No. CLE-HO/POL/GSP/18-19

May 16, 2018

Members of the Council

**Sub : Generalized System of Preferences (GSP) of USA – continuation – reg.**

Dear Member

As members are aware, the Generalized System of Preferences (GSP) provides duty-free treatment to goods of designated beneficiary countries, including India. The program was authorized by the Trade Act of 1974 to promote economic growth in the developing countries and was implemented on January 1, 1976.

On March 23, 2018, the US President signed into law H.R. 1625 (Public Law 115-141), the “Consolidated Appropriations Act, 2018,” which in addition to providing full-year federal appropriations through September 30, 2018, **extended GSP with retroactivity, for goods entered or withdrawn from warehouse for consumption from January 1, 2018 through December 31, 2020.** The new law, effective April 22, 2018, also provided for the retroactive refund of all duties (without interest) to the importer of record (IOR) on GSP-eligible goods entered during the January 1, 2018 through April 21, 2018 lapse period.

Under US GSP Scheme, duty free treatment is provided for certain categories of finished leather, leather goods (listed in Annexure 1) imported into USA from Beneficiary Developing Countries including India.

The United States Trade Representative (USTR) has published a Notice in Federal Register/Vol. 83 dated April 27, 2018 informing about initiation of country practice reviews regarding compliance with Generalised System of Preferences (GSP) eligibility criteria of India, Indonesia and Kazakhstan. In this connection, USTR has sought submission of comments on or before June 5, 2018. The Council will accordingly submit a reply to USTR.

Members may kindly note the above.

