



eShipping®

Weekly Update | 02.20.2026

UNDERSTANDING TARIFF CHANGES

Navigating recent executive orders, proclamations, and memorandums and understanding how they may affect your business.*

**All information provided herein is informational and advisory only. We strongly encourage importers to consult legal counsel for definitive and binding information.*

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2025-2026 Tariff Change Timeline

- **January 1st, 2028** USTR Section 301 tariff increases from 10% to 15% on Nicaraguan products.
- **June 23rd, 2027** USTR Section 301 Semiconductors tariff increases from 0% to an undisclosed amount.
- **May 24th, 2027** USTR deadline to announce Section 301 Semiconductors tariff amount.
- **January 1st, 2027** USTR Section 301 tariff increases from 0% to 10% on Nicaraguan products.
- **January 1st, 2027** Completed Kitchen Cabinets, Vanities, and their parts Section 232 increases to 50% additional duty rate.
- **January 1st, 2027** Upholstered Wooden Products Section 232 increases to 30% additional duty rate.
- **November 10th, 2026** Section 301 exclusions expire.
- **November 10th, 2026** USTR-301 Port fees scheduled to be effective.
- **July 8th, 2026** Consumer Products Safety Commission Certificate E-filing required.
- **February 20th, 2026** Supreme Court Rules IEEPA tariffs as outside the President's power.
- **February 7th, 2026** India Russian Gas IEEPA removed for India Imports.
- **February 6th, 2026** CBP begins issuing refunds electronically by ACH.
- **January 1st, 2026** Full Compliance to ISPM-15 wood packaging marking requirements required.
- **November 14th, 2025** Switzerland and Liechtenstein Reciprocal IEEPA adjusted to be 15% maximum including Ad Valorem Duty
- **November 14th, 2025** South Korean Reciprocal IEEPA adjusted to be 15% maximum including Ad Valorem Duty
- **November 14th, 2025** South Korean Section 232 for Timber, Lumber, and Wood Derivatives lowered to 15%.
- **November 13th, 2025** Certain Agricultural Products Exempted from Reciprocal IEEPA.
- **November 13th, 2025** Certain Agricultural Products Exempted from Brazil Human Rights Violation IEEPA
- **November 10th, 2025** Chinese Reciprocal IEEPA lowers to 10% from 20%.
- **November 1st, 2025** South Korean Section 232 for Automobiles and Auto Parts lowered to 15%
- **November 1st, 2025** 25% Duty Increase for Medium and Heavy-Duty Trucks and their parts.
- **November 1st, 2025** 10% Duty Increase for Buses, School Buses, Transit Buses, and Motor Coaches.
- **October 28th, 2025** Extension ends for Mexico to reach a trade agreement with the U.S..
- **October 14th, 2025** Softwood Timber & Lumber Section 232 effective at 10% additional duty rate.

2025 Past Tariff Change Timeline

- **October 14th, 2025** Upholstered Wooden Products Section 232 effective at 25% additional duty rate.
- **October 14th, 2025** Completed Kitchen Cabinets, Vanities, and their parts Section 232 effective at 25% additional duty rate.
- **September 11th, 2025** Products of Japan adjusted to 15% flat rate for majority of tariffs.
- **September 8th, 2025** Reciprocal Tariff ANNEX II amended to add exempt items and remove items from the exempt list.
- **August 27th, 2025** India IEEPA effective adding 25% duty.
- **August 7th, 2025** Amended Reciprocal IEEPA rates effective.
- **August 1st, 2025** Canada IEEPA increased from 25% to 35% for non-USMCA eligible goods.
- **July 9th, 2025** United Kingdom origin Section 232 steel and aluminum goods including derivatives evaluated if ERD conditions met.
- **June 23rd, 2025** Certain Household Appliances will be subject to Section 232 and 50% duty increase except United Kingdom which is 25%.
- **June 15th, 2025** All entries for IEEPA in-transit exclusions must be filed and duties paid.
- **June 4th, 2025** Steel and Aluminum and derivatives Section 232 duties increase from 25% to 50% for all countries except United Kingdom.
- **May 29th, 2025** CIT ruled all IEEPA Executive Orders were invalid. Court of Appeals issued stay of order until appeal can be decided.
- **May 14th, 2025** IEEPA Reciprocal Tariffs for China and Hong Kong lowered from 125% to 10% for a 90-day period.
- **May 14th, 2025** De Minimis US Postal packages duty rate decreases from 125% to 54%.
- **May 3rd, 2025** Automobile Parts Section 232 effective with a duty rate of 25%.
- **May 2nd, 2025** De Minimis eligibility removed from all packages from China and Hong Kong adding a duty rate of 120%.
- **April 10th, 2025** IEEPA Reciprocal Tariff Annex I specific rates paused for 90 days, and 10% Base country rate applied to ANNEX I countries.
- **April 9th, 2025** IEEPA Reciprocal Tariff for China and Hong Kong increased from 34% to 125%.
- **April 9th, 2025** IEEPA Reciprocal Tariff increase effective for Annex I countries. *Paused for 90 days except China and Hong Kong*
- **April 5th, 2025** IEEPA Reciprocal Tariff increase effective for Base Countries not included in Annex I with a duty rate of 10%.
- **April 3rd, 2025** Automobile Section 232 effective with a duty rate of 25%.
- **March 12th, 2025** Steel and Aluminum expansion with derivatives effective with a 25% duty rate.
- **March 4th, 2025** IEEPA for Canada and Mexico effective for non-USMCA eligible goods with a duty increase of 25%.
- **March 4th, 2025** Tariff Stacking relief effective which eliminates many provisional tariffs from being applied to the same items.
- **March 4th, 2025** Second IEEPA duty increase for China and Hong Kong effective with an additional 10% duty rate.
- **February 1st, 2025** First IEEPA duty increase for China and Hong Kong effective with a 10% duty rate.

Supreme Court Rules on IEEPA Presidential Power

Issued: February 20th, 2026

Countries: All

- The Supreme Court issued its long-awaited ruling on if President Trump had the power to issue international tariffs under the International Emergency Economic Powers Act. The Supreme Court voted in a 6-3 ruling that President Trump did exceed his authority by issuing tariffs under this act.
- The court was clear that the President's Administration's interpretation of IEEPA that he had power under this Act to impose tariffs intrudes on the powers of Congress.
- The IEEPA tariffs have been estimated to have made \$287 billion dollars in 2025. It is believed this ruling would require that those funds would need to be refunded.
- What we don't know:
 - How the funds will be refunded.
 - CBP nor the Trump administration has issued any guidance on how to proceed after this decision.
 - The exact details of the Supreme Court ruling except what is stated above.
 - The ruling has not been published as of 9:30 on Friday February 20th, 2025.
- Tariff that were issued under IEEPA:
 - China Fentanyl IEEPA
 - Reciprocal IEEPA
 - Canda IEEPA
 - Mexico IEEPA
 - India Russian Gas IEEPA
 - Brazil Human Rights IEEPA
- We will be monitoring this situation and update as information is made available.

Department Of Homeland Security Shutdown

Effective: February 14th, 2026

Countries: United States

- The continuing resolution that funded the Department of Homeland Security expired on February 13th, 2026 at 11:59 p.m..
- Most Customs and Border Protection employees are designated as “excepted” which means most CBP’s trade operations will continue as normal. Normally, web updates, external engagements by CBP, and travel by CBP cease or are limited.
- There will be no reduction in staffing levels at ports of entry including supply chain security specialists, import specialists, Centers of Excellence and Expertise (CEE), national account managers, Office of Trade employees, and fines, penalties, and forfeitures staff.
- The Automated Commercial Environment (ACE) will remain operational.
- Importers and Brokers should contact the port of entry they have a problem with cargo processing.
- There continues to be a stalemate in Congress on refunding DHS due to the controversy on Immigration and Customs Enforcement (ICE) and Customs and Border Protection immigration actions in recent months.
- Other Government Agencies that fall under DHS are Transportation Security Administration (TSA), the Coast Guard, and the Federal Emergency Management Agency (FEMA).
- We will continue to monitor the situation as Congress and President Trump’s Administration continue to work through an agreement to refund DHS and advise any delays caused.

