

Harmonized Tariff Schedule of the United States Revision 6 (2026)

Annotated for Statistical Reporting Purposes

GN p.1

Japan

36. Trade Agreement between the United States and Japan.

- (a) Originating goods under the terms of the Trade Agreement between the United States and Japan, entered into on October 7, 2019, are subject to duty as provided herein and in subchapter XXI of chapter 99 of the tariff schedule. For the purposes of this note, originating goods of Japan, as defined in Annex II of the Trade Agreement between the United States and Japan, 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 column 1 followed by the symbol "JP" in parentheses are eligible for the tariff treatment, and any applicable quantitative limitations, set forth in the "Special" subcolumn of Rates of Duty column 1.
- (b) Documentation and action upon claims under this note.
 - (i) An importer may make a claim for preferential tariff treatment for a good under the terms of this note based on the importer's knowledge or on information in the importer's possession that the good is originating.
 - (ii) For the purposes of claiming preferential tariff treatment, the importer shall make a statement, forming part of the import documentation, declaring that the good qualifies as an originating good.
 - (iii) (The importer shall be prepared to submit, upon request by the appropriate customs officer, a supporting statement setting forth the basis for its claim that the good qualifies as an originating good. The statement need not be in a prescribed format [**Compiler's note:** probably should read "format"] and may be submitted electronically, where feasible.
 - (iv) The appropriate customs officer may conduct a verification for purposes of determining whether a good qualifies for preferential tariff treatment, by, for example, requesting that the importer provide additional information or other information relevant to that verification.
 - (v) A claim for preferential tariff treatment may be denied if:
 - (A) U.S. Customs and Border Protection determines that the good does not qualify for preferential tariff treatment;
 - (B) pursuant to this note, U.S. Customs and Border Protection has not received sufficient information to determine that the good qualifies for preferential tariff treatment; or
 - (C) the importer fails to comply with the requirements of this note and applicable customs regulations.