

Subsec. (c)(2)(E). Pub. L. 115–141, §502(1)(B), substituted “in any of the preceding 3 calendar years” for “on January 1, 1995”.

Subsec. (d)(1), (3), (4)(B)(ii). Pub. L. 115–141, §502(2), substituted “November 1” for “July 1”.

2015—Subsec. (b)(1)(A). Pub. L. 114–27, §204(1), substituted “paragraphs (4) and (5)” for “paragraph (4)”.

Subsec. (b)(1)(E). Pub. L. 114–27, §204(2), substituted “Except as provided in paragraph (5), footwear” for “Footwear”.

Subsec. (b)(5). Pub. L. 114–27, §204(3), which directed amendment of subsec. (b)(1) by adding par. (5), relating to certain luggage and travel articles, at the end, was executed by adding such par. (5) at the end of subsec. (b), to reflect the probable intent of Congress.

Pub. L. 114–27, §202, added par. (5) relating to certain cotton articles.

2006—Subsec. (d)(4)(B). Pub. L. 109–432 designated existing provisions as cl. (i), redesignated former cls. (i) and (ii) as subcls. (I) and (II), respectively, and added cl. (ii).

2004—Subsec. (b)(1)(A). Pub. L. 108–429, §1555(b), substituted “Except as provided in paragraph (4), textile” for “Textile”.

Subsec. (b)(4). Pub. L. 108–429, §1555(a), added par. (4).

2000—Subsec. (c)(2)(D). Pub. L. 106–200 amended heading and text of subpar. (D) generally. Prior to amendment, text read as follows: “Subparagraph (A) shall not apply to any least-developed beneficiary developing country.”

1999—Subsec. (a)(2)(A)(ii). Pub. L. 106–36 added subcl. (II) and concluding provisions and struck out former subcl. (II) which read as follows: “the direct costs of processing operations performed in such beneficiary developing country or such member countries, is not less than 35 percent of the appraised value of such article at the time it is entered.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108–429, title I, §1555(c), Dec. 3, 2004, 118 Stat. 2579, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply to any article entered, or withdrawn from warehouse for consumption, on or after the date on which the President makes a designation with respect to the article under section 503(b)(4) of the Trade Act of 1974 [subsec. (b)(4) of this section], as added by subsection (a).”

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive application, see section 1953 of Pub. L. 104–188, set out as a note under section 2461 of this title.

APPLICATION OF COMPETITIVE NEED LIMITATION AND WAIVER UNDER GENERALIZED SYSTEM OF PREFERENCES WITH RESPECT TO ARTICLES OF BENEFICIARY DEVELOPING COUNTRIES EXPORTED TO THE UNITED STATES DURING CALENDAR YEAR 2014

Pub. L. 114–27, title II, §203, June 29, 2015, 129 Stat. 372, provided that:

“(a) IN GENERAL.—For purposes of applying and administering subsections (c)(2) and (d) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) with respect to an article described in subsection (b) of this section, subsections (c)(2) and (d) of section 503 of such Act shall be applied and administered by substituting ‘October 1’ for ‘July 1’ each place such date appears.

“(b) ARTICLE DESCRIBED.—An article described in this subsection is an article of a beneficiary developing country that is designated by the President as an eligible article under subsection (a) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) and with respect to which a determination described in subsection (c)(2)(A) of such section was made with respect to exports (directly or indirectly) to the United States of such eligible article during calendar year 2014 by the beneficiary developing country.”

§ 2464. Review and report to Congress

The President shall submit an annual report to the Congress on the status of internationally recognized worker rights within each beneficiary developing country, including the findings of the Secretary of Labor with respect to the beneficiary country’s implementation of its international commitments to eliminate the worst forms of child labor.

(Pub. L. 93–618, title V, §504, as added Pub. L. 104–188, title I, §1952(a), Aug. 20, 1996, 110 Stat. 1925; amended Pub. L. 106–200, title IV, §412(c), May 18, 2000, 114 Stat. 299.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2464, Pub. L. 93–618, title V, §504, Jan. 3, 1975, 88 Stat. 2070; Pub. L. 96–39, title XI, §§1106(g)(3), 1111(a)(4), July 26, 1979, 93 Stat. 313, 315; Pub. L. 98–573, title V, §505, Oct. 30, 1984, 98 Stat. 3020; Pub. L. 99–47, §8(b)(2), June 11, 1985, 99 Stat. 85; Pub. L. 99–514, title XVIII, §1887(a)(6), Oct. 22, 1986, 100 Stat. 2923, related to limitations on preferential treatment, prior to the general amendment of this subchapter by Pub. L. 104–188.