Proposed Advance Electronic Export Manifest Filings

Proposed: February 10th, 2026

Countries: All

- On February 10th, 2026 Customs and Border Protection issued a Notice of Proposed Rulemaking to adjust regulations by requiring advance submission of Electronic Export Manifest (EEM) information for vessel exported cargo from the U.S. which can be found here [Federal Register :: Electronic Export Manifest for Vessel Cargo](#).
- If the proposed rule is accepted it would be mandatory to submit EEM filings no later than 24 hours prior to the loading of cargo on the outbound vessel.
- The filing would include the below 8 data elements:
 - Bill of Lading Number
 - Numbers and Quantities of Cargo
 - Weight of Cargo
 - Precise Cargo Description or 6-digit HTS number
 - Shippers Complete Name and Address or Identification Number
 - Consignees Complete Name and Address or Identification Number
 - Estimated Departure Date (ETD)
 - AES ITN
- Additionally, CBP grouped additional data required as “Mandatory data elements” which are required in all circumstances, “Conditional data elements” which are required to be submitted if they apply, and “Optional Data Elements” which are optional to be filed. Any “Mandatory data elements” and “Conditional Data Elements” would be required to be transmitted two hours prior to loading the vessel.
- Outbound vessel carriers, USPPIs, authorized filing agents, and any other party with direct knowledge of the EEM data are eligible to file. Once the EEM is filed, CBP will validate or notify the responsible party of any holds.
- Violations if the NPRM is accepted are \$5000 each with a maximum \$100,000 per vessel. CBP will be accepting comments until April 3rd, 2026.

Bangladesh and United States Trade Deal

Signed: February 9th, 2026

Countries: Bangladesh

- On February 9th, 2026 U.S. Trade Representative Jamieson Greer and Sheikh Bashir Uddin Advisor for Commerce, Textiles and Jute, and Civi Aviation and Tourism signed the U.S. and Bangladesh Agreement on Reciprocal Trade found here [U.S. BGD Agreement on Reciprocal Trade Final 09FEB2026 LETTER.pdf](#).
- The agreement announced that the U.S. will continue have a 19% reciprocal tariff rate for imports from Bangladesh.
- There are provisions for identified products from Annex III (Potential Tariff Adjustments for Aligned Partners) which will receive a 0% reciprocal tariff rate. The tariff schedule related to this agreement can be found here [BGD Annex 1 Schedules 1 and 2 FINAL 09feb2026 LETTER.pdf](#).
- Bangladesh has agreed to market preferential access for Agricultural goods, chemical, machinery and parts, medical devices, motor vehicles and parts, information and communications technology equipment, and energy products produced by the United States.
- Bangladesh also will address trade barriers by accepting standards by U.S. government agencies such as FDA, Federal Motor Vehicle Safety, market authorizations for medical devices and pharmaceuticals, and accepting certificates issued by USDA for sanitary and phytosanitary measures.
- A fact sheet was issued by the Office of the United States Trade Representative which can be found here [Fact Sheet: The United States and Bangladesh Reach an Agreement on Reciprocal Trade | United States Trade Representative](#).

Taiwan Reciprocal Trade Deal

Signed: February 12th, 2026

Countries: Taiwan

- A trade agreement was signed by U.S. Trade Representative Greer and Vice Premier Cheng on February 12th, 2026. The agreement can be found here [AIT-TECRO ART sanitized.pdf](#).
- Taiwan has agreed to eliminate or remove 99% of tariff barriers. The U.S. will receive preferential market access in Taiwan in many areas including pet food, horticulture products, and auto parts.
- The U.S. will reduce its tariffs on Taiwan origin goods. The higher of either the MFN tariff rate or the reciprocal 15% will be assessed instead of both being applied.
- The U.S. has also identified certain products from goods that are contained on the ANNEX that is exempt from the reciprocal IEEPA tariff that will be exempt also.
- The full fact sheet can be found here [Fact Sheet on U.S.-Taiwan Agreement on Reciprocal Trade | United States Trade Representative](#).
- The effective date of these changes have not been announced yet.

India Reciprocal IEEPA Decrease Announced

Effective: February 7th, 2026

Countries: India

- President Trump issued an Executive Order on February 6th, 2026 advising that the Russian Gas IEEPA that had been set at 25% would be removed effective February 7th, 2026 due to India's efforts to address the national emergency. The EO can be found here [Modifying Duties to Address Threats to the United States by the Government of the Russian Federation – The White House](#).
- President Trump stated that Prime Minister Modi “agreed to stop buying Russian Oil, and to buy much more from the United States and, potentially, Venezuela”.
- It also was stated that India is committed to “buy American” at a higher level and reduce India tariffs and non-tariff barriers to zero.
- The Secretary of Commerce, Secretary of State, Secretary of Treasury, and other senior officials will monitor if India resumes directly or indirectly importing Russian Federation oil. Additional action will be taken if resume use of Russian Federal oil.
- The Reciprocal IEEPA did not change from 25%.
- President Trump spoke very highly of Prime Minister Modi. He even called him one of his greatest friends and a powerful and respected leader. This indicates that previous tensions have been overcome by both leaders.

CBP Guidance on Reauthorization of AGOA HOPE & HELP

Effective: February 3rd, 2026

Countries: Africa and Haiti

- February 6th, 2026 Customs and Border Protection provided guidance regarding the 2026 African Growth and Opportunity Act reauthorization signed by President Trump on February 3rd, 2026 allowing duty-free treatment through December 31, 2026. There also are duty-free provisions for select imports from Haiti under the Haitian Hemispheric Opportunity Partnership Act (HOPE) and Haiti Economic Lift Program (HELP). The ACT extends special rules for Haiti under the Caribbean Basin Economic Recovery Act (CBSA). Found here [Text - H.R.7148 - 119th Congress \(2025-2026\): Consolidated Appropriations Act, 2026 | Congress.gov | Library of Congress](#).
- The Act allows for retroactive duty refunds without interest of ad valorem or most favored nations duty paid on AGOA, HOPE, and HELP eligible goods importer during the time these programs were not in effect from October 1st, 2025 to February 3rd, 2026.
- The duty refunds are only for ad valorem/MFN duty paid during the lapse. Merchandise Processing Fees, International Economic Powers Act (IEEPA), Reciprocal Duties, or any other types of duty are not eligible for refund.
- Section 232 import goods may not receive AGOA, HOPE, or HELP duty preference and therefore are not eligible for the refunds.
- Importers can resume claiming preferential benefits on imports under the reestablished quota programs in AGOA, HOPE, and HELP from Africa and Haiti and should make sure their entries resume being submitted with the special program indicator (SPI) D.
- All applications for refunds must be submitted within 180 days of the Act's reenactment (August 2nd, 2026).
- Post Summary Corrections (PSC) should be submitted and any unliquidated entries eligible for the refunds.
- Protests should be submitted on any liquidated entries eligible for refunds.
- Specific instructions on how to file for these refunds are given in the guidance. Importers should confirm with their Customs House Brokers that directions are followed closely.
- Countries listed as part of the AGOA trade preference program are listed below:
 - Angola, Benin, Botswana, Cape Verde, Chad, Comoros, Republic of Congo, Cote d'Ivoire, Djibouti, Ethiopia, Gavn, Ghana, Guinea, Guines-Bissau, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Sierra Leone, South Africa, Eswatini (Swaziland), Tanzania, Togo, Uganda, and Zambia.

Additional Tariffs for Countries Providing Oil to Cuba

Effective: January 30th, 2026

Countries: Any Country Directly or Indirectly Providing Oil to Cuba

- On January 29th 2026 President Trump issued an executive order allowing the United States to impose additional tariffs on imports from any country that directly or indirectly provides oil to Cuba. The Executive Order can be found here [Addressing Threats to the United States by the Government of Cuba – The White House](#).
- The tariff amounts were not announced in the executive order or the White House fact sheet found here [Fact Sheet: President Donald J. Trump Addresses Threats to the United States by the Government of Cuba – The White House](#)
- The order authorizes the Secretary of State and the Secretary of Commerce to take all necessary actions, including issuing rules and guidance, to implement the tariff system and related measures.
- The President may modify the Order if countries supplying oil to Cuba or if Cuba itself take significant steps to address the threat or align with U.S. national security and foreign policy objectives.
- The executive order does state “Should a foreign country retaliate against the United States in response to this order or any action taken pursuant to this order, I may modify this order or actions taken pursuant to this order to ensure the efficacy of this order and the actions taken pursuant to this order to deal with the national emergency declared in this order.”
- Countries known to supply oil to Cuba include Mexico, Venezuela, Russia, and Algeria
- Mexico President Claudia Sheinbaum advised on February 4th, 2026 that “Mexico has become an important supplier” of crude oil to Cuba, but also stated that “no more oil is being sent than has been sent historically; there is no specific shipment”.
- Following the capture of Venezuelan President Nicolas Maduro by U.S. forces in January 2026. oil shipments form Venezuela to Cuba have completely stopped.

