cannot be valued on the basis of transaction value. These include situations where there are:

* Restrictions on the disposition or use of the merchandise;
* Conditions for which a value cannot be determined;
* Proceeds of any subsequent resale, disposal or use of the merchandise, accruing to the seller, for which an appropriate adjustment to transaction value cannot be made; or
* Related-party transactions where the transaction value is not acceptable.

In these cases a secondary basis will be used:

* Transaction value of identical merchandise;
* Transaction value of similar merchandise;
* Deductive value; or
* Computed value.

The following amounts are to be excluded from transaction value:

* The cost, charges, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the goods from the country of exportation to the place of importation in the United States;
* Any reasonable cost or charges incurred for:
  + - * Constructing, erecting, assembling, maintaining, or providing technical assistance with respect to the goods after importation into the United States; or
      * Transporting the goods after importation; and
      * The customs duties and other federal taxes, including any federal excise tax, for which sellers in the United States are ordinarily liable.

1. **Country of origin**

The general rule is that a product will be considered the product of the country where it was grown, manufactured or processed or where it was substantially transformed (given a new name, character or use). The origin of merchandise that is imported into the customs territory of the United States can affect the rate of duty, entitlement for special programs, admissibility, quota, anti-dumping or countervailing duties, procurement by government agencies and marking requirements. There are two basic types of rules of origin: non-preferential and preferential. Non-preferential rules generally apply in the absence of bilateral or multilateral trade agreements. Preferential rules are applied to merchandise to determine its eligibility for special treatment under various trade agreements or special legislation, such as the African Growth and Opportunity Act (AGOA). There are also special rules of origin for textile and apparel articles, provided for by statute.

Non-preferential rules of origin apply to country of origin marking requirements. U.S. customs laws provide that each article produced abroad and imported into the United States must be marked with the English name of the country of origin (the country where the article was grown, manufactured or produced) to indicate to the ultimate purchaser in the United States the country of manufacture or production of the article. These laws also require that marking be located in a conspicuous place and that it be as legible, indelible and permanent as the nature of the article permits. Some articles are not required to be marked to indicate country of origin. However, in these cases, the outermost containers in which these articles ordinarily reach the ultimate purchaser in the United States must be marked to indicate the English name of the country of origin of the articles.

The country of origin of an article may be changed in a secondary country if a substantial transformation occurs. This requires that a new article with a different name, character, and use is created. Preferential rules of origin are applied to determine eligibility for preferential tariff programs, such as AGOA. These rules are generally based on a combination of a non-preferential rule (country of manufacture, production, or growth or country where substantially transformed) and a minimum value content. For AGOA the requirement for goods not wholly originating in a Sub-Saharan African (SSA) country or group of countries must be substantially transformed into an article of an SSA country plus meet the requirement that the sum of the direct costs of processing operations performed in the beneficiary country and the cost or value of the materials produced in the beneficiary country equals at least 35 percent of the appraised value of the article.

1. **Admissibility of goods**

Determination of whether goods are admissible into the United States depends on the application of laws governing prohibited and restricted goods, including the requirements of other government agencies (FDA, USDA, EPA, etc.).

1. **Assessment of duties (Liquidation of the entry)**

The importer or entry filer is responsible for using reasonable care to value imported merchandise and provide any other information necessary to enable the CBP officer to properly assess the duty and determine whether any other applicable legal requirements are met, including admissibility. The CBP officer is then responsible for fixing the value of the imported merchandise. CBP officers at the port of entry review the classification and valuation information provided, as well as other required import information, for correctness and for agreement of the submitted data with the merchandise actually imported. In many cases, the entry summary and documentation will be accepted as submitted without any changes. In this situation, the entry is liquidated as entered. Liquidation is the point at which CBP’s ascertainment of the rate and amount of duty becomes final for most purposes. Liquidation is accomplished by posting a notice on a public bulletin board at the customhouse.