AMENDMENTS

2000—Pub. L. 106–200 inserted before period at end “, including the findings of the Secretary of Labor with respect to the beneficiary country’s implementation of its international commitments to eliminate the worst forms of child labor”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive application, see section 1953 of Pub. L. 104–188, set out as a note under section 2461 of this title.

§ 2465. Date of termination

No duty-free treatment provided under this subchapter shall remain in effect after December 31, 2020.

(Pub. L. 93–618, title V, §505, as added Pub. L. 104–188, title I, §1952(a), Aug. 20, 1996, 110 Stat. 1925; amended Pub. L. 105–34, title IX, §981(a), Aug. 5, 1997, 111 Stat. 902; Pub. L. 105–277, div. J, title I, §1011(a), Oct. 21, 1998, 112 Stat. 2681–900; Pub. L. 106–170, title V, §508(a), Dec. 17, 1999, 113 Stat. 1923; Pub. L. 107–210, div. D, title XLI, §4101(a), Aug. 6, 2002, 116 Stat. 1040; Pub. L. 109–432, div. D, title VIII, §8002, Dec. 20, 2006, 120 Stat. 3195; Pub. L. 110–436, §4, Oct. 16, 2008, 122 Stat. 4981; Pub. L. 111–124, §1, Dec. 28, 2009, 123 Stat. 3484; Pub. L. 112–40, §1(a), Oct. 21, 2011, 125 Stat. 401; Pub. L. 114–27, title II, §201(a), June 29, 2015, 129 Stat. 371; Pub. L. 115–141, div. M, title V, §501(a), Mar. 23, 2018, 132 Stat. 1050.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2465, Pub. L. 93–618, title V, §505, Jan. 3, 1975, 88 Stat. 2071; Pub. L. 98–573, title V, §506(a), Oct. 30, 1984, 98 Stat. 3023; Pub. L. 103–66, title XIII, §13802(b)(1), Aug. 10, 1993, 107 Stat. 667; Pub. L. 103–465, title VI, §601(a), Dec. 8, 1994, 108 Stat. 4990, related to termination of duty-free treatment and reports, prior to the general amendment of this subchapter by Pub. L. 104–188.

AMENDMENTS

2018—Pub. L. 115-141 substituted “December 31, 2020” for “December 31, 2017”.

2015—Pub. L. 114-27 substituted “December 31, 2017” for “July 31, 2013”.

2011—Pub. L. 112-40 substituted “July 31, 2013” for “December 31, 2010”.

2009—Pub. L. 111-124 substituted “December 31, 2010” for “December 31, 2009”.

2008—Pub. L. 110-436 substituted “December 31, 2009” for “December 31, 2008”.

2006—Pub. L. 109-432 substituted “December 31, 2008” for “December 31, 2006”.

2002—Pub. L. 107-210 substituted “December 31, 2006” for “September 30, 2001”.

1999—Pub. L. 106-170 substituted “September 30, 2001” for “June 30, 1999”.

1998—Pub. L. 105-277 substituted “June 30, 1999” for “June 30, 1998”.

1997—Pub. L. 105-34 substituted “June 30, 1998” for “May 31, 1997”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-141, div. M, title V, §501(b), Mar. 23, 2018, 132 Stat. 1050, provided that:

“(1) IN GENERAL.—The amendment made by subsection (a) [amending this section] shall apply to articles entered on or after the 30th day after the date of the enactment of this Act [Mar. 23, 2018].

“(2) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—

“(A) IN GENERAL.—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 [Pub. L. 93-618] (19 U.S.C. 2461 et seq.) would have applied if the entry had been made on December 31, 2017, that was made—

“(i) after December 31, 2017, and

“(ii) before the effective date specified in paragraph (1), shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).

“(B) REQUESTS.—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient information to enable U.S. Customs and Border Protection—

“(i) to locate the entry; or

“(ii) to reconstruct the entry if it cannot be located.

