

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.1

Korea

## 33. United States-Korea Free Trade Agreement.

- (a) Originating goods under the terms of the United States-Korea Free Trade Agreement (UKFTA) are subject to duty as provided herein. For the purposes of this note, goods of Korea, subject to subdivisions (b) through (o) of this note, that are imported into the customs territory of the United States and entered under a provision for which a rate of duty appears in the "Special" subcolumn of rate of duty column 1 followed by the symbol "KR" in parentheses are eligible for the tariff treatment, and any applicable quantitative limitations, set forth in the "Special" subcolumn, in accordance with sections 201 and 202 of the United States-Korea Free Trade Agreement Implementation Act (Pub.L. 112-41; 125 Stat. 428).
- (b) For the purposes of this note, subject to the provisions of subdivisions (c), (d), (n) and (o) thereof, a good imported into the customs territory of the United States is eligible for treatment as an originating good of a UKFTA country under the terms of this note if—
  - (i) the good is wholly obtained or produced entirely in the territory of Korea or of the United States, or both;
  - (ii) the good is produced entirely in the territory of Korea or of the United States, or both, and—
    - (A) each of the nonoriginating materials used in the production of the good undergoes an applicable change in tariff classification specified in subdivision (o) of this note; or
    - (B) the good otherwise satisfies any applicable regional value-content or other requirements set forth in such subdivision (o); andsatisfies all other applicable requirements of this note and of applicable regulations; or
  - (iii) the good is produced entirely in the territory of Korea or of the United States, or both, exclusively from materials described in subdivisions (i) or (ii), above.

For the purposes of this note, the term "UKFTA country" refers only to Korea or to the United States.

- (c) (i) For purposes of subdivision (b)(i) of this note, the expression "wholly obtained or produced entirely in the territory of Korea or of the United States, or both" means any of the following—
  - (A) plants and plant products grown, and harvested or gathered, in the territory of Korea or of the United States, or both;
  - (B) live animals born and raised in the territory of Korea or of the United States, or both;
  - (C) goods obtained in the territory of Korea or of the United States, or both, from live animals;
  - (D) goods obtained from hunting, trapping, fishing or aquaculture conducted in the territory of Korea or of the United States, or both;
  - (E) minerals and other natural resources not included in subdivisions (A) through (D) that are extracted or taken from the territory of Korea or of the United States, or both;
  - (F) fish, shellfish and other marine life taken from the sea, seabed or subsoil outside the territory of Korea or of the United States, or both, by—
    - (i) a vessel that is registered or recorded with Korea and flying the flag of Korea, or
    - (ii) a vessel that is documented under the laws of the United States;
  - (G) goods produced on board a factory ship from goods referred to in subdivision (F), if such factory ship—
    - (i) is registered or recorded with Korea and flies the flag of Korea, or
    - (ii) is a vessel that is documented under the laws of the United States;

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.2

Korea

- (H) (i) goods taken by Korea or a person of Korea from the seabed or beneath the seabed or subsoil outside the territory of Korea or of the United States, or both, if Korea has rights to exploit such seabed or subsoil, or
- (ii) goods taken by the United States or a person of the United States from the seabed or beneath the seabed or subsoil outside the territory of the United States or of Korea, or both, if the United States has rights to exploit such seabed or subsoil;
- (I) goods taken from outer space, if the goods are obtained by Korea or the United States or a person of Korea or the United States and not processed in the territory of a country other than Korea or the United States;
- (J) waste and scrap derived from—
  - (1) manufacturing or production operations in the territory of Korea or of the United States, or both, or
  - (2) used goods collected in the territory of Korea or of the United States, or both, if such goods are fit only for the recovery of raw materials;
- (K) recovered goods derived in the territory of Korea or of the United States, or both, from used goods; or
- (L) goods, at any stage of production, produced in the territory of Korea or of the United States, or both, exclusively from—
  - (i) goods referred to in any of subdivisions (A) through (J) above, or
  - (ii) the derivatives of goods referred to in clause (L)(i).
- (ii) (A) For the purposes of subdivision (i)(K), the term “recovered goods” means materials in the form of individual parts that are the result of:
  - (1) the disassembly of used goods into individual parts; and
  - (2) the cleaning, inspecting, testing or other processing that is necessary for improvement to sound working condition of such individual parts.
- (B) The term “remanufactured good” for purposes of this note means a good that is classified under chapter 84, 85, 87 or 90 or heading 9402, and that--
  - (1) is entirely or partially comprised of recovered goods, and
  - (2) has a similar life expectancy and enjoys a factory warranty similar to such a good that is new.
- (C) For the purposes of this note—
  - (1) the term “material” means a good that is used in the production of another good, including a part or an ingredient;
  - (2) the term “material that is self-produced” means an originating material that is produced by a producer of a good and used in the production of that good; and
  - (3) a “nonoriginating good or nonoriginating material” is a good or material, as the case may be, that does not qualify as originating under this note.
- (D) For the purposes of this note, the term “production” means growing, mining, harvesting, fishing, breeding, raising, trapping, hunting, manufacturing, processing, assembling or disassembling a good; and the term “producer” means a person who engages in the production of a good in the territory of Korea or of the United States.
- (iii) Transit and transshipment. A good that has undergone production necessary to qualify as an originating good under this note shall not be considered to be an originating good if, subsequent to that production, the good--

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.3

Korea

- (A) undergoes further production or any other operation outside the territory of Korea or of the United States, other than unloading, reloading or any other process necessary to preserve the good in good condition or to transport the good to the territory of Korea or of the United States, or
  - (B) does not remain under the control of customs authorities in the territory of a country other than Korea or the United States.
- (d) Textile and apparel articles.

- (i) For purposes of this note, a textile or apparel good provided for in subheadings 4202.12, 4202.22, 4202.32 or 4202.92, chapters 50 through 63, heading 7019 or subheading 9404.90 of the tariff schedule is an originating good if:

- (A) each of the nonoriginating materials used in the production of the good undergoes an applicable change in tariff classification specified in subdivision (o) of this note as a result of production occurring entirely in the territory of Korea or of the United States, or both, or the good otherwise satisfies the applicable requirements of this note where a change in tariff classification for each nonoriginating material is not required, and
- (B) the good satisfies any other applicable requirements of this note.

The provisions of subdivision (o) of this note shall not apply in determining the country of origin of a textile or apparel good for nonpreferential purposes.

- (ii) Notwithstanding the rules set forth in subdivision (o) of this note, textile or apparel goods classifiable under general rule of interpretation 3 of the tariff schedule as goods put up in sets for retail sale shall not be regarded as originating goods unless each of the goods in the set is an originating good or the total value of the nonoriginating goods in the set does not exceed 10 percent of the customs value of the set.

- (iii) For purposes of this note, the expression "wholly formed and finished" means:

- (A) when used in reference to fabrics, all production processes and finishing operations necessary to produce a finished fabric ready for use without further processing, and such processes and operations include formation processes, such as weaving, knitting, needling, tufting, felting, entangling or other such processes, and finishing operations, including bleaching, dyeing and printing; and
- (B) when used in reference to yarns, all production processes and finishing operations, beginning with the extrusion of filaments, strips, film or sheets, and including drawing to fully orient a filament or slitting a film or sheet into strip, or the spinning of all fibers into yarn, or both, and ending with a finished yarn or plied yarn.

- (iv) A textile or apparel good may be considered to be an originating good if--

- (A) the total weight of all fibers and yarns that are used in the production of the component of the good that determines the tariff classification of the good and that do not undergo an applicable change in tariff classification is not more than 7 percent of the total weight of that component; or
- (B) it is eligible for entry under applicable provisions of subchapter XX of chapter 99.

Notwithstanding the provisions of subdivision (d)(iv)(A), a good containing elastomeric yarns in the component of the good that determines the tariff classification of the good shall be considered to be an originating good only if such yarns are wholly formed and finished in the territory of Korea or of the United States.

- (v) For purposes of this note, in the case of a good that is a yarn, fabric or fiber, the term "component of the good that determines the tariff classification of the good" means all of the fibers in the good

- (e) De minimis.

- (i) Except as provided in subdivision (ii) below, a good (other than a textile or apparel good described in subdivision (d) above) that does not undergo a change in tariff classification pursuant to subdivision (o) of this note is an originating good if--

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.4

Korea

- (A) the value of all nonoriginating materials that are used in the production of the good that do not undergo the applicable change in tariff classification does not exceed 10 percent of the adjusted value of the good;
  - (B) the value of such nonoriginating materials is included in the value of nonoriginating materials for any applicable regional value-content requirement for the good under this note; and
  - (C) the good meets all other applicable requirements of this note.
- (ii) Subdivision (e)(i) does not apply to—
- (A) a nonoriginating material provided for in chapter 3 of the tariff schedule that is used in the production of a good provided for in chapter 3;
  - (B) a nonoriginating material provided for in chapter 4, or a nonoriginating dairy preparation containing over 10 percent by weight of milk solids provided for in subheading 1901.90 or 2106.90 that is used in the production of a good provided for in chapter 4;
  - (C) a nonoriginating material provided for in chapter 4, or a nonoriginating dairy preparation containing over 10 percent by weight of milk solids provided for in subheading 1901.90, that is used in the production of any of the following goods:
    - (1) infant preparations containing over 10 percent by weight of milk solids, the foregoing provided for in subheading 1901.10;
    - (2) mixes and doughs, containing over 25 percent by weight of butterfat, not put up for retail sale, the foregoing provided for in subheading 1901.20;
    - (3) dairy preparations containing over 10 percent by weight of milk solids, the foregoing provided for in subheading 1901.90 or 2106.90;
    - (4) goods provided for in heading 2105;
    - (5) beverages containing milk, the foregoing provided for in subheading 2202.90; or
    - (6) animal feeds containing over 10 percent by weight of milk solids, the foregoing provided for in subheading 2309.90;
  - (D) a nonoriginating material provided for in chapter 7 that is used in the production of a good provided for in subheading 0703.10, 0703.20, 0709.59, 0709.60, 0711.90, 0712.20, 0714.20 or any of subheadings 0710.21 through 0710.80 or 0712.39 through 0713.10;
  - (E) a nonoriginating material provided for in heading 0805, or in any of subheadings 2009.11 through 2009.39, that is used in the production of a good provided for in any of subheadings 2009.11 through 2009.39, or in fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, provided for in subheading 2106.90 or 2202.90;
  - (F) nonoriginating peaches, pears or apricots provided for in chapter 8 or 20 that are used in the production of a good provided for in heading 2008;
  - (G) a nonoriginating material provided for in heading 1006, or a nonoriginating rice product provided for in chapter 11 that is used in the production of a good provided for in heading 1006, 1102, 1103, 1104 or subheading 1901.20 or 1901.90;
  - (H) a nonoriginating material provided for in chapter 15 that is used in the production of a good provided for in any of headings 1501 through 1508 or heading 1512, 1514 or 1515;
  - (I) a nonoriginating material provided for in heading 1701 that is used in the production of a good provided for in any of headings 1701 through 1703;
  - (J) a nonoriginating material provided for in chapter 17 that is used in the production of a good provided for in subheading 1806.10;

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.5

Korea

- (K) except as provided in subdivisions (A) through (J) above and subdivision (o) of this note, a nonoriginating material used in the production of a good provided for in any of chapters 1 through 24, unless the nonoriginating material is provided for in a different subheading than the good for which origin is being determined under this note.
- (iii) For the purposes of this note, the term “adjusted value” means the value determined in accordance with Articles 1 through 8, Article 15 and the corresponding interpretive notes of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 referred to in section 101(d)(8) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(8)), adjusted, if necessary, to exclude any costs, charges or expenses incurred for transportation, insurance and related services incident to the international shipment of the merchandise from the country of exportation to the place of importation.
- (f) Accumulation.
- (i) For purposes of this note, originating materials from the territory of Korea or the United States that are used in the production of a good in the territory of the other country shall be considered to originate in the territory of such other country.
- (ii) A good that is produced in the territory of Korea or of the United States, or both, by one or more producers, is an originating good if the good satisfies all of the applicable requirements of this note.
- (g) Regional value content.
- (i) For purposes of subdivision (b)(ii)(B) of this note, the regional value content for a good referred to in subdivision (o) of this note, except for goods to which subdivision (h) applies, shall be calculated by the importer, exporter or producer of the good, on the basis of the build-down method described in subdivision (g)(i)(A) or the build-up method described in (g)(i)(B) below.
- (A) For the build-down method, the regional value content of a good may be calculated on the basis of the formula  $RVC = ((AV - VNM)/AV) \times 100$ , where RVC is the regional value content, expressed as a percentage; AV is the adjusted value of the good; and VNM is the value of nonoriginating materials, other than indirect materials, acquired and used by the producer in the production of the good, but does not include the value of a material that is self-produced; or
- (B) For the build-up method, the regional value content may be calculated on the basis of the formula  $RVC = (VOM / AV) \times 100$ , where RVC is the regional value content, expressed as a percentage; AV is the adjusted value of the good; and VOM is the value of originating materials, other than indirect materials, that are acquired or self-produced, and used by the producer in the production of the good.
- (ii) Value of materials.
- (A) For the purpose of calculating the regional value content of a good under subdivision (g)(i) and for purposes of applying the de minimis provisions of subdivision (e) of this note, the value of a material is:
- (1) in the case of a material that is imported by the producer of the good, the adjusted value of the material;
- (2) in the case of a material acquired in the territory in which the good is produced, the value, determined in accordance with Articles 1 through 8, Article 15 and the corresponding interpretive notes, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 referred to in section 101(d)(8) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(8)), as set forth in regulations promulgated by the Secretary of the Treasury providing for the application of such Articles in the absence of an importation by the producer; or
- (3) in the case of a material that is self-produced, the sum of—
- (i) all expenses incurred in the production of the material, including general expenses, and
- (ii) an amount for profit equivalent to the profit added in the normal course of trade.
- (B) The value of materials may be further adjusted as follows:
- (1) for originating materials, the following expenses, if not included in the value of an originating material calculated under subdivision (A) above, may be added to the value of the originating material:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.6

