

Recent Tariff Developments

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Reduced Tariffs on U.K.-made Automobiles, Automobile Parts and Civil Aircraft Parts – June 30, 2025

 Effective June 30, CBP will implement reduced tariffs on automobiles, automobile parts and qualifying civil aircraft parts manufactured in the United Kingdom. U.S. imports of automobiles and automobile parts made in the U.K. will be subject to a 10% total tariff, while qualifying civil aircraft parts will be exempt from duties. More information and a list of qualifying civil aircraft parts can be found here.

CBP makes changes to reporting rules for U.S. imports of aluminum derivatives – June 13, 2025

• Effective June 28, if the country where an aluminum derivative product was cast and smelted is unknown, it must be reported as "UN." Aluminum derivative U.S. imports listed as "UN" will face a 200% duty under Section 232 tariffs, in accordance with CBP guidance. If not specified on the commercial invoice, UPS will default the country of cast and smelt to "UN." More information can be found <u>here</u>.

Increase to Tariffs on Steel and Aluminum - June 4, 2025

• Effective June 4, the tariff rate for imports of steel articles and derivative steel articles, and aluminum articles and derivative aluminum articles, was increased to 50% ad valorem. The duties apply to all steel content listed <u>here</u>, and aluminum content listed <u>here</u>. Goods originating from Canada or Mexico should review the updated guidance on tariff stacking. Goods originating in the UK are exempt from the increase and will remain at a tariff rate of 25% until at least July 9. More information can be found <u>here</u>.

U.S. Court of International Trade Ruling on U.S. Tariffs - May 28, 2025

• On May 28, 2025, the U.S. Court of International Trade issued a ruling regarding the recent Worldwide, Reciprocal and Trafficking tariffs. The federal government has been granted a pause on the implementation of the ruling while an appeals process is underway. We will continue to collect all applicable tariffs and duties during this period.

Updates to Tariffs on U.S. Imports to Canada April 17, 2025

- Canada has initiated a six-month suspension of the 25% tariffs on some U.S.-origin imports and motor vehicles from specific companies. These Changes will be in effect from April 17, 2025 October 16, 2025
- This tariff suspension only applies to the following U.S. goods imported for Public Health, Public Safety, National Security; Health Care, or; Manufacture, Processing, or Packaging:

- Steel and Aluminum (HS codes can be found here)
- Certain goods (HS codes can be found <u>here</u>)
- The following specialty goods will also qualify for the tariff suspension (**HS codes** can be found <u>here.</u>)
 - Specialized infant formulas
 - $\circ~$ Nutrition formulas, metabolic products, formulated liquid diet or human milk fortifiers
 - Medical compression garments
 - Sterile barrier film or pouches for use in medical manufacturing

Importers must inform their brokers of their eligibility, and the appropriate code will be entered for the calculation of taxes and duties.

U.S. and China agree to 90-day de-escalation of reciprocal tariffs

Effective May 14, 2025, the U.S. will initiate a 90-day pause on the escalated tariffs by reducing the reciprocal rate to 10% (down from 125%). This brings the total new 2025 U.S. tariff rate on imports of Chinese/Hong Kong origin goods to 30% (Fentanyl 20% + Reciprocal 10%). Goods with Chinese/Hong Kong as the country of origin remain ineligible for De Minimis treatment.

China will also lower its rate on U.S. imports to 10% for a similar period of 90-days.

Elimination of the de minimis exemption for products of China and Hong Kong April 28th

U.S. Customs and Border Protection posted CSMS 64861116 on Friday, April 25, 2025, regarding the elimination of the de minimis exemption for products of China and Hong Kong.

- Starting on May 2nd at 12:01 am EST all imports under \$800 USD into the US containing products of China and Hong Kong will no longer be eligible for duty free treatment under the de minimis exemption and will now be required to be submitted as an informal or formal entry.
- Please be aware products of China and Hong Kong will now be subject to any applicable duty and taxes.
- This notice also suspends the formal entry requirements for articles subject to tariffs valued over \$250 and will now allow informal entry to be utilized for eligible products up to \$2,500. This change is effective Wednesday, April 30, 2025.

