



**OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE**  
**DEPARTMENT OF COMMERCE**

**International Trade Administration**

**Implementing Certain Tariff-Related Elements of the U.S.-Korea Strategic Trade  
and Investment Deal**

**AGENCY:** International Trade Administration, U.S. Department of Commerce, and the  
Office of the United States Trade Representative.

**ACTION:** Notice.

**SUMMARY:** On November 13, 2025, the United States and the Republic of Korea  
(ROK) issued a Joint Fact Sheet reaffirming the historic announcement in July of the  
Korea Strategic Trade and Investment Deal (U.S.-ROK Deal), which reflects the strength  
and endurance of the U.S.-ROK Alliance. The Joint Fact Sheet sets out steps the United  
States and the ROK will take to further the U.S.-ROK Alliance under the U.S.-ROK  
Deal. The Secretary of Commerce and United States Trade Representative, in  
consultation with the Commissioner of U.S. Customs and Border Protection and the  
Chair of the United States International Trade Commission, have determined that certain  
tariff modifications are necessary to implement that deal. This notice amends the  
Harmonized Tariff Schedule of the United States to implement certain tariff elements of  
that deal, adjusting tariffs on certain articles that are products of the ROK, including the  
country-specific reciprocal tariffs provided for under Executive Order 14257, as  
amended; tariffs on automobiles and automobile parts provided for under Proclamation  
10908, as amended; tariffs on timber, lumber, and their derivatives provided for under  
Proclamation 10976; and tariffs on certain aircraft and aircraft parts provided for under  
Executive Order 14257, as amended, Proclamation 9704, as amended, Proclamation  
9705, as amended, and Proclamation 10962.

**DATES:** This notice is effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. The modifications to the Harmonized Tariff Schedule of the United States set forth in Part A of the Annex are effective with respect to automobiles and automobile parts entered for consumption, or withdrawn from warehouse consumption, on or after 12:01 a.m. eastern time on November 1, 2025. The modifications to the Harmonized Tariff Schedule of the United States set forth in Part B of the Annex are effective with respect to goods subject to the country-specific reciprocal tariffs, timber, lumber, and their derivatives, and certain aircraft and aircraft parts, entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on November 14, 2025.

**FOR FURTHER INFORMATION CONTACT:** Emily Davis, Director for Public Affairs, International Trade Administration, U.S. Department of Commerce, 202-482-3809, [Emily.Davis@trade.gov](mailto:Emily.Davis@trade.gov); Scott Pietan, Acting Assistant U.S. Trade Representative for Japan, Korea and APEC, 202-395-9646, [Scott\\_Pietan@ustr.eop.gov](mailto:Scott_Pietan@ustr.eop.gov).

## **SUPPLEMENTARY INFORMATION**

### **I. Background**

In Executive Order 14346 of September 5, 2025 (Modifying the Scope of Reciprocal Tariffs and Establishing Procedures for Implementing Trade and Security Agreements), President Trump determined that it is necessary and appropriate to take steps contemplated in trade and security framework agreements between a foreign trading partner and the United States and that any modification of tariffs required to implement such framework agreements is necessary and appropriate to deal with the national emergency declared in Executive Order 14257 of April 2, 2025 (Regulating Imports With a Reciprocal Tariff to Rectify Trade Practices That Contribute to Large and Persistent Annual U.S. Goods Trade Deficits), and to reduce or eliminate the threats to national security found in Proclamation 9704 of March 8, 2018 (Adjusting Imports of Aluminum

Into the United States), as amended; Proclamation 9705 of March 8, 2018 (Adjusting Imports of Steel Into the United States), as amended; Proclamation 9888 of May 17, 2019 (Adjusting Imports of Automobiles and Automobile Parts Into the United States), as amended; and Proclamation 10962 of July 30, 2025 (Adjusting Imports of Copper Into the United States).

That order also directs and authorizes the Secretary of Commerce (Secretary) and the United States Trade Representative (Trade Representative) to act in a manner consistent with the national interests of the United States, the purpose of Executive Order 14346, the need to deal with the national emergency declared in Executive Order 14257, and the need to reduce or eliminate the threats to national security the President has found pursuant to Section 232 of the Trade Expansion Act of 1962, as amended.

The Secretary and Trade Representative, upon the conclusion of any framework agreement of a kind described in Executive Order 14346, are authorized to determine whether conditions to an action by the United States have occurred, to determine whether the United States must take any action to implement such framework agreement, and to take the necessary and appropriate actions to implement such framework agreement. That order also directs the Secretary and Trade Representative, in consultation with the Commissioner of U.S. Customs and Border Protection (CBP), the Chair of the United States International Trade Commission (USITC), and any other senior official they deem appropriate, to determine whether modifications to the Harmonized Tariff Schedule of the United States (HTSUS) are necessary to effectuate that order and actions taken under that order and authorizes them to direct such modifications through notice in the *Federal Register*.