Korea

- (I) the costs of freight, insurance, packing and all other costs incurred in transporting the material within or between the territory of Korea or of the United States, or both, to the location of the producer;
  - (II) duties, taxes and customs brokerage fees on the material paid in the territory of Korea or of the United States, or both, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable; and
  - (III) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or byproducts; and
- (2) for non-originating materials, if included the value of a nonoriginating material calculated under subdivision (A) above, the following expenses may be deducted from the value of the nonoriginating material:
- (I) the costs of freight, insurance, packing and all other costs incurred in transporting the material within or between the territory of Korea or of the United States, or both, to the location of the producer;
  - (II) duties, taxes and customs brokerage fees on the material paid in the territory of Korea or of the United States, or both, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable;
  - (III) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-products; or
  - (IV) the cost of originating materials used in the production of the nonoriginating material in the territory of Korea or of the United States, or both.
- (C) All costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the generally accepted accounting principles applicable in the territory of the country in which the good is produced (whether Korea or the United States). The term "generally accepted accounting principles"--
- (i) means the recognized consensus or substantial authoritative support given in the territory of Korea or of the United States, as the case may be, with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements, and
  - (ii) may encompass broad guidelines for general application as well as detailed standards, practices and procedures.
- (h) Automotive goods.
- (i) For purposes of subdivision (b)(ii)(B) of this note, the regional value content of an automotive good referred to in subdivision (o) of this note may be calculated by the importer, exporter or producer of the good on the basis of the build-down method described in subdivision (g)(i)(A) of this note, the build-up method described in subdivision (g)(i)(B) of this note or the following net cost method,  $RVC = (NC - VNM)/NC \times 100$ , where RVC is the regional value content, expressed as a percentage; NC is the net cost of the good; and VNM is the value of nonoriginating materials, other than indirect materials, acquired and used by the producer in the production of the automotive good, but does not include the value of a material that is self-produced.
  - (ii) For purposes of this subdivision, the term "automotive good" means a good provided for in any of subheadings 8407.31 through 8407.34, subheading 8408.20, heading 8409 or any of headings 8701 through 8708.
  - (iii) For purposes of determining the regional value content under subdivision (h)(i) of this note for an automotive good that is a motor vehicle provided for in any of headings 8701 through 8705, an importer, exporter or producer may average the amounts calculated under the net cost formula contained in subdivision (h)(i), over the producer's fiscal year--
    - (A) with respect to all motor vehicles in any one of the categories described in subdivision (h)(iv), or
    - (B) with respect to all motor vehicles in any such category that are exported to the territory of Korea or of the United States.
  - (iv) A category is described in this subdivision if it--

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.7

Korea

- (A) is the same model line of motor vehicles, is in the same class of motor vehicles and is produced in the same plant in the territory of Korea or of the United States, as the good described in subdivision (h)(iii) for which regional value content is being calculated;
  - (B) is the same class of motor vehicles, and is produced in the same plant in the territory of Korea or of the United States, as the good described in subdivision (h)(iii) for which regional value content is being calculated; or
  - (C) is the same model line of motor vehicles produced in the territory of Korea or of the United States as the good described in subdivision (h)(iii) for which regional value content is being calculated.
- (v) The term “class of motor vehicles” means any one of the following categories of motor vehicles:
- (A) motor vehicles provided for in subheading 8701.20, 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or heading 8705 or 8706, or motor vehicles for the transport of 16 or more persons provided for in subheading 8702.10 or 8702.90;
  - (B) motor vehicles provided for in subheading 8701.10 or any of subheadings 8701.30 through 8701.90;
  - (C) motor vehicles for the transport of 15 or fewer persons provided for in subheading 8702.10 or 8702.90, or motor vehicles provided for in subheading 8704.21 or 8704.31; or
  - (D) motor vehicles provided for in any of subheadings 8703.21 through 8703.90.
- (vi) For purposes of determining the regional value content under subdivision (g) of this note for automotive materials provided for in any of subheadings 8407.31 through 8407.34, in subheading 8408.20 or in heading 8409, 8706, 8707 or 8708, that are produced in the same plant, an importer, exporter or producer may—
- (A) average the amounts calculated under the net cost formula contained in subdivision (h)(i) over—
    - (1) the fiscal year of the motor vehicle producer to whom the automotive goods are sold,
    - (2) any quarter or month, or
    - (3) the fiscal year of the producer of such goods,if the goods were produced during the fiscal year, quarter or month that is the basis for the calculation;
  - (B) determine the average referred to in subdivision (h)(iii) separately for such goods sold to one or more motor vehicle producers; or
  - (C) make a separate determination under subdivision (h)(iii) or (h)(iv) for such goods that are exported to the territory of Korea or of the United States.
- (vii) The importer, exporter or producer of an automotive good shall, consistent with the provisions regarding allocation of costs provided for in generally accepted accounting principles, determine the net cost of the automotive good under subdivision (h)(ii) by—
- (A) calculating the total cost incurred with respect to all goods produced by the producer of the automotive good, subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs that are included in the total cost of all such goods, and then reasonably allocating the resulting net cost of those goods to the automotive good;
  - (B) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating the total cost to the automotive good, and then subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and nonallowable interest costs that are included in the portion of the total cost allocated to the automotive good; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.8

Korea

- (C) reasonably allocating each cost that forms part of the total cost incurred with respect to the automotive good so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs or nonallowable interest costs.

(i) Accessories, spare parts or tools.

- (i) Subject to subdivisions (ii) and (iii) of this subdivision, accessories, spare parts or tools delivered with a good that form part of the good's standard accessories, spare parts or tools shall--
  - (A) be treated as originating goods if the good is an originating good; and
  - (B) be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set forth in subdivision (o) of this note.
- (ii) Subdivision (i)(i) shall apply only if--
  - (A) the accessories, spare parts or tools are classified with and not invoiced separately from the good; and
  - (B) the quantities and value of the accessories, spare parts or tools are customary for the good.
- (iii) If the good is subject to a regional value content requirement, the value of the accessories, spare parts or tools shall be taken into account as originating or nonoriginating materials, as the case may be, in calculating the regional value content of the good.

(j) Fungible goods and materials.

- (i) A person claiming that a fungible good or fungible material is an originating good may base the claim either on the physical segregation of the fungible good or fungible material or by using an inventory management method with respect to the fungible good or fungible material. For purposes of this subdivision, the term "inventory management method" means:
  - (A) averaging,
  - (B) "last-in, first-out,"
  - (C) "first-in, first out," or
  - (D) any other method that is recognized in the generally accepted accounting principles of the country in which the production is performed (whether Korea or the United States) or otherwise accepted by that country.

The term "fungible good" or "fungible material" means a good or material, as the case may be, that is interchangeable with another good or material for commercial purposes and the properties of which are essentially identical to such other good or material.

- (ii) A person selecting an inventory management method under subdivision (j)(i) above for a particular fungible good or material shall continue to use that method for that fungible good or material throughout the fiscal year of such person.

(k) Packaging materials and containers.

- (i) Packaging materials and containers in which a good is packaged for retail sale, if classified with the good for which the tariff treatment under the terms of this note is claimed, shall be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set out in subdivision (o) of this note and, if the good is subject to a regional value content requirement, the value of such packaging materials and containers shall be taken into account as originating or nonoriginating materials, as the case may be, in calculating the regional value content of the good.
- (ii) Packing materials and containers for shipment shall be disregarded in determining whether a good is an originating good.

(l) Indirect materials.



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.9

Korea

An indirect material shall be disregarded in determining whether a good is an originating good under the terms of this note, except for purposes of subdivision (b)(ii)(B) of this note. The term “indirect material” means a good used in the production, testing or inspection of another good but not physically incorporated into that other good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of another good, including—

- (i) fuel and energy;
  - (ii) tools, dies and molds;
  - (iii) spare parts and materials used in the maintenance of equipment or buildings;
  - (iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment or buildings;
  - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
  - (vi) equipment, devices and supplies used for testing or inspecting the good;
  - (vii) catalysts and solvents; and
  - (viii) any other good that is not incorporated into the other good but the use of which in the production of the other good can reasonably be demonstrated to be a part of that production.
- (m) Record-keeping requirements and verification; claims for preferential treatment.
- (i) An importer claiming preferential tariff treatment for a good imported into the territory of the United States under the provisions of this note shall comply in all respects with applicable Customs regulations. Importers shall, upon request by the appropriate customs officer, make available such records as are necessary under applicable regulations to demonstrate that a good qualifies as an originating good under the provisions of this note.
  - (ii) For purposes of determining whether a good imported into the customs territory of the United States from the territory of Korea qualifies as an originating good under the provisions of this note, the appropriate customs officer may conduct a verification under such terms or procedures as the United States and Korea may agree, as set forth in pertinent regulations.
  - (iii) An importer may make a claim for the tariff and other treatment provided for under the terms of this note based on either--
    - (A) a written or electronic certification by the importer, exporter or producer; or
    - (B) the importer's knowledge that the good is an originating good, including reasonable reliance on information in the importer's possession that the good is an originating good, in such form and manner as may be required in applicable regulations.
- (n) Interpretation of rules of origin.
- (i) Unless otherwise specified, a rule in subdivision (o) of this note that is set out adjacent and is applicable to a 6-digit subheading in the tariff schedule shall take precedence over a rule applicable to a 4-digit heading superior thereto and covering the goods of such subheading. For purposes of this subdivision and subdivision (o) of this note, a tariff provision is a “heading” if its article description is not indented; a provision is a “subheading” if it is designated by 6 digits under the Harmonized Commodity Description and Coding System.
  - (ii) Reference to weight in the rules set forth in subdivision (o) of this note for goods provided for in chapters 1 through 24 of the tariff schedule means dry weight, unless otherwise specified in the tariff schedule.
  - (iii) A requirement of a change in tariff classification in subdivision (o) of this note applies only to nonoriginating materials.
  - (iv) If goods are classified as a set as a result of the application of rule 3 of the general rules of interpretation of the tariff schedule, the set is originating under this note only if each good in the set is originating. Notwithstanding the first sentence of this subdivision, a set of goods is originating if the value of all the nonoriginating goods in the set does not exceed 15 percent of the adjusted value of the set.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.10

Korea

- (v) A good of chapters 1 through 40, inclusive, shall not be considered to be originating solely by reason of mere dilution with water or another substance that does not materially alter the characteristics of the good.
- (vi) For purposes of applying this note to goods of chapters 6 through 14, inclusive, agricultural and horticultural goods grown in the territory of Korea or of the United States shall be treated as originating therein even if grown from seed, bulbs, rootstock, cuttings, grafts, shoots, buds or other live parts of plants imported from a country other than Korea or the United States.
- (vii) For purposes of applying this note to goods of chapters 27 through 40, inclusive (except a good of heading 3823), of the tariff schedule, a good that undergoes a chemical reaction as defined herein shall be treated as an originating good for purposes of this note, notwithstanding any product-specific rules enumerated in this note, provided all other applicable requirements are satisfied. A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for purposes of this note:
  - (A) dissolving in water or other solvents;
  - (B) the elimination of solvents including solvent water; or
  - (C) the addition or elimination of water of crystallization.
- (viii) A good of heading in chapters 28 through 40 that satisfies one or more of the provisions enumerated in this subdivision shall be treated as an originating good for purposes of this note, except as otherwise specified in such provisions. Notwithstanding the preceding sentence, a good is an originating good if it meets the applicable change in tariff classification or satisfies the applicable value content requirement specified in the rules of origin in subdivision (o) for such chapters.
  - (A) A good of chapters 28 through 40 that is subject to purification shall be treated as an originating good provided that the purification occurs in the territory of Korea or of the United States, or both and results in the following:
    - (1) the elimination of not less than 80 percent of the impurities; or
    - (2) the reduction or elimination of impurities resulting in a good suitable:
      - (I) as a pharmaceutical, medicinal, cosmetic, veterinary or food grade substance;
      - (II) as a chemical product or reagent for analytical, diagnostic or laboratory uses;
      - (III) as an element or component for use in micro-elements;
      - (IV) for specialized optical uses;
      - (V) for non-toxic uses for health and safety;
      - (VI) for biotechnical use;
      - (VII) as a carrier used in a separation process; or
      - (VIII) for nuclear grade uses.
  - (B) A good of chapters 30, 31 or 33 through 40 (except for heading 3808) shall be treated as an originating good if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications, resulting in the production of a good having different essential physical or chemical characteristics that are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of Korea or of the United States, or both.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.11

Korea

- (C) A good of chapters 30, 31, 33 or 39 shall be treated as an originating good if the deliberate and controlled modification in particle size of the good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different essential physical or chemical characteristics from the input materials, occurs in the territory of Korea or of the United States, or both.
- (D) A good of chapters 28 through 38 shall be treated as an originating good if the production of standards materials occurs in the territory of Korea or of the United States, or both. For the purposes of this subdivision, "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses, having precise degrees of purity or proportions that are certified by the manufacturer.
- (E) A good of chapters 28 through 39 shall be treated as an originating good if the isolation or separation of isomers from mixtures of isomers occurs in the territory of Korea or of the United States, or both.
- (F) A good of chapters 28 through 38 that undergoes a change from one classification to another in the territory of Korea or of the United States, or both, as a result of the separation of one or more materials from a man-made mixture shall not be treated as an originating good unless the isolated material underwent a chemical reaction in the territory of Korea or of the United States, or both.

## (o) Product-specific rules

### Chapter 1.

- 1. A change to headings 0101 through 0106 from any other chapter.

### Chapter 2.

- 1. A change to headings 0201 through 0210 from any other chapter, except from fowls of the species *Gallus domesticus* (chickens) of heading 0105.

### Chapter 3.

**Chapter rule 1:** Fish, crustaceans, molluscs and other aquatic invertebrates shall be deemed originating even if they were cultivated from nonoriginating fry (immature fish at a post-larval stage, including fingerlings, parr, smolts and elvers) or larvae.

- 1. A change to headings 0301 through 0305 from any other chapter.
- 2. (A) A change to smoked goods of headings 0306 through 0308 from goods that are not smoked of headings 0306 through 0308 or from any other chapter; or  
(B) A change to any other good of headings 0306 through 0308 from any other chapter.

### Chapter 4.

- 1. A change to headings 0401 through 0410 from any other chapter, except from subheadings 1901.90 and 2106.90.

### Chapter 5.

- 1. A change to headings 0501 through 0511 from any other chapter.

### Chapter 6.

- 1. A change to headings 0601 through 0604 from any other chapter.

