

2025 TRADE REMEDY TARIFFS

TYPE	SUBJECT	TARIFF %	EFFECTIVE TIMING	NOTE
IEEPA FENTANYL	CHINA	20%	2/4/25: 10% 3/4/25: Additional 10%	All products of China, Hong Kong <i>De minimis</i> ended on 5/2/25 No Drawback
	MEXICO	25%*	3/4/25	Not applicable to USMCA qualified goods *10% duty on Mexican Potash that doesn't qualify for USMCA No Drawback
	CANADA	35%*	3/4/25: 25% 8/1/25: Additional 10%	Not applicable to USMCA qualified goods *10% duty on Canadian energy products and Potash that doesn't qualify for USMCA No Drawback
IEEPA RECIPROCAL	ALL OTHER COUNTRIES	10%	4/5/25 8/7/25	Original effective date 4/5/25, modified effective date 8/7/25. Applies to all countries not listed in Annex I of the Executive Order modifying the tariffs released on July 31, 2025. Also applies to China, Hong Kong, and Macau due to 90 day pause which ends August 12, 2025. Drawback available.
	SPECIFIC COUNTRIES+	VARIES BY COUNTRY	4/9/25 8/7/25	Original effective date postponed for 90 days, ending August 1. Executive order announcing new rates and effective date issued July 31, 2025 Original country specific list from Annex I of Executive Order 14257, as modified, is no longer valid. See new Annex I list for country specific rates. Drawback available.
IEEPA BRAZIL	BRAZIL	40%	8/6/25	All products of Brazil , some exemptions apply This duty is in addition to the 10% Reciprocal Rate and any other duties, fees, taxes, exactions, and charges applicable. Drawback available.
IEEPA INDIA	INDIA	25%	8/27/25	All products of India , some exemptions apply This duty is in addition to the 25% Reciprocal Rate and any other duties, fees, taxes, exactions, and charges applicable. Drawback available.
SECTION 232	ALUMINUM, STEEL	50%	3/12/25: 25% 6/4/25: Additional 25%	Specific HTS codes, No Drawback Increased to 50% for all countries except the United Kingdom (GB) as of 6/4/25.
	AUTOMOBILES	25%	4/3/25	Specific HTS codes, No Drawback
	AUTOMOTIVE PARTS	25%	5/3/25	Specific HTS codes, No Drawback
	COPPER	50%	8/1/25	Specific HTS codes, No Drawback

IEEPA RECIPROCAL DUTY BY COUNTRY

COUNTRY	TARRIFF %	HTS	COUNTRY	TARIFF %	HTS	COUNTRY	TARIFF %	HTS
GOODS TRANSSHIPPED TO AVOID DUTIES	40%	9903.02.01	CHAD	15%	9903.02.13	ICELAND	15%	9903.02.25
AFGHANISTAN	15%	9903.02.02	COSTA RICA	15%	9903.02.14	INDIA	25%	9903.02.26
ALGERIA	30%	9903.02.03	COTE D'IVORIE	15%	9903.02.15	INDONESIA	19%	9903.02.27
ANGOLA	15%	9903.02.04	DEMOCRATIC REPUBLIC OF THE CONGO	15%	9903.02.16	IRAQ	35%	9903.02.28
BANGLADESH	20%	9903.02.05	ECUADOR	15%	9903.02.17	ISRAEL	15%	9903.02.29
BOLIVIA	15%	9903.02.06	EQUATORIAL GUINEA	15%	9903.02.18	JAPAN	15%	9903.02.30
BOSNIA & HERZEGOVINA	30%	9903.02.07	EUROPEAN UNION EQUAL TO OR GREATER THAN 15%	0%	9903.02.19	JORDAN	15%	9903.02.31
BOTSWANA	15%	9903.02.08	EUROPEAN UNION LESS THAN 15%	15% MINUS MFN RATE	9903.02.20	KAZAKHSTAN	25%	9903.02.32
BRAZIL	10%	9903.02.09	FALKLAND ISLANDS	10%	9903.02.21	LAOS	40%	9903.02.33
BRUNEI	25%	9903.02.10	FIJI	15%	9903.02.22	LESOTHO	15%	9903.02.34
CAMBODIA	19%	9903.02.11	GHANA	15%	9903.02.23	LIBYA	30%	9903.02.35
CAMEROON	15%	9903.02.12	GUYANA	15%	9903.02.24	LIECHTENSTEIN	15%	9903.02.36

