



U.S. Trade and Tariff Regulatory Update

Regulatory Update

- Effective May 14, 2025, the U.S. has reduced its tariffs for China imports, revising reciprocal tariff rates from 125% to 10%. Together with the 20% tariff introduced on February 4, the additional tariff for China and Hong Kong SAR origin goods imported into the U.S. is 30%. This tariff is on top of all existing tariffs including Most Favored Nation (MFN) and applicable Section 301, and applicable for 90 days while the U.S. and China negotiate a broader deal. Goods of China/Hong Kong SAR origin remain ineligible for De Minimis treatment.
- Effective from April 30, 2025, the U.S. Customs and Border Protection (CBP) will update systems to allow informal entry to be utilized for eligible products up to US \$2,500.
- On April 11, 2025, the U.S. announced exclusions to the IEEPA Reciprocal Tariff for certain headings and subheading of the HTSUS related to semiconductors, cell phones, and other electronics.
 - These exclusions are retroactive back to April 5, 2025 and will remove the tariffs that were announced in previous communications dating back to April 2, 2025
 - These headings and subheadings are still subject to the IEEPA Fentanyl tariffs announced in February 2025.
 - For a full list of the impacted HTSUS headings and subheading, please see [CSMS 64724565](#).
 - There is an extended process for completing a typical Section 232 investigation and the conditions mentioned above are subject to change.

Changes to IEEPA Reciprocal Tariffs implemented on April 9 for all Non-China/Hong Kong SAR origins.

- On April 9, 2025, U.S. Government announced a 90-day pause to be placed on all country-specific reciprocal tariff rates for countries identified on [Annex I](#) (originally announced on April 2, 2025).
- Exception to this change is China and Hong Kong SAR which received an increased reciprocal tariff
- The pause will begin on April 10, 2025 at 12:01 am EST
- The 10% reciprocal tariff that took effect April 5, 2025, remains in place for all countries other than China, Hong Kong SAR, Canada, and Mexico

Please see below tables for more information on the respective entry types based on shipment value, requirements and applicable fees.

Shipment Value	Entry Type
US \$800 or below	<ul style="list-style-type: none">• Applicable for de minimis entry, duty free.• Products of China and Hong Kong SAR will no longer be eligible for de minimis, effective May 2, 2025.
Above US \$800 and up to US \$2,500	<ul style="list-style-type: none">• Applicable for informal entry.
Above US \$2,500	<ul style="list-style-type: none">• Must be filed as formal entry.

Requirements and Applicable Fees for Formal and Informal Entry	
Requirements	<ul style="list-style-type: none">• All entry types (including de minimis):<ul style="list-style-type: none">◦ Provide complete and accurate commercial invoice with product details, description of goods, country-of-origin, and 10-digit Harmonized Tariff Schedule of the United States (HTSUS).◦ Shippers may visit here to identify the harmonized tariff code for each item.• Formal Entry:<ul style="list-style-type: none">◦ An Importer Tax ID with Employer Identification Number (EIN) or Social Security Number (SSN) will be required.◦ Effective May 7, 2025, products of Taiwan shipped to the United States must include a "Declaration of Origin for Goods Exported to the United States" when declaring a General Export Declaration (Declaration Types: G3, G5, D5, B8, B9, F5). Please refer to the links here and here for more information and attach an original copy of the document along with the shipment.• UPS® Paperless Invoice is recommended for submitting all of the abovementioned information.
Applicable Fees	<ul style="list-style-type: none">• Formal and Informal Entries:<ul style="list-style-type: none">◦ Duties and taxes as imposed by the U.S. customs.◦ For formal entry, a Merchandise Processing Fee (MPF) will be imposed by the U.S. customs.◦ UPS customs brokerage fees will be charged to the shipper or consignee depending on the shipment's bill terms.

Please contact your Account Manager or our local customer service hotline should you require further clarifications.

Note: This document was last updated May 16, 2025.