CBP may determine that an entry cannot be liquidated as entered when, for example, the tariff classification is incorrect (not consistent with established and uniform classification practice). If the change in classification results in a rate of duty more favorable to an importer, the entry is liquidated and a refund is authorized for the relevant amount of the deposited estimated duties. If the liquidation results in imposition of a higher rate of duty, where, for example, a claim for eligibility for a duty-free rate is not sufficiently proven by required supporting documentation, the importer will be given notice of the proposed duty rate increase and will have an opportunity to prove that the article is eligible for a free or more favorable rate of duty. If the importer does not respond to the notice, or if the response is found to be insufficient, the entry will be liquidated in accordance with the entry as corrected, and the importer will be billed for the additional duty. In some cases, where the importer raises complex issues, it may be necessary for the port to request a decision by CBP Headquarters through the internal advice procedure. Internal advice may be requested by the local CBP officer or in response to a request by the importer. After liquidation, an importer may make a claim for an adjustment or refund of duties within 180 days of the date of liquidation. If a protest is denied, the importer has the right to file a summons with the U.S. Court of International Trade within 180 days after denial of the protest. Entries must be liquidated within one year of the date of entry unless the liquidation needs to be extended for another one-year period not to exceed a total of four years from the date of entry. CBP may be required by statute or court order to suspend liquidation. The date of exportation of the goods is the date used to determine the applicable rate of exchange, even if a different rate was used in paying for the goods.

1. **The African Growth and Opportunity Act (AGOA)**

The African Growth and Opportunity Act (AGOA) provides duty-free treatment for most articles imported from SSA countries through September 30, 2025. U.S. imports from most SSA countries were already eligible to receive duty-free access for many of these products under the U.S. Generalized System of Preferences (GSP) program. However, AGOA adds about 1,800 more items to the GSP list and for this reason, AGOA is sometimes referred to as GSP plus. Many of the added products are import sensitive products not eligible for GSP, including textiles, apparel, watches, footwear, handbags, luggage, flat goods, work gloves, leather wearing apparel, and certain electronic, steel and glass products.

In order for a product to be eligible for AGOA:

1. The country of export must be eligible;
2. The product must be eligible;
3. The product must be imported directly from the SSA country; and
4. The requirements of the rules of origin must be met.

Countries designated as beneficiary sub-Saharan African countries for AGOA purposes are listed in General Note 16 of the HTSUS. Product eligibility can be determined by finding the proper tariff number for classification of the product and ascertaining whether there is a “D” in the “Special” column in the tariff schedule.[[1]](#footnote-1)The goods must be shipped directly from the SSA country to the United States, or, if they are shipped through an intermediate country they cannot enter the commerce of the intermediary country. The origin rules for AGOA require that the product be entirely the growth, product or manufacture of a beneficiary country or, if non-SSA components are present, the product be substantially transformed in a beneficiary country. In addition, for goods that are not entirely the product of a beneficiary country, the sum of the direct costs of processing operations performed in the beneficiary country and the cost or value of the materials produced in the beneficiary country must equal at least 35 percent of the appraised value of the article. Eligible goods must be accompanied by acertificate of origin (Appendix 2). The certificate need not be included in the entry documents, but it must be available upon request from CBP.

1. **Exporting Agricultural Products to the US**

Importing agricultural products into the United States requires compliance with the regulations of many U.S. government agencies outside of CBP. CBP enforces the laws of these agencies at the border. The relevant agencies include the Food and Drug Administration (FDA), the U.S. Department of Agriculture (USDA), the Environmental Protection Agency (EPA) and the Consumer Product Safety Commission (CPSC). USDA also has the Animal and Plant Health Inspection Service (APHIS) and the Food Safety and Inspection Service (FSIS).

FDA regulates the application of the Food, Drug and Cosmetic Act (FD&C Act). Regulated products include:

* Food
* Drugs
* Medical devices
* Animal feed
* Tobacco
* Cosmetics

[www.fda.gov](http://www.fda.gov)

The Food Safety Modernization Act (FSMA) amends section 415 of the FD&C Act to require additional information from facilities dealing with food for consumption in the U.S. The Act requires that the:

* + - FDA must be allowed to inspect foreign facilities;
    - Facility must renew registration every other year;
    - FDA may suspend registration of a facility; and
    - Importers of food must have Foreign Supplier Verification Program (FSVP) certification.

Some importers are exempt from the FSVP requirement:

* + - Some importers that are also manufacturers/processors;
    - Importer who receives adequate assurances that the subsequent entity in the supply chain is in compliance;
    - Importer who is in compliance with dietary supplement regulations; or
    - Very small importers or suppliers.

