

# The Greater Mississippi Foreign Trade Zone

- **Relief from inverted federal tariffs – users pay the lower duty rate of either the imported material or the finished product manufactured in the zone**
- **Federal duty deferral – no duty is paid until the merchandise enters the commerce of the United States**
- **No federal duty on re-exports – U.S. duty is not paid on merchandise exported from the zone (except to Canada or Mexico)**
- **Federal duty rate reduction or elimination on scrap – U.S. duty is not paid on merchandise destroyed in the zone**
- **Direct delivery– a procedure where the in-bond merchandise is delivered directly to the receiving dock. The driver need not report to Customs. The zone operator informs Customs of the receipts on the next business day**
- **Weekly entry– multiple shipments from the zone are reported on a single Customs entry each week**
- **Reduction in federal merchandise processing Fees – each Customs entry is charged a merchandise processing fee of 0.21% on the value of goods within the entry with a fee cap of \$485 or \$230,952 worth of goods. The weekly entry limits your entries to a maximum of 52 per year.**
- **Reduction in personal property taxes – since imported goods as well as finished goods manufactured and held in a zone for exportation are considered to be in international commerce, they are not subject to state and local ad valorem taxes**
- **No federal duties on labor, overhead and profit – in calculating the dutiable value on foreign merchandise removed from a zone, users are authorized to exclude zone costs of processing or fabrication, general expenses and profit. Therefore, duties are not owed on labor, overhead and profit attributed to production in a FTZ**



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**U.S. Foreign Trade Zone Benefits**