On November 13, 2025, the United States and the Republic of Korea (ROK) issued a Joint Fact Sheet reaffirming the historic announcement in July of the Korea Strategic Trade and Investment Deal (U.S.-ROK Deal), which reflects the strength and endurance

of the U.S.-ROK Alliance (<https://www.whitehouse.gov/fact-sheets/2025/11/joint-fact-sheet-on-president-donald-j-trumps-meeting-with-president-lee-jae-myung/>). During their state visit of October 31, 2025, President Trump and President Lee declared a new chapter in the U.S.-ROK Alliance, the linchpin for peace, security, and prosperity on the Korean Peninsula and in the Indo-Pacific region. The Joint Fact Sheet sets out steps the United States and the ROK will take to further the U.S.-ROK Alliance under the U.S.-ROK Deal.

The U.S.-ROK Deal provides that, for goods of the ROK with a column 1 duty rate in the HTSUS that is less than 15 percent, the sum of the column 1 duty rate and the additional *ad valorem* rate of duty pursuant to Executive Order 14257, as amended, will be 15 percent. For ROK goods with a column 1 duty rate that is at least 15 percent, the additional *ad valorem* rate of duty pursuant to Executive Order 14257, as amended, will be zero percent. The U.S.-ROK Deal also provides that for timber, lumber, and their derivative products of the ROK with a column 1 duty rate less than 15 percent, the sum of the good's column 1 duty rate and the *ad valorem* rate of duty pursuant to Proclamation 10976 of September 29, 2025 (Adjusting Imports of Timber, Lumber, and Their Derivative Products Into the United States) will be 15 percent *ad valorem* and that for such ROK goods with a column 1 duty rate that is at least 15 percent, the additional *ad valorem* rate of duty pursuant to Proclamation 10976 will be zero percent.<sup>1</sup> The U.S.-ROK Deal also provides that goods of the ROK that fall under the World Trade Organization Agreement on Trade in Civil Aircraft, except for unmanned aircraft, will not be subject to tariffs imposed pursuant to Executive Order 14257, as amended, Proclamation 9704, as amended, Proclamation 9705, as amended, and Proclamation

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<sup>1</sup> Timber, lumber, and their derivative products of the ROK that are subject to the *ad valorem* rate of duty pursuant to Proclamation 10976 are all presently subject to a column 1 duty rate less than 15 percent. Clauses 8 and 14 of Proclamation 10976, which govern foreign trade zone entries and drawback eligibility, respectively, continue to apply to timber, lumber, and their derivative products of the ROK that are subject to this notice.

10962. The U.S.-ROK Deal also provides that for automobiles and automobile parts of the ROK with a column 1 duty rate less than 15 percent, the sum of the good's column 1 duty rate and the *ad valorem* rate of duty pursuant to Proclamation 10908 of March 26, 2025 (Adjusting Imports of Automobiles and Automobile Parts Into the United States), as amended, will be 15 percent *ad valorem*. For such ROK goods with a column 1 duty rate that is at least 15 percent, the additional *ad valorem* rate of duty pursuant to Proclamation 10908, as amended, will be zero percent.<sup>2</sup> For the purposes of this notice, "column 1 duty rate" means the applicable *ad valorem* or *ad valorem* equivalent rate of duty under Column 1-General or Column 1-Special of the HTSUS.

Accordingly, the Secretary and Trade Representative, in consultation with CBP and USITC, have determined that modifications of the HTSUS are necessary to implement the U.S.-ROK Deal, a framework agreement for the purposes of Executive Order 14346, and direct the modifications set forth (i) in Part A of the Annex with respect to automobiles and automobile parts of the ROK, effective for goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on November 1, 2025, and (ii) in Part B of the Annex with respect to other goods of the ROK entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on November 14, 2025. Additional amendments to the HTSUS may be made at a later date to further implement the U.S.-ROK Deal.

**William Kimmitt,**  
*Under Secretary for International Trade,*  
*United States Department of Commerce*

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<sup>2</sup> Clause 15 of Proclamation 10984 of October 17, 2025 (Adjusting Imports of Medium- and Heavy-Duty Vehicles, Medium- and Heavy-Duty Vehicle Parts, and Buses Into the United States), which governs drawback eligibility, continues to apply to automobiles and automobile parts of the ROK that are subject to this notice.

**Jennifer Thornton**

*General Counsel,*

*Office of the United States Trade Representative*

## Annex

- A. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on November 1, 2025, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified as follows:

1. U.S. note 33 is modified by adding the following new subdivision (s):

“(s) Headings 9903.94.60 and 9903.94.61 set forth the ordinary customs duty treatment for certain passenger vehicles and light trucks in the provisions of the HTSUS enumerated in subdivision (b) of this Note that are products of South Korea.