“(C) PAYMENT OF AMOUNTS OWED.—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

“(3) DEFINITIONS.—In this subsection:

“(A) COVERED ARTICLE.—The term ‘covered article’ means an article from a country that is a beneficiary developing country under title V of the Trade Act of 1974 [Pub. L. 93-618] (19 U.S.C. 2461 et seq.) as of the effective date specified in paragraph (1).

“(B) ENTER; ENTRY.—The terms ‘enter’ and ‘entry’ include a withdrawal from warehouse for consumption.”

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-27, title II, §201(b), June 29, 2015, 129 Stat. 371, provided that:

“(1) IN GENERAL.—The amendment made by subsection (a) [amending this section] shall apply to articles entered on or after the 30th day after the date of the enactment of this Act [June 29, 2015].

“(2) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—

“(A) IN GENERAL.—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) would have applied if the entry had been made on July 31, 2013, that was made—

“(i) after July 31, 2013; and

“(ii) before the effective date specified in paragraph (1), shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).

“(B) REQUESTS.—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient information to enable U.S. Customs and Border Protection—

“(i) to locate the entry; or

“(ii) to reconstruct the entry if it cannot be located.

“(C) PAYMENT OF AMOUNTS OWED.—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

“(3) DEFINITIONS.—In this subsection:

“(A) COVERED ARTICLE.—The term ‘covered article’ means an article from a country that is a beneficiary developing country under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) as of the effective date specified in paragraph (1).

“(B) ENTER; ENTRY.—The terms ‘enter’ and ‘entry’ include a withdrawal from warehouse for consumption.”

EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-40, §1(b), Oct. 21, 2011, 125 Stat. 401, provided that:

“(1) IN GENERAL.—The amendment made by subsection (a) [amending this section] shall apply to articles entered on or after the 15th day after the date of the enactment of this Act [Oct. 21, 2011].

“(2) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—

“(A) IN GENERAL.—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of an article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 [19 U.S.C. 2461 et seq.] would have applied if the entry had been made on December 31, 2010, that was made—

“(i) after December 31, 2010; and

“(ii) before the 15th day after the date of the enactment of this Act, shall be liquidated or reliquidated as though such entry occurred on the 15th day after the date of the enactment of this Act.

“(B) REQUESTS.—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act [Oct. 21, 2011] that contains sufficient information to enable U.S. Customs and Border Protection—

“(i) to locate the entry; or

“(ii) to reconstruct the entry if it cannot be located.

“(C) PAYMENT OF AMOUNTS OWED.—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of an article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

“(3) DEFINITION.—As used in this subsection, the terms ‘enter’ and ‘entry’ include a withdrawal from warehouse for consumption.”

EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106–170, title V, §508(b), Dec. 17, 1999, 113 Stat. 1923, provided that:

“(1) IN GENERAL.—The amendment made by this section [amending this section] applies to articles entered on or after the date of the enactment of this Act [Dec. 17, 1999].

“(2) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—

“(A) GENERAL RULE.—Notwithstanding section 514 of the Tariff Act of 1930 [19 U.S.C. 1514] or any other provision of law, and subject to paragraph (3), any entry—

“(i) of an article to which duty-free treatment under title V of the Trade Act of 1974 [19 U.S.C. 2461 et seq.] would have applied if such entry had been made on July 1, 1999, and such title had been in effect on July 1, 1999; and

“(ii) that was made—

“(I) after June 30, 1999; and

“(II) before the date of the enactment of this Act [Dec. 17, 1999],

shall be liquidated or reliquidated as free of duty, and the Secretary of the Treasury shall refund any duty paid with respect to such entry.

“(B) ENTRY.—As used in this paragraph, the term ‘entry’ includes a withdrawal from warehouse for consumption.

“(3) REQUESTS.—Liquidation or reliquidation may be made under paragraph (2) with respect to an entry only if a request therefor is filed with the Customs Service, within 180 days after the date of the enactment of this Act [Dec. 17, 1999], that contains sufficient information to enable the Customs Service—

“(A) to locate the entry; or

“(B) to reconstruct the entry if it cannot be located.”