FSMA does not cover some categories of food:

1. Juice (HACCP);
2. Fish and fishery products (HACCP);
3. Food for research;
4. Food for personal consumption;
5. Alcoholic beverages;
6. Food imported for processing and export;
7. Low-acid canned foods (Part 113);
8. Acidified foods (Part 114); and
9. Meat, poultry and egg products regulated by USDA.

The Animal and Plant Health Inspection Service (APHIS) enforces phytosanitary regulations to safeguard the health of agricultural resources, including plants and animals and all products derived from plants and animals.

http://www.aphis.usda.gov

The Food Safety and Inspection Service (FSIS) ensures the safety of imported meat, poultry and processed egg products.

http://fsis.usda.gov/oa/programs/import.htm

The EPA regulates:

1. Pesticides;
2. Ozone-depleting substances;
3. Chemicals;
4. Vehicles, engines and fuel; and
5. Wastes.

<http://www.epa.gov>

1. **Exporting Textiles and Wearing Apparel to the US under AGOA**

Special rules for textiles and apparel are found in Subchapter XIX of Chapter 98 of the HTSUS. These rules cover apparel articles of Chapters 61 and 62 and textile articles of Chapters 50 – 60 and 63. Countries that have established effective visa systems may export textiles and apparel to the US with the benefit of AGOA treatment. To be designated as a beneficiary SSA country eligible for textile and apparel benefits the United States Government must be satisfied that the country has met all of the requirements of AGOA regarding implementation of procedures to protect against unlawful transshipments (including an effective visa system). The countries that have been approved are listed in Chapter 98, subchapter XIX, U.S. Note 1. Lesser-developed beneficiary SSA countries are listed in Chapter 98, subchapter XIX, U.S. Note 2(d). These countries are eligible for the third country fabric rule of subheading 9819.11.12 and the duty-free treatment for textile articles under subheading 9819.11.33.

The duty-free treatment applies to 10 categories of merchandise. The first eight categories are for apparel articles. The ninth category is for hand loomed fabrics, articles made of hand loomed fabrics, folklore articles and ethnic fabric. The tenth category covers textile articles from lesser-developed SSA countries. Several of the apparel categories require some U.S. input.

The most commonly used categories for the export of wearing apparel to the U.S. are Category 4-D (9819.11.09 of the HTSUS), which covers apparel assembled of SSA fabric, and Category 5-E (9819.11.12 of the HTSUS), which covers apparel regardless of the origin of the fabric (the “third country fabric rule”). The latter provision requires that the apparel be assembled in a lesser-developed country. Category 9- I (9819.11.27 of the HTSUS) covers hand loomed and folklore articles and ethnic fabrics but only if they meet the requirements set forth in U.S. Note 4 to Chapter 98. For hand loomed and folklore articles to be eligible they must have been certified as eligible by the U.S. Government. Ethnic fabric must meet very specific requirements set forth in U.S. Note 4. Category 0-J (9819.11.33 of the HTSUS) covers textile articles from lesser developed beneficiary countries.

There are additional document requirements for textiles and apparel to be eligible for AGOA. The shipment must be accompanied by a textile certificate of origin (Appendix 3). The certificate must be properly filled out with the correct category indicated. The invoice must state not only the proper classification for the article as found in Chapters 50 – 60 and 63, but also state the correct item number from Chapter 98. The invoice must also be stamped by the African country with the appropriate AGOA visa stamp. The visa stamp must include the visa number, visa grouping, quantity in whole numbers (dozens or number of items), the signature of the exporting authority and the date of issuance. The visa stamp must be a circular stamp, in blue ink, with a separate stamp for each category contained in the shipment. It must appear on the front of the original commercial invoice and must be signed by an authorized government official. The visa number on the stamp must be in the required standard nine (9) alphanumeric format. An example of a proper visa stamp is attached as Appendix 4.

It is the responsibility of the foreign government (generally Customs) to provide the visa stamp for use by exporters. The stamp design must be approved by the U.S. Government and a list of authorized signatories must be submitted to the U.S. Government for approval.