Any passenger vehicle or light truck, except those eligible for admission under “domestic status” as defined in 19 C.F.R. 146.43, that is subject to the duty imposed by this subdivision and that is admitted into a United States foreign trade zone on or after 12:01 a.m. eastern time on December [DATE OF FEDERAL REGISTER NOTICE PUBLICATION], 2025, must be admitted as “privileged foreign status” as defined in 19 C.F.R. 146.41, and will be subject upon entry for consumption to any ad valorem rates of duty related to the classification under this HTSUS subheading.

Goods for which entry is claimed under a provision of chapter 98 and which are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection (“CBP”) regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for passenger vehicles and light trucks provided for in this subdivision (s) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.60 and 9903.94.61. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.60 and 9903.94.61. Entries of passenger vehicles and light trucks described in this subdivision (s) shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;

- (2) the additional duties imposed on entries of products of aluminum under heading 9903.85.02 and 9903.85.12;

- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14, and 9903.85.15;

(4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;

(5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99.”

2. U.S. note 33 is modified by adding the following new subdivision (t):

“(t) Headings 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65 set forth the ordinary customs duty treatment for certain parts of passenger vehicles and light trucks classifiable in the provisions of the HTSUS enumerated in subdivision (g) of this note or that meet the requirements of subdivision (r) of this note that are products of South Korea.

Any automotive part, except those eligible for admission under “domestic status” as defined in 19 C.F.R. 146.43, that is subject to the duty imposed by this subdivision and that is admitted into a United States foreign trade zone on or after 12:01 a.m. eastern time on December [DATE OF FEDERAL REGISTER NOTICE PUBLICATION], 2025, must be admitted as “privileged foreign status” as defined in 19 C.F.R. 146.41, and will be subject upon entry for consumption to any ad valorem rates of duty related to the classification under this HTSUS subheading.

Goods for which entry is claimed under a provision of chapter 98 and which are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the automotive parts provided for in this subdivision (t) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65. Entries of automotive parts described in this subdivision (t) shall not be subject to:

(1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;

(2) the additional duties imposed on entries of products of aluminum under heading 9903.85.02 and 9903.85.12;

(3) the additional duties imposed on entries of derivative aluminum

products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14, and 9903.85.15;

(4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;

(5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and

(6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02, 9903.76.03, and 9903.76.23.”

3. U.S. note 33(a) is modified by deleting “and 9903.94.51” each place it appears and inserting “, 9903.94.51, 9903.94.60, and 9903.94.61” in lieu thereof.
4. U.S. note 33(b) is modified by inserting “9903.94.60, 9903.94.61,” after “9903.94.51,”
5. U.S. note 33(f) is modified by deleting “and 9903.94.53” each place it appears and inserting “, 9903.94.53, 9903.94.62, and 9903.94.63” in lieu thereof.
6. U.S. note 33(g) is modified by deleting “9903.94.42, 9903.94.43, 9903.94.52, and 9903.94.53,” and inserting “9903.94.42, 9903.94.43, 9903.94.52, 9903.94.53, 9903.94.62, and 9903.94.63” in lieu thereof.
7. Subdivision (m) of U.S. note 33 is deleted and the following new subdivision (m) is inserted in lieu thereof:

“(m) As provided in headings 9903.94.40-9903.94.45, headings 9903.94.50-9903.94.55, and headings 9903.94.60-9903.94.65, for any good of Japan, the European Union, or South Korea subject to a specific or compound rate of duty under column 1-General, the ad valorem equivalent rate of duty of such good shall be determined by dividing the amount of duty payable under column 1-General by the customs value of the good. For example, if a good were subject to a specific duty of 50 cents per kilogram, and one kilogram of the good were entered with a customs value of \$10, then the ad valorem equivalent rate of duty would be obtained by dividing 50 cents by \$10, yielding 5 percent. For any good of South Korea for which a specific or compound rate of duty under column 1-Special is properly claimed, the ad valorem equivalent rate of duty shall be determined in the same manner.”

8. U.S. note 33(p) is amended by deleting “and 9903.94.55” and inserting “, 9903.94.55, 9903.94.64, and 9903.94.65,” in lieu thereof.
9. U.S. note 33(r) is amended by:
  - i. Deleting “and 9903.94.55” wherever it appears and inserting “9903.94.55, 9903.94.64, and 9903.94.65” in lieu thereof;
  - ii. Inserting “, South Korea,” after “European Union”;
  - iii. Deleting “or 9903.94.55” and inserting “9903.94.55, 9903.94.64, or 9903.94.65” in lieu thereof; and

