

A Foreign-Trade Zone is a specially designated area in, or adjacent to, a U.S. Customs Port Of Entry, which is considered to be outside the Customs Territory of the U.S.

The following is a partial list of the many benefits you can attain when using Foreign-Trade Zones or Foreign-Trade Zone Subzones:

- □ No duty is ever paid on merchandise re-exported from a Foreign-Trade Zone;
- ☐ If the merchandise is sold domestically, no duty is paid until it leaves the Zone or Zones;
- ☐ Generally, no duty is paid on waste or yield loss in a Foreign-Trade Zone or Subzone;
- □ Duty on scrap is eliminated or reduced in a Foreign-Trade Zone;
- □ Generally, if foreign merchandise is manufactured within a Foreign-Trade Zone or Subzone into a product with a lower duty rate, then the lower duty rate applies on the foreign content when duty is paid;
- Merchandise in a Foreign-Trade Zone may be stored, repackaged, manipulated, manufactured, destroyed or otherwise altered and changed.

he Foreign-Trade Zone Corporation is the only nationally recognized consulting firm that limits its practice to Foreign-Trade Zone consulting, FTZ software systems and management.

Its range of consulting work in the FTZ Program is all-encompassing, with services extending from Foreign-Trade Zones costbenefit analysis, Board applications, activations with Customs and Border Protection, to the operation and management of nine U.S. Foreign-Trade Zone projects.

With involvement in more than 150 FTZ projects located in more than 35 states and Puerto Rico, the FTZ Corporation has in-depth experience in virtually every industry imaginable.

SmartZone® is the complete FTZ inventory control solution offered by the FTZ Corporation. It is the only software package designed by FTZ experts and experienced operators. With more than 250 companies currently using SmartZone®, and with the SmartZone® team's hands-on experience operating both manufacturing and distribution Zones, the company has developed a reputation as the experts in this field.

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