Launch of Section 232 Investigation for Pharmaceutical and Semiconductors April 15^{th}

• The U.S. Commerce Department's Bureau of Industry and Security (BIS) launches Section 232 Investigation for Pharmaceutical and Semiconductors. The BIS is trying to determine the impact to the national security of imports of two product groups

- Pharmaceuticals and derivative products (including finished generic and nongeneric drug products, medical countermeasures, and critical inputs such as active pharmaceutical ingredients)
- Semiconductors, semiconductor manufacturing equipment and their derivative products (including semiconductors, substrates and bare wafers, legacy chips, and other related products)
- The BIS is soliciting comments from the importing community. For more info, and direction on how a company can submit comments please visit the links noted below
 - Pharmaceuticals: 2025-06587.pdf
 - Semiconductors: <u>2025-06591.pdf</u>

The European Commission has placed a 90 day pause on the implementation of countermeasures to the U.S. Reciprocal Tariffs April 14th

- Details related to the 90-day pause are available <u>here</u>.
- Details related to the EU countermeasure tariffs are available here.

Reciprocal Tariff exemptions announced by the U.S. on April 11th

- On April 11th, 2025, the U.S. announced exclusions to the IEEPA Reciprocal Tariff for certain headings and subheading of the USHTS related to semi-conductors, cell phones, and other electronics.
- These exclusions are retroactive back to April 5th, 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 subheadings please see <u>CSMS</u> 64724565^{14} .

Amendment to tariffs on U.S. imports to China effective April 12th

- On April 11, 2025, the State Council of China announced an increase in the additional tariff on all goods originating from the United States, raising it from 84% to 125%. This amendment will take effect on April 12, 2025.
- All other details remain unchanged as per the provisions outlined in the Tariff Commission Announcement No. 4 of 2025.

Tariffs for China Country of Origin Goods to increase on April 10th 13

- On April 9th, the U.S. announced it will increase the tariff rates on U.S. imports for products of China, Hong Kong SAR, and Macau SAR
- Effective April 10th, the IEEPA reciprocal tariff rate for products of products of China, Hong Kong SAR, and Macau SAR will now be125% which was adjusted from the previous announced 84%
- These tariffs, in addition to the IEEPA tariffs from February 2025, result in a total tariff rate of 145% on U.S. imports when China, Hong Kong SAR, or Macau is the Country of Origin

Changes to IEEPA Reciprocal Tariffs implemented on April 9th for Non-China origins.¹³

- On April 9th, the U.S. announced a 90-day pause will be placed on all country-specific reciprocal tariff rates for countries identified on Annex 1 (originally announced on April 2nd).
- Exception to this change is China, Hong Kong SAR, and Macau SAR which received an increased reciprocal tariff
- The pause will begin on April 10th at 12:01 am EST
- The 10% reciprocal tariff that took effect April 5th remains in place for all countries other than China, Hong Kong SAR, Macau SAR, Canada, and Mexico

Tariffs for China Country of Origin Goods to increase on April 9th¹²

- On April 8th, the U.S. announced it will increase the tariff rates on U.S. imports for products of China, Hong Kong, and Macau
- Effective April 9th, the IEEPA tariff rate for products of products of China, Hong Kong SAR, and Macau will now be 84% which was adjusted from the previous announced 34%.
- These tariffs, in addition to the IEEPA tariffs from February 2025, result in a total tariff rate of 104% on U.S. imports when China, Hong Kong SAR, or Macau is the Country of Origin

Tariffs for U.S. imports to China to increase from 34% to 84% starting April 10th

- On April 9, 2025, the State Council of China announced an amendment on the additional tariff from 34% to 84% for all goods originating from the U.S, effective from 12:01 Beijing time on April 10, 2025.
- Other details remain the same in accordance with the provisions of the Tariff Commission Announcement No. 4 of 2025.

China to impose additional 34% tariffs on all U.S. imports starting April 10^{th}

On April 4, 2025, the State Council of China announced that, starting April 10, 2025, an additional tariff will be imposed on all goods originating from the U.S.:

- An additional 34% tariff will be imposed on all U.S.-origin goods, based on the current applicable tariff rates
- Current bonded and tax reduction policies will remain unchanged, and the new tariffs will not be subject to exemptions
- Goods that depart before 12:01 Beijing time on April 10, 2025, arriving and cleared between 12:01 Beijing time on April 10, 2025, and 24:00 Beijing time on May 13, 2025, will not be subject to the additional tariffs specified in the announcement

U.S. "Liberation Day" Tariffs Announced April 2nd, 2025¹¹

Two U.S. Executive Orders were announced on April 2, 2025, detailing new tariffs and resuspension of de minimis for goods originating in China.