Court of International Trade Case Regarding Section 232

Case Filed: January 27th , 2026

- Express Fasteners LTD sued Customs and Border Protection at the U.S. court of International Trade regarding Section 232 duties charged on goods wholly of steel and aluminum.
- The main subject of the case involves how duty is assessed on items in Chapter 73 and Chapter 76 regarding “content” value and how that value is established.
- The proclamations from President Trump that expanded Section 232 for Steel and Aluminum derivatives state that additional duties “shall apply only to steel content” or “aluminum content”.
- The CBP’s website FAQ regarding Section 232 states that the value of steel or aluminum content of an article refers to “the invoice [price] paid by the buyer of the steel/aluminum content.”
- The informal memo created by the Base Metals Center states that with respect to articles that are wholly of steel or aluminum, Section 232 duties are to be assessed on the full value of the article (including production costs) rather than just the value of its steel or aluminum content.
- The different guidance from Presidential Proclamations, CBP FAQs, and Base Metal Center of Excellence and Expertise is what this case is based on.
- Sandler, Travis & Rosenberg , P.A. has stated, “In light of Express Fasteners’ suit, it is likely that CBP will suspend all current and future protests concerning the same issue, pending a decision. To preserve the right to a refund in the event that the court holds in Express Fasteners’ favor, we recommend that importers protest this issue. If an importer would like to bring its case directly to court, it can request accelerated disposition of its protest; however, it is not necessary to do so to obtain the benefit of a favorable ruling.”
- This case is very important for steel and aluminum derivative importers who import 100% steel and aluminum finished items. Should CIT rule in favor of Express Fasteners LTD considerable duty savings will be available by declaring the steel and aluminum content value for the 50% Section 232 duty rate instead of the full value of the items.
- We will continue to monitor this situation as it develops.

South Korean Increase in Reciprocal IEEPA

Announced: January 26th, 2026

Countries: South Korea

- President Trump announced on January 26th, 2026 that he will increase the Reciprocal IEEPA to 25% from the current 15% due to South Korea having not yet enacted their side of the trade agreement that was signed on July 30th, 2025. The post can be found here [Truth Details | Truth Social](#).
- President Trump stated, “Our Trade Deals are very important to America. In each of these Deals, we have acted swiftly to reduce our TARIFFS in line with the Transaction agreed to. We, of course, expect our Trading Partners to do the same.”
- The South Korean lawmakers have not yet passed legislation that would enact their side of the agreement although South Korean President Lee Myung continues to support the agreement.
- The Democratic Party in South Korea as stated it will pass a planned investment bill in the U.S. by end of February. The bill is intended to establish a South Korean state-run investment corporation to manage Seoul’s planned \$350 billion investment pledge to Washington.
- Kim Hyun-jung the spokesperson for the Democratic Party stated that five related bills have been submitted to the National Assembly. The bills are scheduled to be reviewed, and both their Democratic Party of Korea and People Power Party support the bills which should expedite them being passed.
- South Korea’s finance ministry did announce that it would keep the United States informed of the legislative process and Seoul’s Trade Ministry plans on sending the Industry Minister Kim-Jung-kwan to Washington for talks on the matter.
- Details on what timeline could prevent the increase in tariff duties have not yet been released by President Trump’s Administration.

Tariff on Canadian Products Due to China Partnership

Announced: January 24th, 2026

Countries: Canada

- President Trump announced on January 24th, 2026 that a 100% tariff will be implemented “immediately” if Canada “makes a deal” with China. The post can be found here [Truth Details | Truth Social](#).
- President Trump believes an agreement between Canada and China will allow Canada to become a “Drop Off Port” to ship goods directly into the Canada and eventually into the United States evading US duties.
- The 100% tariff is meant to discourage this process.
- Canada did sign an agreement on January 23rd, 2026 to allow 49,000 Chinese electric vehicles into the Canadian market at a lowered tariff rate of 6.1% vs the current 100% Canadian tariff in exchange for China lowering tariffs on Canadian canola.
- Canada-United States Trade Minister Dominic LeBlanc said in a statement, “There is no pursuit of free trade deal with China.” The post can be found here [Dominic LeBlanc on X: "Statement from the Honourable Dominic LeBlanc, President of the King's Privy Council for Canada and Minister responsible for Canada-U.S. Trade, Intergovernmental Affairs, Internal Trade and One Canadian Economy: "As the Prime Minister said this week, Canada and the United States" / X](#)
- There is no information on when this tariff would be effective. It is unclear if President Trump was speaking of the agreement signed before his post or if his statement is regarding a future agreement.
- Canadian Prime Minister Mark Carney and President Trump have been exchanging criticisms of each other at the World Economic Forum in Davos Switzerland. Prime Minister Carney stated, “American hegemony” and “great powers” are using economic integration as “weapons”. President Trump stated in his speech, “Canada lives because of the United States. Remember that , Mark, the next time you make your statements”.
- U.S. Commerce Secretary Howard Lutnick stated in an interview in Davos, “Give me a break, they (Canada) have the second-best deal in the world and all I gotta do is listen to this guy (Prime Minister Carney) whine and complain.”
- Tensions are high and the details are unclear on this tariff announcement. Additional details are expected soon.

CBP Activates Forced Labor Portal

Announced: January 21st, 2026

Countries: All Countries

- Customs and Border Protection announced on January 21st, 2026 that their Forced Labor Portal is now active. The portal is found here [Login](#).
- The Forced Labor Portal allows importers to submit review requests for shipments detained or excluded due to forced labor enforcement.
- The Forced Labor Division, Port of Entry, or Center of Excellence and Expertise will review submissions depending on the type of review submitted.
- It is mandatory that the below requests are submitted through the portal.
 - Withhold Release Order/Finding Admissibility reviews
 - Uyghur Forced Labor Prevention Act applicability reviews
 - Uyghur Forced Labor Prevention Act requests for exception
 - Countering America's Adversaries Through Sanctions Act exception requests
- There is an instructional quick reference guide and video on submission of request available from CBP.
 - Quick Reference Guide [How to Submit Review Requests to the Forced Labor Portal | U.S. Customs and Border Protection](#)
 - Instructional Video [How to Request Reviews on the Forced Labor Portal | Homeland Security](#)

Final Rule for Electronic Refunds from CBP

Effective: February 6th, 2026

- On January 1st, 2026 a Federal Register notice was published advising that Customs and Border Protection will begin issuing all refunds (subject to limited exceptions) electronically via Automated Clearing House (ACH) beginning on February 6th, 2026. The notice can be found here [Federal Register :: Electronic Refunds](#).
- CBP issued a reference sheet for Importers to review found here [CBP Modernizes Electronic Refund Enrollment Process](#).
- Importers will need to have an active Automated Commercial Environment (ACE) account. Directions on how to apply for an ACE Portal Account can be found here [Applying for an ACE Secure Data Portal Account | U.S. Customs and Border Protection](#).
- Customs and Border Protection states, “The improvements enable automated processing, making it easier, faster and more secure for businesses to engage in lawful trade with CBP while managing their customs transactions online, enhancing efficiency and safeguarding both economic and national security.”
- The U.S. Department of Treasury will cease issuing paper checks for all CBP refunds unless the recipient has an approved waiver in place in accordance with 31 C.F.R 208.4. The requirements and process for the waiver can be found here [eCFR :: 31 CFR 208.4 -- Waivers](#).
- This effort is transitioning away from traditional paper-based refunds and the unnecessary costs and delays the previous process incurred. It also is intended to provide increased security against financial fraud and improper payments.
- This notice has been put into action to comply with Executive order 14247: Modernizing Payments To and From America’s Bank Account issued on May 30th, 2025 which can be found here [Federal Register :: Modernizing Payments To and From America's Bank Account](#).
- In addition, to help the trade prepare for the mandatory transition, CBP will hold user readiness support calls details can be found here [CSMS # 67305746 - ICYMI: Electronic Refunds Interim Final Rule Effective February 6, 2026 – ACE Support Call Schedule Now Available](#).
- CBP has provided the attached resources for ACE Portal setup and ACH Refund Enrollment.
 - [ACE Portal and ACH Refunds FAQs | U.S. Customs and Border Protection](#) [CBP Modernizes Electronic Refund Enrollment Process | U.S. Customs and Border Protection](#) [ACE Portal - ACH Bank Information for Electronic Refunds | U.S. Customs and Border Protection](#) [ACE Portal: Notify Party Information QRC | U.S. Customs and Border Protection](#)

Eshipping strongly advises importers to begin the process of setting up Automated Clearing House refunds with Customs and Border Protection as soon as possible. With the ruling by the Supreme Court regarding the validity of IEEPA tariff charges due early this week, the method of refunds from Customs and Border Protection is one of the most important actions importers of record can take.