### Chapter 7.

- 1. A change to headings 0701 through 0714 from any other chapter.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.12

Korea

## Chapter 8.

1. A change to headings 0801 through 0814 from any other chapter.

## Chapter 9.

1. A change to subheadings 0901.11 through 0901.12 from any other chapter.
2. A change to subheading 0901.21 from any other subheading.
3. A change to subheading 0901.22 from any other subheading, except from subheading 0901.21.
4. A change to subheading 0901.90 from any other chapter.
5. A change to headings 0902 through 0903 from any other chapter.
6. A change to crushed, ground or powdered spices of subheadings 0904.11 through 0904.12 from spices that are not crushed, ground or powdered of subheadings 0904.11 through 0904.12, or from any other subheading; or
7. A change to mixtures of spices or any good of subheadings 0904.11 through 0904.12 other than crushed, ground, or powdered spices from any other subheading.
8. A change to subheadings 0904.21 through 0904.22 from any other chapter.
9. A change to subheadings 0905.10 through 0909.62 from any other subheading.
10. A change to subheadings 0910.11 through 0910.12 from any other chapter.
11. (A) A change to crushed, ground or powdered spices of subheadings 0910.20 through 0910.99 from spices that are not crushed, ground, or powdered of subheadings 0910.20 through 0910.99, or from any other subheading; or  
(B) A change to mixtures of spices or any good of subheadings 0910.20 through 0910.99 other than crushed, ground or powdered spices from any other subheading.

## Chapter 10.

1. A change to headings 1001 through 1008 from any other chapter.

## Chapter 11.

1. A change to heading 1101 from any other chapter.
2. A change to headings 1102 through 1104 from any other chapter, except from heading 1006.
3. A change to heading 1105 from any other chapter, except from heading 0701.
4. A change to headings 1106 through 1109 from any other chapter.

## Chapter 12.

1. A change to headings 1201 through 1214 from any other chapter.

## Chapter 13.

1. A change to heading 1301 from any other chapter.
2. A change to subheadings 1302.11 through 1302.13 from any other chapter.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.13

Korea

3. A change to subheading 1302.19 from any other chapter, except from subheading 1211.20.
4. A change to subheadings 1302.20 through 1302.32 from any other chapter.
5. (A) A change to carriageen an of subheading 1302.39 from within that subheading or any other chapter, provided the nonoriginating materials of subheading 1302.39 do not exceed 50 percent by weight of the good;  
(B) A change to any other good of subheading 1302.39 from any other chapter.

## Chapter 14.

1. A change to headings 1401 through 1404 from any other chapter.

## Chapter 15.

1. A change to headings 1501 through 1518 from any other chapter.
2. A change to heading 1520 from any other heading.
3. A change to headings 1521 through 1522 from any other chapter.

## Chapter 16.

1. A change to headings 1601 through 1603 from any other chapter.
2. A change to subheadings 1604.11 through 1604.13 from any other chapter.
3. A change to subheading 1604.14 from any other chapter, except from chapter 3.
4. A change to subheadings 1604.14 through 1604.32 from any other chapter.
5. A change to heading 1605 from any other chapter.

## Chapter 17.

1. A change to headings 1701 through 1703 from any other chapter.
2. A change to heading 1704 from any other heading.

## Chapter 18.

1. A change to headings 1801 through 1802 from any other chapter.
2. A change to headings 1803 through 1805 from any other heading.
3. A change to subheading 1806.10 from any other heading, provided that such goods of 1806.10 containing 90 percent or more by dry weight of sugar do not contain nonoriginating sugar of chapter 17 and that goods of 1806.10 containing less than 90 percent by dry weight of sugar do not contain more than 35 percent by weight of non-originating sugar of chapter 17.
4. A change to subheading 1806.20 from any other heading.
5. A change to subheadings 1806.31 through 1806.90 from any other subheading.

## Chapter 19.

1. A change to subheading 1901.10 from any other chapter, except from heading 1006, and rice products of subheadings 1102.90, 1103.19, 1103.20, 1104.19, 1104.29 and 1104.30, and provided that goods of subheading 1901.10 containing over 10 percent by weight of milk solids do not contain nonoriginating dairy goods of chapter 4.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.14

## Korea

2. A change to subheading 1901.20 from any other chapter, except from heading 1006, and rice products of subheadings 1102.90, 1103.19, 1103.20, 1104.19, 1104.29 and 1104.30, and provided that goods of 1901.20 containing over 25 percent by weight of butterfat, not put up for retail sale, do not contain non-originating dairy goods of chapter 4.
3. A change to subheading 1901.90 from any other chapter, except from heading 1006, and rice products of subheadings 1102.90, 1103.19, 1103.20, 1104.19, 1104.29 and 1104.30, and provided that goods of 1901.90 containing over 10 percent by weight of milk solids do not contain non-originating dairy goods of chapter 4.
4. A change to headings 1902 through subheading 1904.30 from any other chapter.
5. A change to subheading 1904.90 from any other chapter, except from heading 1006.
6. A change to heading 1905 from any other chapter.

## Chapter 20.

**Chapter rule 1:** Fruit, nut and vegetable preparations of headings 2001 through 2008 that have been prepared or preserved by freezing, by packing (including canning) in water, brine or natural juices or by roasting, either dry or in oil (including processing incidental to freezing, packing or roasting) shall be treated as originating only if the fresh good were wholly obtained or produced entirely in the territory of Korea or of the United States, or both. Furthermore, fruit preparations of heading 2008 that contain peaches, pears or apricots, either alone or mixed with other fruits, shall be treated as originating only if the peaches, pears, or apricots were wholly obtained or produced entirely in the territory of Korea or of the United States, or both.

1. A change to headings 2001 through 2007 from any other chapter, except as provided for in chapter rule 1 for chapter 20 and except from heading 0701.
2. A change to subheading 2008.11 from any other chapter, except from heading 1202.
3. A change to subheadings 2008.19 through 2008.99 from any other chapter, except as provided for in chapter rule 1 for chapter 20.
4. A change to subheadings 2009.11 through 2009.39 from any other chapter, except from heading 0805.
5. A change to subheadings 2009.41 through 2009.89 from any other chapter.
6. (A) A change to subheading 2009.90 from any other chapter; or  
(B) A change to cranberry juice mixtures of subheading 2009.90 from any other subheading within chapter 20, except from subheadings 2009.11 through 2009.39 or from subheading 2009.81, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method; or  
(C) A change to any other good of subheading 2009.90 from any other subheading within chapter 20, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single country other than Korea or the United States, constitute in single strength form not more than 60 percent by volume of the good.

## Chapter 21.

1. A change to headings 2101 through 2102 from any other chapter.
2. A change to subheading 2103.10 from any other chapter.
3. A change to subheading 2103.20 from any other chapter, provided that tomato ketchup of heading 2103.20 does not contain nonoriginating goods from subheading 2002.90.
4. A change to subheading 2103.30 from any other chapter.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.15

Korea

5. A change to subheading 2103.90 from any other heading.
6. A change to heading 2104 from any other chapter.
7. A change to heading 2105 from any other heading, except from headings 0401 through 0405 and from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90.
8. (A) A change to concentrated juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2106.90 from any other chapter, except from headings 0805 or 2009 or subheading 2202.90.
- (B) A change to mixtures of juices fortified with vitamins or minerals of subheading 2106.90:
  - (1) from any other chapter, except from headings 0805 or 2009 or from mixtures of juices of subheading 2202.90; or
  - (2) from any other subheading within chapter 21, heading 2009 or from mixtures of juices of subheading 2202.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from a single country other than Korea or the United States, constitute in single strength form not more than 60 percent by volume of the good;.
- (C) A change to compound alcoholic preparations of subheading 2106.90 from any other subheading, except from headings 2203 through 2209;
- (D) A change to sugar syrups of subheading 2106.90 from any other chapter, except from chapter 17;
- (E) A change to goods containing over 10 percent by weight of milk solids of subheading 2106.90 from any other chapter, except from chapter 4, or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90;
- (F) A change to fruit packed in gelatin containing more than 20 percent by weight of fruit of subheading 2106.90 from any other chapter, except from chapter 20; or
- (G) A change to ginseng preparations of subheading 2106.90 from any other heading, except from subheadings 1211.20 and 1302.19.
9. A change to any other good of heading 2106 from any other chapter.

## Chapter 22.

1. A change to heading 2201 from any other chapter.
2. A change to subheading 2202.10 from any other chapter.
3. (A) A change to juice of any single fruit or vegetable fortified with vitamins or minerals of subheading 2202.90 from any other chapter, except from headings 0805 or 2009, or from juice concentrates of subheading 2106.90;
- (B) A change to mixtures of juices fortified with vitamins or minerals of subheading 2202.90:
  - (1) from any other chapter, except from headings 0805 or 2009 or from mixtures of juices of subheading 2106.90; or
  - (2) from any other subheading within chapter 22, heading 2009 or from mixtures of juices of subheading 2106.90, whether or not there is also a change from any other chapter, provided that the juice of a single fruit or vegetable, or juice ingredients from Korea or the United States, constitute in single strength form not more than 60 percent by volume of the good;
- (C) A change to beverages containing milk of subheading 2202.90 from any other chapter, except from chapter 4 or from dairy preparations containing over 10 percent by weight of milk solids of subheading 1901.90; or
- (D) A change to ginseng preparations of subheading 2202.90 from any other heading, except from subheadings 1211.20 and 1302.19.
4. A change to any other good of subheading 2202.90 from any other chapter.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.16

Korea

5. A change to headings 2203 through 2205 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.
6. (A) A change to cheongju of heading 2206 from any other heading; or  
(B) A change to any other good of heading 2206 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.
7. A change to heading 2207 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.
8. (A) A change to soju of subheading 2208.90 from any other heading; or  
(B) A change to any other good of heading 2208 from any other chapter, except from compound alcoholic preparations of subheading 2106.90.
9. A change to heading 2209 from any other heading.

## Chapter 23.

1. A change to headings 2301 through 2308 from any other chapter.
2. A change to subheading 2309.10 from any other heading.
3. A change to subheading 2309.90 from any other heading, except from headings 0401 through 0405 or subheading 1901.90.

## Chapter 24.

1. A change to heading 2401 from any other chapter.
2. A change to heading 2402 from any other chapter or from wrapper tobacco not threshed or similarly processed of heading 2401, or from homogenized or reconstituted tobacco suitable for use as wrapper tobacco of heading 2403.
3. (A) A change to homogenized or reconstituted tobacco for use as cigar wrapper of subheading 2403.91 from any other heading; or  
(B) A change to any other good of heading 2403 from any other chapter.

## Chapter 25.

1. A change to headings 2501 through 2516 from any other heading.
2. A change to subheadings 2517.10 through 2517.20 from any other heading.
3. A change to subheading 2517.30 from any other subheading.
4. A change to subheadings 2517.41 through 2517.49 from any other heading.
5. A change to headings 2518 through 2522 from any other heading.
6. A change to heading 2523 from any other chapter.
7. A change to headings 2524 through 2530 from any other heading.

## Chapter 26.

A change to headings 2601 through 2621 from any other heading.

## Chapter 27.

1. A change to headings 2701 through 2706 from any other heading.



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.17

Korea

2. (A) A change to subheadings 2707.10 through 2707.99 from any other heading; or  
(B) A change to subheadings 2707.10 through 2707.99 from any other subheading, provided that the good resulting from such change is the product of a chemical reaction.
3. A change to headings 2708 through 2709 from any other heading.

**Heading rule:** For purposes of heading 2710, the following processes confer origin:

- (a) Atmospheric distillation: A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions.
- (b) Vacuum distillation: Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.
4. (A) A change to any good of heading 2710 from any other good of heading 2710, provided that the good resulting from such change is the product of a chemical reaction, atmospheric distillation or vacuum distillation; or  
(B) A change to heading 2710 from any other heading, except from heading 2207.
5. A change to subheading 2711.11 from any other subheading, except from subheading 2711.21.
6. A change to subheadings 2711.12 through 2711.19 from any other subheading, except from subheading 2711.29.
7. A change to subheading 2711.21 from any other subheading, except from subheading 2711.11.
8. A change to subheading 2711.29 from any other subheading, except from subheading 2711.12 through 2711.21.
9. A change to headings 2712 through 2716 from any other heading.

## Chapter 28.

1. A change to headings 2801 through 2808 from any other heading.
2. A change to subheadings 2809.10 through 2809.20 from any other subheading.
3. A change to headings 2810 through 2853 from any other heading.

## Chapter 29.

1. A change to subheadings 2901.10 through 2901.29 from any other subheading.
2. A change to headings 2902 through 2935 from any other heading.
3. A change to subheadings 2936.21 through 2936.29 from any other subheading.
4. (A) A change to unmixed provitamins of subheading 2936.90 from any other good of subheading 2936.90 or from any other subheading;  
or  
(B) A change to any other good of subheading 2936.90 from any other subheading.
5. A change to subheadings 2937.11 through 2941.90 from any other subheading.
6. A change to heading 2942 from any other heading.

## Chapter 30.

1. A change to subheadings 3001.20 through 3002.90 from any other subheading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.18

Korea

2. A change to heading 3003 from any other heading.
3. A change to heading 3004 from any other heading, except from heading 3003.
4. A change to subheadings 3005.10 through 3006.92 from any other subheading.

## Chapter 31.

1. A change to headings 3101 through 3105 from any other heading.

## Chapter 32.

1. A change to subheadings 3201.10 through 3202.90 from any other subheading.
2. A change to heading 3203 from any other heading.
3. A change to subheadings 3204.11 through 3204.90 from any other subheading.
4. A change to heading 3205 from any other chapter.
5. A change to subheadings 3206.11 through 3206.42 from any other subheading.
- 5A. (A) A change to pigments and preparations based on cadmium compounds of subheading 3206.49 from any other good of subheading 3206.49 or from any other subheading; or  
  
(B) A change to pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) of subheading 3206.49 from any other good of subheading 3206.49 or from any other subheading; or  
  
(C) A change to any other good of subheading 3206.49 from any other subheading.
- 5B. A change to subheading 3206.50 from any other subheading.
6. A change to headings 3207 through 3212 from any other chapter.
7. A change to headings 3213 through 3214 from any other heading.
8. A change to heading 3215 from any other chapter.

## Chapter 33.

1. A change to subheadings 3301.12 through 3301.30 from any other subheading.
2. (A) A change to essential oils of bergamot or lime of subheading 3301.19 from any other good of subheading 3301.19 or from any other subheading; or  
  
(B) A change to any other good of subheading 3301.19 from essential oils of bergamot or lime of subheading 3301.19 or from any other subheading.
3. A change to subheadings 3301.24 through 3301.30 from any other subheading.
4. A change to subheading 3301.90 from any other heading, except from subheadings 1211.20 and 1302.19.
5. A change to headings 3302 through 3307 from any other heading.

## Chapter 34.

1. A change to headings 3401 through 3407 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.19

Korea

## Chapter 35.

1. A change to subheadings 3501.10 through 3501.90 from any other subheading.
2. A change to subheadings 3502.11 through 3502.19 from any other heading, except from heading 0407.
3. A change to subheadings 3502.20 through 3502.90 from any other subheading.
4. A change to headings 3503 through 3504 from any other heading.
5. A change to heading 3505 from any other heading, except from heading 1108.
6. A change to heading 3506 from any other heading, except from headings 3501, 3503 and 3505.
7. A change to heading 3507 from any other heading.