Reciprocal Tariffs

- 10% tariff on all U.S. Imports shipped from all countries, effective April 5, 2025, at 12:01 A.M. EDT
- Higher individualized reciprocal tariffs will be applied on shipments from other countries with which the United States has the largest trade deficits, effective April 9, 2025
- Under this IEPPA Order, the President of the United States has authority to increase these tariffs as deemed necessary
- Shipments from Canada and Mexico remain subject to the IEEPA targeting Fentanyl / Migration and therefore are unaffected by this order. This means USMCA compliant goods will continue to see a 0% tariff, non-USMCA compliant goods will see a 25% tariff, and non-USMCA compliant energy and potash will see a 10% tariff.
 - In the event the existing fentanyl/migration IEEPA orders are terminated, USMCA compliant goods would continue to receive preferential treatment, while non-USMCA compliant goods would be subject to a 12% reciprocal tariff.
- Exceptions to the Reciprocal Tariffs include:
 - (1) articles subject to 50 USC 1702(b);
 - (2) steel/aluminum articles and autos/auto parts already subject to Section 232 tariffs;
 - o (3) copper, pharmaceuticals, semiconductors, and lumber articles;
 - o (4) all articles that may become subject to future Section 232 tariffs;
 - o (5) bullion; and
 - (6) energy and other certain minerals that are not available in the United States.

De Minimis

• Effective May 2, 2025, the U.S. will reinstate their previous decision to end duty-free entry for low-value Chinese goods into the U.S.

Tariff Updates on Import of Automobiles and Automobile Parts into the U.S.¹⁰

A 25% tariff was announced on automobiles (passenger vehicles, light trucks, cargo vans) and certain auto parts (engines and engine parts, transmissions and powertrain parts, electrical parts) imported into the U.S. The tariffs on the automobiles will be implemented at 12:01 am ET on April 3, 2025. The tariffs on the automobile parts will be implemented according to the date specified in the Federal Register, but no later than May 3rd, 2025. Click <u>here</u> for more details.

Executive Order Imposing Tariffs on Countries Importing Venezuelan Oil Applied Effective April 2nd, 2025⁹

Effective April 2, 2025, a 25% tariff may be applied to all goods imported into the United States from any country that purchases Venezuelan oil, either directly or through third parties.

Key specifics about the tariff changes:

- These tariffs will be in addition to duties already imposed on imports, such as IEEPA, Section 232, Section 301, etc.
 - Once imposed, the tariff shall expire 1 year after the last date on which the country imported Venezuelan oil, or at an earlier date if the Secretary of State deems appropriate.
 - o If this tariff is imposed against China, it also includes Hong Kong and Macau.
- The Secretary of State, in consultation with the Secretary of the Treasury, the Secretary of Commerce, the Secretary of Homeland Security, and the U.S. Trade Representative, shall determine, in his discretion, whether the tariff will be imposed for which countries.
- The executive order is based on the national emergency declared with respect to Venezuela, which has been continued due to the ongoing threat posed by the actions and policies of the Nicolás Maduro regime.
- The executive order builds on existing sanctions, including those imposed in Executive Orders 13692, 13808, 13850, and 13884, which remain in effect.

We are closely monitoring the situation to ensure minimal disruption to our supply chain. We are committed to keeping you informed about any changes that may affect our services. We encourage all customers to review their supply chains, assess potential cost implications, and ensure compliance with the new regulations.

European Union Countermeasures to U.S. Tariffs – March 20th, 20258

As a countermeasure to U.S. tariffs imposed on steel and aluminum products, the European Union will reinstate tariffs from 2018 and 2020 that are currently suspended. The reinstatement of these tariffs was initially announced on March 11th and planned to deploy in two waves. Wave One on April 1st and Wave Two in mid-April.

On March 20th the European Union announced they will delay the implementation of countermeasure tariffs directed at the U.S. until April 13. Originally, wave 1 of the European Union's countermeasures were planned to take effect on April 1. This delay is intended to give additional time to engage in constructive dialogue with the U.S.

A list of impacted products is available at <u>Circabc</u>.

New U.S. Import Tariff Changes on Steel and Aluminum imports - March 12th, 20257

Effective March 12, 2025, the U.S. government will impose a 25% tariff on all steel and aluminum imports. These tariffs also apply to certain derivative products made from steel and aluminum. For a full list of these newly added classifications, please visit the Federal Register Notice for Imports of <u>Aluminum</u> and <u>Steel</u>.

Update on Additional Duties on Imports from Canada and Mexico – March 7th, 2025⁶

Effective March 7, 2025, Commodities covered under the USMCA agreement are exempt from the 25% tariffs on Canada and Mexico origin goods that took effect on March 4, 2025. For more information about the USMCA agreement please visit <u>here</u>.