IEEPA RECIPROCAL DUTY BY COUNTRY

COUNTRY	TARRIFF %	HTS	COUNTRY	TARIFF %	HTS	COUNTRY	TARIFF %	HTS
MADAGASCAR	15%	9903.02.37	NORTH MACEDONIA	15%	9903.02.49	THAILAND	19%	9903.02.61
MALAWI	15%	9903.02.38	NORWAY	15%	9903.02.50	TRINIDAD & TOBAGO	15%	9903.02.62
MALAYSIA	19%	9903.02.39	PAKISTAN	19%	9903.02.51	TUNISIA	25%	9903.02.63
MAURITIUS	15%	9903.02.40	PAPUA NEW GUINEA	15%	9903.02.52	TURKEY	15%	9903.02.64
MOLDOVA	25%	9903.02.41	PHILIPPINES	19%	9903.02.53	UGANDA	15%	9903.02.65
MOZAMBIQUE	15%	9903.02.42	SERBIA	35%	9903.02.54	UNITED KINGDOM	10%	9903.02.66
MYANMAR (BURMA)	40%	9903.02.43	SOUTH AFRICA	30%	9903.02.55	VANUATU	15%	9903.02.67
NAMIBIA	15%	9903.02.44	SOUTH KOREA	15%	9903.02.56	VENEZUELA	15%	9903.02.68
NAURU	15%	9903.02.45	SRI LANKA	20%	9903.02.57	VIETNAM	20%	9903.02.69
NEW ZEALAND	15%	9903.02.46	SWITZERLAND	39%	9903.02.58	ZAMBIA	15%	9903.02.70
NICARAGUA	18%	9903.02.47	SYRIA	41%	9903.02.59	ZIMBABWE	15%	9903.02.71
NIGERIA	15%	9903.02.48	TAIWAN	20%	9903.02.60			

IEEPA RECIPROCAL TARIFFS

DESCRIPTION	HTS	NOTE
ALL OTHER COUNTRIES IN-TRANSIT EXEMPTION	9903.01.25	10% Duty rate for all countries not listed in Annex I 10% Duty for China, Hong Kong, and Macau until August 12, 2024 10% Duty for Goods from any country that were loaded onto a vessel at the port of loading and in transit on the final mode of transport prior to 12:01 AM on August 7, 2025 AND entered for consumption or withdrawn from a warehouse for consumption on or after 12:01 AM ET August 7, 2025 and before 12:01 AM ET on October 5, 2025.
CANADA	9903.01.26	Only effective as long as IEEPA FENTANYL remains effective, includes USMCA goods
MEXICO	9903.01.27	Only effective as long as IEEPA FENTANYL remains effective, includes USMCA goods
ORIGINAL IN-TRANSIT EXCEPTION EXPIRED AS OF 6/16/25	9903.01.28	Applicable to articles of any country that (1) were loaded onto a vessel at the port of loading and in transit on the final mode of transit prior to entry into the United States, before 12:01 a.m. eastern daylight time on April 5, 2025; and (2) are entered for consumption, or withdrawn from warehouse for consumption after 12:01 a.m. eastern daylight time on April 5, 2025 and before June 16, 2025. <u>ONLY APPLIES TO SHIPMENTS THAT ARRIVE BY OCEAN VESSEL. DOES NOT APPLY TO FEEDER VESSELS**</u>
GENERAL NOTE 3b EXCEPTION	9903.01.29	Russia, Belarus, Cuba, North Korea (Column 2 Duty Rate Countries)
DONATIONS	9903.01.30	Articles that are donations, by persons subject to the jurisdiction of the United States, of articles, such as food, clothing, and medicine, intended to be used to relieve human suffering.
INFORMATIONAL MATERIALS	9903.01.31	Articles that are informational materials, including but not limited to, publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CD ROMs, artworks, and news wire feeds.
ANNEX II	9903.01.32	Products described in Annex II to the order
SECTION 232	9903.01.33	Steel, Aluminum, Automobiles, Auto Parts, Copper (Specific HTS), <u>APPLICABLE ONLY IF SUBJECT TO SECTION 232 DUTIES. MEANING DUTY MUST BE OWED AND PAYABLE*</u> For split content reporting, the non-steel/non-aluminum/non-copper portion of the article does not qualify for this exemption. Reciprocal tariffs apply.
US CONTENT	9903.01.34	The U.S. content of articles from any country, must be at least 20 percent of the Customs value of the imported article. Per CBP FAQ , U.S. content is determined solely by the physical characteristics of the good.