- iv. Inserting “or the United States-Korea Free Trade Agreement” after “goods qualifying under Executive Order 14345 of September 4, 2025 (Implementing the United States-Japan Agreement)”.
10. Heading 9903.94.01 is modified by deleting “and 9903.94.51” from the article description and inserting “, 9903.94.51, 9903.94.60, and 9903.94.61” in lieu thereof.
11. Heading 9903.94.05 is modified by inserting “9903.94.62, and 9903.94.63,” after “9903.94.55” in the article description.
12. Heading 9903.94.07 is modified by deleting “and 9903.94.55” from the article description and inserting “, 9903.94.55, 9903.94.64, and 9903.94.65” in lieu thereof.
13. The following new headings are inserted in numerical sequence, with the material in the new heading inserted in the columns of the HTSUS labeled “Heading/Subheading”, “Article Description”, “Rates of Duty 1-General”, “Rates of Duty 1-Special” and “Rates of Duty 2”, respectively:

| Heading/<br>Subheading | Article Description                                                                                                                                                                                                                                                                                                                                                | Rates of Duty                                  |                                                |           |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|-----------|
|                        |                                                                                                                                                                                                                                                                                                                                                                    | 1                                              |                                                | 2         |
|                        |                                                                                                                                                                                                                                                                                                                                                                    | General                                        | Special                                        |           |
| “9903.94.60            | Passenger vehicles and light trucks that are products of South Korea as specified in subdivision (s) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1-General or column 1-Special equal to or greater than 15 percent . . . . . | The duty provided in the applicable subheading | The duty provided in the applicable subheading | No change |
| 9903.94.61             | Passenger vehicles and light trucks that are products of South Korea as specified in subdivision (s) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this                                                                                                                   | 15%                                            | 15%                                            | No change |

|            |                                                                                                                                                                                                                                                                                                                                                                                     |                                                |                                                |           |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|-----------|
|            | subchapter) rate of duty under column 1-General or column 1-Special less than 15 percent. . . . .                                                                                                                                                                                                                                                                                   |                                                |                                                |           |
| 9903.94.62 | Parts of passenger vehicles and light trucks that are products of South Korea as specified in subdivisions (g) and (t) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1-General or column 1-Special equal to or greater than 15 percent. . . . . | The duty provided in the applicable subheading | The duty provided in the applicable subheading | No change |
| 9903.94.63 | Parts of passenger vehicles and light trucks that are products of South Korea as specified in subdivisions (g) and (t) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1-General or column 1-Special less than 15 percent. . . . .                | 15%                                            | 15%                                            | No change |
| 9903.94.64 | Parts of passenger vehicles and light trucks that are products of South Korea as specified in subdivisions (r) and (t) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1-General or column 1-Special equal to or greater than 15 percent. . . . . | The duty provided in the applicable subheading | The duty provided in the applicable subheading | No change |

|            |                                                                                                                                                                                                                                                                                                                                                                    |     |     |             |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-------------|
| 9903.94.65 | Parts of passenger vehicles and light trucks that are products of South Korea as specified in subdivisions (r) and (t) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1-General or column 1-Special less than 15 percent. . . . | 15% | 15% | No change”. |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-------------|

14. Subdivision (v)(x) of U.S. note 2 is amended by deleting “9903.94.01 and 9903.94.03” and inserting “9903.94.01, 9903.94.03, 9903.94.60, and 9903.94.61” in lieu thereof.
15. Subdivision (v)(xi) of U.S. note 2 is amended by deleting “9903.94.54 and 9903.94.55” and inserting “9903.94.54, 9903.94.55, 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65” in lieu thereof.

B. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on November 14, 2025, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified as follows:

1. Heading 9903.02.56 is terminated.
2. U.S. note 2 is amended by deleting “and 9903.02.01–9903.02.73” each place it appears in subdivision (v) and inserting “and 9903.02.01–9903.02.73 and 9903.02.79–9903.02.80” in lieu thereof.
3. U.S. note 2 is amended by deleting “9903.02.78” in subdivision (v)(i) and inserting “9903.02.81” in lieu thereof.
4. U.S. note 2 is amended by deleting “subdivisions (v)(ii) through (v)(xxii)” in subdivision (v)(i) each place that it appears and inserting “subdivisions (v)(ii) through (v)(xxiii)” in lieu thereof.
5. U.S. note 2 is amended by deleting “and 9903.76.22” in subdivision (v)(xiii) and inserting “9903.76.22, and 9903.76.23” in lieu thereof.
6. Subdivision (v)(xviii) of U.S. note 2 is deleted and the following new subdivision (v)(xviii) is inserted in lieu thereof:

“(v)(xviii) As provided in headings 9903.02.19, 9903.02.20, 9903.02.72, 9903.02.73, 9903.02.79, and 9903.02.80, for any good of the European Union, Japan, or South Korea subject to a specific or compound rate of

duty under column 1-General, the ad valorem equivalent rate of duty of such good shall be determined by dividing the amount of duty payable under column 1-General by the customs value of the good. For example, if a good were subject to a specific duty of 50 cents per kilogram, and one kilogram of the good were entered with a customs value of \$10, then the ad valorem equivalent rate of duty would be obtained by dividing 50 cents by \$10, yielding 5 percent. For any good of South Korea for which a specific or compound rate of duty under column 1-Special is properly claimed, the ad valorem equivalent rate of duty shall be determined in the same manner.”