Thanks and regards

R. Selvam

Executive Director

Annexure 1

IMPORT DUTIES IN USA FOR GSP ELIGIBLE FINISHED LEATHER

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **HS Number** | **Description** | [**UOM**](javascript:popWin('UOM',775,500,0,false,0,true,'/wtonline/jsp/PopupFrame.jsp?pageName=ReferenceData/UOM.jsp&colCnt=0&size=755&title=Unit%20of%20Measure&pageIdex=uom0000001&colcnt=2','yes');) | **MFN** | **GSP** |
| |  | | --- | | **4107** | | |  | | --- | | **LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114:** | |  |  |  |
|  | |  |  | | --- | --- | | - | Whole hides and skins: | |  |  |  |
|  | |  |  | | --- | --- | | - - | Full grains, unsplit: | |  |  |  |
|  | |  |  | | --- | --- | | - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.11.40.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711400000&name=United%20States%20of%20America&hsNumImage=4107.11.40.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - | Buffalo | | m2 | 2.5% | Free |
|  | |  |  | | --- | --- | | - - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.11.50.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711500000&name=United%20States%20of%20America&hsNumImage=4107.11.50.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Upholstery leather | | m2 | 2.8% | Free |
|  | |  |  | | --- | --- | | - - - - - | Upper leather; sole leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.11.60.10](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711601000&name=United%20States%20of%20America&hsNumImage=4107.11.60.10&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Upper leather | | m2 | 3.3% | Free |
| |  |  | | --- | --- | | [4107.11.60.60](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711606000&name=United%20States%20of%20America&hsNumImage=4107.11.60.60&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Sole leather | | m2 | 3.3% | Free |
|  | |  |  | | --- | --- | | - - - - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - - - - | Not fancy: | |  |  |  |
| |  |  | | --- | --- | | [4107.11.70.30](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711703000&name=United%20States%20of%20America&hsNumImage=4107.11.70.30&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Belting | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.11.70.40](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711704000&name=United%20States%20of%20America&hsNumImage=4107.11.70.40&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Glove and garment | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.11.70.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711705000&name=United%20States%20of%20America&hsNumImage=4107.11.70.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Bag, case, strap and collar | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.11.70.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711709000&name=United%20States%20of%20America&hsNumImage=4107.11.70.90&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Other | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.11.80.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410711800000&name=United%20States%20of%20America&hsNumImage=4107.11.80.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Fancy | | m2 | 2.4% | Free |
|  | |  |  | | --- | --- | | - - | Grain splits: | |  |  |  |
|  | |  |  | | --- | --- | | - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.12.40.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712400000&name=United%20States%20of%20America&hsNumImage=4107.12.40.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - | Buffalo | | m2 | 2.5% | Free |
|  | |  |  | | --- | --- | | - - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.12.50.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712500000&name=United%20States%20of%20America&hsNumImage=4107.12.50.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Upholstery leather | | m2 | 2.8% | Free |
|  | |  |  | | --- | --- | | - - - - - | Upper leather; sole leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.12.60.10](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712601000&name=United%20States%20of%20America&hsNumImage=4107.12.60.10&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Upper leather | | m2 | 3.3% | Free |
| |  |  | | --- | --- | | [4107.12.60.60](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712606000&name=United%20States%20of%20America&hsNumImage=4107.12.60.60&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Sole leather | | m2 | 3.3% | Free |
|  | |  |  | | --- | --- | | - - - - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - - - - | Not fancy: | |  |  |  |
| |  |  | | --- | --- | | [4107.12.70.30](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712703000&name=United%20States%20of%20America&hsNumImage=4107.12.70.30&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Belting | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.12.70.40](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712704000&name=United%20States%20of%20America&hsNumImage=4107.12.70.40&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Glove and garment | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.12.70.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712705000&name=United%20States%20of%20America&hsNumImage=4107.12.70.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Bag, case, strap and collar | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.12.70.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712709000&name=United%20States%20of%20America&hsNumImage=4107.12.70.90&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Other | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.12.80.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410712800000&name=United%20States%20of%20America&hsNumImage=4107.12.80.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Fancy | | m2 | 2.4% | Free |
|  | |  |  | | --- | --- | | - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - | Of bovines, and of a unit surface area not exceeding 28 square feet (2.6 sqm): | |  |  |  |
|  | |  |  | | --- | --- | | - - - - | Upper leather; lining leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.19.40.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719400000&name=United%20States%20of%20America&hsNumImage=4107.19.40.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - | Buffalo | | m2 | 2.5% | Free |
|  | |  |  | | --- | --- | | - - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.19.50.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719500000&name=United%20States%20of%20America&hsNumImage=4107.19.50.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Upholstery leather | | m2 | 2.8% | Free |
|  | |  |  | | --- | --- | | - - - - - | Upper leather; sole leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.19.60.10](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719601000&name=United%20States%20of%20America&hsNumImage=4107.19.60.10&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Upper leather | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.19.60.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719605000&name=United%20States%20of%20America&hsNumImage=4107.19.60.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Sole leather | | m2, kg | 5% | Free |
|  | |  |  | | --- | --- | | - - - - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - - - - | Not fancy: | |  |  |  |
| |  |  | | --- | --- | | [4107.19.70.30](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719703000&name=United%20States%20of%20America&hsNumImage=4107.19.70.30&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Belting | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.19.70.40](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719704000&name=United%20States%20of%20America&hsNumImage=4107.19.70.40&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Glove and garment | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.19.70.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719705000&name=United%20States%20of%20America&hsNumImage=4107.19.70.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Bag, case, strap and collar | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.19.70.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719709000&name=United%20States%20of%20America&hsNumImage=4107.19.70.90&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - - | Other | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.19.80.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410719800000&name=United%20States%20of%20America&hsNumImage=4107.19.80.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Fancy | | m2 | 2.4% | Free |