POTENTIAL IEEPA RECIPROCAL*

COUNTRY	HTS	TARIFF %	NOTE
CANADA	9903.01.35	12%	Canadian products not eligible for USMCA if IEEPA FENTANYL is canceled
	9903.01.36	0%	Canadian products eligible for USMCA if IEEPA FENTANYL is canceled
	9903.01.37	0%	Articles not described in 9903.01.32 which include potash, energy products of Canada
	9903.01.38	0%	Articles not described in 9903.01.32 which are products of Canada, eligible for USMCA, that will be substantially finished in the US
MEXICO	9903.01.39	12%	Mexican products not eligible for USMCA if IEEPA FENTANYL is canceled
	9903.01.40	0%	Mexican products eligible for USMCA if IEEPA FENTANYL is canceled
	9903.01.41	0%	Articles not described in 9903.01.32 which include potash, energy products of Mexico
	9903.01.42	0%	Articles not described in 9903.01.32 which are products of Mexico, eligible for USMCA, that will be substantially finished in the US

***ONLY COME INTO EFFECT IF THE IEEPA FENTANYL TARIFFS ARE CANCELED OR REMOVED FROM CANADA AND/OR MEXICO**

IEEPA FENTANYL

COUNTRY	HTS	TARIFF %	EFFECTIVE DATE	NOTE
CHINA (INCLUDING HONG KONG)	9903.01.20	10%	2/4/25*	*No longer effective as of 3/4/25
	9903.01.21	0%	2/4/25	Exclusion for donations
	9903.01.22	0%	2/4/25	Exclusion for informational materials
	9903.01.23	0%	2/4/25	<u>Exclusion for items already sailed by 12:01 AM 2/1/25</u> : Only applies to goods entered for consumption or withdrawn from warehouse for consumption on or after 12:01 AM EST 2/4/25 and before 12:01 AM EST on 3/7/25 that were loaded onto a vessel at the port of loading, or in transit on the final mode of <u>transport prior to entry into the U.S. before 12:01 AM EST on 2/1/25.</u>
	9903.01.24	20%	3/4/25**	**IEEPA duties increased from 10% to 20% as of 3/4/25, same exclusions apply

IEEPA FENTANYL

COUNTRY	HTS	TARIFF %	EFFECTIVE DATE	NOTE
CANADA	9903.01.10	35%	3/4/25: 25% 8/1/25: Additional 10%	Most imports from Canada (excluding certain products)
	9903.01.11	0%	3/4/25	Exclusion for donations (food, clothing medicine) for human relief
	9903.01.12	0%	3/4/25	Exclusion for informational materials (publications, films, CDs, artwork)
	9903.01.13	10%	3/4/25	Energy products (e.g., crude oil, natural gas, uranium)
	9903.01.14	0%	3/7/25	Products that qualify for USMCA , including any articles entered under Chapter 98 and chapter 99 of the HTS
	9903.01.15	10%	3/7/25	Potash that is a product of Canada that is not qualified under USMCA (Specific subheadings apply)

IEEPA FENTANYL

COUNTRY	HTS	TARIFF %	EFFECTIVE DATE	NOTE
MEXICO	9903.01.01	25%	3/4/25	Most imports from Mexico (excluding certain products)
	9903.01.02	0%	3/4/25	Exclusion for donations (food, clothing medicine) for human relief
	9903.01.03	0%	3/4/25	Exclusion for informational materials (publications, films, CDs, artwork)
	9903.01.04	0%	3/7/25	Products that qualify for USMCA , including any articles entered under Chapter 98 and chapter 99 of the HTS
	9903.01.05	10%	3/7/25	Potash that is a product of Mexico that is not qualified under USMCA (specific subheadings apply)