## Chapter 36.

1. A change to headings 3601 through 3606 from any other heading.

## Chapter 37.

1. A change to headings 3701 through 3703 from any other heading outside that group.
2. A change to headings 3704 through 3707 from any other heading.

## Chapter 38.

1. A change to headings 3801 through 3807 from any other heading.
2. A change to subheadings 3808.50 through 3808.99 from any other subheading, provided that not less than 50 percent by weight of the total active ingredient or ingredients is originating.
3. A change to headings 3809 through 3824 from any other heading.
4. A change to heading 3825 from any other chapter, except from chapters 28 through 37, 40 or 90.
5. A change to heading 3826 from any other heading.

## Chapter 39.

1. A change to headings 3901 through 3915 from any other heading, provided that the originating polymer content in headings 3901 through 3915 is not less than 50 percent by weight of the total polymer content.
2. A change to headings 3916 through 3926 from any other heading.

## Chapter 40.

1. (A) A change to heading 4001 from any other heading; or  
(B) A change to subheadings 4001.10 through 4001.30 from any other subheading, provided that there is a regional value content of not less than 30 percent under the build-down method.
2. A change to headings 4002 through 4005 from any other heading.
3. (A) A change to heading 4006 from any other heading, except from heading 4001; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.20

Korea

- (B) A change to heading 4006 from heading 4001 or from any other heading, provided that there is a regional value content of not less than 30 percent under the build-down method.

- 4. A change to headings 4007 through 4017 from any other heading.

## Chapter 41.

- 1. A change to subheadings 4101.20 through 4102.29 from any other subheading.
- 2. A change to subheadings 4103.20 through 4103.90 from any other heading.
- 3. A change to subheadings 4104.11 through 4104.49 from any other subheading.
- 4. (A) A change to heading 4105 from any other heading, except from hides or skins of heading 4102 that have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 4112; or  
(B) A change to heading 4105 from wet blues of subheading 4105.10.
- 5. (A) A change to heading 4106 from any other heading, except from hides or skins of heading 4103 that have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 4113; or  
(B) A change to heading 4106 from wet blues of subheadings 4106.21, 4106.31 or 4106.91.
- 6. A change to heading 4107 from any other heading.
- 7. (A) A change to heading 4112 from any other heading, except from hides or skins of heading 4102 which have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 4105; or  
(B) A change to heading 4112 from wet blues of subheading 4105.10.
- 8. (A) A change to heading 4113 from any other heading, except from hides or skins of heading 4103 that have undergone a tanning (including a pre-tanning) process which is reversible, or from heading 4106; or  
(B) A change to heading 4113 from wet blues of subheadings 4106.21, 4106.31 or 4106.91.
- 9. A change to subheadings 4114.10 through 4115.20 from any other subheading.

## Chapter 42.

- 1. A change to heading 4201 from any other heading.
- 2. A change to subheading 4202.11 from any other chapter.
- 3. (A) A change to goods of subheading 4202.12 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Korea or of the United States, or both.  
(B) A change to any other good of subheading 4202.12 from any other heading.
- 4. A change to subheadings 4202.19 through 4202.21 from any other chapter.
- 5. (A) A change to goods of subheading 4202.22 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Korea or of the United States, or both.  
(B) A change to any other good of subheading 4202.22 from any other heading.
- 6. A change to subheadings 4202.29 through 4202.31 from any other chapter.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.21

Korea

7. (A) A change to goods of subheading 4202.32 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Korea or of the United States, or both.  
  
(B) A change to any other good of subheading 4202.32 from any other heading.
8. A change to subheadings 4202.39 through 4202.91 from any other chapter.
9. (A) A change to goods of subheading 4202.92 with an outer surface of textile materials from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of Korea or of the United States, or both.  
  
(B) A change to any other good of subheading 4202.92 from any other heading.
10. A change to subheading 4202.99 from any other chapter.
11. A change to headings 4203 through 4206 from any other heading.

## Chapter 43.

1. A change to heading 4301 from any other chapter.
2. A change to headings 4302 through 4304 from any other heading.

## Chapter 44.

1. A change to headings 4401 through 4421 from any other heading.

## Chapter 45.

1. A change to headings 4501 through 4504 from any other heading.

## Chapter 46.

1. A change to heading 4601 from any other chapter.
2. A change to heading 4602 from any other heading.

## Chapter 47.

1. A change to headings 4701 through 4707 from any other heading.

## Chapter 48.

1. A change to headings 4801 through 4807 from any other chapter.
2. A change to headings 4808 through 4823 from any other heading.

## Chapter 49.

1. A change to headings 4901 through 4911 from any other chapter.

## Chapter 50.

1. A change to headings 5001 through 5003 from any other chapter.
2. A change to headings 5004 through 5006 from any heading outside that group.
3. A change to heading 5007 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.22

Korea

## Chapter 51.

1. A change to headings 5101 through 5105 from any other chapter.
2. A change to headings 5106 through 5110 from any heading outside that group.
3. A change to headings 5111 through 5113 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206 or 5401 through 5402, subheadings 5403.33 through 5403.39, 5403.42 through heading 5404 or headings 5509 through 5510.

## Chapter 52.

1. A change to headings 5201 through 5207 from any other chapter, except from headings 5401 through 5402, subheadings 5403.33 through 5403.39, 5403.42 through heading 5405 or headings 5501 through 5507.
2. A change to headings 5208 through 5212 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206, 5401 through 5402, subheadings 5403.33 through 5403.39, 5403.42 through heading 5404 or headings 5509 through 5510.

## Chapter 53.

1. A change to headings 5301 through 5305 from any other chapter.
2. A change to headings 5306 through 5308 from any heading outside that group.
3. A change to heading 5309 from any other heading, except from headings 5307 through 5308.
4. A change to heading 5310 from any other heading, except from headings 5307 through 5308.
5. A change to heading 5311 from any other heading.

## Chapter 54.

1. A change to headings 5401 through 5406 from any other chapter, except from headings 5201 through 5203 or 5501 through 5507.
2. A change to tariff items 5407.61.11, 5407.61.21 or 5407.61.91 from tariff items 5402.44.40, 5402.47.10 or 5402.52.10, or from any other chapter, except from headings 5106 through 5110, 5205 through 5206 or 5509 through 5510.
3. A change to heading 5407 from any other chapter, except from headings 5106 through 5110, 5205 through 5206, or 5509 through 5510.
4. A change to heading 5408 from subheadings 5403.10, 5403.31 through 5403.32, cuprammonium rayon yarn of subheading 5403.39, subheading 5403.41 or any other chapter, except from headings 5106 through 5110, 5205 through 5206, any other good of subheading 5403.39, or 5509 through 5510.

## Chapter 55.

1. A change to headings 5501 through 5507 from any other chapter except from headings 5201 through 5203 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5405.
2. A change to headings 5508 through 5511 from any heading outside that group, except from headings 5201 through 5203 or 5401 through 5402, subheadings 5403.33 through 5403.39, 5403.42 through heading 5405, heading 5501 through subheading 5503.20 or 5503.40 through 5503.90 or headings 5505 through 5516.
3. A change to headings 5512 through 5516 from any heading outside that group, except from headings 5106 through 5110, 5205 through 5206 or 5401 through 5402, subheadings 5403.33 through 5403.39, 5403.42 through heading 5404 or headings 5509 through 5510.

## Chapter 56.

1. A change to headings 5601 through 5609 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311 or chapters 54 through 55.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.23

Korea

## Chapter 57.

1. A change to headings 5701 through 5705 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5308 or 5311, chapter 54 or headings 5508 through 5516.

## Chapter 58.

1. A change to headings 5801 through 5811 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311 or chapters 54 through 55.

## Chapter 59.

1. A change to heading 5901 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
2. A change to heading 5902 from any other heading, except from headings 5106 through 5113, 5204 through 5212 or 5306 through 5311 or chapters 54 through 55.
3. A change to headings 5903 through 5908 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.
4. A change to heading 5909 from any other chapter, except from headings 5111 through 5113, 5208 through 5212 or 5310 through 5311, chapter 54 or headings 5512 through 5516.
5. A change to heading 5910 from any other heading, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311 or chapters 54 through 55.
6. A change to heading 5911 from any other chapter, except from headings 5111 through 5113, 5208 through 5212, 5310 through 5311, 5407 through 5408 or 5512 through 5516.

## Chapter 60.

1. A change to headings 6001 through 6006 from any other chapter, except from headings 5106 through 5113, chapter 52, headings 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408, headings 5501 through subheading 5503.20, subheadings 5503.40 through 5503.90 or headings 5505 through 5516.

## Chapter 61.

**Chapter rule 1:** Except for fabrics classified in tariff items 5408.22.10, 5408.23.11, 5408.23.21 or 5408.24.10, the fabrics identified in the following subheadings and headings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers and similar articles, must be wholly formed and finished in the territory of Korea or of the United States, or both:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44.

**Chapter rule 2:** For purposes of determining whether a good covered by this chapter is an originating good, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in chapter rule 1 to this chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

1. A change to subheadings 6101.20 through 6101.30 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.24

Korea

- (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
2. (A) A change to goods of wool or fine animal hair of subheading 6101.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (i) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (ii) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61; or
- (B) A change to any other good of subheading 6101.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
3. (A) A change to subheadings 6102.10 through 6102.30 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (i) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (ii) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
4. A change to subheading 6102.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
5. (A) A change to tariff items 6103.10.70 or 6103.10.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or
- (B) A change to any other good of subheading 6103.10 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (i) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (ii) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
6. (A) A change to subheadings 6103.22 through 6103.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (i) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (ii) with respect to a garment described in heading 6101 or a jacket or a blazer described in heading 6103, of wool, fine animal hair, cotton, or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.25

Korea

[TCRs 7-8 deleted.]

9. A change to subheadings 6103.31 through 6103.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
  - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
10. (A) A change to tariff items 6103.39.40 or 6103.39.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or
  - (B) A change to any other good of subheading 6103.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
    - (i) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
    - (ii) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
11. A change to subheading 6103.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
  - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
12. A change to subheadings 6103.41 through 6103.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
13. A change to subheading 6104.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
  - (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
14. (A) A change to tariff items 6104.19.40 or 6104.19.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or
  - (B) A change to any other good of subheading 6104.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311, or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.26

Korea

(i) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and

(ii) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.

15. A change to subheadings 6104.22 through 6104.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:

(A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and

(B) with respect to a garment described in heading 6102, a jacket or a blazer described in heading 6104 or a skirt described in heading 6104, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.

16. A change to subheadings 6104.31 through 6104.32 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:

(A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and

(B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.

[TCRs 17-18 deleted.]

19. A change to subheadings 6104.41 through 6104.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.20, 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

20. A change to subheadings 6104.51 through 6104.53 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.20, 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:

(A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and

(B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.

21. A change to tariff items 6104.59.40 or 6104.59.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.20, 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

22. A change to any other good of subheading 6104.59 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:

(A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and

(B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.27

Korea

23. A change to subheadings 6104.61 through 6104.69 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
24. A change to headings 6105 through 6106 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
25. A change to subheadings 6107.11 through 6107.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
26. A change to subheading 6107.21 from:
  - (A) tariff items 6006.21.10, 6006.22.10, 6006.23.10 or 6006.24.10, provided that the good, exclusive of collar, cuffs, waistband or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or
  - (B) any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
27. A change to subheadings 6107.22 through 6107.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
28. A change to subheadings 6108.11 through 6108.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
29. A change to subheading 6108.21 from:
  - (A) tariff items 6006.21.10, 6006.22.10, 6006.23.10 or 6006.24.10, provided that the good, exclusive of waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or
  - (B) any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
30. A change to subheadings 6108.22 through 6108.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
31. A change to subheading 6108.31 from:
  - (A) tariff items 6006.21.10, 6006.22.10, 6006.23.10 or 6006.24.10, provided that the good, exclusive of collar, cuffs, waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.28

Korea

- (B) any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
32. A change to subheadings 6108.32 through 6108.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
33. A change to headings 6109 through 6111 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
34. A change to subheadings 6112.11 through 6112.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
35. A change to subheading 6112.20 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that:
- (A) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
- (B) with respect to a garment described in headings 6101, 6102, 6201 or 6202, of wool, fine animal hair, cotton or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 61.
36. A change to subheadings 6112.31 through 6112.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
37. A change to headings 6113 through 6117 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

## Chapter 62.

**Chapter rule 1:** Except for fabrics classified in tariff items 5408.22.10, 5408.23.11, 5408.23.21 or 5408.24.10, the fabrics identified in the following subheadings and headings, when used as visible lining material in certain men's and women's suits, suit-type jackets, skirts, overcoats, carcoats, anoraks, windbreakers and similar articles, must be wholly formed and finished in the territory of Korea or of the United States, or both:

5111 through 5112, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.61, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24, 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6005.31 through 6005.44 or 6006.10 through 6006.44.

**Chapter rule 2:** Apparel goods of this chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (A) Velveteen fabrics of subheading 5801.23, containing 85 percent or more by weight of cotton;

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.29

Korea

- (B) Corduroy fabrics of subheading 5801.22, containing 85 percent or more by weight of cotton and containing more than 7.5 wales per centimeter;
- (C) Fabrics of subheadings 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;
- (D) Fabrics of subheading 5112.30, weighing not more than 340 grams per square meter, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 percent by weight of man-made staple fibers; or
- (E) Batiste fabrics of subheadings 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimeter, of a weight not exceeding 110 grams per square meter.

