

MEMO TO CLIENTS

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Current Reciprocal Tariff Exemptions and Exclusions

Late on Friday, U.S. Customs and Border Protection (CBP) issued an update of items excluded from reciprocal tariffs. The update includes some additional new HTSUS Numbers that have yet to be published in a Presidential Order.

They include goods such as:

- Steel and aluminum, articles and their derivatives subject to Section 232 tariffs
- Auto and auto parts subject to Section 232 tariffs
- Copper
- Pharmaceuticals
- Semiconductors
- Lumbar articles
- Certain critical minerals
- Energy and energy products
- Articles from countries subject Column 2 rates (North Korea, Cuba, Belarus, and Russia)
- Canadian and Mexican goods subject IEEPA orders
- Goods containing at least 20% U.S. content. This is a partial exemption for U.S. content
- Articles Classified under HTS numbers

8471	8473.30	8486	8517.13.00
8517.62.00	8523.51.00	8524	8528.52.00
8541.10.00	8541.21.00	8541.29.00	8541.30.00
8541.51.0	8541.49.70	8541.49.80	8541.49.95
8541.51.00	8541.59.00	8541.90.00	8542

The CSMS Message also added that the new exemptions of the new HTS numbers are retroactive. Entries not paid in yet should be able to be corrected. Entries that are paid for can be corrected using a Post Summary Correction (PSC).

Correction to Friday, April 11 Memo

In our April 11 Memo article about exclusion for items already sailed, we printed the wrong date in the title that goods had to have 'sailed by'. The statement was correct in the article. It was the title that was incorrect. The title said goods had to have sailed by 2/15/25. The correct date is 4/5/25

To clarify, the exemption from reciprocal tariffs applies to goods loaded onto a vessel at the port of loading and in transit on the final mode of transit by 12:01 on April 5. The goods must be entered by May 27, 2025, to qualify for the exemption. Since President Trump has postponed the additional higher duty rates for 60 countries, all countries are subject to 10% on April 5 unless eligible for this exemption.

Todd Boice
President