







## Related Tariff Issues

Special considerations to reduce your shipping costs.



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Under special circumstances, U.S. companies can take advantage of certain customs provisions to reduce or eliminate the tariff-related costs of moving goods across borders.

## Foreign-Trade Zone

A foreign-trade zone is a designated location in the United States where companies can use special procedures that help encourage U.S. activity and value added – in competition with foreign alternatives – by allowing delayed or reduced duty payments on foreign merchandise, as well as other savings.

## Duty Drawback

A refund of customs duties paid on imported merchandise which is (a) used to manufacture articles which are subsequently exported from the United States or (b) exported unused.

## ATA Carnet

Temporary importation provisions are an important tool for companies who want to show their products in foreign markets or for professionals bringing tools of the trade into a foreign country for a limited period of time.