7. U.S. note 2 is amended by inserting the following new subdivisions in numerical sequence at the end of subdivision (v) :

“(xxiii) (a) As provided in headings 9903.02.79 and 9903.02.80, for articles the product of South Korea for which the U.S. Most Favored Nation (“MFN”) tariff rate (Column 1 – General) or the U.S.-Korea Free Trade Agreement tariff rate (Column 1-Special), as applicable, is less than 15 percent, the sum of the column 1 duty rate and the additional ad valorem rate of duty pursuant to heading 9903.02.80 will be 15 percent ad valorem, and for articles the product of South Korea for which the column 1 duty rate is 15 percent or higher, heading 9903.02.79 applies, and no additional duty is due pursuant to heading 9903.02.80.

(b) As provided in heading 9903.02.81, the additional duties imposed by headings 9903.02.79, 9903.02.80, 9903.78.01, 9903.81.87, 9903.81.88, 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.85.02, 9903.85.04, 9903.85.07, and 9903.85.08, shall not apply to articles the product of South Korea that are civil aircraft (all aircraft other than military aircraft and unmanned aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components, that otherwise meet the criteria of General Note 6 of HTSUS, and are classifiable in the following provisions of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty “Free (C)” appears in the “Special” sub-column:

|            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|
| 3917.21.00 | 8108.90.60 | 8421.39.01 | 8501.72.30 | 8529.90.16 | 9026.10.20 |
| 3917.22.00 | 8302.10.60 | 8424.10.00 | 8501.72.90 | 8529.90.19 | 9026.10.40 |
| 3917.23.00 | 8302.10.90 | 8425.11.00 | 8501.80.10 | 8529.90.21 | 9026.10.60 |
| 3917.29.00 | 8302.20.00 | 8425.19.00 | 8501.80.20 | 8529.90.24 | 9026.20.40 |
| 3917.31.00 | 8302.42.30 | 8425.31.01 | 8501.80.30 | 8529.90.29 | 9026.20.80 |
| 3917.33.00 | 8302.42.60 | 8425.39.01 | 8502.11.00 | 8529.90.33 | 9026.80.20 |
| 3917.39.00 | 8302.49.40 | 8425.42.00 | 8502.12.00 | 8529.90.36 | 9026.80.40 |
| 3917.40.00 | 8302.49.60 | 8425.49.00 | 8502.13.00 | 8529.90.39 | 9026.80.60 |
| 3926.90.45 | 8302.49.80 | 8426.99.00 | 8502.20.00 | 8529.90.43 | 9026.90.20 |
| 3926.90.94 | 8302.60.30 | 8428.10.00 | 8502.31.00 | 8529.90.46 | 9026.90.40 |
| 3926.90.96 | 8307.10.30 | 8428.20.00 | 8502.39.00 | 8529.90.49 | 9026.90.60 |
| 3926.90.99 | 8307.90.30 | 8428.33.00 | 8502.40.00 | 8529.90.55 | 9029.10.80 |