|  | |  |  | | --- | --- | | - | Other, including sides: | |  |  |  |
|  | |  |  | | --- | --- | | - - | Full grains, unsplit: | |  |  |  |
| |  |  | | --- | --- | | [4107.91.40.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791400000&name=United%20States%20of%20America&hsNumImage=4107.91.40.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - | Buffalo | | m2 | 2.5% | Free |
|  | |  |  | | --- | --- | | - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.91.50.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791500000&name=United%20States%20of%20America&hsNumImage=4107.91.50.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - | Upholstery leather | | m2 | 2.8% | Free |
|  | |  |  | | --- | --- | | - - - - | Upper leather; sole leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.91.60.10](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791601000&name=United%20States%20of%20America&hsNumImage=4107.91.60.10&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Upper leather | | m2 | 3.3% | Free |
| |  |  | | --- | --- | | [4107.91.60.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791605000&name=United%20States%20of%20America&hsNumImage=4107.91.60.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Sole leather | | m2 | 3.3% | Free |
|  | |  |  | | --- | --- | | - - - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - - - | Not fancy: | |  |  |  |
| |  |  | | --- | --- | | [4107.91.70.30](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791703000&name=United%20States%20of%20America&hsNumImage=4107.91.70.30&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Belting | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.91.70.40](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791704000&name=United%20States%20of%20America&hsNumImage=4107.91.70.40&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Glove and garment | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.91.70.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791705000&name=United%20States%20of%20America&hsNumImage=4107.91.70.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Bag, case, strap and collar | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.91.70.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791709000&name=United%20States%20of%20America&hsNumImage=4107.91.70.90&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Other | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.91.80.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410791800000&name=United%20States%20of%20America&hsNumImage=4107.91.80.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Fancy | | m2 | 2.4% | Free |
|  | |  |  | | --- | --- | | - - | Grain splits: | |  |  |  |
| |  |  | | --- | --- | | [4107.92.40.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792400000&name=United%20States%20of%20America&hsNumImage=4107.92.40.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - | Buffalo | | m2 | 2.5% | Free |
|  | |  |  | | --- | --- | | - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.92.50.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792500000&name=United%20States%20of%20America&hsNumImage=4107.92.50.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - | Upholstery leather | | m2 | 2.8% | Free |
|  | |  |  | | --- | --- | | - - - - | Upper leather; sole leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.92.60.10](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792601000&name=United%20States%20of%20America&hsNumImage=4107.92.60.10&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Upper leather | | m2 | 3.3% | Free |
| |  |  | | --- | --- | | [4107.92.60.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792605000&name=United%20States%20of%20America&hsNumImage=4107.92.60.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Sole leather | | m2 | 3.3% | Free |
|  | |  |  | | --- | --- | | - - - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - - - | Not fancy: | |  |  |  |
| |  |  | | --- | --- | | [4107.92.70.30](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792703000&name=United%20States%20of%20America&hsNumImage=4107.92.70.30&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Belting | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.92.70.40](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792704000&name=United%20States%20of%20America&hsNumImage=4107.92.70.40&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Glove and garment | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.92.70.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792705000&name=United%20States%20of%20America&hsNumImage=4107.92.70.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Bag, case, strap and collar | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.92.70.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792709000&name=United%20States%20of%20America&hsNumImage=4107.92.70.90&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Other | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.92.80.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410792800000&name=United%20States%20of%20America&hsNumImage=4107.92.80.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Fancy | | m2 | 2.4% | Free |
|  | |  |  | | --- | --- | | - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.99.40.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799400000&name=United%20States%20of%20America&hsNumImage=4107.99.40.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - | Buffalo | | m2 | 2.5% | Free |
|  | |  |  | | --- | --- | | - - - | Other: | |  |  |  |
| |  |  | | --- | --- | | [4107.99.50.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799500000&name=United%20States%20of%20America&hsNumImage=4107.99.50.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - | Upholstery leather | | m2 | 2.8% | Free |
|  | |  |  | | --- | --- | | - - - - | Upper leather; sole leather: | |  |  |  |
| |  |  | | --- | --- | | [4107.99.60.10](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799601000&name=United%20States%20of%20America&hsNumImage=4107.99.60.10&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Upper leather | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.99.60.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799605000&name=United%20States%20of%20America&hsNumImage=4107.99.60.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Sole leather | | m2 | 5% | Free |
|  | |  |  | | --- | --- | | - - - - | Other: | |  |  |  |
|  | |  |  | | --- | --- | | - - - - - | Not fancy: | |  |  |  |
| |  |  | | --- | --- | | [4107.99.70.30](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799703000&name=United%20States%20of%20America&hsNumImage=4107.99.70.30&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Belting | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.99.70.40](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799704000&name=United%20States%20of%20America&hsNumImage=4107.99.70.40&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Glove and garment | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.99.70.50](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799705000&name=United%20States%20of%20America&hsNumImage=4107.99.70.50&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Bag, case, strap and collar | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.99.70.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799709000&name=United%20States%20of%20America&hsNumImage=4107.99.70.90&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - - | Other | | m2 | 5% | Free |
| |  |  | | --- | --- | | [4107.99.80.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=410799800000&name=United%20States%20of%20America&hsNumImage=4107.99.80.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - - - | Fancy | | m2 | 2.4% |  |

