

THE CARMICHAEL COMPASS

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

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Section 232 Updates to Steel, Aluminum, and Copper Effective April 6, 2026

On April 2, President Trump signed a [proclamation](#) making sweeping changes to the Section 232 tariffs on Steel, Aluminum, Copper, and their derivatives. These changes aim to boost domestic manufacturing and are effective as of 12:01 AM EDT on April 6. The key changes made by this proclamation are as follows:

- **All tariffs will now be assessed on the full value of the imported products. There will no longer be any split reporting for steel, aluminum, or copper content.**
- The implementation of 10-50% duties as follows:
 - Certain articles made entirely, or almost entirely, of aluminum/steel/copper – **9903.82.02** 50%
 - Certain derivative articles substantially made of aluminum/steel/copper – **9903.82.09** 25%
 - Certain derivative articles substantially made of aluminum/steel/copper from General Note 3(b) countries – **9903.82.12** 25%
 - Certain metal-intensive industrial and electrical grid equipment – **9903.82.10-9903.82.11** 15% through 2027
 - Certain articles made abroad from U.S. Steel/Aluminum/Copper – **9903.82.06-9903.82.08** 10%
 - Certain articles made of 15% or less steel/aluminum/copper (by weight) will no longer be subject to Section 232 metal tariffs – **9903.82.03** 0%
 - Specific tariff provisions for certain articles and derivatives from the United Kingdom (GB) **9903.82.04-9903.82.05** and Russia (RU) **9903.82.14-9903.82.17**
 - The aluminum tariffs for Russia (RU) continue to apply - **9903.85.67, 9903.85.68** 200%
 - Motorcycle parts classifiable in chapters 84, 85, or 87 for use in manufacturing motorcycles in the U.S. – **9903.82.13** 0%

As with previous iterations of the Section 232 actions, products admitted into FTZs must be entered under privilege foreign status unless eligible for domestic and drawback is available only if the conditions listed in the proclamation are met. Duties for articles imported under any Free Trade Agreements (FTAs) or Preference Programs listed in General Note 3(c)(i) will be collected in addition to any special duty rates under those agreements. AD/CVD and all other applicable duties and fees will apply. Smelt/Cast and Melt/Pour reporting continues for steel and aluminum products with copper smelt/cast declarations to become required in the future.

It should also be noted that this proclamation does not alter or supersede actions implementing prior trade agreements with the United Kingdom, the European Union, Japan, or Korea in regards to reducing tariffs imposed under Section 232 on certain aluminum, steel, or copper articles and their derivatives that fall under the World Trade Organization (WTO) agreement on civil aircraft and are either civil aircraft or parts of civil aircraft.

TTB is Requesting Importers Temporarily Refrain from Filing CBMA Tax Refund Claims

The Alcohol and Tobacco Tax and Trade Bureau (TTB) has sent out a notice asking importers to hold off on submitting their 2026 first quarter CBMA refund claims due to data inaccuracies in TTB's CBMA importer Claims System. Due to transmission errors, the CBP data has inflated quarterly figures for many entries that primarily affect CBMA data from entries filed in January through February of 2025. This could complicate alcohol tax refunds that are filed now. CBP and TTB are working together to correct the problem and expect to have it resolved by the end of April. TTB will provide a notice when the data is available for the claims to be filed.

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IEEPA Refund Case Update: Possible Disruption

The lead plaintiff in the case for the IEEPA tariff duty refunds, Atmus Filtration, filed a notice of dismissal of its case at the CIT. Judge Richard Eaton must sign off on the dismissal. Judge Eaton has lifted the stay on a second IEEPA tariff refund case filed by Euro-Notions meaning that it could be singled out as the lead action for the review of all current cases. If Judge Eaton signs off on the dismissal, he will have re-enter his orders on the IEEPA refunds. This could open a new appeal period for the U.S. government to take advantage of. The changes to the orders should not be difficult and should not delay the case very much. We will watch comments on this case very closely as other issues may develop.



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