|            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|
| 4008.29.20 | 8407.10.00 | 8428.39.00 | 8504.10.00 | 8529.90.63 | 9029.20.40 |
| 4009.12.00 | 8408.90.90 | 8428.90.03 | 8504.31.20 | 8529.90.68 | 9029.90.80 |
| 4009.22.00 | 8409.10.00 | 8443.31.00 | 8504.31.40 | 8529.90.73 | 9030.10.00 |
| 4009.32.00 | 8411.11.40 | 8443.32.10 | 8504.31.60 | 8529.90.77 | 9030.20.05 |
| 4009.42.00 | 8411.11.80 | 8443.32.50 | 8504.32.00 | 8529.90.78 | 9030.20.10 |
| 4011.30.00 | 8411.12.40 | 8471.41.01 | 8504.33.00 | 8529.90.81 | 9030.31.00 |
| 4012.13.00 | 8411.12.80 | 8471.49.00 | 8504.40.40 | 8529.90.83 | 9030.32.00 |
| 4012.20.10 | 8411.21.40 | 8471.50.01 | 8504.40.60 | 8529.90.87 | 9030.33.34 |
| 4016.10.00 | 8411.21.80 | 8471.60.10 | 8504.40.70 | 8529.90.88 | 9030.33.38 |
| 4016.93.50 | 8411.22.40 | 8471.60.20 | 8504.40.85 | 8529.90.89 | 9030.39.01 |
| 4016.99.35 | 8411.22.80 | 8471.60.70 | 8504.40.95 | 8529.90.93 | 9030.40.00 |
| 4016.99.60 | 8411.81.40 | 8471.60.80 | 8504.50.40 | 8529.90.95 | 9030.84.00 |
| 4017.00.00 | 8411.82.40 | 8471.60.90 | 8504.50.80 | 8529.90.97 | 9030.89.01 |
| 4504.90.00 | 8411.91.10 | 8471.70.10 | 8507.10.00 | 8529.90.98 | 9030.90.25 |
| 4823.90.10 | 8411.91.90 | 8471.70.20 | 8507.20.80 | 8531.10.00 | 9030.90.46 |
| 4823.90.20 | 8411.99.10 | 8471.70.30 | 8507.30.80 | 8531.20.00 | 9030.90.66 |
| 4823.90.31 | 8411.99.90 | 8471.70.40 | 8507.50.00 | 8531.80.15 | 9030.90.68 |
| 4823.90.40 | 8412.10.00 | 8471.70.50 | 8507.60.00 | 8531.80.90 | 9030.90.84 |
| 4823.90.50 | 8412.21.00 | 8471.70.60 | 8507.80.82 | 8536.70.00 | 9030.90.89 |
| 4823.90.60 | 8412.29.40 | 8471.70.90 | 8507.90.40 | 8539.10.00 | 9031.80.40 |
| 4823.90.67 | 8412.29.80 | 8479.89.10 | 8507.90.80 | 8539.51.00 | 9031.80.80 |
| 4823.90.70 | 8412.31.00 | 8479.89.20 | 8511.10.00 | 8543.70.42 | 9031.90.21 |
| 4823.90.80 | 8412.39.00 | 8479.89.65 | 8511.20.00 | 8543.70.45 | 9031.90.45 |
| 4823.90.86 | 8412.80.10 | 8479.89.70 | 8511.30.00 | 8543.70.60 | 9031.90.54 |
| 6812.80.90 | 8412.80.90 | 8479.89.95 | 8511.40.00 | 8543.70.80 | 9031.90.59 |
| 6812.99.10 | 8412.90.90 | 8479.90.41 | 8511.50.00 | 8543.70.91 | 9031.90.70 |
| 6812.99.20 | 8413.19.00 | 8479.90.45 | 8511.80.20 | 8543.70.95 | 9031.90.91 |
| 6812.99.90 | 8413.20.00 | 8479.90.55 | 8511.80.40 | 8543.90.12 | 9032.10.00 |
| 6813.20.00 | 8413.30.10 | 8479.90.65 | 8511.80.60 | 8543.90.15 | 9032.20.00 |
| 6813.81.00 | 8413.30.90 | 8479.90.75 | 8514.20.40 | 8543.90.35 | 9032.81.00 |
| 6813.89.00 | 8413.50.00 | 8479.90.85 | 8516.80.40 | 8543.90.65 | 9032.89.20 |
| 7007.21.11 | 8413.60.00 | 8479.90.95 | 8516.80.80 | 8543.90.68 | 9032.89.40 |
| 7304.31.30 | 8413.70.10 | 8483.10.10 | 8517.13.00 | 8543.90.85 | 9032.89.60 |
| 7304.31.60 | 8413.70.20 | 8483.10.30 | 8517.14.00 | 8543.90.88 | 9032.90.21 |
| 7304.39.00 | 8413.81.00 | 8483.10.50 | 8517.61.00 | 8544.30.00 | 9032.90.41 |
| 7304.41.30 | 8413.91.10 | 8483.30.40 | 8517.62.00 | 8801.00.00 | 9032.90.61 |
| 7304.41.60 | 8413.91.20 | 8483.30.80 | 8517.69.00 | 8802.11.01 | 9033.00.90 |
| 7304.49.00 | 8413.91.90 | 8483.40.10 | 8517.71.00 | 8802.12.01 | 9104.00.05 |
| 7304.51.10 | 8414.10.00 | 8483.40.30 | 8518.10.40 | 8802.20.01 | 9104.00.10 |
| 7304.51.50 | 8414.20.00 | 8483.40.50 | 8518.10.80 | 8802.30.01 | 9104.00.20 |
| 7304.59.10 | 8414.30.40 | 8483.40.70 | 8518.21.00 | 8802.40.01 | 9104.00.25 |
| 7304.59.20 | 8414.30.80 | 8483.40.80 | 8518.22.00 | 8805.29.00 | 9104.00.30 |
| 7304.59.60 | 8414.51.30 | 8483.40.90 | 8518.29.40 | 8807.10.00 | 9104.00.40 |
| 7304.59.80 | 8414.51.90 | 8483.50.40 | 8518.29.80 | 8807.20.00 | 9104.00.45 |
| 7304.90.10 | 8414.59.30 | 8483.50.60 | 8518.30.10 | 8807.30.00 | 9104.00.50 |