CURRENT SECTION 232 ACTIONS

TYPE	SUBJECT	TARIFF %	EFFECTIVE TIMING	NOTE
STEEL	ALL COUNTRIES	50%	3/12/25: 25% 6/4/25: Additional 25%	Encompasses existing Section 232 steel lists as well as a number of new steel derivative products. Steel derivatives outside of Chapter 73, duty is based on the value of the steel content. Duty raised to 50% for all countries except the United Kingdom as of 6/4/25 As of 6/4/25 items classified in Chapters 73, duty is based on the value of the steel content, regardless of Chapter 99 HTS.
ALUMINUM	ALL COUNTRIES	50%	3/12/25: 25% 6/4/25: Additional 25%	Encompasses existing Section 232 aluminum lists as well as a number of new aluminum derivative products. Aluminum derivatives outside of Chapter 76, duty is based on the value of the aluminum content. Duty raised to 50% for all countries except the United Kingdom as of 6/4/25 As of 6/4/25 items classified in Chapters 76, duty is based on the value of the steel content, regardless of Chapter 99 HTS.
AUTOMOBILES	ALL COUNTRIES	25%	4/3/25	Applies to passenger vehicles and light trucks Exemptions for non-passenger vehicles, US content, and vehicles manufactured 25+ years ago.
AUTOPARTS	ALL COUNTRIES	25%	5/3/25	Applies to parts of passenger vehicles (sedans, SUVs, crossovers, minivans, cargo vans) and light trucks Exemptions for USMCA eligible parts (other than automobile knock-down kits or parts compilations) and parts that are not for passenger vehicles or light trucks.
COPPER	ALL COUNTRIES	50%	8/1/25	Applies to semi-finished copper products and intensive copper derivative products. Section 232 Duty is based on the copper content.

SECTION 232 STEEL

COUNTRY	HTS	TARIFF %	NOTE
ALL COUNTRIES EXCEPT THE UNITED KINGDOM	9903.81.87	50%	Except for derivative iron or steel products described in headings 9903.81.89, 9903.81.90 or 9903.81.91, products of iron or steel provided for in the tariff headings or subheadings enumerated in subdivision (j) of note 16 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.88	50%	Products of iron or steel provided for in the tariff headings or subheadings enumerated in subdivision (j) of note 16 to this subchapter, admitted to a U.S. foreign trade zone under "privileged foreign status" as defined by 19 CFR 146.41, prior to 12:01 a.m. eastern daylight time on June 4, 2025. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.89	50%	Derivative iron or steel products provided for in the tariff provisions enumerated in subdivision (l) of note 16 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.90	50%	Except as provided in heading 9903.81.92, derivative iron or steel products provided for in the tariff subheadings enumerated in subdivision (m) of note 16 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.91	50%	Except as provided in heading 9903.81.92, derivative iron or steel products provided for in the tariff subheadings enumerated in subdivision (n) of note 16 to this subchapter. 50% duty on the value of the steel content. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.93	50%	Except as provided in headings 9903.81.91 or 9903.81.92, derivative products of iron or steel, as specified in subdivisions (l) and (m) of note 16 to this subchapter, admitted to a U.S. foreign trade zone under "privileged foreign status" as defined by 19 CFR 146.41, prior to 12:01 a.m. eastern daylight time on June 4, 2025. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
ALL COUNTRIES	9903.81.92	0%	Derivative iron or steel products provided for in the tariff subheadings enumerated in subdivision subdivisions (m), (n), (t) or (u) of note 16 to this subchapter, where the derivative iron or steel product was processed in another country from steel articles that were melted and poured in the United States.