New U.S. Import Tariff Changes on goods from China, Canada, and Mexico – March 4th, 2025⁵

Effective March 4, 2025, a 25% tariff will be applied on all goods of Canada and Mexico origin. Energy resources (oil, natural gas, and electricity) from Canada are subject to a 10% tariff. These increased tariffs were originally scheduled to take effect on February 4 but were delayed for 30 days.

Per Executive Orders dated March 2, 2025, duty-free de minimis exemption is available on all products of Canada and Mexico origin. The de minimis exemption shall cease to be available for these goods upon notification by the Secretary of Commerce to the President that adequate systems are in place to fully and expeditiously process and collect tariff revenue.

Also, effective March 4, 2025, the additional tariff rate for China/Hong Kong SAR origin goods, previously set at +10%, has been amended to +20%, on top of any existing tariffs. Per Executive Order dated Feb 5, 2025, duty free de minimis exemption is available for China/Hong Kong SAR origin goods. This is pending notification by the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect tariff revenue.

New Canada Import Tariff Changes on goods from the U.S. – March 4th, 2025⁴

Effective March 4, 2025, certain goods imported into Canada and originating in the U.S. are subject to an additional surtax in the amount of 25% of the value for duty. This surtax will apply in addition to previously existing duties, regardless of if the goods are imported for commercial or personal purposes, even when exported from a country other than the U.S.

Additionally, the U.S. origin goods subject to the surtax includes those that may be eligible for the remission of customs duties, sales and/or excise taxes under the *Postal Imports Remission Order or the Courier Imports Remission Order (including de minimis exception treatment)*.

New Tariffs on Aluminum/Steel Imports - February 13th, 2025³

Effective March 12, 2025, the U.S. government will impose a 25% tariff on all steel and aluminum imports.

Here are some key specifics about the tariff changes:

- The tariffs on both steel and aluminum imports will be set at 25%.
 - This applies not only to steel and aluminum imports from countries subject to Sec.
 232 tariffs since 2018 but also to those previously exempt, including Argentina,
 Australia, Brazil, Canada, the EU, Japan, Mexico, South Korea, Ukraine, and the
 United Kingdom.
 - Imports of steel from Turkey will remain subject to a 50% tariff.
- The tariffs apply to certain derivative products made from steel and aluminum. Starting March 12, 2025, additional derivative steel and aluminum articles will also be subject to tariffs. We are awaiting a list of these newly added products. The tariffs apply unless the steel was melted and poured in the U.S. or the aluminum was smelted and cast in the U.S.
 - Importers of derivative steel and aluminum articles must provide necessary documentation to U.S. Customs and Border Protection (CBP) to verify steel/aluminum content origin.
 - If a derivative steel article does not fall under Chapter 73 of the Harmonized Tariff Schedule (HTS), tariffs will apply only to the steel content.
 - If a derivative aluminum article does not fall under Chapter 76 of the HTS, tariffs will apply to only the aluminum content.
- Additionally, effective 11:59 PM ET on February 10, 2025, no new product exclusions will be granted or renewed based on insufficient U.S. production.
 - Existing exclusions will remain valid until their expiration date or until the excluded product volume is exhausted whichever occurs first.
 - All General Approved Exclusions (GAEs) will be terminated on March 12, 2025
- For goods subject to the new tariffs that are being imported into a Foreign Trade Zone (FTZ), they must be designated as "privileged foreign status" within FTZs.
- Any attempt to misclassify steel or aluminum imports to evade duties will result in maximum monetary penalties under the law, with no consideration for mitigating factors.
- There will be no duty drawback of steel or aluminum import tariffs under the updated program.

China De Minimis Update - February 7th, 2025²

An executive order on Friday is temporarily reinstating the de minimis trade exemption for small packages from China. However, this exemption will end once the Secretary of Commerce informs the President that systems are in place to efficiently process and collect tariff revenue on these items.

As of now, under the February 7 amendment to the order affecting tariffs on China, de minimis remains in effect for eligible goods from China and Hong Kong SAR until the Secretary of Commerce confirms adequate tariff collection systems are ready. Canadian, Mexican, and Chinese Imports - February 5, 2025, please be informed that non-de minimis shipments will be subjected to formal entry or informal entry depending on various circumstances.