|            |            |            |            |            |              |
|------------|------------|------------|------------|------------|--------------|
| 7304.90.30 | 8414.59.65 | 8483.50.90 | 8518.30.20 | 8807.90.90 | 9104.00.60   |
| 7304.90.50 | 8414.80.05 | 8483.60.40 | 8518.40.10 | 9001.90.40 | 9109.10.50   |
| 7304.90.70 | 8414.80.16 | 8483.60.80 | 8518.40.20 | 9001.90.50 | 9109.10.60   |
| 7306.30.10 | 8414.80.20 | 8483.90.10 | 8518.50.00 | 9001.90.60 | 9109.90.20   |
| 7306.30.30 | 8414.80.90 | 8483.90.20 | 8519.81.10 | 9001.90.80 | 9401.10.40   |
| 7306.30.50 | 8414.90.10 | 8483.90.30 | 8519.81.20 | 9001.90.90 | 9401.10.80   |
| 7306.40.10 | 8414.90.30 | 8483.90.50 | 8519.81.25 | 9002.90.20 | 9403.20.00   |
| 7306.40.50 | 8414.90.41 | 8483.90.80 | 8519.81.30 | 9002.90.40 | 9403.70.40   |
| 7306.50.10 | 8414.90.91 | 8484.10.00 | 8519.81.41 | 9002.90.70 | 9403.70.80   |
| 7306.50.30 | 8415.10.60 | 8484.90.00 | 8519.89.10 | 9002.90.85 | 9405.11.40   |
| 7306.50.50 | 8415.10.90 | 8501.20.50 | 8519.89.20 | 9002.90.95 | 9405.11.60   |
| 7306.61.10 | 8415.81.01 | 8501.20.60 | 8519.89.30 | 9014.10.10 | 9405.11.80   |
| 7306.61.30 | 8415.82.01 | 8501.31.50 | 8521.10.30 | 9014.10.60 | 9405.19.40   |
| 7306.61.50 | 8415.83.00 | 8501.31.60 | 8521.10.60 | 9014.10.70 | 9405.19.60   |
| 7306.61.70 | 8415.90.40 | 8501.31.81 | 8521.10.90 | 9014.10.90 | 9405.19.80   |
| 7306.69.10 | 8415.90.80 | 8501.32.20 | 8522.90.25 | 9014.20.20 | 9405.61.20   |
| 7306.69.30 | 8418.10.00 | 8501.32.55 | 8522.90.36 | 9014.20.40 | 9405.61.40   |
| 7306.69.50 | 8418.30.00 | 8501.32.61 | 8522.90.45 | 9014.20.60 | 9405.61.60   |
| 7306.69.70 | 8418.40.00 | 8501.33.20 | 8522.90.58 | 9014.20.80 | 9405.69.20   |
| 7312.10.05 | 8418.61.01 | 8501.33.30 | 8522.90.65 | 9014.90.10 | 9405.69.40   |
| 7312.10.10 | 8418.69.01 | 8501.33.61 | 8522.90.80 | 9014.90.20 | 9405.69.60   |
| 7312.10.20 | 8419.50.10 | 8501.34.61 | 8526.10.00 | 9014.90.40 | 9405.92.00   |
| 7312.10.30 | 8419.50.50 | 8501.40.50 | 8526.91.00 | 9014.90.60 | 9405.99.20   |
| 7312.10.50 | 8419.81.50 | 8501.40.60 | 8526.92.10 | 9020.00.40 | 9405.99.40   |
| 7312.10.60 | 8419.81.90 | 8501.51.50 | 8526.92.50 | 9020.00.60 | 9620.00.50   |
| 7312.10.70 | 8419.90.10 | 8501.51.60 | 8528.42.00 | 9025.11.20 | 9620.00.60   |
| 7312.10.80 | 8419.90.20 | 8501.52.40 | 8528.52.00 | 9025.11.40 | 9802.00.40   |
| 7312.10.90 | 8419.90.30 | 8501.52.80 | 8528.62.00 | 9025.19.40 | 9802.00.50   |
| 7312.90.00 | 8419.90.50 | 8501.53.40 | 8529.10.21 | 9025.19.80 | 9802.00.60   |
| 7322.90.00 | 8419.90.85 | 8501.53.60 | 8529.10.40 | 9025.80.10 | 9802.00.80   |
| 7324.10.00 | 8421.19.00 | 8501.61.01 | 8529.10.91 | 9025.80.15 | 9818.00.05   |
| 7324.90.00 | 8421.21.00 | 8501.62.01 | 8529.90.04 | 9025.80.20 | 9818.00.07”. |
| 7326.20.00 | 8421.23.00 | 8501.63.01 | 8529.90.05 | 9025.80.35 |              |
| 7413.00.90 | 8421.29.00 | 8501.71.00 | 8529.90.06 | 9025.80.40 |              |
| 7608.10.00 | 8421.31.00 | 8501.72.10 | 8529.90.09 | 9025.80.50 |              |
| 7608.20.00 | 8421.32.00 | 8501.72.20 | 8529.90.13 | 9025.90.06 |              |

8. U.S. note 37 is amended by adding the following new subdivision (l):

“(l) Except for as provided by 9903.76.04, heading 9903.76.23 provides the ordinary customs duty treatment of wood products of South Korea described in subdivisions (d) and (f) of this note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general

note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.23 shall be collected in lieu of any special rate of duty otherwise applicable under the appropriate tariff subheading, except for goods qualifying under the United States-Korea Free Trade Agreement. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for wood products described in subdivisions (d) or (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.76.23. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.76.23.”