SECTION 232 STEEL

COUNTRY	HTS	TARIFF %	NOTE
UNITED KINGDOM	9903.81.94	25%	Except for derivative iron or steel products described in headings 9903.81.96, 9903.81.97 or 9903.81.98, products of iron or steel of the United Kingdom provided for in the tariff headings or subheadings enumerated in subdivision (q) of note 16 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.95	25%	Products of iron or steel of the United Kingdom provided for in the tariff headings or subheadings enumerated in subdivision (q) of note 16 to this subchapter, admitted to a U.S. foreign trade zone under "privileged foreign status" as defined by 19 CFR 146.41, prior to 12:01 a.m. eastern daylight time on June 4, 2025 <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.96	25%	Derivative iron or steel products of the United Kingdom provided for in the tariff subheadings enumerated in subdivision (s) of note 16 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.97	25%	Except as provided in heading 9903.81.92, derivative iron or steel products of the United Kingdom provided for in the tariff subheadings enumerated in subdivision (t) of note 16 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.98	25%	Except as provided in heading 9903.81.92, derivative iron or steel products of the United Kingdom provided for in the tariff subheadings enumerated in subdivision (u) of note 16 to this subchapter 25% duty on the value of the steel content. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
	9903.81.99	25%	Except as provided in headings 9903.81.98 or 9903.81.92, derivative products of iron or steel of the United Kingdom, as specified in subdivisions (s) and (t) of note 16 to this subchapter, admitted to a U.S. foreign trade zone under "privileged foreign status" as defined by 19 CFR 146.41, prior to 12:01 a.m. eastern daylight time on June 4, 2025 <i>As of 6/4/25, duty is on the value of the steel content for Chapter 73</i>
ALL COUNTRIES	9903.81.92	0%	Steel derivatives in subdivision (m) or (n) processed in other countries from U.S.-melted steel

SECTION 232 ALUMINUM

COUNTRY	HTS	TARIFF %	NOTE
ALL COUNTRIES EXCEPT THE UNITED KINGDOM	9903.85.02	50%	Except as provided in headings 9903.85.67 or 9903.85.69, products of aluminum provided for in the tariff headings or subheadings enumerated in subdivision (g) of note 19 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.04	50%	Except as provided in headings 9903.85.68 or 9903.85.70, derivative aluminum products provided for in the tariff headings or subheadings enumerated in subdivision (i) of note 19 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.07	50%	Except as provided in headings 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products, provided for in the tariff provisions enumerated in subdivision (j) of note 19 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.08	50%	Except as provided in heading 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products, provided for in the tariff provisions enumerated in subdivision (k) of note 19 to this subchapter. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.67/9 903.85.68	200%	Aluminum articles and derivative aluminum articles that are the product of Russia or where any amount of primary aluminum used in the manufacture of the articles is smelted or cast in Russia. <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.69/9 903.85.70	200%	Aluminum articles and derivative aluminum articles that are the product of Russia or where any amount of primary aluminum used in the manufacture of the articles is smelted or cast in Russia and are admitted to an FTZ under "privileged foreign status" prior to 12:01 AM EST on 4/10/23 <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
ALL COUNTRIES	9903.85.09	0%	Except as provided in heading 9903.85.68 or 9903.85.70, derivative aluminum products provided for in the tariff headings and subheadings enumerated in subdivisions (j), (k), (r) or (s) of note 19 to this subchapter, where the derivative aluminum products were processed in another country from aluminum articles that were smelted and cast in the United States.

SECTION 232 ALUMINUM

COUNTRY	HTS	TARIFF %	NOTE
UNITED KINGDOM	9903.85.12	25%	Except as provided in headings 9903.85.67 or 9903.85.69, products of aluminum of the United Kingdom provided for in the tariff headings or subheadings enumerated in subdivision (o) of note 19 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.13	25%	Except as provided in headings 9903.85.68 or 9903.85.70, derivative aluminum products of the United Kingdom provided for in the tariff headings or subheadings enumerated in subdivision (q) of note 19 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.14	25%*	Except as provided in headings 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products of the United Kingdom, provided for in the tariff provisions enumerated in subdivision (r) of note 19 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
	9903.85.15	25%*	Except as provided in heading 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products, provided for in the tariff provisions enumerated in subdivision (s) of note 19 to this subchapter <i>As of 6/4/25, duty is on the value of the steel content for Chapter 76</i>
ALL COUNTRIES	9903.85.09	0%	New derivative aluminum products listed in subdivision (j) or (k) processed from U.S.-smelted and cast aluminum

