

Are Your Goods Exempt From the Merchandise Processing Fee (MPF)?

by Michelle Kelley - Friday, November 15, 2013

Certain goods that enter the U.S. under a free trade agreement or trade preference program may also be exempt from paying the Merchandise Processing Fee (MPF). Check the table to see if your goods qualify.

In order to qualify for the MPF exemption, the good must:

- meet the appropriate rule of origin
- meet all other requirements of the duty preference program being claimed

Per U.S. Customs & Border Protection, Tariff Preferential Level (TPL) goods are never exempt.

FTA/P reference Program	Countries	SP	MPF
AFTA	Australia	AU	Exempt
AGOA	See general note 16(a) for country list	D	Exempt only for products of least-developed beneficiary developing countries (LDBDC) or when entered under HTS 9819
ATPDEA	See general note 11(d) for country list	J+	Exempt only when HTS 9821 is claimed
BFTA	Bahrain	BH	Exempt
CAFTA-DR	El Salvador, Guatemala, Honduras, Nicaragua, Dominican Republic, Costa Rica	P, P+	Exempt

FTA/P reference Program	Countries	SP	MPF	
CBERA		I		
	See general note 7 (a) for country list		E	Exempt irrespective of whether CBERA is claimed
CBTPA			R	Exempt irrespective of whether CBTPA is claimed because they are a subset of CBERA
	See general note 17(a) for country list			
CFTA	Chile		CL	Exempt
CTPA	Colombia		CO	Exempt
Defense Control Management Area Operations (DCMAO)/ Defense Contract Administration Services Region (DCASR)				Exempt
GSP	See general note 4(a) for GSP countries and 4(b) for least-developed beneficiary developing countries		A, A*	Although products of a GSP country are not exempt, products of least-developed beneficiary developing countries (a subset) are exempt, irrespective of whether GSP is claimed
ILFTA	Israel		IL	Exempt irrespective of whether ILFTA is claimed
Insular Possessions	U.S. Virgin Islands, Guam, American Samoa, Northern Mariana Islands		Y	Exempt irrespective of whether preference is claimed
NAFTA	Canada, Mexico		CA MX	Exempt. However, E criterion goods (Annex 308.1) are

FTA/P reference Program	Countries	SP	MPF	
		I		not exempt unless eligible to be marked as products of Canada or Mexico.
OFTA	Oman		OM	Exempt
PATPA	Panama		PA	Exempt
PTPA	Peru		PE	Exempt
QIZ	West Bank, Gaza		N	Not exempt. However, exempt if marked "Israel"
SFTA	Singapore		SG	Integrated Sourcing Initiative (ISI) goods also originate, so also exempt.
UKFTA	Korea		KR	Exempt

U.S. Customs: [MPF and Preferential Trade Programs](#)



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