

# THE CARMICHAEL C MPASS

"WHEN THE TIDES OF TRADE SHIFT, WE'RE YOUR COMPASS."

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## Electronic Only Refunds Start February 6

An [interim final rule](#) published in the Federal Register on January 2 has provided guidance on CBP's transition from offering refunds by check to electronic refunds. The interim final rule will take effect on February 6, 2026 and any comments regarding this interim final ruling are due by March 3, 2026. This rule applies to all importers, brokers, filers, sureties, service providers, facility operators, FTZ operators and carriers, and any designated third parties listed on CBP Form 4811. After the rule takes effect, no refunds will be issued by check unless a waiver has been approved.

These electronic refunds will be made via the ACE portal. If you have an ACE portal account, be sure to confirm that you have taken the steps to authorize the refunds. The instructions that we sent out previously can be found in our [December 11 Special Issue](#). If your ACE portal account is not set up properly, any refunds will be held under suspension until the necessary set up is complete. If you have any questions please contact your Carmichael account representative.

For full guidance regarding the process for receiving electronic refunds, please see the ruling published in the Federal Register or the [fact sheet](#) released by CBP.

## Section 301 Actions on Chinese Semiconductors Remain Stable Until 2027

USTR has [announced](#) that a Section 301 investigation into China's acts, policies, and practices regarding the growth of their semiconductor industry will be resulting in additional responsive action, though a change of tariff rate will not be seen until June 23, 2027. Currently, semiconductors from China are under a 50% Section 301 tariff. Beginning

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## Some Nicaraguan Goods to Enter Under New Tariff Heading in January

A [notice](#) from USTR publishing in the Federal Register on December 29 has advised that goods from Nicaragua that don't qualify for the Dominican Republic-Central American-United States Free Trade Agreement (CAFTA-DR) will need to begin making use of HTS heading **9903.89.01** beginning on January 1. This tariff number does not currently add any duty past the most-favored nation rate. Goods from Nicaragua also remain

December 23, the new Section 301 actions will go into effect with a 0% additional tariff rate. These rates will increase after 18 months, though at this time the new rate has not been decided. Whatever USTR's decision is regarding the new rate, it will be announced no fewer than 30 days prior to June 23.

[Customs Trade Partnership Against Terrorism](#)



subject to the 18% reciprocal tariff under **9903.02.47** unless an exemption applies.



## Section 232 Increase on Upholstered Furniture and Kitchen Cabinets Delayed

On December 31, President Trump signed a [proclamation](#) delaying the Section 232 duty increases on Upholstered Furniture and Kitchen Cabinets that were set to take effect on January 1, 2026. Now, according to the proclamation, the duty rates will remain stable until January 1, 2027 when they will increase to 30% duty for upholstered wooden furniture and a 50% duty for kitchen cabinets.

The reason cited for this delay in duty increase is continued negotiations between the United States and multiple countries to address the threatened impairment of national security in relation to these wood products.

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