SECTION 232 AUTOMOBILES AND AUTO PARTS

COUNTRY	HTS	TARIFF %	NOTE
ALL COUNTRIES	9903.94.01	25%	Passenger vehicles (sedans, SUVs, crossovers, minivans, cargo vans) and light trucks
	9903.94.02	0%	non-passenger vehicles or U.S. content approved vehicles. US content requires approval by the Secretary of Commerce.
	9903.94.03	25%	25% duty on non-U.S. content of vehicles eligible under USMCA. Requires approval by the Secretary of Commerce.
	9903.94.04	0%	Vehicles manufactured over 25+ years ago
	9903.94.05	25%	Automobile parts under subdivision (g)
	9903.94.06	0%	USMCA eligible entries (excluding knock-down kits or parts compilations) and parts for non-passenger vehicles

NON-STACKING OF TARIFF MEASURES

For articles subject to more than one of the five tariff actions addressed under [EO 14289](#), filers will pay duty according to the prioritization below:

- The tariff actions in the order include: Section 232 Auto/Auto Parts, Section 232 Steel, Section 232 Aluminum, IEEPA Fentanyl CA, IEEPA Fentanyl MX
- Subject to means that duty more than 0% is owed under the tariff action
- Filers are to report the appropriate Chapter 99 numbers that corresponds to the additional duties due and that corresponds to the USMCA exemption, if applicable.

The original iteration of these instructions effective 5/16/25, the order was as follows:

- [232 Auto/Auto Parts](#)
- [IEEPA FENTANYL Canada/Mexico](#)
- [232 Aluminum/Steel](#)

Effective 6/4/25, the order is now as follows:

- [232 Auto/Auto Parts](#)
- [232 Aluminum/Steel](#)
- [IEEPA FENTANYL Canada/Mexico](#)

Per Non-Stacking Order Effective 6/4/25:

Ask yourself the following questions – in order.

- Is article subject to 232 Auto/Auto Parts tariff?
 - If **YES**: Article is **NOT** subject to Section 232 Steel/Aluminum or IEEPA CA/MX
 - If **NO**: Proceed to #2
 - **NOTE**: Parts of passenger vehicles and light trucks that qualify for USMCA ARE NOT subject to section 232 Auto/Auto parts tariff or IEEPA CA or IEEPA MX.
- Is article subject to 232 Aluminum and/or 232 Steel?
 - For derivative products subject to both 232 Aluminum and Steel, duties will be owed on both the value of the aluminum and the value of the steel contents of the product
 - If **YES**: Article is NOT subject to IEEPA Fentanyl CA or IEEPA Fentanyl MX
 - If **NO**: Proceed to third question
 - Aluminum and aluminum derivatives from Russia are subject to 200% duty.
- Is article subject to IEEPA CA or IEEPA MX?
 - If **YES**: Proceed with correct IEEPA Fentanyl CA or IEEPA Fentanyl MX tariff
 - If **NO** because of USMCA: Proceed with correct IEEPA Fentanyl CA or IEEPA Fentanyl MX exclusion tariff
 - If **NO** because of not from CA/MX: Proceed without any IEEPA Fentanyl CA/MX tariffs

Articles subject to the tariff actions in this guidance are still subject to:

- Applicable duties, taxes, fees, exactions, and charges such as but not limited to:
 - Duty rates set forth in column 1 or 2 of the HTSUS
 - Duties imposed pursuant to Section 301
 - Duties imposed pursuant to EO 14195
 - AD/CVD

SECTION 232 ALUMINUM DERIVATIVES GUIDE

COUNTRY	HTS	TARIFF %	Effective Date
ALL COUNTRIES*	9903.85.04	25% 50%	3/12/2025 6/4/2025
	9903.85.07	25% on entire article, 50% on value of aluminum content (as of 6/4/25)	3/12/2025 6/4/2025
	9903.85.08	25% on value of aluminum content, 50% on value of aluminum content	3/12/2025 6/4/2025
ALL COUNTRIES WHERE PRODUCTS PROCESSED FROM ALUMINUM ARTICLES SMELTED AND CAST IN USA	9903.85.09	0%	3/12/2025

Derivatives that require the 50% to be applied to the full value of the goods.

As of 6/4/25 items classified in Chapter 76, no matter what the Chapter 99 HTS number is, 50% is on the value of the aluminum content.

Derivatives that require 50% to be applied to the value of the aluminum content only. **As of 6/4/25 also includes items classified in Chapter 76, no matter what the Chapter 99 HTS number is.**

Derivatives that are from aluminum articles smelted and cast in US.