9. U.S. note 16(i) of the HTSUS is modified by deleting “Except as provided in heading 9903.96.02, and 9903.02.76” and inserting “Except as provided in heading 9903.96.02, 9903.02.76, and 9903.02.81” in lieu thereof.
10. U.S. note 16(k) to subchapter III of chapter 99 of the HTSUS is modified by deleting “Except as provided in heading 9903.96.02 and 9903.02.76” and inserting “Except as provided in heading 9903.96.02, 9903.02.76, and 9903.02.81” in lieu thereof.
11. U.S. note 19(f) to subchapter III of chapter 99 of the HTSUS is modified by deleting “Except as provided in heading 9903.96.02 and 9903.02.76” and inserting “Except as provided in heading 9903.96.02, 9903.02.76, and 9903.02.81” in lieu thereof.
12. U.S. note 19(h) is modified by deleting “Except as provided in heading 9903.96.02 and 9903.02.76” and inserting “Except as provided in heading 9903.96.02, 9903.02.76, and 9903.02.81” in lieu thereof.
13. U.S. note 36(a) is modified by inserting “9903.02.81,” after “Except as provided in headings 9903.02.76, ”.
14. U.S. note 37(c) is modified by inserting “South Korea” after “the member nations of the European Union,”.
15. U.S. note 37(d) is modified by:
  - i. deleting “9903.76.21 and 9903.76.22” and inserting “9903.76.21, 9903.76.22, and 9903.76.23” in lieu thereof; and
  - ii. deleting “as specified in subdivisions (c), (h), (i) and (j)” and inserting “as specified in subdivisions (c), (h), (i), (j), and (l)” in lieu thereof.
16. U.S. note 37(e) is modified by inserting “South Korea,” after “the member nations of the European Union,”

17. U.S. note 37(f) is modified by:

- i. Deleting “9903.76.21 and 9903.76.22” and inserting “9903.76.21, 9903.76.22, and 9903.76.23” in lieu thereof; and
- ii. Deleting “as specified in subdivisions (e), (h), (i) and (j)” and inserting “as specified in subdivisions (e), (h), (i), (j), and (l)” in lieu thereof.

18. U.S. note 37(k) is modified by deleting “9903.76.21 or 9903.76.22” and inserting “9903.76.21, 9903.76.22, or 9903.76.23” in lieu thereof.

19. Heading 9903.01.25 is modified by deleting “9903.02.78” in the article description and inserting “9903.02.81” in lieu thereof.

20. The following new headings are inserted in numerical sequence, with the material in the new heading inserted in the columns of the HTSUS labeled “Heading/Subheading”, “Article Description”, “Rates of Duty 1-General”, “Rates of Duty 1-Special”, and “Rates of Duty 2”, respectively:

| Heading / Subheading | Article Description                                                                                                                                                                                                                                                                                                                                                                                                                | Rates of Duty                                  |                                                |                                                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1                                              |                                                | 2                                              |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                    | General                                        | Special                                        |                                                |
| “9903.02.79          | Except for products described in headings 9903.01.30-9903.01.33, 9903.02.78, and 9903.02.81, and except as provided for in headings 9903.01.34, 9903.02.01, articles the product of South Korea, with an ad valorem (or ad valorem equivalent) rate of duty under column 1-General or column 1-Special equal to or greater than 15 percent, as provided for in subdivision (v)(xxiii)(a) of U.S. note 2 to this subchapter . . . . | The duty provided in the applicable subheading | The duty provided in the applicable subheading | The duty provided in the applicable subheading |
| 9903.02.80           | Except for products described in headings 9903.01.30-9903.01.33, 9903.02.78, and 9903.02.81, and except as provided for in headings 9903.01.34, 9903.02.01, articles the product of South Korea, with an ad valorem (or ad valorem equivalent) rate of duty under column 1-General or column 1-Special less than 15                                                                                                                | 15%                                            | 15%                                            | The duty provided in the applicable subheading |

|            |                                                                                                                                                                                                                                                                                                                                                               |                                                |                                                |                                                |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|
|            | percent, as provided for in subdivision (v)(xxiii)(a) of U.S. note 2 to this subchapter                                                                                                                                                                                                                                                                       |                                                |                                                |                                                |
| 9903.02.81 | Articles of civil aircraft (all aircraft other than military aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components of South Korea, excluding unmanned aircraft, provided for in subdivision (v)(xxiii)(b) of U.S. note 2 to this subchapter. . . . . | The duty provided in the applicable subheading | The duty provided in the applicable subheading | The duty provided in the applicable subheading |
| 9903.76.23 | Wood products of South Korea as provided for in subdivisions (d) and (f) of U.S. note 37 of this subchapter . . . .                                                                                                                                                                                                                                           | 15%                                            | 15%                                            | No change”.                                    |