Section 232 Semiconductor Products

Effective: January 15th, 2026

Countries: All Countries

- On January 14th, 2026 President Trump issued an Executive Proclamation expanding Section 232 to semiconductors and their derivative products. The EO can be found here [ADJUSTING IMPORTS OF SEMICONDUCTORS, SEMICONDUCTOR MANUFACTURING EQUIPMENT, AND THEIR DERIVATIVE PRODUCTS INTO THE UNITED STATES – The White House](#).
- The Section 232 duty rate will be 25% effective January 15th, 2026 for all semiconductor and their derivatives entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on January 15th, 2026.
- “Semiconductor articles” refers to imported products meeting certain technical parameters and that are classifiable in these areas of the HTS: 8471.50, 8471.80, and 8473.30.
- Full description of technical parameters can be found here [2026SemiConductor.prc .rel-ANNEX.pdf](#). The parameters are:
 - a total processing performance greater than 14,000 and less than 17,500, and a total DRAM bandwidth greater than 4,500 GB/s and less than 5,000 GB/s; or
 - a total processing performance greater than 20,800 and less than 21,100, and total DRAM bandwidth greater than 5,800 GB/s and less than 6,200 GB/s.
- The Secretary of Commerce, in consultation with the U.S. International Trade Commission and CBP will determine whether any modifications to the HTSUS, end-use certifications, or other administrative measures are necessary to effectuate or implement this proclamation or any actions taken pursuant to this proclamation.
- Subject products are exempt from any other Section 232 action and exempt from IEEPA Reciprocal Tariffs imposed under EO 14257 and IEEPA Border Tariffs under EOs 14193 (CA) and 14194 (MX). No exemption is provided for from IEEPA Fentanyl Tariff (CN).
- Pursuant to the new provisions set forth in the Annex, these duties apply in addition to any preferential treatment from a free trade agreement or preference program, and in addition to any applicable AD/CVD.
- The Secretary of Commerce, U.S. Trade Representative, and any senior official they deem appropriate, will continue or pursue trade negotiations with foreign jurisdictions that have the potential to strengthen the United States semiconductor industry. These negotiations may result in the imposition of additional tariffs with an accompanying offset program.

Exemptions to Section 232 Semiconductor Tariffs

Effective: January 15th, 2026

Countries: All Countries

- On January 14th, 2026 President Trump issued an Executive Proclamation expanding Section 232 to semiconductors and their derivative products. The EO can be found here [ADJUSTING IMPORTS OF SEMICONDUCTORS, SEMICONDUCTOR MANUFACTURING EQUIPMENT, AND THEIR DERIVATIVE PRODUCTS INTO THE UNITED STATES – The White House](#).
- The Section 232 duty rate will be 25% effective January 15th, 2026 for all semiconductor and their derivatives entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on January 15th, 2026.
- Exemptions to the above Section 232 Semiconductor Products tariff increase are below.
 - Products classified in the designated HTSUS provisions that do not meet the parameters on above tile.
 - U.S. data centers (defined by new U.S. Note 39, which require greater than 100 megawatts (MW) of new load dedicated to AI inference, training, simulation, or synthetic data generation);
 - Repairs or replacements performed in the United States;
 - Research and development in the United States involving these chips (as defined in new U.S. Note 39);
 - Startups in the U.S., as defined by new U.S. Note 39 as an “emerging growth company,” as defined at 15 U.S.C. § 77b(a)(19);
 - Non-data center consumer electronics applications in the United States (gaming, personal computing, etc. as per new U.S. Note 39);
 - Non-data center civil industrial applications in the United States, including factory robotics and industrial machinery;
 - U.S. public sector applications; or
 - Other uses that the Secretary determines contribute to the strengthening of the U.S. technology supply chain or domestic manufacturing capacity for derivatives of semiconductors.
 - Goods qualifying for Chapter 98 provisions are exempt or partially exempt, as applicable, except that the duties will be assessed on the full value of goods qualifying under 9802.00.60.

DOC Lowers Certain Taiwan Section 232 Tariffs

Announced: January 15th, 2026

Countries: Taiwan

- The Department of Commerce announced on January 15th, 2026 they had reached an agreement to lower Section 232 duties on auto parts, lumber, timber, and wood derivative products for Taiwan to a “total no more than 15 percent”. The Fact Sheet can be found here [Fact Sheet: Restoring American Semiconductor Manufacturing Leadership Through an Agreement on Trade & Investment with Taiwan | U.S. Department of Commerce](#).
- The DOC also advised that IEEPA reciprocal tariff will also total no more than 15%. The current IEEPA reciprocal tariff is 20%.
- Taiwanese Pharmaceuticals imported into the United States will have a 0% reciprocal tariff.
- Taiwanese companies that building new United States semiconductor capacity can import up to 2.5 times that planned capacity without paying Section 232 duties during the approved construction period and receive lower Section 232 for above-quota imports. Taiwanese companies who have completed new chip production projects in the United States continue to be able to import 1.5 times their new U.S. production capacity without paying Section 232 duties.
- Changes have not yet been implemented, and it was not released when the changes would be effective.

Countries Conducting Business with Iran Tariff Increase

Announced: January 12th, 2026

Countries: Any Country conducting business with Iran

- On January 12th, 2026 President Trump announced on Truth Social that any country “doing business with the Islamic Republic of Iran” will be subject to a 25% tariff on all imports into the United States. The post can be found here [Truth Details | Truth Social](#).
- President Trump states, “This Order is final and conclusive”.
- No further details have been released regarding this post.
- Countries known to do business with Iran include:
 - China who is one of Iran’s largest trading partners.
 - India trades in Iranian oil.
 - Turkey trades energy, agriculture and various consumer goods
 - United Arab Emirates (UAE) is a crucial hub for Iranian trade facilitating importing and exporting of goods despite sanctions.
 - Russia has economic ties including energy and shared military cooperation.
- Details will be shared as they are released.

CBP Advises Periodic Monthly Statement Dates for 2026

Country of Origin: United States

- Customs and Border Protection advised on December 29th, 2025 the Periodic Monthly Statement (PMS) dates for duty payment. The notice can be found here [Periodic Monthly Statements Due Dates for 2026.pdf](#).
- These dates are only for importers that have been approved by Customs and Border Protection for monthly duty payments. More information on this approval can be found here [Participating in Periodic Monthly Statements](#).
- Below are the payment dates for 2026.

