





Import Tariffs & Fees Overview and Resources

Global Tariff Finder Tool

- [Customs Info User Guide \(and video\)](#). Use Customs Info Database tariff and taxes look-up tool for finding duties and taxes for shipments to over 170 markets.
- A tariff or duty (the words are used interchangeably) is a tax levied by governments on the value including freight and insurance of imported products. Different tariffs applied on different products by different countries.
- National sales and local taxes, and in some instances customs fees, are often charged in addition to the tariff.
- The tariff, along with the other assessments, is collected at the time of customs clearance in the foreign port. Tariffs and taxes increase the cost of your product to the foreign buyer and may affect your competitiveness in the market. So knowing the final cost to your buyer can help you price your product for that market. In addition, your buyer may ask you to quote an estimate of these costs before making the purchase. This estimate can be made via email, phone, or in the pro forma invoice.
- Some countries have very high duties and taxes, and others relatively low duties and taxes. If your product is primarily made in the U.S. of domestic originating components, it may qualify for duty-free entry into U.S. free trade agreement (FTA) partner countries. The U.S. has FTAs with more than 20 countries, and targeting FTA countries is a competitive market entry strategy. That's because foreign buyers pay fewer tariffs for goods made in the U.S. compared with similar goods from countries without FTAs. Below are steps for finding and calculating estimated tariffs and taxes. Only the customs officers in the country where the goods clear can make the final determination.

Finding Your Tariff Rate

- Once you know your product's Harmonized System (HS) code, you will be closer to determining the applicable tariff and tax rates for a specific foreign country.
- Typically, the tariff rates used to assess your product will be either the **Most Favored Nation** tariff rates or a preferential tariff rates. The [Most Favored Nation Tariffs \(MFN\)](#) are rates that countries impose on shipments from other members of the World Trade Organization unless the government is part of a preferential trade agreement (such as a free trade agreement).
- The tariff resources listed (public and private) are not exhaustive; however, they can help you estimate tariff rates for your shipment. Remember that the actual tariff rates will be determined by the importing country Customs and may, therefore, differ on occasion from your estimate. Also, the tariff rates do not include other charges such as Value Added Taxes or other fees collected by Customs or shippers that comprise the total cost of a landed shipment including purchase price, freight, insurance, and other fees up to the port of destination. To learn more, visit [tariff and import fees and Calculating Tariffs](#).

- After reviewing the resources presented here, you may have more questions about free trade agreement countries or country markets with multiple taxes, fees, or charges in the country's national currency. Your shipper, or a freight forwarder, should be able to assist you with your search. To locate broker a shipper, you may want to contact FedEx, UPS, DHL, or other vendors that would help you locate duty and taxes including Shippers Association and the [National Customs Brokers and Freight Forwarders Association](#).

Key Resources to look up Tariff (Duty) Rates

- [Agricultural Tariff Tracker](#)
- [Canada](#)
- [Customs Info Database](#) (Descartes) - This tariff search tool allows you to search duty rates MFN (standard) and Free Trade Agreement (preferential) as well as local taxes for over 170 countries. This database also includes FTA duties. It's free and requires registration. You will need your 6-digit HS code to conduct the search. For more information on the Customs Info Database, visit our [Customs Info Database User Guide](#) webpage.
- [European Union Tariffs \(TARIC\)](#) (use tariff rates listed for exports to 27 EU member countries.
- [FTA Tariff Tool](#) (Incorporates all products, including agricultural and non-agricultural goods).
- WTO Tariff Database: tariffdata.wto.org/ (use the "Applied Rates"). List of duty rates of World Trade Organization member countries). Requires registration.

Additional Useful Resources

- To look up value-added taxes by country, see Value Added Taxes.
- Express shipments may be exempt from duties and/or taxes.
- For the list of exemptions consult the de Minimis regime for low-value express shipments worldwide.

Look up your Harmonized System (HS) code

- The first step in determining duty rates (otherwise known as tariff rates) is to identify the [Harmonized System \(HS\) code](#) for your product(s).
- Once you know your product's Harmonized System (HS) code, you will be closer to determining the applicable tariff and tax rates for a specific foreign country.
- An easy way to find your HS code is by using the US Census Bureau's Schedule B Search Engine. The engine will ultimately guide you to a complete, 10-digit Schedule B number for your exports. However, the first 6 digits of this Schedule B number will be the HS code. You can find the Schedule B Search Engine at the Census Bureau's [Schedule B website](#).
- At the Schedule B search engine, you'll also find an instructional video to help you classify your products. If after viewing the video you remain unsure of the best HS number for your product, you can call Schedule B Commodity Classification analysts at 1-800-549-0595, option 2. You can also email their office at eid.scheduleb@census.gov.

Guam

As a U.S. territory, Guam has no duty or quota requirements applicable on shipments to the Territory of Guam. However, there are fees and other requirements that apply to the type of importation and business.

1. \$5.00 procession fee for all shipments of cargo entering the Territory;

2. Business license required prior to engaging in any business issued by the Department of Revenue and Taxation;
3. 4% gross receipt tax on all merchandise sold in Guam.
4. 4% use tax on all items imported for personal or business use.

Puerto Rico

As a U.S. territory, shipments to Puerto Rico are not considered exports so duties are not applied. There is, however, a state sales tax and a county sales tax. Thus, taxes on consumption (levied to the end-user) will vary. The state general sales tax rate of Puerto Rico is 10.5%. Puerto Rico cities and/or municipalities don't have a city sales tax. Combined rates are the results of Puerto Rico state rate (10.5%) and the county rate (0% to 1%). There is no city sale tax for the Puerto Rico cities.

U.S. Virgin Islands (USVI)

- U.S. origin items shipped to the USVI are exempt from duties; however, they will be subject to an excise tax. These taxes range from 0 to 4%. A few items, like cigarettes, are taxed at a higher level. Alcoholic beverages are subject to a flat rate based on volume.
- For additional information about excise taxes, you can call the USVI excise tax office on 340-773-3766.

Other U.S. Territories

Shipments to US Territories are NOT considered exports. There are fourteen US territories and possessions:

- American Samoa
- Baker Island
- Guam
- Howland Island
- Jarvis Island
- Johnston Atoll
- Kingman Reef
- Midway Islands
- Navassa Island
- Northern Mariana Islands
- Palmyra Atoll
- Puerto Rico
- Virgin Islands (US) and
- Wake Island