What you need: Aluminum Countries of Smelt and Cast
What you don't need: Derivative value and content of Aluminum in KGs
Why: The derivatives on this list always requires the full value to be reported, 50% on the full value of the product. **As of 6/4/25, articles classified in Chapter 76, no matter what Chapter 99 HTS number is used, 50% is only on the aluminum content.**

What you need: Aluminum Countries of Smelt and Cast, Derivative value and Content of Aluminum in KGs
Why: The derivatives on this list require the value and content of aluminum to be reported, 50% only on the aluminum content. **As of 6/4/25, this includes any articles classified in Chapter 76, no matter what Chapter 99 HTS number is used.**

What you need: Aluminum country of smelt and cast
What you don't need: Derivative value and content of Aluminum in KGs
Why: The derivatives on this list always requires the full value to be reported, 0% on the full value of the product because of US smelted and cast Aluminum.

If your goods are classified under Chapter 76 but your product does not contain aluminum, you may wish to examine your classification as chapter 76 is for Aluminum.

*As of 6/4/25, the United Kingdom remains at 25% until 7/9/25 when either quotas will be implemented or duty will be raised to 50%. See HTSUS for correct tariffs for UK purposes.

SECTION 232 STEEL DERIVATIVES GUIDE

COUNTRY	HTS	TARIFF %	Effective Date
ALL COUNTRIES*	9903.81.89	25%, 50%	3/12/2025, 6/4/2025
	9903.81.90	25% on entire article, 50% on value of steel content (as of 6/4/25)	3/12/2025, 6/4/2025
	9903.81.91	25% on value of steel content, 50% on value of steel content	3/12/2025, 6/4/2025
ALL COUNTRIES WHERE PRODUCTS PROCESSED FROM STEEL ARTICLES MELTED AND POURED IN USA	9903.81.92	0%	3/12/2025

Derivatives that require the 50% to be applied to the full value of the goods.

As of 6/4/25 items classified in Chapter 73, no matter what the Chapter 99 HTS number is, 50% is on the value of the steel content.

Derivatives that require 50% to be applied to the value of the steel content only. **As of 6/4/25 also includes items classified in Chapter 73, no matter what the Chapter 99 HTS number is.**

Derivatives that are from steel articles melted and poured in US.

What you need: Steel Countries of Melt and Pour

What you don't need: Derivative value and content of Steel in KGs

Why: The derivatives on this list always requires the full value to be reported, 50% on the full value of the product. **As of 6/4/25, articles classified in Chapter 73, no matter what Chapter 99 HTS number is used, 50% is only on the steel content.**

What you need: Steel Countries of Melt and Pour, Derivative value and Content of Steel in KGs

Why: The derivatives on this list require the value and content of Steel to be reported, 50% only on the steel content. **As of 6/4/25, this includes any articles classified in Chapter 73, no matter what Chapter 99 HTS number is used.**

What you need: Steel country of melt and pour

What you don't need: Derivative value and content KGs of Steel

Why: The derivatives on this list always requires the full value to be reported, 0% on the full value of the product because of US melted and poured steel

If your goods are classified in Chapter 73 but your product does not contain steel, you may wish to examine your classification as Chapter 73 is for Steel.

*As of 6/4/25, the United Kingdom remains at 25% until 7/9/25 when either quotas will be implemented or duty will be raised to 50%. See HTSUS for correct tariffs for UK purposes.

COUNTRIES OF MELT/POUR SMELT/CAST GUIDE

Steel Country of Melt/Pour

Requirements:

- Location where the raw steel is first produced in a steel-making furnace in a liquid state and poured into its first solid shape.
- First solid state can take the form of either a semi-finished or finished steel mill product.
- Location of melt and pour is customarily identified on mill test certificates.

Unknown Country of Melt/Pour for Derivatives:

- Report OTH (Other)

Aluminum Country of Smelt/Cast

Requirements:

- PRIMARY – Largest volume of new aluminum metal.
- SECONDARY – Second largest volume of new aluminum metal.
- CAST – Where the aluminum (with or without alloying elements) was last liquified by heat and cast into a solid state. Final solid state can take the form of either a semi-finished or finished aluminum product.

Unknown Country of Smelt/Cast for Derivatives:

- Report UN for Unknown
 - 200% duty will be applicable