<u>Month</u>	<u>Statement Dates 11th Workday</u>	<u>Statement Dates 15th Workday</u>
January	01/16/2026	01/23/2026
February	02/17/2026	02/23/2026
March	03/16/2026	03/20/2026
April	04/15/2026	04/21/2026
May	05/15/2026	05/21/2026
June	06/15/2025	06/22/2026
July	07/16/2026	07/22/2026
August	08/17/2026	08/21/2026
September	09/11/2026	09/22/2026
October	10/16/2026	10/22/2026
November	11/17/2026	11/23/2026
December	12/15/2026	12/21/2026

Consumer Product Safety Commission E-Filing

Effective Date : July 8th, 2026

All Countries

- E-filing of Consumer Product Safety Commission (CPSC) certificates become mandatory on July 8th, 2026.
- The process for filing these CPSC certificates electronically is not an easy process. It can take up to 10-12 months to master.
- Importers should begin thinking about the flow of certificate data and how they will comply with this mandate.
 - Will the importer file through the CPSC Product Registry.
 - Will the importer file by providing the data through the PGA Message Set.
- Consumer product certifications have been required since 2008. This mandate is changing how CPSC will receive the certifications to E-filing.
- CPSC has developed a “Regulatory Robot” tool to determine the requirements that apply. Found here [Safer Products Start Here! | CPSC.gov](#).
- The CPSC Product Registry provided importers with a secure online application where they can create, organize, store and manager the product certificate data. A reference message set will need to be transmitted when filing the entry to Customs and Border Protection.
- This is currently in a voluntary stage which if enrolled today provides a non-risk way of preparing for the full implementation July 8th, 2026. This also allows importers to prepare their internal systems and processes that they will need to eFile product certificate data elements.
- Participating now allows importers to provide feedback to CPSC to shape and improve the e-filing system before the process is mandatory.
- More information can be found here [eFiling – CPSC’s Modern Approach for Filing Certificate Data | CPSC.gov](#).

Enforcement of ISPM-15 Marking Requirements

Effective Date: January 1st, 2026

Country of Origin: All Countries

- The USDA Animal and Plant Health Inspection Service (APHIS) has reminded the trade industry that the temporary suspension of exact compliance to ISPM-15 marking requirements on wood packaging ends on December 31st, 2025. The notice can be found here [Stakeholder Reminder: Suspension of ISPM 15 Hyphen Requirement Ends December 31, 2025 | Animal and Plant Health Inspection Service](#).
- Specifically, they stated the ISPM-15 requirement for a hyphen separating the country code from the facility code as part of the international standards. In March, APHIS suspended the enforcement of the hyphen requirement because so many import shipments were missing the hyphen during that time.
- Full compliance on all wood packaging material will be fully enforced beginning on January 1st, 2026. No exceptions will be given by APHIS.
- The following actions may apply to non-compliant shipments:
 - Cargo may be held at the port of arrival. Depending on port operations and capacity, separation of the WPM from the cargo may be offered, allowing the WPM to be exported while the cargo is retained.
 - Re-export may be required. If separation is not feasible or corrective action is unavailable, the shipment may be refused entry and require full re-export.
 - Penalties may be assessed. CBP may assess penalties under Title 19, depending on the nature of the violation.
 - Reconditioning options. If a compliance company becomes operational for Shredder/Hammermill, that could provide a viable reconditioning pathway. However, at this time, companies are still in the process of sourcing the necessary equipment, and no compliance agreements have been issued.
- For shipments currently en-route with noncompliant WPM but will not arrive in the U.S. prior to December 31st, 2025 importers have two options.
 - Divert the shipment to another country where the WPM can be reconditioned to meet compliance standards.
 - Self-report the noncompliance to APHIS and CBP and initiate the process in advance. This proactive approach may help expedite handling upon arrival.

Importer Preparation Items

The items in this publication are advisory and for information purposes only. Legal counsel should be consulted to establish scope and available actions for your business.

- Items that could help an Importer of Record prepare for these changes are below:
 - Establish which of your goods are affected and ensure compliance
 - Have open conversations with your suppliers (Ask how they are planning on proceeding as shippers)
 - Consider alternative vendors outside of countries currently affected or affected less.
 - Encourage suppliers to use US origin steel and aluminum in derivative items
 - If you are not the direct buyer of the goods that you are importing research using “First Sale” rates on your commercial invoices. This can relieve duties paid by lowering the declared value. CBP has strict requirements for this process.
- Prior to signing fixed-rate contracts, evaluate the carrier's current fleet and future fleet of Chinese built vessels to determine possible financial impact.
- Remember, even when using a broker, you, the importer of record, are ultimately responsible for the data integrity of the entry documentation presented to CBP and all applicable duties, taxes and fees. Microsoft Word - iius.doc
- Be very careful in how you react as an importer to tariff increases. CBP is already issuing CF28's and CF29's to establish compliance to recent changes is in place. It is no longer an **if** they will catch a lack of compliance, it is **when** they catch it.
- A memo issued on May 12th, 2025, from the head of the Department of Justice's Criminal Division states they will be including “trade and customs fraudsters, including those who commit tariff evasion” as a priority in prosecuting corporate and white-collar crimes. It also includes a “Voluntary Disclosure Policy” to help companies to avoid criminal prosecution.
- **Keep a list of your shipments you have paid IEEPA tariffs on. Should the CIT ruling be upheld by the Court of Appeals that information will help you to file PSC's, Protests, and other filings to obtain refunds for duties paid should they become available.**

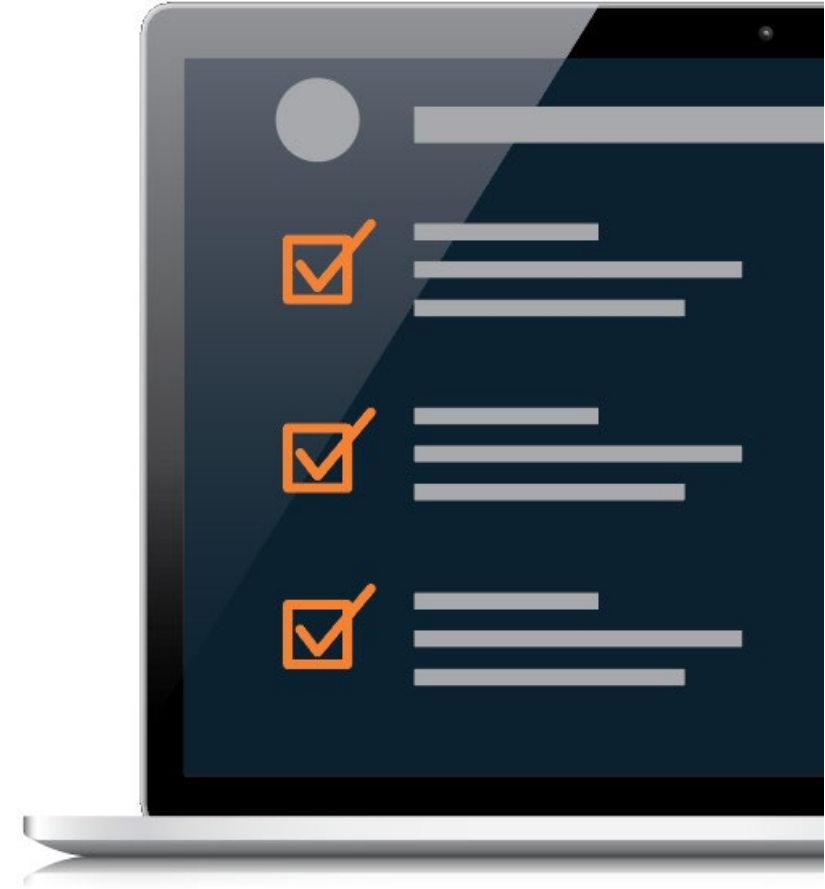
INTERNATIONAL UPDATES

Next Steps

Executive orders, proclamations, and memorandums continue to be issued and/or changed at a frenetic pace. We understand how challenging it is to break down and interpret the information. We are hopeful this update will provide valuable insights in a meaningful way.

eShipping will continue sending weekly updates and we will do our best to work together to navigate this ever-changing and challenging situation.

Please contact your eShipping account manager if you have additional questions. Our account managers will work with our compliance and customs brokerage teams accordingly.



