

U.S. Customs and Border Protection

EXPORT DUTIES

Overview

This provision covers the circumstances under which duties, taxes, or other charges may be applied to originating goods that are exported to Canada, Mexico, or the United States. This fact sheet highlights key changes from the North American Free Trade Agreement (NAFTA).

References

- USMCA
 - o *Final Text:* Chapter 2, Article 2.15
 - o HR 5430 Citation: Title I, Section 101

- NAFTA
 - o Final Text: Chapter 3, Section C, Article 314

Significant Changes in USMCA

Provision	USMCA	NAFTA
Export Duties	 No significant change – Collected on originating goods only if the charge is also collected for domestic use of the good 	• Collected on originating goods if the same charge is also collected for domestic use <i>and</i> when exported to CA, MX, and U.S.

Detailed USMCA/NAFTA Side-by-Side

Provision	USMCA	NAFTA
Export Duties	• No duty, tax, or other charge will be adopted or maintained on the export of any good to the territory of CA, MX, or U.S., unless the duty, tax, or charge is also applied to the same good when used for domestic consumption.	 No duty, tax, or other charge will be adopted or maintained on the export of any good to the territory of CA, MX, or U.S., unless the duty, tax, or charge is also applied to the same good when used for domestic consumption <i>and</i> exported to the territory of all three countries.

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