**Chapter rule 3:** For purposes of determining whether a good covered by this chapter is an originating good, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in chapter rule 1 to this chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

1. A change to subheadings 6201.11 through 6201.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
2. A change to subheading 6201.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
3. A change to subheadings 6201.91 through 6201.93 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
4. A change to subheading 6201.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
5. A change to subheadings 6202.11 through 6202.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
6. A change to subheading 6202.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.30

Korea

7. A change to subheadings 6202.91 through 6202.93 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
8. A change to subheading 6202.99 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
9. A change to subheadings 6203.11 through 6203.12 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel satisfies the requirements of chapter rule 1 for chapter 62.
10. A change to tariff items 6203.19.50 or 6203.19.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
11. A change to any other good of subheading 6203.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel satisfies the requirements of chapter rule 1 for chapter 62.
12. A change to subheadings 6203.22 through 6203.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) with respect to a garment described in heading 6201 or a jacket or a blazer described in heading 6203, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
13. A change to subheadings 6203.31 through 6203.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel satisfies the requirements of chapter rule 1 for chapter 62.
14. A change to tariff items 6203.39.50 or 6203.39.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.31

Korea

15. A change to any other good of subheading 6203.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
16. A change to subheadings 6203.41 through 6203.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
17. A change to subheadings 6204.11 through 6204.13 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
18. A change to tariff items 6204.19.40 or 6204.19.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
19. A change to any other good of subheading 6204.19 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
20. A change to subheadings 6204.21 through 6204.29 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) with respect to a garment described in heading 6202, a jacket or a blazer described in heading 6204 or a skirt described in heading 6204, of wool, fine animal hair, cotton or man-made fibers, imported as part of an ensemble of these subheadings, any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
21. A change to subheadings 6204.31 through 6204.33 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
  - (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
22. A change to tariff items 6204.39.60 or 6204.39.80 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.32

Korea

23. A change to any other good of subheading 6204.39 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
24. A change to subheadings 6204.41 through 6204.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
25. A change to subheadings 6204.51 through 6204.53 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
26. A change to tariff item 6204.59.40 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
27. A change to any other good of subheading 6204.59 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
28. A change to subheadings 6204.61 through 6204.69 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

[TCR 29 deleted.]

**Subheading rule:** Men's or boys' shirts of cotton or man-made fibers shall be considered to originate if they are both cut and assembled in the territory of Korea or of the United States, or both, and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (A) Fabrics of subheadings 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, of average yarn number exceeding 135 metric;
- (B) Fabrics of subheadings 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric;
- (C) Fabrics of subheadings 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimeter, of average yarn number exceeding 70 metric;
- (D) Fabrics of subheadings 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimeter, of average yarn number exceeding 65 metric;



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.33

Korea

- (E) Fabrics of subheadings 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square meter, having a dobby weave created by a dobby attachment;
  - (F) Fabrics of subheadings 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimeter, of average yarn number exceeding 85 metric;
  - (G) Fabrics of subheading 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number 95 or greater metric;
  - (H) Fabrics of subheading 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimeter, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in color of the yarns in the warp and filling; or
  - (I) Fabrics of subheading 5208.41, with the warp colored with vegetable dyes, and the filling yarns white or colored with vegetable dyes, of average yarn number greater than 65 metric.
30. A change to subheadings 6205.20 through 6205.30 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 55.08 through 55.09, 5511 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
31. A change to subheading 6205.90 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
32. A change to headings 6206 through 6210 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
33. A change to subheadings 6211.11 through 6211.12 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
34. A change to subheading 6211.20 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that:
- (A) the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both, and
  - (B) with respect to a garment described in headings 6101, 6102, 6201 or 6202, of wool, fine animal hair, cotton or man-made fibers, imported as part of a ski-suit of this subheading, any visible lining material used in the apparel article satisfies the requirements of chapter rule 1 for chapter 62.
35. A change to subheadings 6211.32 through 6211.49 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
36. A change to heading 6212 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.34

Korea

37. A change to headings 6213 through 6217 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

## Chapter 63.

**Chapter rule 1:** For purposes of determining whether a good covered by this chapter is an originating good, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

1. A change to headings 6301 through 6302 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.20, 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
2. A change to tariff item 6303.92.10 from tariff items 5402.44.40, 5402.47.10 or 5402.52.10 or any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
3. A change to any other good of heading 6303 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
4. A change to headings 6304 through 6308 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.
5. A change to 6309 from any other heading.
6. A change to heading 6310 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516, 5801 through 5802 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both.

## Chapter 64.

1. A change to subheading 6401.10 or tariff items 6401.92.90, 6401.99.10, 6401.99.30, 6401.99.60, 6401.99.90, 6402.91.10, 6402.91.20, 6402.91.26, 6402.91.50, 6402.91.80, 6402.91.90, 6402.99.08, 6402.99.16, 6402.99.19, 6402.99.33, 6402.99.80, 6402.99.90, 6404.11.90 or 6404.19.20 from any other heading outside headings 6401 through 6405, except from subheading 6406.10, provided that there is a regional value content of not less than 55 percent under the build-up method; or
2. A change to any other good of chapter 64 from any other subheading.

## Chapter 65.

1. A change to headings 6501 through 6502 from any other chapter.
2. A change to headings 6504 through 6506 from any other heading, except from headings 6504 through 6507.
3. A change to heading 6507 from any other heading.

## Chapter 66.

1. A change to headings 6601 through 6602 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.35

Korea

2. A change to heading 6603 from any other chapter.

## Chapter 67.

1. (A) A change to heading 6701 from any other heading; or  
(B) A change to articles of feather or down of heading 6701 from any other good, including a good in that heading.
2. A change to headings 6702 through 6704 from any other heading.

## Chapter 68.

1. A change to headings 6801 through 6811 from any other heading.
2. A change to subheading 6812.80 from any other heading.
3. A change to subheading 6812.91 from any other subheading.
4. A change to subheadings 6812.92 through 6812.99 from any other heading.
5. A change to headings 6813 through 6815 from any other heading.

## Chapter 69.

1. A change to headings 6901 through 6914 from any other chapter.

## Chapter 70.

1. A change to headings 7001 through 7002 from any other heading.
2. A change to headings 7003 through 7007 from any other heading outside that group.
3. A change to heading 7008 from any other heading.
4. A change to headings 7009 through 7018 from any other heading outside that group, except from glass inners for vacuum flasks or other vacuum vessels of heading 7020 or headings 7007 through 7008.
5. A change to heading 7019 from any other heading, except from headings 7007 through 7020.
6. A change to heading 7020 from any other heading.

## Chapter 71.

1. A change to heading 7101 from any other heading.
2. A change to headings 7102 through 7103 from any other chapter.
3. A change to headings 7104 through 7105 from any other heading.
4. A change to headings 7106 through 7108 from any other chapter.
5. A change to heading 7109 from any other heading.
6. A change to headings 7110 through 7111 from any other chapter.
7. A change to heading 7112 from any other heading.
8. A change to heading 7113 from any other heading, except from heading 7116.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.36

Korea

9. A change to headings 7114 through 7115 from any other heading.
10. A change to heading 7116 from any other heading, except from heading 7113.
11. A change to headings 7117 through 7118 from any other heading.

## Chapter 72.

1. A change to headings 7201 through 7203 from any other chapter.
2. A change to headings 7204 through 7205 from any other heading.
3. A change to headings 7206 through 7207 from any heading outside that group.
4. A change to headings 7208 through 7229 from any other heading.

## Chapter 73.

1. (A) A change to headings 7301 through 7307 from any other chapter; or  
(B) A change to a good of subheading 7304.41 having an external diameter of less than 19 mm from subheading 7304.49.
2. A change to heading 7308 from any other heading, except for changes resulting from the following processes performed on angles, shapes, or sections classified in heading 7216:
  - (A) drilling, punching, notching, cutting, cambering or sweeping, whether performed individually or in combination;
  - (B) adding attachments or weldments for composite construction;
  - (C) adding attachments for handling purposes;
  - (D) adding weldments, connectors or attachments to H-sections or I-sections; provided that the maximum dimension of the weldments, connectors or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections;
  - (E) painting, galvanizing or otherwise coating; or
  - (F) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching or cutting, to create an article suitable as a column.
3. A change to headings 7309 through 7311 from any other heading outside that group.
4. A change to headings 7312 through 7314 from any other heading.
5. (A) A change to subheadings 7315.11 through 7315.12 from any other heading; or  
(B) A change to subheadings 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
6. A change to subheading 7315.19 from any other heading.
7. (A) A change to subheadings 7315.20 through 7315.89 from any other heading; or  
(B) A change to subheadings 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.37

Korea

- (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 8. A change to subheading 7315.90 from any other heading.
- 9. A change to heading 7316 from any other heading, except from headings 7312 or 7315.
- 10. A change to heading 7317 from any other heading.
- 11. A change to heading 7318 from any other heading, except from heading 7317.
- 12. A change to headings 7319 through 7320 from any other heading.
- 13. (A) A change to subheading 7321.11 from any other subheading, except cooking chambers, whether or not assembled, the upper panels, whether or not with controls or burners, or door assemblies, which includes more than one of the following components: inside panel, external panel, window, or isolation of subheading 7321.90; or
- (B) A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 14. (A) A change to subheadings 7321.12 through 7321.89 from any other heading; or
- (B) A change to subheadings 7321.12 through 7321.89 from subheading 7321.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 15. (A) A change to subheading 7321.90 from any other heading, or
- (B) No change in tariff classification to a good of such subheading is required, provided that there is regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 16. A change to heading 7322 from any other heading.
- 17. A change to heading 7323 from any heading, except from heading 7322.
- 18. (A) A change to subheadings 7324.10 through 7324.29 from any other heading; or
- (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 19. A change to subheading 7324.90 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.38

Korea

20. A change to subheadings 7325.10 through 7326.20 from any subheading outside that group.

21. A change to subheading 7326.90 from any other heading, except from heading 7325.

## Chapter 74.

1. A change to headings 7401 through 7407 from any other heading.

2. A change to heading 7408 from any other heading, except from heading 7407.

3. A change to heading 7409 from any other heading.

4. A change to heading 7410 from any other heading, except from plate, sheet or strip of heading 7409 of a thickness less than 5 mm.

5. A change to headings 7411 through 7419 from any other heading.

## Chapter 75.

1. A change to headings 7501 through 7505 from any other heading.

2. (A) A change to heading 7506 from any other heading; or

(B) A change to foil, not exceeding 0.15 mm in thickness, of heading 7506 from any other good of heading 7506, provided that there has been a reduction in thickness of not less than 50 percent.

3. A change to subheadings 7507.11 through 7508.90 from any other subheading.

## Chapter 76.

1. A change to headings 7601 through 7603 from any other heading.

2. A change to heading 7604 from any other heading, except from headings 7605 through 7606.

3. A change to heading 7605 from any other heading, except from heading 7604.

4. A change to subheading 7606.11 from any other heading.

5. A change to subheading 7606.12 from any other heading, except from headings 7604 through 7606.

6. A change to subheading 7606.91 from any other heading.

7. A change to subheading 7606.92 from any other heading, except from headings 7604 through 7606.

8. A change to subheading 7607.11 from any other heading.

9. (A) A change to subheadings 7607.19 through 7607.20 from any other heading; or

(B) No change in a tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

10. A change to headings 7608 through 7609 from any other heading outside that group.

11. A change to headings 7610 through 7615 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.39

Korea

12. A change to subheading 7616.10 from any other heading.
13. A change to subheadings 7616.91 through 7616.99 from any other subheading.

## Chapter 78.

1. A change to heading 7801 through 7804 from any other heading.
2. (A) A change to lead bars, rods, profiles and wire of heading 7806 from any other good of heading 7806 or from any other heading; or  
(B) A change to lead tubes, pipes and tube or pipe fittings of heading 7806 from any other good of heading 7806 or from any other heading; or  
(C) A change to any other good of heading 7806 from lead bars, rods, profiles or wire of heading 7806, or from lead tubes, pipes or tube or pipe fittings of heading 7806 or from any other heading.

## Chapter 79.

1. A change to headings 7901 through 7902 from any other chapter.
2. A change to subheading 7903.10 from any other chapter.
3. A change to subheading 7903.90 from any other heading.
4. A change to headings 7904 through 7905 from any other heading.
5. (A) A change to zinc tubes, pipes or tube or pipe fittings of heading 7907 from any other good of heading 7907 or any other heading; or  
(B) A change to any other good of heading 7907 from zinc tubes, pipes or tube or pipe fittings of heading 7907 or any other heading.

## Chapter 80.

1. A change to headings 8001 through 8003 from any other heading.
2. (A) A change to tin plates, sheets or strip, of a thickness exceeding 0.2 mm, of heading 8007 from any other good of heading 8007 or from any other heading; or  
(B) A change to tin foil, of a thickness not exceeding 0.2 mm, tin powders or flakes of heading 8007 from any other good of heading 8007 or from any other heading, except from plates, sheets or strip, of a thickness exceeding 0.2 mm, of heading 8007; or  
(C) A change to tin tubes, pipes and tube or pipe fittings of heading 8007 from any other good of heading 8007 or from any other heading; or  
(D) A change to any other good of heading 8007 from tin plates, sheets or strip, of a thickness exceeding 0.2 mm, tin foil of thickness not exceeding 0.2 mm, tin powders or flakes, tin tubes, pipes or tube or pipe fittings of heading 8007, or from any other heading.

## Chapter 81.

1. A change to subheadings 8101.10 through 8101.94 from any other subheading.
2. A change to subheading 8101.96 from any other subheading, except from bars, rods (other than those obtained simply by sintering), profiles, plates, sheets, strip or foil of subheading 8101.99.
3. A change to subheading 8101.97 from any other subheading.
- 3A. (A) A change to bars, rods (other than those obtained simply by sintering), profiles, plates, sheets, strip or foil of subheading 8101.99 from any other good of subheading 8101.99 or from any other subheading; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.40

Korea

- (B) A change to any other good of subheading 8109.99 from bars, rods (other than those obtained simply by sintering), profiles, plates, sheets, strip or foil of subheading 8101.99 or from any other subheading.
- 4. A change to subheadings 8102.10 through 8102.95 from any other subheading.
- 5. A change to subheading 8102.96 from any other subheading, except from subheading 8102.95.
- 6. A change to subheadings 8102.97 through 8102.99 from any other subheading.
- 7. A change to subheadings 8103.20 through 8105.90 from any other subheading.
- 8. (A) A change to heading 8106 from any other chapter, or  
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 9. A change to subheadings 8107.20 through 8107.90 from any other subheading.
- 10. A change to subheadings 8108.20 through 8108.30 from any other chapter.
- 11. A change to subheading 8108.90 from any other subheading.
- 12. A change to subheadings 8109.20 through 8109.90 from any other subheading.
- 13. (A) A change to heading 8110 from any other subheading, or  
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 14. (A) A change to heading 8111 from any other chapter; or  
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 15. A change to subheadings 8112.12 through 8112.19 from any other subheading.
- 16. (A) A change to subheadings 8112.21 through 8112.59 from any other chapter, or  
(B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.41

Korea

17. (A) A change to unwrought germanium or vanadium, germanium or vanadium waste, scrap or powders of subheading 8112.92 from any other chapter; or
- (B) No change in tariff classification is required for articles of unwrought germanium or vanadium or germanium or vanadium waste, scrap or powders of subheading 8112.92, provided that there is a regional value content of not less than:
  - (i) 35 percent under the build-up method, or
  - (ii) 45 percent under the build-down method; or
- (C) A change to other goods of subheading 8112.92 from any other chapter.
18. (A) A change to articles of vanadium or germanium of subheading 8112.99 from any other chapter; or
- (B) No change in tariff classification is required for articles of germanium or vanadium, provided that there is a regional value content of not less than:
  - (i) 35 percent under the build-up method, or
  - (ii) 45 percent under the build-down method; or
- (C) A change to other goods of subheading 8112.99 from articles of germanium or vanadium of subheading 8112.99 or from any other subheading.
19. (A) A change to heading 8113 from any other chapter, or
- (B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.