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| --- | --- | --- | --- | --- |
| **HS Number** | **Description** | [**UOM**](javascript:popWin('UOM',775,500,0,false,0,true,'/wtonline/jsp/PopupFrame.jsp?pageName=ReferenceData/UOM.jsp&colCnt=0&size=755&title=Unit%20of%20Measure&pageIdex=uom0000001&colcnt=2','yes');) | **MFN** | **GSP** |
| |  | | --- | | **4112** | | |  | | --- | | **LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114:** | |  |  |  |
| |  |  | | --- | --- | | [4112.00.60.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=411200600000&name=United%20States%20of%20America&hsNumImage=4112.00.60.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - | Fancy | | m2 | 2% | Free |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  | | --- | --- | | [4113.90.60.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=411390600000&name=United%20States%20of%20America&hsNumImage=4113.90.60.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - | Fancy | | m2 | 1.6% | Free |

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| --- | --- | --- | --- | --- |
| **HS Number** | **Description** | [**UOM**](javascript:popWin('UOM',775,500,0,false,0,true,'/wtonline/jsp/PopupFrame.jsp?pageName=ReferenceData/UOM.jsp&colCnt=0&size=755&title=Unit%20of%20Measure&pageIdex=uom0000001&colcnt=2','yes');) | **MFN** | **GSP** |
| |  | | --- | | **4114** | | |  | | --- | | **CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALIZED LEATHER:** | |  |  |  |
|  | |  |  | | --- | --- | | - | Patent leather and patent laminated leather, metallized leather: | |  |  |  |
| |  |  | | --- | --- | | [4114.20.70.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=411420700000&name=United%20States%20of%20America&hsNumImage=4114.20.70.00&rateSource=US&taxSource=US) |  | | |  |  | | --- | --- | | - - - | Other | | m2 | 1.6% | Free |

USA GSP ELIGIBLE LEATHER PRODUCTS, DISPOSABLE FOOTWEAR AND FOOTWEAR COMPONENTS

|  |  |  |
| --- | --- | --- |
| Description of products | MFN | GSP |
| 4201 - Saddlery and Harness items | 2.8% | Free |
| 4202.11.00 - Trunks, suitcases, vanity & all other cases, occupational luggage & like containers, surface of leather, composition or patent leather | 8% | Free |
| [4202.21.60](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420221600000&name=United%20States%20of%20America&hsNumImage=4202.21.60.00&rateSource=US&taxSource=US) - Handbags, whether or not with shoulder strap, including those without handle - With outer surface of leather or of composition leather – valued not over $ 20 each | 10% | Free |
| **Description of products** | **MFN** | **GSP** |
| [4202.21.90](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420221600000&name=United%20States%20of%20America&hsNumImage=4202.21.60.00&rateSource=US&taxSource=US)  Handbags, whether or not with shoulder strap, including those without handle - With outer surface of leather or of composition leather – valued over $ 20 each | 9% | Free |
| 4202313000 - Articles of a kind normally carried in the pocket or handbag – of leather – of reptile leather | 3.7% | Free |
| [4203.10.20.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420310200000&name=United%20States%20of%20America&hsNumImage=4203.10.20.00&rateSource=US&taxSource=US) - Articles of Apparel – of reptile leather | 4.7% | Free |
| [4203.21.20.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420321200000&name=United%20States%20of%20America&hsNumImage=4203.21.20.00&rateSource=US&taxSource=US) – Batting Gloves | 3% | Free |
| 4203.21.55.00 - Cross Country Ski Gloves | 3% | Free |
| [4203.21.60.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420321600000&name=United%20States%20of%20America&hsNumImage=4203.21.60.00&rateSource=US&taxSource=US) - Other Gloves | 5.5% | Free |
| 4203218030 – Golf Gloves | 4.9% | Free |
| [4203.21.80.60](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420321806000&name=United%20States%20of%20America&hsNumImage=4203.21.80.60&rateSource=US&taxSource=US) - Other Gloves | 4.9% | Free |
| 42023160 - Articles of a kind normally carried in the pocket or handbag – of leather | 8% | Free |
| [4203.30.00.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420330000000&name=United%20States%20of%20America&hsNumImage=4203.30.00.00&rateSource=US&taxSource=US) – Belts and Bandoliers | 2.7% | Free |
| [4203.40.30.00](https://ftn.fedex.com/wtonline/jsp/hsns/HSFrameAux.jsp?pageName=RateTrade/PrefRateTrade.jsp&customsArea=US&hsNum=420340300000&name=United%20States%20of%20America&hsNumImage=4203.40.30.00&rateSource=US&taxSource=US) – Other Clothing Accessories of Reptile Leather | 4.9% | Free |
| 42029190 - Cases, bags and containers, other than golf bags, with outer surface of leather , of composition leather | 4.5% | Free |
| 64059020 - Disposable footwear, nesoi, designed for one-time use | 3.8% | Free |
| 64061072 - Uppers for footwear, nesoi, of cotton, w/external surface area less than 50% textile materials | 11.20% | Free |
| 64061085 - Uppers for footwear, nesoi, of materials nesoi, w/external surface area less than 50% textile materials | 4.5% | Free |
| 64062000 - Outer soles and heels for footwear, of rubber or plastics | 2.7% | Free |
| 64069010- Parts of footwear, nesoi, of wood | 2.6% | Free |
| 64069030 Parts of footwear, nesoi; removable insoles,heel cushions, etc; gaiters, leggings, etc., & pts. thereof; all the foregoing of rubber/plastic | 5.3% | Free |