

# Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

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## 16 Products of Countries Designated as Beneficiary Countries under the African Growth and Opportunity Act (AGOA).

- (a) The following sub-Saharan African countries, having been designated as beneficiary sub-Saharan African countries for purposes of the African Growth and Opportunity Act (AGOA), have met the requirements of the AGOA and, therefore, are to be afforded the tariff treatment provided in this note, shall be treated as beneficiary sub-Saharan African countries for purposes of this note:

Republic of Angola	Republic of Malawi
Republic of Benin	
Republic of Botswana	Islamic Republic of Mauritania
	Republic of Mauritius
	Republic of Mozambique
Republic of Cape Verde	Republic of Namibia
Republic of Chad	Federal Republic of Nigeria
Union of the Comoros	Republic of Rwanda
Republic of Congo	Democratic Republic of Sao Tome and Principe
Democratic Republic of the Congo	Republic of Senegal
Republic of Côte d'Ivoire	
Republic of Djibouti	Republic of Sierra Leone
Eswatini	Republic of South Africa
The Gambia	
Republic of Ghana	United Republic of Tanzania
	Republic of Togo
Republic of Guinea-Bissau (Guinea-Bissau)	
Republic of Kenya	
Kingdom of Lesotho	Republic of Zambia
Republic of Liberia	
Republic of Madagascar (Madagascar)	

- (b) Articles provided for in a provision for which a rate of duty appears in the "Special" subcolumn followed by the symbol "D" in chapters 1 through 97 of the tariff schedule are those designated by the President to be eligible articles pursuant to section 111(a) of the AGOA and section 506A of the Trade Act of 1974 ("the 1974 Act"). Whenever an eligible article which is a good of a designated beneficiary sub-Saharan African country enumerated in subdivision (a) of this note is imported directly into the customs territory of the United States, such article shall be entitled to receive the duty-free treatment provided for herein, without regard to the limitations on preferential treatment of eligible articles in section 503(c)(2)(A) of the 1974 Act, provided that such good--

- (i) is the growth, product or manufacture of a designated beneficiary sub-Saharan African country enumerated in subdivision (a) of this note, and
- (ii) the sum of--
- (A) the cost or value of the materials produced in one or more designated beneficiary sub-Saharan African countries, plus
- (B) the direct costs of processing operations performed in the designated beneficiary sub-Saharan African country or any two or more designated beneficiary sub-Saharan African countries that are members of the same association of countries which is treated as one country under section 507(a)2 of the 1974 Act,

is not less than 35 per centum of the appraised value of such article at the time it is entered. If the cost or value of the materials produced in the customs territory of the United States is included with respect to an eligible article, an amount not to exceed 15 per centum of the appraised value of such article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in clause (ii)(B) above. No article or material of a designated beneficiary sub-Saharan African country enumerated in subdivision (a) of this note and receiving the tariff treatment specified in this note shall be eligible for such duty-free treatment by virtue of having merely undergone simple combining or packing operations, or mere dilution with water or mere dilution with another substance that does not materially alter the characteristics of the article.

- (iii) For purposes of subdivision (ii)(A) above, a "former beneficiary sub-Saharan African country" is a country that, after being designated as a beneficiary sub-Saharan African country under the AGOA and enumerated in subdivision (a) of this note, ceased to be designated as such a country by reason of its entering into a free trade agreement with the United States.

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- (c) The duty-free treatment provided for in this note shall be effective with respect to eligible articles entered, or withdrawn from warehouse for consumption, as of the date proclaimed by the President and shall continue in effect through the close of September 30, 2025.