

[Date]

[Recipient Name]

[Recipient Title]

[Company Name]

[Address Line 1]

[City, State, Zip Code]

RE: Legal Opinion on the Applicability of Section 301 Tariffs to [Product Name/Description]

Dear [Recipient Name],

This letter provides a formal legal opinion regarding the applicability of Section 301 duties, as mandated by the Office of the United States Trade Representative (USTR), to the importation of [Product Name] (the "Subject Merchandise").

I. Product Description and Classification

The Subject Merchandise consists of [detailed description of physical characteristics, function, and materials]. Based on our review of the General Rules of Interpretation (GRI) of the Harmonized Tariff Schedule of the United States (HTSUS), the product is classified under HTSUS subheading: [**Insert HTSUS Code, e.g., 8471.30.01**].

II. Regulatory Framework

Under Section 301 of the Trade Act of 1974, the USTR has imposed additional ad valorem duties on certain products originating from the People's Republic of China. These duties are organized into four primary "Lists" (Lists 1, 2, 3, and 4A/4B), which are coded under Chapter 99 of the HTSUS (specifically subheadings 9903.88.01 through 9903.88.15).

III. Determination of Applicability

We have compared the HTSUS classification of the Subject Merchandise against the USTR Annexes. Our findings are as follows:

- **Country of Origin:** [Insert Country, e.g., China].
- **List Status:** The classification [HTSUS Code] is [included/not included] on List [1, 2, 3, or 4A].
- **Duty Rate:** Accordingly, the Subject Merchandise is [subject to/exempt from] an additional duty of [Percentage]% under HTSUS subheading [Insert 9903.XX.XX].

IV. Exclusions and Exceptions

[Include one of the following:]

Option A: As of the date of this letter, there are no active product exclusions applicable to this specific HTSUS subheading.

Option B: The Subject Merchandise qualifies for a product-specific exclusion under HTSUS subheading [9903.XX.XX], which expires on [Date].

V. Conclusion

Based on the foregoing analysis, it is our opinion that the Subject Merchandise [is/is not] currently subject to Section 301 tariffs. Importers are advised that CBP (U.S. Customs and Border Protection) makes the final determination at the time of entry.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Law Firm/Consultancy]