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105–277, div. J, title I, §1011(b), Oct. 21, 1998, 112 Stat. 2681–900, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section] apply to articles entered on or after the date of the enactment of this Act [Oct. 21, 1998].

“(2) RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.—

“(A) GENERAL RULE.—Notwithstanding section 514 of the Tariff Act of 1930 [19 U.S.C. 1514] or any other provision of law, and subject to paragraph (3), any entry—

“(i) of an article to which duty-free treatment under title V of the Trade Act of 1974 [19 U.S.C. 2461 et seq.] would have applied if such entry had been made on July 1, 1998, and such title had been in effect on July 1, 1998, and

“(ii) that was made—

“(I) after June 30, 1998, and

“(II) before the date of enactment of this Act, shall be liquidated or reliquidated as free of duty, and the Secretary of the Treasury shall refund any duty paid with respect to such entry.

“(B) ENTRY.—As used in this paragraph, the term ‘entry’ includes a withdrawal from warehouse for consumption.

“(3) REQUESTS.—Liquidation or reliquidation may be made under paragraph (2) with respect to an entry only if a request therefor is filed with the Customs Service, within 180 days after the date of enactment of this Act, that contains sufficient information to enable the Customs Service—

“(A) to locate the entry; or

“(B) to reconstruct the entry if it cannot be located.”

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive applica-

tion, see section 1953 of Pub. L. 104–188, set out as a note under section 2461 of this title.

RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS

Pub. L. 107–210, div. D, title XLI, §4101(b), Aug. 6, 2002, 116 Stat. 1040, as amended by Pub. L. 108–429, title II, §2004(a)(20), Dec. 3, 2004, 118 Stat. 2591, provided that:

“(1) IN GENERAL.—Notwithstanding section 514 of the Tariff Act of 1930 [19 U.S.C. 1514] or any other provision of law, and subject to paragraph (2), the entry of any article—

“(A) to which duty-free treatment under title V of the Trade Act of 1974 [19 U.S.C. 2461 et seq.] would have applied if the entry had been made on September 30, 2001,

“(B) that was made after September 30, 2001, and before the date of the enactment of this Act [Aug. 6, 2002], and

“(C) to which duty-free treatment under title V of that Act did not apply,

shall be liquidated or reliquidated as free of duty, and the Secretary of the Treasury shall refund any duty paid with respect to such entry.

“(2) REQUESTS.—Liquidation or reliquidation may be made under paragraph (1) with respect to an entry only if a request therefor is filed with the Customs Service, within 180 days after the date of the enactment of this Act, that contains sufficient information to enable the Customs Service—

“(A) to locate the entry; or

“(B) to reconstruct the entry if it cannot be located.

“(3) DEFINITION.—As used in this subsection, the term ‘entry’ includes a withdrawal from warehouse for consumption.”

[For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107–296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114–125, and section 802(b) of Pub. L. 114–125, set out as a note under section 211 of Title 6.]

Pub. L. 105–34, title IX, §981(b), Aug. 5, 1997, 111 Stat. 902, provided that the entry of any article to which duty-free treatment under this subchapter would have applied if the entry had been made on May 31, 1997, and that was made after May 31, 1997, and before Aug. 5, 1997, would be liquidated or reliquidated as free of duty, and the Secretary of the Treasury would refund any duty paid with respect to such entry, only if a request therefor was filed with the Customs Service, within 180 days after Aug. 5, 1997, that contained sufficient information to enable the Customs Service to locate the entry, or to reconstruct the entry if it could not be located.

Pub. L. 103–465, title VI, §601(b), Dec. 8, 1994, 108 Stat. 4991, as amended by Pub. L. 104–295, §20(f)(2), Oct. 11, 1996, 110 Stat. 3529, provided that the entry of any article to which duty-free treatment under this subchapter would have applied if the entry had been made on Sept. 30, 1994, and that was made after Sept. 30, 1994, and before Dec. 8, 1994, would be liquidated or reliquidated as free of duty, and the Secretary of the Treasury would refund any duty paid with respect to such entry, only if a request therefor was filed with the Customs Service, within 180 days after Dec. 8, 1994, that contained sufficient information to enable the Customs Service to locate the entry, or to reconstruct the entry if it could not be located.