**Appendix 1**

**Procedures for determining compliance with U.S. customs laws and AGOA**

**Documents**

The documents required for export must be reviewed for accuracy. These generally include:

1. The required export form from Customs;
2. Certificates of origin from Customs for goods to benefit from preferential treatment;
3. The commercial invoice;
4. The bill of lading; and
5. The packing list.

For shipments to the U.S., the commercial invoice must provide the following information:

1. The port of entry to which the merchandise is destined;
2. The time and place of sale and names of buyer and seller;
3. If consigned, the time and origin of shipment, and names of shipper and receiver;
4. A detailed description of the merchandise;
5. The quantities;
6. The purchase price of each item in the currency of the sale;
7. The value in the currency in which the transactions are usually made for consignments;
8. The kind of currency;
9. All charges including freight, insurance, commissions, and cost of packing;
10. All rebates, drawbacks, and bounties allowed on exportation of the goods;
11. The country of origin; and
12. All other goods or services involved in the production of the merchandise.

**Classification**

The correct classification for the goods must be stated on the invoice. The following resources must be consulted in determining the correct classification:

1. Harmonized Tariff Schedule of the United States (HTSUS) (<https://hts.usitc.gov/current>), including:
   1. The General Rules of Interpretation;
   2. The Additional U.S. Rules of Interpretation;
   3. The General Notes (U.S.); and
   4. Section and Chapter notes.

All of these resources should be consulted in making a proper classification decision. If in doubt about the proper classification, consult U.S. customs rulings. These can be accessed at <https://rulings.cbp.gov>

**Valuation**

The transaction value of imported merchandise is the price actually paid or payable for the merchandise when sold for exportation to the United States, plus amounts for the following items if they are not included in the price:

* The packing costs incurred by the buyer;
* Any selling commission incurred by the buyer;
* The value of any assist;
* Any royalty or license fee that the buyer is required to pay as a condition of the sale; and
* The proceeds, accruing to the seller, of any resale, disposal, or use of the goods.

Transaction value generally equals invoice price. If transaction value cannot be used (for example, where the parties are related), a secondary basis will be used:

* Transaction value of identical merchandise;
* Transaction value of similar merchandise;
* Deductive value; or
* Computed value.

**Country of origin**

The general rule is that a product will be considered the product of the country where it was grown, manufactured or processed or where it was substantially transformed (given a new name, character or use). This rule applies to application of non-preferential rules of origin, such as those used for country of origin marking purposes. Preferential rules apply for special duty treatment programs, such as AGOA. These rules generally apply the rule above plus a value content rule. An example is the rule for GSP and AGOA[[2]](#footnote-2) (must be a product of the beneficiary country plus the sum of the direct costs of processing operations performed in the beneficiary country and the cost or value of the materials produced in the beneficiary country must equal at least 35 per cent of the appraised value of the goods when entered into the U.S.

**AGOA – Non-textile exports**

In order for a product to be eligible for AGOA:

1. The country of export must be eligible;
2. The product must be eligible;
3. The product must be imported directly from the SSA country; and
4. The requirements of the rules of origin must be met.

Countries designated as beneficiary sub-Saharan African countries for AGOA purposes are listed in General Note 16 of the HTSUS. Product eligibility can be determined by finding the proper tariff number for classification of the product and ascertaining whether there is a “D” in the “Special” column in the tariff schedule.

FDA regulates the application of the Food, Drug and Cosmetic Act (FD&C Act). Regulated products include:

* + - Food;
    - Drugs;
    - Medical devices;
    - Animal feed;
    - Tobacco; and
    - Cosmetics

[www.fda.gov](http://www.fda.gov)

The Food Safety Modernization Act (FSMA) amends section 415 of the FD&C Act to require additional information from facilities dealing with food for consumption in the U.S.

* + - The FDA must be allowed to inspect foreign facilities;
    - The facility must renew registration every other year;
    - The FDA may suspend registration of a facility; and
    - Importers of food must have Foreign Supplier Verification Program (FSVP) certification.

Exemption from FSVP certification requirement:

* Some importers that are also manufacturers/processors;
* Where the importer receives adequate assurances that the subsequent entity in the supply chain is in compliance;
* Where the importer in compliance with dietary supplement regulations; and
* Where the transaction involves a very small importer or supplier.