Canadian, Mexican, and Chinese Imports - February 5th, 20251

On February 1, 2025, the U.S. administration issued three Executive Orders impacting tariffs on Canadian, Mexican and Chinese imports. The following changes took effect at 12:01 a.m. EST on February 4, 2025:

- China & Hong Kong SAR Tariffs (Effective February 4, 2025)
 - An additional 10% tariff applies to all goods from China and Hong Kong SAR.
 - De minimis treatment is suspended, meaning all shipments-regardless of value- are subject to applicable duties.
 - Section 321 (U.S. de minimis) waivers are no longer available for China or Hong Kong SAR goods.
 - Requests for de minimis entry and clearance for such shipments will be rejected.
- Canada & Mexico Tariffs (Currently Paused Until March)
 - Initially, an additional 25% tariff was set to apply to all goods from Canada and Mexico.
 - Energy resources (oil, natural gas and electricity) from Canada were subject to a 10% tariff.
 - As of February 3, 2025, these tariffs have been paused for at least 30 days while negotiations continue.

Sources

¹ Cargo Systems Messaging Service (CSMS): <u>CSMS # 63988468 - GUIDANCE: Additional Duties on</u> <u>Imports from China</u>, Federal Register Notice for China: <u>2025-02293.pdf</u>

² Cargo Systems Messaging Service (CSMS): <u>CSMS # 64045612 - UPDATED GUIDANCE: ACE</u> <u>Processing of De Minimis Shipments Per Executive Orders issued February 1, 2025, as Amended</u> <u>February 5, 2025</u>

³ Cargo Systems Messaging Service (CSMS): <u>CSMS # 64384423 - UPDATED GUIDANCE: Import</u> <u>Duties on Imports of Steel and Steel Derivative Products 03/11/2025 09:05 PM EDT</u>

⁴ List of products from the United States subject to 25 per cent tariffs effective March 4, 2025 https://www.canada.ca/en/department-finance/news/2025/03/list-of-products-from-the-unitedstates-subject-to-25-per-cent-tariffs-effective-march-4-2025.html

⁵ Cargo Systems Messaging Service (CSMS): <u>CSMS # 64297449 Additional Duties on Imports from</u> <u>Canada</u> (3/3/2025), Cargo Systems Messaging Service (CSMS): <u>CSMS #64297292 Additional Duties</u> <u>on Imports from Mexico</u> (3/3/2025), <u>Cargo Systems Messaging Service (CSMS): CSMS #64299816</u> <u>Additional Duties on Imports from China & Hong Kong</u> (3/3/2025)

⁶ Official CBP Statement on Tariffs <u>https://www.cbp.gov/newsroom/announcements/official-cbp-statement-tariffs</u>

⁷ Cargo Systems Messaging Service (CSMS): <u>CSMS # 64384423 - UPDATED GUIDANCE: Import</u> <u>Duties on Imports of Steel and Steel Derivative Products 03/11/2025 09:05 PM EDT</u>

⁸European Commission Countermeasures to U.S. steel and aluminum tariffs <u>https://ec.europa.eu/commission/presscorner/detail/en/ip_25_740</u>

⁹ Imposing tariffs on countries importing Venezuelan oil <u>https://www.whitehouse.gov/presidential-actions/2025/03/imposing-tariffs-on-countries-importing-venezuelan-oil/</u>

¹⁰ CSMS # 64624801 - GUIDANCE: Import Duties on Certain Automobiles https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3da18a1

¹¹ U.S. Executive Order: Regulating Imports with a Reciprocal Tariff... https://www.whitehouse.gov/presidential-actions/2025/04/regulating-imports-with-a-reciprocaltariff-to-rectify-trade-practices-that-contribute-to-large-and-persistent-annual-united-statesgoods-trade-deficits/; U.S. Executive Order: Further Amendment to Duties addressing the Synthetic Opioid Supply Chain... <u>https://www.whitehouse.gov/presidential-</u> actions/2025/04/further-amendment-to-duties-addressing-the-synthetic-opioid-supply-chain-inthe-peoples-republic-of-china-as-applied-to-low-value-imports/

¹² CSMS # 64687696 - UPDATED GUIDANCE – Reciprocal Tariffs on Goods of China, April 9, 2025, Effective Date https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3db0e50

¹³ CSMS # 64701128 - UPDATED GUIDANCE – Reciprocal Tariffs – Increase in Rate for China and Reversion of Other Country-Specific Rates, Effective April 10, 2025 <u>https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3db42c8</u>

¹⁴CSMS # 64724565 - UPDATED GUIDANCE – Reciprocal Tariff Exclusion for Specified Products; April 5, 2025 Effective Date

https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3db9e55

¹⁵ CSMS # 64861116 - GUIDANCE: Federal Register Notice Published on De Minimis Requirements Per Executive Order 14256 and Guidance for Carriers Transporting International Mail <u>https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3ddb3bc</u>