Pub. L. 103–66, title XIII, §13802(b)(2), Aug. 10, 1993, 107 Stat. 667, provided that, upon proper request filed with

the appropriate customs officer within 180 days after Aug. 10, 1993, the entry of any article to which duty-free treatment under this subchapter would have applied if the entry had been made on July 4, 1993, and that was made after July 4, 1993, and before Aug. 10, 1993, would be liquidated or reliquidated as free of duty, and the Secretary of the Treasury would refund any duty paid with respect to such entry.

§ 2466. Agricultural exports of beneficiary developing countries

The appropriate agencies of the United States shall assist beneficiary developing countries to develop and implement measures designed to assure that the agricultural sectors of their economies are not directed to export markets to the detriment of the production of foodstuffs for their citizenry.

(Pub. L. 93-618, title V, § 506, as added Pub. L. 104-188, title I, § 1952(a), Aug. 20, 1996, 110 Stat. 1925.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2466, Pub. L. 93-618, title V, § 506, as added Pub. L. 98-573, title V, § 507(a), Oct. 30, 1984, 98 Stat. 3023, related to agricultural exports of beneficiary developing countries, prior to the general amendment of this subchapter by Pub. L. 104-188.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to articles entered on or after Oct. 1, 1996, with provisions relating to retroactive application, see section 1953 of Pub. L. 104-188, set out as a note under section 2461 of this title.

§ 2466a. Designation of sub-Saharan African countries for certain benefits

(a) Authority to designate

(1) In general

Notwithstanding any other provision of law, the President is authorized to designate a country listed in section 107 of the African Growth and Opportunity Act [19 U.S.C. 3706] as a beneficiary sub-Saharan African country eligible for the benefits described in subsection (b)—

(A) if the President determines that the country meets the eligibility requirements set forth in section 104 of that Act [19 U.S.C. 3703], as such requirements are in effect on May 18, 2000; and

(B) subject to the authority granted to the President under subsections (a), (d), and (e) of section 2462 of this title, if the country otherwise meets the eligibility criteria set forth in section 2462 of this title.

(2) Monitoring and review of certain countries

The President shall monitor, review, and report to Congress annually on the progress of each country listed in section 107 of the African Growth and Opportunity Act in meeting the requirements described in paragraph (1) in order to determine the current or potential eligibility of each country to be designated as a beneficiary sub-Saharan African country for purposes of this section. The President's deter-

minations, and explanations of such determinations, with specific analysis of the eligibility requirements described in paragraph (1)(A), shall be included in the annual report required by section 106 of the African Growth and Opportunity Act [19 U.S.C. 3705].

(3) Continuing compliance

(A) In general

If the President determines that a beneficiary sub-Saharan African country is not making continual progress in meeting the requirements described in paragraph (1), the President shall terminate the designation of that country as a beneficiary sub-Saharan African country for purposes of this section, effective on January 1 of the year following the year in which such determination is made.

(B) Notification

The President may not terminate the designation of a country as a beneficiary sub-Saharan African country under subparagraph (A) unless, at least 60 days before the termination of such designation, the President notifies Congress and notifies the country of the President's intention to terminate such designation, together with the considerations entering into the decision to terminate such designation.

(b) Preferential tariff treatment for certain articles

(1) In general

The President may provide duty-free treatment for any article described in section 2463(b)(1)(B) through (G) of this title that is the growth, product, or manufacture of a beneficiary sub-Saharan African country described in subsection (a), if, after receiving the advice of the International Trade Commission in accordance with section 2463(e) of this title, the President determines that such article is not import-sensitive in the context of imports from beneficiary sub-Saharan African countries.

(2) Rules of origin

The duty-free treatment provided under paragraph (1) shall apply to any article described in that paragraph that meets the requirements of section 2463(a)(2) of this title, except that—

(A) if the cost or value of materials produced in the customs territory of the United States is included with respect to that article, an amount not to exceed 15 percent of the appraised value of the article at the time it is entered that is attributed to such United States cost or value may be applied toward determining the percentage referred to in subparagraph (A) of section 2463(a)(2) of this title;

(B) the cost or value of the materials included with respect to that article that are produced in one or more beneficiary sub-Saharan African countries or former beneficiary sub-Saharan African countries shall be applied in determining such percentage; and

(C) the direct costs of processing operations performed in one or more such bene-