INTERNATIONAL UPDATES

Archive Information For Review

Timber, Lumber, and Derivatives Section 232

- All Countries
- Effective October 14th, 2025
- President Trump signed a proclamation on December 31st, 2025 delaying the increase in Section 232 duties for upholstered wooden products, kitchen cabinets, vanities, and their parts that was scheduled for January 1st, 2026 to January 1st, 2027. The fact sheet can be found here [Fact Sheet: President Donald J. Trump Adjusts Imports of Timber, Lumber, and Their Derivative Products into the United States – The White House](#)
- The current 25% Section 232 duty rate will remain in effect for upholstered wooden products, kitchen cabinets, vanities, and their parts.
- President Trump issued an Executive Proclamation on September 29th, 2025 announcing Section 232 duties for Softwood Timber and Lumber, Upholstered Wooden Products, and Kitchen Cabinets and Vanities. The proclamation can be found here. [Adjusting Imports of Timber, Lumber, and their Derivative Products into the United States – The White House](#)
- Softwood timber and lumber that are included in ANNEX I of the proclamation will be subject to an additional 10% under Section 232.
- Upholstered wooden products that are included in ANNEX I of the proclamation will be subject to an additional 25% under Section 232.
- Completed kitchen cabinets, vanities, and their parts included in ANNEX I of the proclamation will be subject to an additional 25% under Section 232.
- Annex I can be found here. [timber-.pdf](#)
- Effective January 1st, 2027 the below rates will apply:
 - Upholstered wooden products will increase to **30%** under Section 232.
 - Completed kitchen cabinets, vanities, and their parts will increase to **50%** Section 232.
- For United Kingdom, the Section 232 wood products duty rate will not exceed 10%.
- For the European Union and Japan, the Section 232 wood products duty rate will not exceed 15% when added to the MFN/Ad Valorem rate of duty.
- Any wood product that is subject to Section 232 Automobiles and Automobile Parts will be exempt from this proclamation.
- Items subject to this proclamation will not be subject to Canada IEEPA(35%) or Mexico IEEPA(25%).
- This will remove all tariffs in Chapter 44 that were contained in ANNEX II being exempt from reciprocal tariffs effective October 14th, 2025.

USTR Section 301 Actions on Chinese Semiconductors

Country of Origin: China

- The United States Trade Representative published in the Federal Register a notice of action implementing Section 301 tariff action due to China's acts, policies, and practices regarding semiconductors. The link to the notice is here [2025-23912.pdf](#).
- Pursuant to Sections 301(b) and (c), the U.S. Trade Representative determined that responsive action was appropriate, and that appropriate responsive action includes taking tariff action now on semiconductors from China, with an initial tariff level of 0 percent effective December 23rd, 2025.
- The 0% will increase on June 23, 2027, and the increased rate will be advised at least 30 days prior to that date.
- The tariffs that will be subject to these Section 301 tariffs are listed below:
 - 2804.61.00 8541.30.00 8541.51.00 8542.33.00
 - 3818.00.00 8541.49.10 8541.59.00 8542.39.00
 - 8541.10.00 8541.49.70 8541.90.00 8542.90.00
 - 8541.21.00 8541.49.80 8542.31.00
 - 8541.29.00 8541.59.95 8542.32.00
- These new Section 301 tariffs are in addition to the 50% Section 301 tariff on semiconductors from China related to the forced technology transfer.
- Any antidumping, countervailing, or other duties, fees, or exactions will continue to apply to these products in addition to the announced tariffs.

Switzerland-Liechtenstein and US Trade Framework

Effective Date: November 14th, 2025

Country of Origin: Switzerland-Liechtenstein

- The Office of U.S. Trade Representative (USTR) released on December 17th, 2025 guidance on how to implement the Switzerland-Liechtenstein and US Trade Framework. The Federal Register notice can be found here [2025-23316.pdf](#).
- The below reciprocal IEEPA changes for Switzerland and Liechtenstein were made retroactive to November 14th, 2025.
 - For a covered product of Switzerland with a Column 1 duty rate greater than or equal to 15% ad valorem, the additional Reciprocal tariff is zero.
 - For a covered product of Switzerland with a Column 1 duty rate less than 15% ad valorem, the combined Column 1 and additional Reciprocal tariff rate is 15% ad valorem.
 - For a covered product of Liechtenstein with a Column 1 duty rate greater than or equal to 15% ad valorem, the additional Reciprocal tariff is zero.
 - For a covered product of Liechtenstein with a Column 1 duty rate less than 15% ad valorem, the combined Column 1 and additional Reciprocal tariff rate is 15% ad valorem.
- The below exemptions from the reciprocal IEEPA for Switzerland and Liechtenstein were made retroactive to November 14th, 2025.
 - Certain products, including certain agricultural goods, unavailable natural resources, generic pharmaceuticals and their ingredients and chemical precursors, and articles of civil aircraft that are products of Switzerland or of Liechtenstein found in ANNEX 1 here [2025-23316.pdf](#).
- CBP advised, “Filers should take action to correct previously filed entries as necessary to reflect the modified duty rate applicable under the HTSUS provisions above as soon as possible. For unliquidated entries for which estimated duties have already been deposited, importers may file a post summary correction (PSC) to request a refund. Upon PSC approval, the refund will be issued at liquidation. For liquidated entries, importers may request a refund by filing a protest within 180 days after liquidation.”

USTR Section 301 Tariffs on Nicaraguan Products

Effective Date: December 10th, 2025

Country of Origin: Nicaragua

- The Office of U.S. Trade Representative (USTR) released the approval of Section 301 tariffs on Nicaraguan products citing Nicaragua's continued human rights abuses and disregard for law. The Federal Register Notice can be found here [Nicaragua Section 301 Notice of Action FRN 12-10-2025 Signed.pdf](#).
- The USTR based this decision on over 2000 public comments, consulting with government agency experts, and USTR advisors. The USTR Section 301 report can be found here [Nicaragua Section 301 Report 0.pdf](#).
- Below is the timeline for the tariffs but it could be modified if Nicaragua does not show progress on remedying the issues.
 - Effective January 1st, 2026 the duty amount is 0%.
 - Effective January 1st, 2027 the duty amount is 10%.
 - Effective January 1st, 2028 the duty amount is 15%.
- The USTR believes “this action balances the need for action and the importance of limiting disruption for the U.S. businesses”.
- This tariff is in addition to all other duties that apply.
- Products that originate under the Dominican Republic-Central America-United States Free Trade Agreement (CAFTA-DR) will be exempt from this tariff.

Korea and United States Trade Framework

Effective Date: December 4th, 2025

Country of Origin: South Korea

- The Federal Register published on December 4th, 2025 implementation of certain tariff related elements of the U.S. and South Korea Strategic Trade and Investment Deal which can be found here [Federal Register :: Implementing Certain Tariff-Related Elements of the U.S.-Korea Strategic Trade and Investment Deal](#).
- The U.S. has reduced its Section 232 tariffs for such products with a KORUS or MFN tariff rate equal to or greater than 15 percent, no additional Section 232 tariff will apply; otherwise, the sum of the KORUS or MFN tariff and the additional Section 232 tariff will be 15 percent on the below items
 - Section 232 Automobiles and Auto Parts – This is applied retroactively to entries entered on November 1st, 2025 and later.
 - Section 232 Timber, Lumber, and Wood Derivatives - This is applied retroactively to entries entered on November 14th, 2025 and later.
- The Special Program Indicator (SPI) “KR” must be present to make the duty determination based on the Column 1- Special duty rate under the Korean Free Trade Agreement (KORUS).
- For any product of South Korea subject to a specific or compound rate of duty under column 1, the ad valorem equivalent rate of duty of such product is determined by dividing the amount of duty payable under column 1 by the customs value of the product. For example, if a product were subject to a specific duty of 50 cents per kilogram, and one kilogram of the product were entered with a customs value of \$10, then the ad valorem equivalent rate of duty would be obtained by dividing 50 cents by \$10, yielding 5%.
- The reciprocal tariff for products of South Korea, entered for consumption or withdrawn from warehouse for consumption on or after 12:01 a.m. ET Nov. 14, 2025, is dependent on the Column 1 ad valorem (or ad valorem equivalent) duty rate applicable.
 - For a product of South Korea with a Column 1 (General or Special, whichever is applicable) duty rate greater than or equal to 15% ad valorem, the additional Reciprocal tariff is zero.
 - For a product of South Korea with a Column 1 (General or Special, whichever is applicable) duty rate less than 15% ad valorem, the combined Column 1 and Reciprocal tariff rate is 15% ad valorem.

