

FOOTNOTES	
1 General Note 3(a)(iv), Harmonized Tariff Schedule of the United States (HTSUS). 2 Each "foreign material" (i.e., a material which originated in sources other than an insular possession or the United States) shall be listed on a separate line under columns 15 and 16. Columns 15 and 16 do not apply to materials which are not considered "foreign" under General Note 3(a)(iv)(B)(1), (2), HTSUS. "VALUE" as used in this certificate, refers to the sum of (a) the actual purchase price of each foreign material used, or where a material is provided to the manufacturer without charge, or at less than fair market value, the total of all expenses incurred in the growth, production, or manufacture of the material, including general expenses, plus an amount for profit; and (b) the	cost of transporting those materials to the insular possession, but excluding any duties or taxes assessed by the insular possession and any charges which may accrue after landing; If the materials used in an article originated only in an insular possession or the United States, state "none" in column 15 and leave column 16 blank. 3 Columns 17, 18, and 19 shall be completed if the article incorporates any material described in General Note 3(a)(iv)(B)(2), HTSUS, which is not considered "foreign material" under General Note 3(a)(iv). Each such material shall be listed on a separate line. If no such materials are used, state "none" in column 17 and leave columns 18 and 19 blank.

EXCERPT FROM GENERAL NOTES, HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES	
General Note 3(a)(iv)	
(iv) <u>Products of Insular Possessions</u> (A) Except as provided in additional U.S. note 5 of chapter 91 and except as provided in additional U.S. note 2 of chapter 96, and except as provided in section 423 of the Tax Reform Act of 1986, goods imported from insular possessions of the United States which are outside the CBP territory of the United States are subject to the rates of duty set forth in column 1 of the tariff schedule, except that all such goods the growth or product of any such possession, or manufactured or produced in any such possession from materials the growth, product or manufacture of any such possession or of the CBP territory of the United States, or of both, which do not contain foreign materials to the value of more than 70 percent of their total value (or more than 50 percent of their total value with respect to goods described in section 213(b) of the Caribbean Basin Economic Recovery Act), coming to the CBP territory of the United States directly from any such possession,	and all goods previously imported into the CBP territory of the United States with payment of all applicable duties and taxes imposed upon or by reason of importation which were shipped from the United States, without remission, refund, or drawback of such duties or taxes, directly to the possession from which they are being returned by direct shipment, are exempt from duty. (B) in determining whether goods produced or manufactured in any such insular possession contain foreign materials to the value of more than 70 percent, no material shall be considered foreign which either - (1) at the time such goods are entered, or (2) at the time such material is imported into the insular possession. may be imported into the CBP territory from a foreign country, and entered free of duty; except that no goods containing material to which (2) of this subparagraph applies shall be exempt from duty under subparagraph (A) unless adequate documentation is supplied to show that the material has been incorporated into such goods during the 18-month period after the date on which such material is imported into the insular possession.