## Chapter 82.

1. A change to headings 8201 through 8206 from any other chapter.
2. (A) A change to subheading 8207.13 from any other chapter; or
- (B) A change to subheading 8207.13 from heading 8209 or subheading 8207.19, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
3. A change to subheadings 8207.19 through 8207.30 from any other chapter.
4. A change to subheadings 8207.40 through 8207.50 from any other heading.
5. A change to subheading 8207.60 from any other chapter.
6. A change to subheading 8207.70 from any other heading.
7. A change to subheading 8207.80 from any other chapter.
8. A change to subheading 8207.90 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.42

Korea

9. (A) A change to headings 8208 through 8215 from any other chapter; or
- (B) A change to subheadings 8211.91 through 8211.93 from subheading 8211.95, whether or not there is also a change from another chapter, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.

## Chapter 83.

1. (A) A change to subheadings 8301.10 through 8301.40 from any other chapter; or
- (B) A change to subheadings 8301.10 through 8301.40 from subheading 8301.60, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
2. (A) A change to subheading 8301.50 from any other chapter; or
- (B) A change to subheading 8301.50 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
3. A change to subheadings 8301.60 through 8301.70 from any other chapter.
4. A change to headings 8302 through 8304 from any other heading.
5. (A) A change to subheadings 8305.10 through 8305.20 from any other chapter; or
- (B) A change to subheadings 8305.10 through 8305.20 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
6. A change to subheading 8305.90 from any other heading.
7. A change to subheading 8306.10 from any other chapter.
8. A change to subheadings 8306.21 through 8306.30 from any other heading.
9. A change to heading 8307 from any other heading.
10. (A) A change to subheadings 8308.10 through 8308.20 from any other heading; or
- (B) A change to subheadings 8308.10 through 8308.20 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.43

Korea

11. A change to subheading 8308.90 from any other heading.
12. A change to headings 8309 through 8310 from any other heading.
13. (A) A change to subheadings 8311.10 through 8311.30 from any other heading; or  
(B) A change to subheadings 8311.10 through 8311.30 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
14. A change to subheading 8311.90 from any other heading.

## Chapter 84.

1. A change to subheadings 8401.10 through 8401.30 from any other subheading.
2. A change to subheading 8401.40 from any other heading.
3. (A) A change to subheading 8402.11 from any other heading; or  
(B) A change to subheading 8402.11 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
4. (A) A change to subheading 8402.12 from any other heading; or  
(B) A change to subheading 8402.12 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
5. (A) A change to subheading 8402.19 from any other heading; or  
(B) A change to subheading 8402.19 from subheading 8402.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
6. (A) A change to subheading 8402.20 from any other heading; or  
(B) A change to subheading 8402.20 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
7. (A) A change to subheading 8402.90 from any other heading, or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.44

Korea

- (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 8. A change to subheading 8403.10 from any other subheading.
- 9. A change to subheading 8403.90 from any other heading.
- 10. A change to subheading 8404.10 from any other subheading.
- 11. (A) A change to subheading 8404.20 from any other heading; or
  - (B) A change to subheading 8404.20 from subheadings 8404.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 12. A change to subheading 8404.90 from any other heading.
- 13. A change to subheading 8405.10 from any other subheading.
- 14. A change to subheading 8405.90 from any other heading.
- 15. A change to subheading 8406.10 from any other subheading.
- 16. A change to subheadings 8406.81 through 8406.82 from any other subheading outside that group.
- 17. (A) A change to subheading 8406.90 from any other heading; or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method; or
    - (2) 45 percent under the build-down method.
- 18. A change to subheadings 8407.10 through 8407.29 from any other heading.
- 19. (A) A change to subheadings 8407.31 through 8407.34 from any other heading; or
  - (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method;
    - (2) 55 percent under the build-down method; or
    - (3) 35 percent under the net cost method.
- 20. A change to subheading 8407.90 from any other heading.
- 21. A change to subheading 8408.10 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.45

Korea

- 22. (A) A change to subheading 8408.20 from any other heading; or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method;
    - (2) 55 percent under the build-down method; or
    - (3) 35 percent under the net cost method.
- 23. A change to subheading 8408.90 from any other heading.
- 24. No change in tariff classification to a good of heading 8409 is required, provided that there is a regional value content of not less than:
  - (A) 35 percent under the build-up method;
  - (B) 55 percent under the build-down method; or
  - (C) 35 percent under the net cost method.
- 25. A change to subheadings 8410.11 through 8410.13 from any other subheading outside that group.
- 26. A change to subheading 8410.90 from any other heading.
- 27. A change to subheadings 8411.11 through 8411.82 from any other subheading outside that group.
- 28. A change to subheading 8411.91 from any other heading.
- 29. (A) A change to subheading 8411.99 from any other heading; or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method; or
    - (2) 45 percent under the build-down method.
- 30. A change to subheadings 8412.10 through 8412.80 from any other subheading.
- 31. A change to subheading 8412.90 from any other heading.
- 32. A change to subheadings 8413.11 through 8413.82 from any other subheading.
- 33. (A) A change to subheadings 8413.91 through 8413.92 from any other heading; or
  - (B) For subheading 8413.92, no change in tariff classification is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 34. (A) A change to subheadings 8414.10 through 8414.80 from any other heading; or
  - (B) A change to subheadings 8414.10 through 8414.80 from subheading 8414.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.46

Korea

- (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 35. (A) A change to subheading 8414.90 from any other heading, or
- (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 36. A change to subheadings 8415.10 through 8415.83 from any other subheading.
- 37. (A) A change to subheading 8415.90 from any other heading; or
- (B) A change to chassis, chassis blades and outer cabinets of subheading 8415.90 from any other good, including a good in that subheading.
- 38. A change to subheadings 8416.10 through 8416.90 from any other subheading.
- 39. A change to subheadings 8417.10 through 8417.80 from any other subheading.
- 40. A change to subheading 8417.90 from any other heading.
- 41. A change to subheadings 8418.10 through 8418.69 from any other subheading outside that group, except from subheading 8418.91.
- 42. A change to subheadings 8418.91 through 8418.99 from any other heading.
- 43. A change to subheadings 8419.11 through 8419.89 from any other subheading.
- 44. (A) A change to subheading 8419.90 from any other heading; or
- (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 45. A change to subheading 8420.10 from any other subheading.
- 46. A change to subheadings 8420.91 through 8420.99 from any other heading.
- 47. A change to subheadings 8421.11 through 8421.39 from any other subheading.
- 48. (A) A change to subheading 8421.91 from any other heading, or
- (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 49. (A) A change to subheading 8421.99 from any other heading, or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.47

Korea

- (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 50. A change to subheadings 8422.11 through 8422.40 from any other subheading.
- 51. (A) A change to subheading 8422.90 from any other heading, or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 52. A change to subheadings 8423.10 through 8423.89 from any other subheading.
- 53. A change to subheading 8423.90 from any other heading.
- 54. A change to subheadings 8424.10 through 8430.69 from any other subheading.
- 55. (A) A change to heading 8431 from any other heading; or
  - (B) For subheadings 8431.10, 8431.31, 8431.39, 8431.43 or 8431.49, no change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 56. A change to subheadings 8432.10 through 8437.90 from any other subheading.
- 57. A change to subheadings 8438.10 through 8438.80 from any other subheading.
- 58. A change to subheading 8438.90 from any other heading.
- 59. A change to subheadings 8439.10 through 8440.90 from any other subheading.
- 60. A change to subheadings 8441.10 through 8441.80 from any other subheading.
- 61. (A) A change to subheading 8441.90 from any other heading, or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 62. A change to subheading 8442.30 from any other subheading.
- 63. A change to subheadings 8442.40 through 8442.50 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.48

Korea

- 64. (A) A change to subheadings 8443.11 through 8443.39 from any other subheading outside that group, except from subheadings 8443.91 through 8443.99; or
  - (B) A change to subheadings 8443.11 through 8443.39 from subheadings 8443.91 through 8443.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
    - (i) 35 percent under the build-up method, or
    - (ii) 45 percent under the build-down method.
- 65. (A) A change to machines for uses ancillary to printing of subheading 8443.91 from any other good of subheading 8443.91 or from any other subheading except from subheadings 8443.11 through 8443.39; or
  - (B) A change to any other good of subheading 8443.91 from any other heading.
- 66. (A) A change to subheading 8443.99 from any other subheading; or
  - (B) No change in tariff classification is required, provided that there is a regional value content of not less than:
    - (i) 35 percent under the build-up method, or
    - (ii) 45 percent under the build-down method.
- 67. A change to heading 8444 from any other heading.
- 68. A change to headings 8445 through 8447 from any other heading outside that group.
- 69. A change to subheadings 8448.11 through 8448.19 from any other subheading.
- 70. A change to subheadings 8448.20 through 8448.59 from any other heading.
- 71. A change to heading 8449 from any other heading.
- 72. A change to subheading 8450.30 from any other subheading.
- 73. A change to subheading 8450.90 from any other heading.
- 74. A change to subheadings 8451.10 through 8451.80 from any other subheading.
- 75. A change to subheading 8451.90 from any other heading.
- 76. A change to subheadings 8452.10 through 8452.29 from any other subheading outside that group.
- 77. A change to subheadings 8452.30 through 8452.40 from any other subheading.
- 78. A change to subheading 8452.90 from any other heading.
- 79. A change to subheadings 8453.10 through 8453.80 from any other subheading.
- 80. A change to subheading 8453.90 from any other heading.
- 81. A change to subheadings 8454.10 through 8454.30 from any other subheading.
- 82. A change to subheading 8454.90 from any other heading.
- 83. A change to subheadings 8455.10 through 8455.90 from any other subheading.



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.49

Korea

84. A change to heading 8456 from any other heading, provided that there is a regional value content of not less than 60 percent under the build-down method.
  85. A change to headings 8457 through 8461 from any other heading, provided that there is a regional value content of not less than 55 percent under the build-down method.
  86. A change to heading 8462 from any other heading, provided that there is a regional value content of not less than 60 percent under the build down-method.
  87. A change to heading 8463 from any other heading, provided that there is a regional value content of not less than 55 percent under the build down-method.
  88. A change to headings 8464 through 8465 from any other heading.
  89. A change to heading 8466 from any other heading, provided that there is a regional value content of not less than:
    - (A) 35 percent under the build-up method, or
    - (B) 45 percent under the build-down method.
  90. A change to subheadings 8467.11 through 8467.89 from any other subheading.
  91. A change to subheading 8467.91 from any other heading.
  92. A change to subheadings 8467.92 through 8467.99 from any other heading, except from heading 8407.
  93. A change to subheadings 8468.10 through 8468.80 from any other subheading.
  94. A change to subheading 8468.90 from any other heading.
  95. A change to heading 8469 from any other heading.
- [TCR 96 deleted.]
97. A change to subheadings 8470.10 through 8472.90 from any other subheading.
  98. (A) A change to subheadings 8473.10 through 8473.50 from any other subheading; or
    - (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
      - (1) 30 percent under the build-up method, or
      - (2) 35 percent when the build-down method.
  99. A change to subheadings 8474.10 through 8474.80 from any other subheading.
  100. (A) A change to subheading 8474.90 from any other heading, or
    - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
      - (1) 35 percent under the build-up method, or
      - (2) 45 percent under the build-down method.
  101. A change to subheading 8475.10 from any other subheading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.50

Korea

102. A change to subheadings 8475.21 through 8475.29 from any other subheading outside that group.

103. A change to subheading 8475.90 from any other heading.

104. A change to subheadings 8476.21 through 8476.89 from any other subheading outside that group.

105. A change to subheading 8476.90 from any other heading.

106. (A) A change to heading 8477 from any other heading, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method; or

(B) A change to subheadings 8477.10 through 8477.80 from subheading 8477.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

107. A change to subheading 8478.10 from any other subheading.

108. A change to subheading 8478.90 from any other heading.

109. A change to subheadings 8479.10 through 8479.90 from any other subheading.

110. A change to heading 8480 from any other heading.

111. (A) A change to subheadings 8481.10 through 8481.80 from any other heading; or

(B) A change to subheadings 8481.10 through 8481.80 from subheading 8481.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

112. A change to subheading 8481.90 from any other heading.

113. (A) A change to subheadings 8482.10 through 8482.80 from any other subheading outside of that group, except from subheading 8482.99; or

(B) A change to subheadings 8482.10 through 8482.80 from subheading 8482.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(1) 40 percent under the build-up method, or

(2) 50 percent under the build-down method.

114. A change to subheadings 8482.91 through 8482.99 from any other heading.

115. A change to subheading 8483.10 from any other subheading.

116. A change to subheading 8483.20 from any other subheading, except from subheadings 8482.10 through 8482.80.

117. (A) A change to subheading 8483.30 from any other heading; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.51

Korea

- (B) A change to subheading 8483.30 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 40 percent under the build-up method; or
  - (2) 50 percent under the build-down method.
- 118. (A) A change to subheadings 8483.40 through 8483.50 from any other subheading, except from subheadings 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60 or 8483.90; or
- (B) A change to subheadings 8483.40 through 8483.50 from subheadings 8482.10 through 8482.80, 8482.99, 8483.10 through 8483.40, 8483.60 or 8483.90, provided that there is a regional value content of not less than:
  - (1) 40 percent under the build-up method; or
  - (2) 50 percent under the build-down method.
- 119. A change to subheading 8483.60 from any other subheading.
- 120. A change to subheading 8483.90 from any other heading.
- 121. A change to subheadings 8484.10 through 8484.90 from any other subheading.
- 122. (A) A change to subheadings 8486.10 through 8486.40 from any other subheading; or
- (B) No change in tariff classification to such subheadings is required, provided that there is a regional value content of not less than:
  - (i) 35 percent under the build-up method, or
  - (ii) 45 percent under the build-down method.
- 123. (A) A change to subheading 8486.90 from any other heading; or
- (B) No change in tariff classification to such subheading is required, provided that there is a regional value content of not less than:
  - (i) 35 percent under the build-up method, or
  - (ii) 45 percent under the build-down method.
- 124. A change to heading 8487 from any other heading.

