

ANNEX I

TO MODIFY CHAPTER 99 OF THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on June 26, 2024, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States is modified as set forth herein:

1. U.S. note 18 to such subchapter III is modified by deleting the following from subdivision (c)(iii) “(17) bifacial solar panels that absorb light and generate electricity on each side of the panel and that consist of only bifacial solar cells that absorb light and generate electricity on each side of the cells.”
2. The article description of heading 9903.45.25 is modified by adding “or heading 9903.45.29” after the phrase “except as provided in heading 9903.45.27”.
3. The following new heading is inserted in numerical sequence in such subchapter, with the material inserted in the columns titled “Heading/Subheading”, “Article Description”, “Rates of Duty 1-General”, and “Rates of Duty 1-Special”, respectively:

“9903.45.29	: Bifacial solar panels, as defined in and	:	:	:	:
	: meeting the conditions of U.S. note 18(j) to this	:	:	:	:
	: subchapter, that absorb light and	:	:	:	:
	: generate electricity on each side of the panel	:	:	:	:
	: and that consist of only bifacial solar cells	:	:	:	:
	: that absorb light and generate electricity on	:	:	:	:
	: each side of the cells.....	: No change	: No change”	: No change”	:

4. U.S. note 18 is modified by deleting from subdivisions (a) and (b) thereof the number “9903.45.27” and by inserting in lieu thereof “9903.45.29”.
5. U.S. note 18 is further modified by adding at the end thereof the following subdivision:

“(j) For purposes of heading 9903.45.29, “bifacial solar panels” applies only to bifacial solar panels that absorb light and generate electricity on each side of the panel and that consist of only bifacial solar cells that absorb light and generate electricity on each side of the cells, provided that (i) the imported bifacial panels are fulfilling in whole or in part a contract for sale, purchase, or delivery in the United States that was in effect and dated as executed prior to May 17, 2024, that provides for importation to or delivery within the United States within 90 days after June 26, 2024, and that has not been modified on or later than May 17, 2024, with regard to importation or delivery date; (ii) the bifacial panels are entered into the United States within 90 days after June 26, 2024; (iii) the bifacial panels are declared and entered under heading 9903.45.29, and meet all conditions therefor; and (iv) the importer completes the certification required by U.S. Customs and Border Protection and provides the completed certification as part of the importer’s electronic entry summary to CBP by upload to the Document Imaging System in the Automated Commercial Environment at the time that classification is declared under heading 9903.45.29.

ANNEX II

IMPORTER CERTIFICATION

I hereby certify that:

(A) My name is [IMPORTER OF RECORD OFFICIAL'S NAME] and I am an official of [NAME OF IMPORTER OF RECORD], located at [ADDRESS OF IMPORTER OF RECORD].

(B) I hereby certify that the bifacial panels that were entered into the Customs territory of the United States under the entry summary number(s) identified below are fulfilling in whole or in part a contract for sale, purchase, or delivery in the United States of such panels that was in effect and dated as executed prior to May 17, 2024, that specifies that the bifacial panels are to be imported to or delivered within the United States within 90 days after the effective date of the Proclamation of June 21, 2024 , and that has not been modified on or later than May 17, 2024, with regard to delivery date.

(C) This certification applies to the following entries (repeat this block as many times as necessary):

Entry Number:

Applicable Line Item Number of the Entry (Declared Under 9903.45.29, HTSUS):

(D) I understand that [NAME OF IMPORTER OF RECORD] is required to provide U.S. Customs and Border Protection (CBP) with this certification at the time the entry summary is filed and that any additional supporting documentation must be provided upon request by CBP.

Signature

[NAME OF COMPANY OFFICIAL]

[TITLE OF COMPANY OFFICIAL]

Date