Korea and United States Trade Framework Page 2

Effective Date: December 4th, 2025

Country of Origin: South Korea

- Effective for articles of civil aircraft (all aircraft other than military aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components that are the products of South Korea, excluding unmanned aircraft, that otherwise meet the criteria of General Note 6 of HTSUS (Articles Eligible for Duty-Free Treatment Pursuant to the Agreement on Trade in Civil Aircraft), and are classified in the HTSUS classifications listed in subdivision (vi)(xviii)(b) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty “Free (C)” appears in the “Special” sub column, entered for consumption or withdrawn from warehouse for consumption on or after 12:01 a.m. eastern time on Nov. 14, 2025, the additional tariffs listed below are no longer applicable.
 - Executive Order 14257 of April 2, 2025 (Regulating Imports With a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits), as amended;
 - Proclamation 9704 of March 8, 2018 (Adjusting Imports of Aluminum Into the United States), as amended;
 - Proclamation 9705 of March 8, 2018 (Adjusting Imports of Steel Into the United States), as amended;
 - Proclamation 10962 of July 30, 2025 (Adjusting Imports of Copper Into the United States), as amended.
- **Importers of Record should take action to instruct their Customs Brokers to correct previously filed entries as necessary to reflect the modified duty rate applicable under the HTSUS provisions above as soon as possible. For unliquidated entries for which estimated duties have already been deposited, importers may file a post summary correction (PSC) to request a refund. Upon PSC approval, the refund will be issued at liquidation. For liquidated entries, importers may request a refund by filing a protest within 180 days after liquidation in accordance with 19 U.S.C. 1514.**

Exemption for Brazil Human Rights Violation IEEPA

Effective Date: November 13th, 2025

Country of Origin: Brazil

- President Trump announced on November 20th, 2025 that he is exempting certain Agricultural Products from the Brazilian IEEPA due to violation of human rights. The Executive Order can be found here [Modifying the Scope of Tariffs on the Government of Brazil – The White House](#).
- President Trump participated in a call with Brazilian President Luiz Inacio Lula da Silva in which they agreed to begin negotiations to address the human rights concerns. He also received additional information that certain agricultural imports from Brazil should not be subject to the additional 40% instated in EO 14323.
- The below items were exempted from reciprocal tariffs on any entries submitted to CBP on or after November 13th, 2025. If you have an entry that contains these products that was cleared on or after this date you should arrange a correction immediately.
 - Etrogs (classifiable in subheading 0805.90.01)
 - Tropical fruit, nesoi, frozen, whether or not previously steamed or boiled (classifiable in subheading 0811.90.80)
 - Date palm branches, Myrtus branches, or other vegetable material for religious purposes only (classifiable in subheading 1404.90.90)
 - Bread, pastry, cakes, biscuits and similar baked products, nesoi, and puddings, whether or not containing chocolate, fruit, nuts or confectionery, for religious purposes only (classifiable in subheading 1905.90.10)
 - Bakers' wares, communion wafers, empty capsules suitable for pharmaceutical use, sealing wafers, rice paper and similar products, nesoi, for religious purposes only (classifiable in subheading 1905.90.90)
 - Acai (classifiable in subheading 2008.99.21)
 - Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value not exceeding 20, concentrated, unfermented, except for lemon juice (classifiable in subheading 2009.31.60)
 - Coconut water or juice of acai (classifiable in subheading 2009.89.70)
 - Coconut water (classifiable in subheading 2009.90.40)
 - Acai preparations for the manufacture of beverages (classifiable in subheading 2106.90.99)
 - Essential oils other than those of citrus fruit, other, nesoi, for religious purposes only (classifiable in subheading 3301.29.51)

Agricultural Products Exempt from Reciprocals

Effective Date: November 13th, 2025

All Countries

- President Trump announced on November 14th, 2025 that he is exempting certain Agricultural Products from Reciprocal tariffs. The Executive Order can be found here [Modifying the Scope of the Reciprocal Tariff with Respect to Certain Agricultural Products – The White House](#).
- President Trump received additional information and recommendations for certain Agricultural products that are in domestic demand that should be exempted from Reciprocal tariffs and chose to add them to ANNEX II which can be found here [annex.pdf](#).
- The below items were added to ANNEX II of the Executive Order 14257 which will cause them to be exempted from reciprocal tariffs on any entries submitted to CBP on or after November 13th, 2025. If you have an entry that contains these products that was cleared on or after this date you should arrange a correction immediately.
 - Etrogs (classifiable in subheading 0805.90.01)
 - Tropical fruit, nesoi, frozen, whether or not previously steamed or boiled (classifiable in subheading 0811.90.80)
 - Date palm branches, Myrtus branches, or other vegetable material for religious purposes only (classifiable in subheading 1404.90.90)
 - Bread, pastry, cakes, biscuits and similar baked products, nesoi, and puddings, whether or not containing chocolate, fruit, nuts or confectionery, for religious purposes only (classifiable in subheading 1905.90.10)
 - Bakers' wares, communion wafers, empty capsules suitable for pharmaceutical use, sealing wafers, rice paper and similar products, nesoi, for religious purposes only (classifiable in subheading 1905.90.90)
 - Acai (classifiable in subheading 2008.99.21)
 - Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value not exceeding 20, concentrated, unfermented, except for lemon juice (classifiable in subheading 2009.31.60)
 - Coconut water or juice of acai (classifiable in subheading 2009.89.70)
 - Coconut water (classifiable in subheading 2009.90.40)
 - Acai preparations for the manufacture of beverages (classifiable in subheading 2106.90.99)
 - Essential oils other than those of citrus fruit, other, nesoi, for religious purposes only (classifiable in subheading 3301.29.51)

Additional Reciprocal Trade Agreements

Argentina Announced November 14th, 2025

- President Trump announced the reciprocal trade agreement framework with Argentina has been reached. It can be found here [Joint Statement on Framework for a United States-Argentina Agreement on Reciprocal Trade and Investment – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 10%. No tariff rates have been changed yet, but the United States will remove the reciprocal tariffs on certain unavailable natural resources and non-patented articles for use in pharmaceutical applications. It is stated that the US will consider the effect of the security agreement when taking trade action under Section 232 expansion.

Ecuador Announced November 14th, 2025

- President Trump announced the reciprocal trade agreement framework with Ecuador has been reached. It can be found here [Joint Statement on Framework for United States-Ecuador Agreement on Reciprocal Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 15%. No tariff rates have been changed yet, but the United States commits to remove the reciprocal tariffs on certain qualifying exports from Ecuador that cannot be grown, mined, or naturally produced in the United States in sufficient quantities.

El Salvador Announced November 14th, 2025

- President Trump announced the reciprocal trade agreement framework with El Salvador has been reached. It can be found here [Joint Statement on Framework for United States-El Salvador Agreement on Reciprocal Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 10%. No tariff rates have been changed yet, but the United States will remove the reciprocal tariffs on El Salvador's exports to the United States for certain qualifying exports that cannot be grown, mined, or naturally produced in the United States in sufficient quantities, as well as certain products, such as textiles and apparel products, originating under the CAFTA-DR. It is stated that the US will consider the effect of the security agreement when taking trade action under Section 232 expansion.

Guatemala Announced November 14th, 2025

- President Trump announced the reciprocal trade agreement framework with Guatemala has been reached. It can be found here [Joint Statement on Framework for United States-Guatemala Agreement on Reciprocal Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 10%. No tariff rates have been changed yet, but the United States will remove the reciprocal tariffs on Guatemala's exports to the United States for certain qualifying exports that cannot be grown, mined, or naturally produced in the United States in sufficient quantities, as well as certain products, such as textiles and apparel products, originating under the CAFTA-DR.

Reciprocal Trade Agreements

Effective Date : October 26th, 2025

Malaysia

- President Trump announced the reciprocal trade agreement with Malaysia has been reached. It can be found here [Agreement Between the United States of America and Malaysia on Reciprocal Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 19%. No tariff rates have been changed yet, but the US is evaluating if any tariffs can be added to ANNEX III of the Sept 5th Executive Order that could receive the 0% reciprocal tariff. The Malaysian market will be opened to US exports which will provide preferred access for US agricultural and industrial goods.

Vietnam

- President Trump announced the reciprocal trade agreement with Vietnam has been reached. It can be found here [Joint Statement on United States-Vietnam Framework for an Agreement on Reciprocal, Fair, and Balanced Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 20%. No tariff rates have been changed yet, but the US is evaluating if any tariffs can be added to ANNEX III of the Sept 5th Executive Order that could receive the 0% reciprocal tariff. Vietnam has eliminated tariffs and barriers for US exports of agricultural and industrial goods.