## Chapter 85.

- 1. (A) A change to subheading 8501.10 from any other heading, except from heading 8503; or
- (B) A change to subheading 8501.10 from heading 8503, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 2. A change to subheadings 8501.20 through 8501.64 from any other heading.
- 3. A change to headings 8502 through 8503 from any other heading.
- 4. A change to subheadings 8504.10 through 8504.23 from any subheading outside subheadings 8504.10 through 8504.50.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.52

Korea

5. (A) A change to subheading 8504.31 from any other heading; or  
(B) A change to subheading 8504.31 from subheading 8504.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
6. A change to subheadings 8504.32 through 8504.50 from any subheading outside subheadings 8504.10 through 8504.50.
7. A change to subheading 8504.90 from any other heading.
8. A change to subheadings 8505.11 through 8505.20 from any other subheading.
9. (A) A change to electro-magnetic lifting heads of subheading 8505.90 from any other good of subheading 8505.90 or from any other subheading; or  
(B) A change to any other good of subheading 8505.90 from any other heading.
10. A change to subheadings 8506.10 through 8506.40 from any other subheading.
11. A change to subheadings 8506.50 through 8506.80 from any other subheading outside that group.
12. A change to subheading 8506.90 from any other heading.
13. (A) A change to subheading 8507.10 from any other heading; or  
(B) A change to subheading 8507.10 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
14. A change to subheadings 8507.20 through 8507.80 from any other subheading.
15. A change to subheading 8507.90 from any other heading.
16. (A) A change to subheadings 8508.11 through 8508.60 from any other heading; or  
(B) A change to subheadings 8508.11 through 8508.60 from any other subheading, provided that there is a regional value content of not less than:
  - (i) 35 percent under the build-up method, or
  - (ii) 45 percent under the build-down method.
- 16A. (A) A change to subheading 8508.70 from any other heading.
- 16B. (A) A change to subheadings 8509.40 through 8509.80 from any other heading; or  
(B) A change to subheadings 8509.40 through 8509.80 from any other subheading, provided that there is a regional value content of not less than:
  - (i) 35 percent under the build-up method, or
  - (ii) 45 percent under the build-down method.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.53

Korea

17. A change to subheading 8509.90 from any other heading.
18. A change to subheadings 8510.10 through 8510.30 from any other subheading.
19. A change to subheading 8510.90 from any other heading.
20. A change to subheadings 8511.10 through 8511.80 from any other subheading.
21. A change to subheading 8511.90 from any other heading.
22. A change to subheadings 8512.10 through 8512.20 from any other subheading outside that group.
23. (A) A change to subheading 8512.30 from any other heading; or  
(B) A change to subheading 8512.30 from subheading 8512.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
24. (A) A change to subheading 8512.40 from any other heading; or  
(B) A change to subheading 8512.40 from subheading 8512.90, whether or not there is also a change from any other heading, provided that there is also a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
25. A change to subheading 8512.90 from any other heading.
26. (A) A change to subheading 8513.10 from any other heading; or  
(B) A change to subheading 8513.10 from subheading 8513.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
27. A change to subheading 8513.90 from any other heading.
28. A change to subheadings 8514.10 through 8514.40 from any other subheading.
29. A change to subheading 8514.90 from any other heading.
30. A change to subheadings 8515.11 through 8515.80 from any other subheading outside that group.
31. A change to subheading 8515.90 from any other heading.
32. A change to subheadings 8516.10 through 8516.50 from any other subheading.
33. (A) A change to subheading 8516.60 from any other heading; or  
(B) A change to subheading 8516.60 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.54

Korea

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

34. A change to subheading 8516.71 from any other subheading.

35. (A) A change to subheading 8516.72 from any other subheading, except from housings for toasters of subheading 8516.90 or from subheading 9032.10; or

(B) A change to subheading 8516.72 from housings for toasters of subheadings 8516.90 or from 9032.10, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

36. A change to subheading 8516.79 from any other subheading.

37. (A) A change to subheading 8516.80 from any other heading; or

(B) A change to subheading 8516.80 from subheading 8516.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

38. (A) A change to subheading 8516.90 from any other heading, or

(B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

39. A change to subheadings 8517.11 through 8517.69 from any other subheading.

39A. (A) A change to subheading 8517.70 from any other heading; or

(B) No change in tariff classification to such subheading is required, provided that there is a regional value content of not less than:

- (i) 35 percent under the build-up method, or
- (ii) 45 percent under the build-down method.

40. (A) A change to subheadings 8518.10 through 8518.21 from any other heading; or

(B) A change to subheadings 8518.10 through 8518.21 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

41. (A) A change to subheading 8518.22 from any other heading; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.55

Korea

- (B) A change to subheading 8518.22 from subheadings 8518.29 or 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 42. (A) A change to subheadings 8518.29 through 8518.50 from any other heading; or
- (B) A change to subheadings 8518.29 through 8518.50 from subheading 8518.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 43. A change to subheading 8518.90 from any other heading.
- 44. A change to subheadings 8519.20 through 8519.89 from any other subheading.
- 45. A change to subheadings 8521.10 through 8522.90 from any other subheading.
- 46. (A) A change to subheadings 8523.21 through 8523.80 from any other subheading; or
- (B) A change to recorded media of subheadings 8523.21 through 8523.80 from unrecorded media of subheadings 8523.21 through 8523.80.
- 47. A change to subheading 8525.50 from any other subheading, except from subheading 8525.60.
- 48. A change to subheadings 8525.60 through 8525.80 from any other subheading.
- 49. A change to subheadings 8526.10 through 8527.99 from any other subheading.
- 50. A change to subheading 8528.41 from any other heading, except from heading 8471.
- 51. (A) A change to subheading 8528.49 from any other heading, except from heading 8529; or
- (B) A change to subheading 8528.49 from subheading 8529.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (i) 40 percent under the build-up method, or
  - (ii) 50 percent under the build-down method.
- 52. A change to subheading 8528.51 from any other heading, except from heading 8471.
- 53. (A) A change to subheading 8528.59 from flat panel screen assemblies of subheading 8529.90 containing a digital micromirror device, or from any other heading, except from subheading 9013.80 or any other good of heading 8529; or
- (B) A change to subheading 8528.59 from subheading 8529.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (i) 40 percent under the build-up method, or
  - (ii) 50 percent under the build-down method.
- 54. A change to subheading 8528.61 from any other heading, except from heading 8471.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.56

Korea

55. (A) A change to subheading 8528.69 from flat panel screen assemblies of subheading 8529.90 containing a digital micromirror device, or from any other heading, except from subheading 9013.80 or any other good of heading 8529; or
- (B) A change to subheading 8528.69 from subheadings 8529.90 or 9013.80, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
- (i) 40 percent under the build-up method, or
  - (ii) 50 percent under the build-down method.
56. A change to subheading 8528.71 from any other heading.
57. (A) A change to subheading 8528.72 from flat panel screen assemblies of subheading 8529.90 containing a digital micromirror device, or from any other heading, except from subheading 9013.80 or any other good of heading 8529; or
- (B) A change to subheading 8528.72 from subheadings 8529.90 or 9013.80, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
- (i) 40 percent under the build-up method, or
  - (ii) 50 percent under the build-down method.
58. A change to subheading 8528.73 from any other heading.
- [Previous TCRs 44 through 61 deleted.]
62. (A) A change to heading 8529 from any other heading; or
- (B) For subheading 8529.90, no change in tariff classification is required, provided that there is a regional value content of not less than:
- (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
63. A change to subheadings 8530.10 through 8530.80 from any other subheading.
64. A change to subheading 8530.90 from any other heading.
65. A change to subheadings 8531.10 through 8531.80 from any other subheading.
66. A change to subheading 8531.90 from any other heading.
67. A change to subheadings 8532.10 through 8532.30 from any other subheading.
68. A change to subheading 8532.90 from any other heading.
69. A change to subheadings 8533.10 through 8533.40 from any other subheading.
70. A change to subheading 8533.90 from any other heading.
71. (A) A change to heading 8534 from any other heading; or
- (B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
- (1) 30 percent under the build-up method, or



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.57

Korea

(2) 35 percent under the build-down method.

72. A change to subheadings 8535.10 through 8536.90 from any other subheading.

73. A change to headings 8537 through 8538 from any other heading.

74. A change to subheadings 8539.10 through 8539.49 from any other subheading.

75. A change to subheading 8539.90 from any other heading.

76. A change to subheading 8540.11 from any other subheading, except from subheadings 7011.20 or 8540.91.

77. A change to subheading 8540.12 from any other subheading.

78. (A) A change to subheading 8540.20 from any other heading; or

(B) A change to subheading 8540.20 from subheadings 8540.91 through 8540.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

79. A change to subheadings 8540.40 through 8540.60 from any other subheading outside that group.

80. A change to subheadings 8540.71 through 8540.89 from any other subheading.

81. A change to subheading 8540.91 from any other heading.

82. (A) A change to subheading 8540.99 from any other subheading, or

(B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

83. (A) A change to assembled semiconductor devices, integrated circuits or microassemblies of subheadings 8541.10 through 8542.90 from unmounted chips, wafers or dice of subheadings 8541.10 through 8542.90 or from any other subheading;

(B) A change to any other good of subheadings 8541.10 through 8542.90 from any other subheading; or

(C) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:

(1) 30 percent under the build-up method, or

(2) 35 percent under the build-down method.

84. A change to subheading 8543.10 from any other subheading except from ion implanters for doping semiconductor materials of subheading 8486.20.

85. A change to subheading 8543.19 from any other subheading, except from subheading 8543.11.

86. A change to subheadings 8543.20 through 8543.30 from any other subheading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.58

Korea

87. A change to subheading 8543.70 from any other subheading.
88. A change to subheading 8543.90 from any other heading.
89. A change to subheading 8544.11 from any other subheading, provided that there is a regional value content of not less than:
  - (A) 35 percent under the build-up method, or
  - (B) 45 percent under the build-down method.
90. A change to subheading 8544.19 from any other subheading, provided that there is a regional value content of not less than:
  - (A) 35 percent under the build-up method, or
  - (B) 45 percent under the build-down method.
91. (A) A change to subheading 8544.20 from any other subheading, except from subheadings 8544.11 through 8544.60 and headings 7408, 7413, 7605 or 7614; or  
  
(B) A change to subheading 8544.20 from subheadings 8544.11 through 8544.60 or from headings 7408, 7413, 7605 or 7614, whether or not there is also a change from any other subheading, provided that there is also a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
92. (A) A change to subheadings 8544.30 through 8544.49 from any other heading; or  
  
(B) A change to subheadings 8544.30 through 8544.49 from any other subheading, provided that there is also a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.

[TCR 93 deleted.]

94. A change to subheading 8544.60 from any other subheading, provided that there is also a regional value content of not less than:
  - (A) 35 percent under the build-up method, or
  - (B) 45 percent under the build-down method.
95. A change to subheading 8544.70 from any other subheading.
96. A change to subheadings 8545.11 through 8545.90 from any other heading.
97. A change to heading 8546 from any other heading.
98. A change to subheadings 8547.10 through 8547.90 from any other subheading.
99. A change to heading 8548 from any other heading.

## Chapter 86.

1. A change to headings 8601 through 8602 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.59

Korea

2. (A) A change to headings 8603 through 8606 from any other heading, except from heading 8607; or  
(B) A change to headings 8603 through 8606 from heading 8607, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
3. A change to subheadings 8607.11 through 8607.12 from any subheading outside that group.
4. (A) A change to axles of subheading 8607.19 from parts of axles of subheading 8607.19;  
(B) A change to wheels, whether or not fitted with axles, of subheading 8607.19 from parts of axles or parts of wheels of subheading 8607.19;  
(C) A change to subheading 8607.19 from any other subheading; or  
(D) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
  - (1) 30 percent under the build-up method, or
  - (2) 35 percent under the build-down method.
5. A change to subheadings 8607.21 through 8607.99 from any other heading.
6. A change to headings 8608 through 8609 from any other heading.

## Chapter 87.

1. No change in tariff classification to a good of headings 8701 through 8706 is required, provided that there is a regional value content of not less than:
  - (A) 35 percent under the build-up method; or
  - (B) 55 percent under the build-down method; or
  - (C) 35 percent under the net cost method.
2. (A) A change to heading 8707 from any other heading; or  
(B) No change in tariff classification to a good of such heading is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method;
  - (2) 55 percent under the build-down method; or
  - (3) 35 percent under the net cost method.
3. (A) A change to subheadings 8708.10 through 8708.99 from any other subheading; or  
(B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method;

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.60

Korea

- (2) 55 percent under the build-down method; or
  - (3) 35 percent under the net cost method.
- 4. (A) A change to subheadings 8709.11 through 8709.19 from any other heading; or  
(B) A change to subheadings 8709.11 through 8709.19 from subheading 8709.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 40 percent under the build-up method, or
  - (2) 50 percent under the build-down method.
- 5. (A) A change to subheading 8709.90 from any other heading; or  
(B) No change in tariff classification to a good such subheading is required, provided that there is a regional value content of not less than:
  - (1) 40 percent under the build-up method, or
  - (2) 50 percent under the build-down method.
- 6. A change to heading 8710 from any other heading.
- 7. (A) A change to headings 8711 through 8713 from any other heading, except from headings 8714; or  
(B) A change to headings 8711 through 8713 from heading 8714, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 8. (A) A change to subheadings 8714.10 through 8714.96 from any other heading; or  
(B) A change to subheadings 8714.10 through 8714.96 from subheading 8714.99, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 40 percent under the build-up method, or
  - (2) 50 percent under the build-down method.
- 9. A change to subheading 8714.99 from any other heading.
- 10. A change to heading 8715 from any other heading.
- 11. (A) A change to subheadings 8716.10 through 8716.80 from any other heading; or  
(B) A change to subheadings 8716.10 through 8716.80 from subheading 8716.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 12. A change to subheading 8716.90 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.61

Korea

## Chapter 88.

1. (A) A change to subheading 8543.70 from any other subheading.  
(B) A change to gliders and hang gliders of heading 8801 from any other good of heading 8801 or from any other heading; or  
(C) A change to any other good of heading 8801 from gliders and hang gliders of heading 8801 or from any other heading.
2. A change to subheadings 8802.11 through 8803.90 from any other subheading.

## Chapter 89.

1. (A) A change to headings 8901 through 8902 from any other chapter; or  
(B) A change to headings 8901 through 8902 from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
2. A change to heading 8903 from any other heading.
3. (A) A change to headings 8904 through 8905 from any other chapter; or  
(B) A change to headings 8904 through 8905 from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
4. A change to headings 8906 through 8908 from any other heading.