FSMA does not cover some categories of food:

* + Juice (HACCP)
  + Fish and fishery products (HACCP)
  + Food for research
  + Food for personal consumption
  + Alcoholic beverages
  + Food imported for processing and export
  + Low-acid canned foods (Part 113)
  + Acidified foods (Part 114)
  + Meat, poultry and egg products regulated by USDA

The Animal and Plant Health Inspection Service (APHIS) enforces phytosanitary regulations to safeguard the health of agricultural resources, including plants and animals and all products derived from plants and animals.

http://www.aphis.usda.gov

The Food Safety and Inspection Service (FSIS) ensures the safety of imported meat, poultry and processed egg products.

http://fsis.usda.gov/oa/programs/import.htm

The EPA regulates –

* + Pesticides
  + Ozone-depleting substances
  + Chemicals
  + Vehicles, engines and fuel
  + Wastes

<http://www.epa.gov>

**AGOA exports of textiles and wearing apparel**

In order to determine eligibility for AGOA for textiles and wearing apparel, it is necessary to consult the requirements set forth in Subchapter XIX of Chapter 98 of the HTSUS. Chapter 98 provides for ten categories of merchandise. The most commonly used will be Category 4-D (9819.11.09 of the HTSUS), which covers apparel assembled of SSA fabric. Category 5-E (9819.11.12 of the HTSUS), which covers apparel regardless of the origin of the fabric (the “third country fabric rule”). The latter provision requires that the apparel be assembled in a lesser-developed country.

Additional categories that may be used for textile articles include Category 9- I (9819.11.27 of the HTSUS) and Category 0-J (9819.11.33 of the HTSUS). Category 9-I covers hand loomed and folklore articles and ethnic fabrics, but only if they meet the requirements set forth in U.S. Note 4 to Chapter 98. For hand loomed and folklore articles to be eligible they must have been certified as eligible by the U.S. Government. Ethnic fabric must meet very specific requirements set forth in U.S. Note 4. Category 0-J covers textile articles, but only if they are from lesser developed beneficiary countries.

The shipment must be accompanied by a textile certificate of origin (Appendix 3). In addition, the invoice must be stamped by the government of the beneficiary African country (usually Customs) with the appropriate AGOA visa stamp. The visa stamp must include the visa number, visa grouping, quantity in whole numbers (dozens or number of items), the signature of the exporting authority and the date of issuance. The visa stamp must be a circular stamp, in blue ink, with one stamp per category, must appear on the front of the original commercial invoice and must be signed by an authorized government official. The visa number on the stamp must be in the required standard nine (9) alphanumeric format. An example is provided in Appendix 4.

**Appendix 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **1.** Goods consigned from (Exporter’s business name, address, country) | | | Reference No  **GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN**  **(Combined declaration and certificate) FORM A**  Issued in..................................................................................  (country)  See notes overleaf | | | |
| **2.** Goods consigned to (Consignee’s name, address, country) | | |
| **3.** Means of transport and route (as far as known) | | | **4.** For official use | | | |
| **5.** Item num- ber | **6.** Marks and numbers of packages | **7.** Number and kind of packages, description of goods | | **8.** Origin criterion (see Notes overleaf) | **9.** Gross weight or other quantity | **10.** Number  and date of invoices |
| **11. Certification**  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  .  .............................................................................................................  Place and date, signature and stamp of certifying authority | | | **12. Declaration by the exporter**  The undersigned hereby declares that the above details  and statements are correct; that all the goods were produced in  ...................................................................................................  (country)  and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to  ...................................................................................................  (importing country)  ................................................................................................................  Place and date, signature of authorized signatory | | | |