Cambodia

- President Trump announced the reciprocal trade agreement with Cambodia has been reached. It can be found here [Joint Statement on United States-Cambodia Agreement on Reciprocal Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 19%. No tariff rates have been changed yet, but the US is evaluating if any tariffs can be added to ANNEX III of the Sept 5th Executive Order that could receive the 0% reciprocal tariff. Cambodia has removed all tariffs on US goods which means US exports will not face any duty.

Thailand

- President Trump announced the framework for a reciprocal trade agreement with Thailand has been reached. It can be found here [Joint Statement on a Framework for a United States-Thailand Agreement on Reciprocal Trade – The White House](#)
- There was no change to the Reciprocal IEEPA which is currently 19%. No tariff rates have been changed yet, but the US is evaluating if any tariffs can be added to ANNEX III of the Sept 5th Executive Order that could receive the 0% reciprocal tariff. Thailand has eliminated tariffs and barriers on 99% of US exports.

Updates on China Origin Products

Effective Date : November 10th, 2025

Country of Origin: China

- On October 30th, 2025 President Trump rated the meeting with Xi Jinping a 12 out of 10. Below are the minimal details that have been shared.
 - China will suspend recent export controls on critical minerals/rare earths that were the cause for the threat of the 100% tariff increase for China origin goods.
 - President Trump has agreed to lower the Fentanyl IEEPA tariff from 20% to 10% with the agreement from China to continue their efforts to stop Fentanyl chemicals from being shipped to the United States.
 - The 100% duty increase did not become effective on November 1st, 2025.
 - Section 301 exclusions will not expire on November 29th, 2025 and are now extended to November 10th. 2026.
- October 10th, 2025 President Trump posted on Truth Social regarding a 100% tariff increase “over and above any Tariff they are currently paying”. The post can be found here. [Truth Details | Truth Social](#)
- President Trump also advised that Export Controls on “any and all critical software” will also be imposed on exports to China effective November 1st, 2025.
- It is stated that depending on any further actions or changes by China this could be effective earlier than November 1st, 2025.
- This is in response to China taking an “extraordinarily aggressive position on Trade” by imposing large scale Export Controls on almost all products they manufacture. President Trump has stated this affects “ALL Countries” and was devised by China “years ago”.
- It is believed that this will affect most Chinese imports into the U.S. with very few if any exemptions.
- Treasury Secretary Scott Bessent said he and Chinese Vice Premier He Lifeng will meet in the week of October 26th through November 1st, 2025.
- President Trump advised when asked that such high tariffs are “not sustainable, but that is what the number is” when referring to the 100% tariff and that “They forced me to do that”. He was referring to China implementing drastic export controls on rare earth elements.
- **Details are expected to be included in the Executive Proclamations or Federal Register Notices when they are released.**

Section 232 Heavy and Medium-Duty Vehicles and Parts

Page 1

Effective Date : November 1st, 2025

All Countries

- President Trump issued an Executive Proclamation on October 17th, 2025 that adds heavy-duty vehicles, medium-duty vehicles, buses, other vehicles under HTS chapter 8702, and their parts to Section 232 on November 1st, 2025. Found here [Adjusting Imports Of Medium- And Heavy-Duty Vehicles, Medium- And Heavy-Duty Vehicle Parts, And Buses Into The United States – The White House.](#)
- Heavy-duty vehicles, medium-duty vehicles, and their parts will be subject to 25% additional duty on November 1st, 2025.
- Buses and other vehicles under HTS chapter 8702 will be subject to 10% additional duty on November 1st, 2025.
- Classifications subject to this order can be found here [2025MediumandHeavyDutyVehicles.Parts .Buses .section232.prc .rel-ANNEX.pdf.](#)
- The duty applied due to this order is in addition to duties, taxes, fees, exactions, and charges applicable to such products.
- USMCA eligible goods are currently exempt until the Secretary of Commerce and Customs and Border Protection establish a process to apply the tariff exclusively to the value of the non-United States content of such heavy and medium-duty vehicles and their parts and publishes a notice in the Federal Register.
- Imports of heavy and medium-duty vehicle “knock down kits” or equivalent parts compilations was determined by Customs and Border Protection to be subject to the additional duty imposed by this proclamation regardless of the USMCA eligibility.
- Except for buses and other vehicles classified in HTS chapter heading 8702, the proclamation allows importers of heavy and medium duty vehicles that qualify for USMCA to submit documentation to the Secretary of Commerce identifying the amount of United States origin content in each model imported into the United States. Then the Secretary of Commerce may approve imports of heavy and medium duty vehicles and their parts to be eligible to apply the 25% duty rate exclusively to the value of the non-United States content.

Section 232 Heavy and Medium-Duty Vehicles and Parts

Page 2

Effective Date : November 1st, 2025

All Countries

- The proclamation advised, “incentivizes domestic medium- and heavy-duty truck production by offering an offset to a portion of tariffs for medium- and heavy-duty truck parts equal to 3.75% of the aggregate value of all trucks assembled in the United States from 2025 through 2030. This percentage reflects the duty that would be owed when a 25% tariff is applied to 15% of the value of a U.S.-assembled medium- and heavy-duty truck.”
 - This offset applies to duties owed by importers/manufacturers of heavy and medium-duty vehicle parts.
 - An equivalent offset program will also be established for medium- and heavy-duty truck engine manufacturers based on the value of medium- and heavy-duty truck engines assembled in the United States.
- The proclamation also states, “Recognizing that medium- and heavy-duty truck and automobile industries share many common suppliers and structural similarities across their supply chains, this Proclamation adjusts the Section 232 automobile tariff program to harmonize that tariff program with the program established for the medium- and heavy-duty truck industry”.
 - The proclamation also extends the import adjustment offset program for automobile manufacturers through 2030. They will be able to offset a portion of the tariffs on automobile parts equal to 3.75% of the Manufacturer’s Suggested Retail Price of automobiles they assemble in the United States. The percentage encompasses the duty that would be owed when a 25% tariff is applied to 15% of the value of a US assembled automobile.
- Items applicable to this proclamation are not subject to the duties owed under Section 232 steel, aluminum, copper, automobiles and auto parts, and lumber.
- Items applicable to this proclamation are not subject to the duties owed under IEEPA tariffs for Canada, Mexico, Brazil, or India.

Section 232 for Pharmaceuticals

Effective Date Unknown

All Countries

- On September 25th, 2025 President Trump posted on Truth Social that there would be a 100% tariff imposed on branded and patented pharmaceutical products effective October 1st, 2025. The post can be found here [Truth Details | Truth Social](#)
- President Trump advised if the importing company “is building” a Pharmaceutical Manufacturing Plant in America they will be exempt. “Is building” is defined as breaking ground and construction is started.
- **Details are expected to be included in the Executive Proclamations or Federal Register Notices when they are released.**

U.S. and European Union Trade Agreement Framework

- Effective September 1st, 2025
- On September 24th, 2025 the Federal Register Notice was published including the details of implementation of the EU and US Trade agreement.
- The Federal Notice including ANNEX I and ANNEX II which contains the European Union specific products that are exempt from the 15% Reciprocal Tariff is here. [2025-18660.pdf](#)
- For automobiles and auto parts that are the product of an EU member country with an Ad Valorem or MFN duty rate greater than or equal to 15% ad valorem, the additional **Section 232** duty rate is zero (0).
- For automobiles and auto parts that are the product of an EU member country with an Ad Valorem or MFN duty rate less than 15% ad valorem, the combined Column 1 and additional **Section 232** duty rate is 15% ad valorem.
- For a product of an EU member country with a Column 1 duty rate greater than or equal to 15% ad valorem, the additional Reciprocal tariff is zero (0).
- For a product of an EU member country with a Column 1 duty rate less than 15% ad valorem, the combined Column 1 and Reciprocal tariff rate is 15% ad valorem.
- Any entries submitted on or after September 1st, 2025 can be corrected with a post summary correction to obtain the duty savings.
- The European Union will eliminate tariffs on all U.S. industrial goods and provide preferential market access for U.S. seafood and agricultural goods.
- Effective September 1st, 2025 the U.S. committed to applying only the MFN/Ad Valorem rate to the below products:
 - Unavailable Natural Resources (including cork)
 - All Aircrafts and Aircraft Parts
 - Generic Pharmaceuticals and their Ingredients/ Chemical Precursors
 - All items this applies to are in ANNEX I and ANNEX II found here [2025-18660.pdf](#).