## Chapter 90.

1. (A) A change to subheading 9001.10 from any other chapter, except from heading 7002; or  
(B) A change to subheading 9001.10 from heading 7002, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
2. A change to subheadings 9001.20 through 9001.90 from any other heading.
3. (A) A change to subheadings 9002.11 through 9002.90 from any other heading, except from heading 9001; or  
(B) A change to subheadings 9002.11 through 9002.90 from heading 9001, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
4. (A) A change to subheadings 9003.11 through 9003.19 from any other subheading, except from subheading 9003.90; or  
(B) A change to subheadings 9003.11 through 9003.19 from subheading 9003.90, whether or not there is also a change from any other subheading, provided that there is a regional value content of not less than:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.62

Korea

- (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 5. A change to subheading 9003.90 from any other heading.
- 6. (A) A change to subheading 9004.10 from any other chapter; or  
(B) A change to subheadings 9004.10 from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 7. A change to subheading 9004.90 from any other heading, except from subheadings 9001.40 or 9001.50.
- 8. A change to subheading 9005.10 from any other subheading.
- 9. (A) A change to subheading 9005.80 from any other subheading, except from headings 9001 through 9002 or subheading 9005.90; or  
(B) A change to subheading 9005.80 from subheading 9005.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 10. A change to subheading 9005.90 from any other heading.
- 11. (A) A change to subheadings 9006.10 through 9006.69 from any other heading; or  
(B) A change to subheadings 9006.10 through 9006.69 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 12. A change to subheadings 9006.91 through 9006.99 from any other heading.
- 13. (A) A change to subheadings 9007.10 through 9007.20 from any other heading; or  
(B) A change to subheadings 9007.10 through 9007.20 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 14. (A) A change to subheadings 9007.91 through 9007.92 from any other heading; or  
(B) For subheading 9007.92, no change in tariff classification is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.63

Korea

- 15. (A) A change to subheading 9008.50 from any other heading, or
    - (B) A change to subheading 9008.50 from any other subheading, provided that there is a regional value content of not less than:
      - (1) 35 percent under the build-up method, or
      - (2) 45 percent under the build-down method.
  - 16. A change to subheading 9008.90 from any other heading.
- [TCRs 17-19 deleted.]
- 20. (A) A change to subheadings 9010.10 through 9010.60 from any other heading; or
    - (B) A change to subheadings 9010.10 through 9010.60 from subheading 9010.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
      - (1) 35 percent under the build-up method, or
      - (2) 45 percent under the build-down method.
  - 21. A change to subheading 9010.90 from any other heading.
  - 22. (A) A change to subheadings 9011.10 through 9011.80 from any other heading; or
    - (B) A change to subheadings 9011.10 through 9011.80 from any other subheading, provided that there is a regional value content of not less than:
      - (1) 35 percent under the build-up method, or
      - (2) 45 percent under the build-down method.
  - 23. A change to subheading 9011.90 from any other heading.
  - 24. (A) A change to subheading 9012.10 from any other heading; or
    - (B) A change to subheading 9012.10 from subheading 9012.90, whether or not there is also change from any other heading, provided that there is a regional value content of not less than:
      - (1) 35 percent under the build-up method, or
      - (2) 45 percent under the build-down method.
  - 25. A change to subheading 9012.90 from any other heading.
  - 26. (A) A change to subheading 9013.10 from any other heading; or
    - (B) A change to subheading 9013.10 from any other subheading, provided that there is a regional value content of not less than:
      - (1) 35 percent under the build-up method, or
      - (2) 45 percent under the build-down method.
  - 27. A change to subheading 9013.20 from any other subheading.
  - 28. (A) A change to subheading 9013.80 from any other heading; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.64

Korea

- (B) A change to subheading 9013.80 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 29. A change to subheading 9013.90 from any other heading.
- 30. (A) A change to subheadings 9014.10 through 9014.80 from any other heading; or
  - (B) A change to subheadings 9014.10 through 9014.80 from any other subheading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 31. A change to subheading 9014.90 from any other heading.
- 32. (A) A change to subheadings 9015.10 through 9015.80 from any other heading; or
  - (B) A change to subheadings 9015.10 through 9015.80 from any other subheading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 33. (A) A change to subheading 9015.90 from any other heading; or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 34. A change to heading 9016 from any other heading.
- 35. (A) A change to subheadings 9017.10 through 9021.90 from any other subheading; or
  - (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 36. (A) A change to subheading 9022.12 from any other subheading; or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.



# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.65

Korea

- 37. (A) A change to subheading 9022.13 from any other heading; or
  - (B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 38. (A) A change to subheadings 9022.14 through 9022.90 from any other subheading; or
  - (B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 39. A change to heading 9023 from any other heading.
- 40. (A) A change to subheadings 9024.10 through 9024.80 from any other heading; or
  - (B) A change to subheadings 9024.10 through 9024.80 from any other subheading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 41. A change to subheading 9024.90 from any other heading.
- 42. (A) A change to subheadings 9025.11 through 9025.80 from any other heading; or
  - (B) A change to subheadings 9025.11 through 9025.80 from any other subheading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 43. A change to subheading 9025.90 from any other heading.
- 44. A change to subheadings 9026.10 through 9026.90 from any other subheading.
- 45. (A) A change to subheadings 9027.10 through 9027.80 from any other heading; or
  - (B) A change to subheadings 9027.10 through 9027.80 from any other subheading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
- 46. A change to subheading 9027.90 from any other heading.
- 47. (A) A change to subheadings 9028.10 through 9028.30 from any other heading; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.66

Korea

- (B) A change to subheadings 9028.10 through 9028.30 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 48. A change to subheading 9028.90 from any other heading.
- 49. (A) A change to subheadings 9029.10 through 9029.20 from any other heading; or
- (B) A change to subheadings 9029.10 through 9029.20 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 50. A change to subheading 9029.90 from any other heading.
- 51. A change to subheadings 9030.10 through 9030.20 from any other subheading.
- 51A. A change to subheading 9030.31 from any other subheading.
- 51B. A change to subheading 9030.32 from any other subheading, except from subheadings 9030.20, 9030.39 or 9030.84.
- 51C. A change to subheadings 9030.33 through 9030.82 from any other subheading.
- 51D. A change to subheading 9030.84 from any other subheading, except from subheadings 9030.20, 9030.32 or 9030.39.
- 51E. A change to subheading 9030.89 from any other subheading.
- 52. A change to subheading 9030.90 from any other heading.
- 53. (A) A change to subheadings 9031.10 through 9031.80 from any other heading;
- (B) A change to coordinate measuring machines of subheading 9031.49 from any other good, except from bases and frames for the goods of the same subheading; or
- (C) A change to subheadings 9031.10 through 9031.80 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
- 54. A change to subheading 9031.90 from any other heading.
- 55. (A) A change to subheadings 9032.10 through 9032.89 from any other heading; or
- (B) A change to subheadings 9032.10 through 9032.89 from any other subheading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.67

Korea

56. A change to subheading 9032.90 from any other heading.

57. A change to heading 9033 from any other heading.

## Chapter 91.

1. (A) A change to subheading 9101.11 from any other chapter; or

(B) A change to subheading 9101.11 from headings 9108 through 9114, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(1) 30 percent under the build-up method, or

(2) 40 percent under the build-down method.

[TCR 2 deleted.]

3. (A) A change to subheadings 9101.19 from any other chapter; or

(B) A change to subheadings 9101.19 from headings 9108 through 9114, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(1) 30 percent under the build-up method, or

(2) 40 percent under the build-down method.

4. (A) A change to subheading 9101.21 from any other chapter; or

(B) A change to subheading 9101.21 from headings 9108 through 9114, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(1) 30 percent under the build-up method, or

(2) 40 percent under the build-down method.

5. (A) A change to subheading 9101.29 from any other chapter; or

(B) A change to subheading 9101.29 from headings 9108 through 9114, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(1) 30 percent under the build-up method, or

(2) 40 percent under the build-down method.

6. (A) A change to subheading 9101.91 from any other chapter; or

(B) A change to subheading 9101.91 from any other heading, provided that there is a regional value content of not less than:

(1) 35 percent under the build-up method, or

(2) 45 percent under the build-down method.

7. (A) A change to subheading 9101.99 from any other chapter; or

(B) A change to subheading 9101.99 from headings 9108 through 9114, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:

(1) 30 percent under the build-up method, or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.68

Korea

(2) 40 percent under the build-down method.

8. (A) A change to headings 9102 through 9107 from any other chapter; or  
(B) A change to headings 9102 through 9107 from headings 9108 through 9114, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:
  - (1) 30 percent under the build-up method, or
  - (2) 40 percent under the build-down method.
9. (A) A change to headings 9108 through 9110 from any other chapter; or  
(B) A change to headings 9108 through 9110 from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
10. (A) A change to subheadings 9111.10 through 9111.80 from any other chapter; or  
(B) A change to subheadings 9111.10 through 9111.80 from subheading 9111.90, whether or not there is a change from any other chapter, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
11. A change to subheading 9111.90 from any other heading.
12. A change to subheading 9112.20 from subheading 9112.90, whether or not there is a change from any other heading, provided that there is regional value content of not less than:
  - (A) 30 percent under the build-up method, or
  - (B) 40 percent under the build-down method.
13. A change to subheading 9112.90 from any other heading.
14. A change to headings 9113 through 9114 from any other heading.

## Chapter 92.

1. (A) A change to headings 9201 through 9208 from any other chapter; or  
(B) A change to headings 9201 through 9208 from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
2. A change to heading 9209 from any other heading.

## Chapter 93.

1. (A) A change to headings 9301 through 9304 from any other chapter; or  
(B) A change to headings 9301 through 9304 from any other heading, provided that there is a regional value content of not less than:

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.69

Korea

- (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
2. A change to heading 9305 from any other heading.
3. A change to headings 9306 through 9307 from any other chapter.

## Chapter 94.

1. A change to subheading 9401.10 from any other heading.
2. (A) A change to subheading 9401.20 from any other heading; or  
(B) A change to subheading 9401.20 from subheading 9401.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
3. A change to subheadings 9401.30 through 9401.90 from any other heading.
4. A change to subheadings 9402.10 through 9402.90 from any other subheading.
5. A change to heading 9403 from any other heading.
6. A change to subheadings 9404.10 through 9404.30 from any other chapter.
7. A change to subheading 9404.90 from any other chapter, except from headings 5007, 5111 through 5113, 5208 through 5212, 5309 through 5311, 5407 through 5408 or 5512 through 5516 or subheading 6307.90.
8. (A) A change to subheadings 9405.10 through 9405.60 from any other chapter; or  
(B) A change to subheadings 9405.10 through 9405.60 from subheadings 9405.91 through 9405.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method, or
  - (2) 45 percent under the build-down method.
9. A change to subheadings 9405.91 through 9405.99 from any other heading.
10. A change to heading 9406 from any other chapter.

## Chapter 95.

1. (A) A change to subheadings 9503.00 through 9505.90 from any other subheading; or  
(B) No change in tariff classification to a good of such subheadings is required, provided that there is a regional value content of not less than:
  - (1) 35 percent under the build-up method; or
  - (2) 45 percent under the build-down method.
2. (A) A change to headings 9506 through 9508 from any other heading; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.70

Korea

(B) A change to subheading 9506.31 from subheading 9506.39, whether or not there is a change from another headings, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

## Chapter 96.

1. A change to headings 9601 through 9605 from any other chapter.

2. (A) A change to subheading 9606.10 from any other heading; or

(B) No change in tariff classification to a good of such subheading is required, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

3. (A) A change to subheadings 9606.21 through 9606.29 from any other chapter; or

(B) A change to subheadings 9606.21 through 9606.29 from subheading 9606.30, whether or not there is also a change to from any other chapter, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

4. A change to subheading 9606.30 from any other heading.

5. (A) A change to subheadings 9607.11 through 9607.19 from any other chapter; or

(B) A change to subheadings 9607.11 through 9607.19 from subheading 9607.20, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

6. A change to subheading 9607.20 from any other heading.

7. (A) A change to subheadings 9608.10 through 9608.20 from any other chapter; or

(B) A change to subheadings 9608.10 through 9608.20 from subheadings 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than 30 percent under the build-down method.

8. (A) A change to subheadings 9608.30 through 9608.50 from any other chapter; or

(B) A change to subheadings 9608.30 through 9608.50 from subheadings 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:

- (1) 35 percent under the build-up method, or
- (2) 45 percent under the build-down method.

9. A change to subheadings 9608.60 through 9608.99 from any other heading.

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.71

Korea

10. (A) A change to subheadings 9609.10 through 9609.90 from any other heading; or  
(B) A change to subheadings 9609.10 through 9609.90 from subheading 9609.20, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
  11. A change to headings 9610 through 9611 from any other heading.
  12. A change to subheading 9612.10 from any other chapter.
  13. A change to subheading 9612.20 from any other heading.
  14. (A) A change to subheadings 9613.10 through 9613.80 from any other chapter; or  
(B) A change to subheadings 9613.10 through 9613.80 from subheading 9613.90, whether or not there is also a change from any other chapter, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
  15. A change to subheading 9613.90 from any other heading.
  16. A change to heading 9614 from any other heading.
- [TCR 17 deleted.]
18. (A) A change to subheadings 9615.11 through 9615.19 from any other heading; or  
(B) A change to subheadings 9615.11 through 9615.19 from subheading 9615.90, whether or not there is also a change from any other heading, provided that there is a regional value content of not less than:
    - (1) 35 percent under the build-up method, or
    - (2) 45 percent under the build-down method.
  19. A change to subheading 9615.90 from any other heading.
  20. A change to heading 9616 from any other heading.
  21. A change to heading 9617 from any other chapter.
  22. A change to heading 9618 from any other heading.

**Heading rule:** For the purposes of determining the origin of a good of textile materials of this heading, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the change of tariff classification requirements set out in the rule for that good.

23. (A) A change to goods of textile wadding of heading 9619 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308 or 5310 through 5311 or chapters 54 through 56; or  
(B) A change to a good of textile materials other than wadding of heading 9619 from any other chapter, except from headings 5106 through 5113, 5204 through 5212, 5307 through 5308, 5310 through 5311 or 5401 through 5402, subheadings 5403.33 through 5403.39 or 5403.42 through heading 5408 or headings 5508 through 5516 or 6001 through 6006, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of Korea or of the United States, or both; or

# Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

GN p.72

Korea

(C) A change to any other good of heading 9619 from any other heading.

## Chapter 97.

1. A change to subheadings 9701.10 through 9701.90 from any other subheading.
2. A change to headings 9702 through 9706 from any other heading.