**Appendix 3**

**African Growth and Opportunity Act Textile Certificate of Origin (Revised May 2008)**

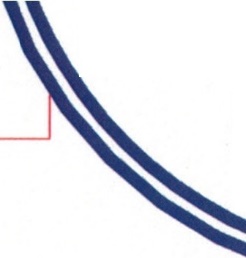
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. Exporter Name & Address: | | | | 3. Importer Name & Address: | |
| 2. Producer Name & Address: | | | | 4. Preference Group: | |
| 5. Description of Article: | | | | | |
|  | **Group** | *Each description below is only a summary of the cited provision.* | | | **Legal**  **Provision** |
| **1-A** | Apparel assembled from U.S. fabrics and/or knit-to-shape components, from  U.S. yarns. All fabric *must* be cut in the United States. | | | 19 CFR  10.213(a)(1) |
| **2-B** | Apparel assembled from U.S. fabrics and/or knit-to-shape components, from  U.S. yarns. All fabric must be *cut* in the United States. After assembly, the apparel is embroidered or subject to stone-washing, enzyme-washing, acid washing, perma-pressing, oven-baking, bleaching, garment-dyeing, screen printing, or other similar processes. | | | 19 CFR  10.213(a)(2) |
| **3-C** | Apparel assembled from U.S. fabrics and/or U.S. knit-to-shape components and/or U.S. and beneficiary country knit-to-shape components, from U.S. yarns and sewing thread. The U.S. fabrics may be cut in beneficiary countries, or in  beneficiary countries and the United States. | | | 19 CFR  10.213(a)(3)  or 10.213(a)(11) |
| **4-D** | Apparel assembled from beneficiary country fabrics and/or knit-to-shape  **components, from yarns originating in the U.S. and/or one or more beneficiary countries.** | | | 19 CFR  10.213(a)(4) |
| **5-E** | Apparel assembled or knit-to-shape and assembled, or both, in one or more  lesser developed beneficiary countries regardless of the country of origin of the fabric or the yarn used to make such articles. | | | 19 CFR  10.213(a)(5) |
| **6-F** | Knit-to-shape sweaters in chief weight cashmere. | | | 19 CFR  10.213(a)(6) |
| **7-G** | Knit-to-shape sweaters 50 percent or more by weight of wool measuring 21.5  **microns in diameter or finer.** | | | 19 CFR  10.213(aH7l |
| **8-H** | Apparel assembled from fabrics or yarns considered in short supply in the NAFTA, or designated as not available in commercial quantities in the United States. | | | 19 CFR  10.213(a)(8)  or 10.213(a)(9) |
| **9-1** | Hand loomed fabrics, handmade articles made of hand loomed fabrics, or textile  folklore articles - as defined in bilateral consultations; Ethnic printed fabric. | | | 19 CFR  10.213(aH10l |
| **0-J** | Textile products of a lesser developed beneficiary country classifiable under chapters 50 through 60, or 63, that are wholly formed in one or more such  countries from fibers, yarns, fabrics, fabric components or components knit-to- shape that are also the product of one or more such countries. | | | 19 USC  3721(b)(8) |
| 6. U.S./African Fabric Producer Name & Address: | | | 7. U.S./African Yarn Producer Name & Address: | | |
| 8. U.S. Thread Producer Name & Address: | | |
| 9. Hand loomed, Handmade, or Folklore Article: | | | 10. Name of Short Supply or Designated Fabric or Yarn: | | |

**I certify that the information on this document is complete and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document. I agree to maintain, and present upon request, documentation necessary to support this certificate.**

|  |  |
| --- | --- |
| **11.** Authorized Signature: | 12. Company: |
| 13. Name: (Print or Type) | 14. Title: |
| 15. Date: (DD/MM/VY) 116. Blanket Period  From: To: | 17. Telephone:  **Facsimile:** |

**Appendix 4**

## Circular stamp



* Blue ink
* One stamp per grouping
* Must appear on the front of the original invoice
* Must be signed by authorized government official

**VISA**

Visa No: 5GH123456

Grouping: 5

Quantity: 100 Dozen

*Philip Mensah*

Authorized Government Official 05 June 2012

•Visa Number must be in required nine character alphanumeric format:

First character represents the visa grouping

Second and third characters represent the country’s ISO code

The fourth through ninth characters represent the visa serial number as determined by the issuing country.

1. For non-textile goods, the “D” will appear in the “Special” column if the product is eligible. For textile and apparel goods it is necessary to review the rules found in subchapter XIX of Chapter 98 of the HTSUS and to include the appropriate Chapter 98 tariff number on the invoice and entry papers. [↑](#footnote-ref-1)
2. Non-textile products [↑](#footnote-ref-2)