



eShipping®

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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.
- **April 20th, 2026** Phase 1 of CAPE available in ACE.
- **February 24th, 2026** 10% Section 122 Effective for All Countries.
- **February 24th, 2026** Customs and Border Protection will Stop Collecting IEEPA Duties.
- **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.

CBP Announces Phase 1 of CAPE for IEEPA Refunds

Announced Date : April 10th, 2026

Effective Date: April 20th, 2026

- On April 10th, 2026 Customs and Border Protection announced the first phase of the Consolidated Administration and Processing of Entries (CAPE) will be available in the Automated Commercial Environment (ACE) on April 20th, 2026. Link found here [CSMS # 68315804 - Introduction - Consolidated Administration and Processing of Entries \(CAPE\) for IEEPA Refunds, April 20, 2026 Deployment](#).
- The CAPE system will allow electronic applications for IEEPA duty refund claims. It is designed to consolidate refunds of IEEPA duties including interest rather than on an entry-by-entry basis.
- The CAPE system will be instated in phases which will add more functionality with each subsequent phase allowing more complicated entries to be processed in later phases. **Phase 1 will allow certain unliquidated entries and certain entries within 80 days of liquidation.**
- Customs and Border Protection advised receiving refunds requires the following actions:
 - Importers of Record and authorized Customs Brokers have an established ACE Secure Data Portal account (ACE Portal).
 - Refund recipients use the ACE Portal account to provide CBP with bank account information for refunds (Electronic ACH Refund Set Up)
 - Importers of Record and authorized Customs Brokers submit CAPE Declarations in the ACE Portal.
- The CAPE filing process is summarized below:
 - The process starts with the Importer of Record or the Customs broker who filed entries on behalf of the IOR filing the CAPE declaration.
 - Once accepted, CBP will remove the IEEPA Harmonized Tariff Classifications and recalculate the duties updating the entry to a new version.
 - CBP will then review the updated version of the entry and liquidate or reliquidate the entry.
 - Finally refunds will be consolidated by Importer of Record or the party designated on the CBP form 4811 and liquidation date.
- Customs and Border Protection encouraged Importers of Record who plan on filing CAPE declarations or having their designated brokers file CAPE declarations to have an ACE Portal account **and to have set up banking information in ACE to receive electronic refunds.**
- The link for the CAPE information notice is here [Trade Information Notice: CAPE | U.S. Customs and Border Protection](#).
- **The link for the CAPE Quick Reference Guide is here [ACE Portal: CAPE Declarations Quick Reference Guide | U.S. Customs and Border Protection](#)**

CAPE Phase 1 Process Guidance Released by CBP

Announced Date : April 13th, 2026

Effective: April 20th, 2026

- On April 13th, 2026 Customs and Border Protection provided guidance on the Consolidated Administration and Processing of Entries (CAPE) system that will allow importers to file for refunds of IEEPA duties paid. They also stated further guidance will be issued additional CAPE functionalities are developed. The notice is found here [CSMS # 68340863 - UPDATE - Consolidated Administration and Processing of Entries \(CAPE\) for IEEPA Refunds, April 20, 2026, Deployment.](#)
- The CAPE Tab in the ACE Portal
 - The CAPE Tab will allow Importers and Customs Brokers to file a declaration by uploading a Comma-Separated Values (CSV) file listing up to 9,999 entry numbers in which IEEPA duties have been paid and refund is being requested. Only entry numbers are included in this CSV.
 - The CAPE declaration can only be filed by the Importer of Record associated with the entry summaries or by the broker that filed the entry summaries. This means that a broker that did not file the original entry is unable to file the CAPE declaration on behalf of the IOR.
 - The CAPE declaration as well as the entry summaries listed on the CSV will then be validated by ACE before the declaration is accepted into the ACE Portal and assigned a CAPE claim number. The validation includes:
 - Entry Numbers are complete and properly formatted
 - Entry Numbers were submitted by the Importer of Record or the authorized broker that filed the entry summaries on behalf of the IOR.
 - The CSV file will be confirmed to not be corrupted.
 - If the submission fails any part of the above validation ACE will reject the CAPE declaration. Filers will be able to see the specific errors that trigger the rejection on the CAPE Tab so corrections can be made, and a new CAPE declaration can be submitted.
 - Next CAPE will run entry specific validations.
 - Confirmation each entry exists in ACE and an IEEPA duty classification was used on the entry.
 - Confirming the entry can be processed by the current Phase 1 of CAPE.
 - If an entry summary fails any validations, it will be removed from the CAPE declaration but processing of the CAPE Declaration will continue.

CAPE Phase 1 Process Guidance Continued

Announced Date : April 13th, 2026

Effective: April 20th, 2026

- After CAPE completes the entry specific validations , ACE will display the results and identify any rejected entries summaries and the reason for their rejection. Then errors can be corrected and the entry summary can be included on a separate CAPE declaration.
- After validations are performed the CAPE Declaration is accepted and it is assigned a unique CAPE claim number.
- Entry Summaries with IEEPA claims should be submitted on a CAPE declaration prior to filing a drawback claim.
- A CAPE declaration should not be filed for an entry summary that a Surety paid the IEEPA duties in whole or in part.
- Mass Processing
 - “Mass Processing” will be performed on all entry summaries that are accepted on a CAPE declaration. IEEPA classifications will be removed from the entry summaries creating a “minor” version of the entry summary. This version will recalculate as if IEEPA duties were never owed.
 - A projected refund will be determined by establishing the difference between the original payment including IEEPA duties and the recalculated duties, taxes and fees owed on the new version of the entry summary including interest on these refunds.
- Review and Liquidation/Reliquidation
 - After mass processing is complete, unliquidated entries will be set to liquidate 45 days from the CAPE Declaration acceptance date, except entry summaries in suspended, extended, or “under review” liquidation status. Entries in these statuses will remain in their liquidation status and the refund will be issued upon liquidation. Warehouse and Warehouse withdrawal will also continue following their processes set by CBP.
 - Liquidated entries within 80 days of liquidation will reliquidate the next business day.
- Refund
 - The individual entry summary refunds will be consolidated by IOR or 4811 party and liquidation date before they are dispersed in one lump sum
 - CBP will check for unpaid debts to CBP and remove them before issuing the refund. The refunded amount will remove monies owed to CBP.
 - ACE Portal users with and Importer sub account can monitor refund activity using ACE reports including REV-615 CAPE Refund Trade Report
 - IEEPA Refunds are expected within 60-90 days of CAPE declaration acceptance unless compliance concerns require CBP review.

CAPE Phase 1 Process Guidance Continued 2

Announced Date : April 13th, 2026

Effective: April 20th, 2026

- Additional Information

- If a protest has been submitted solely for IEEPA refund purposes and the entry summary is within 80 days of liquidation the protest can be withdrawn and the entry summary added to a CAPE declaration to facilitate faster refund processing. If the protest is in suspended status, IORs or designated brokers can reach out to the processing center to request the suspension be removed so a protest can be removed.
- Post Summary Corrections can not be filed to request IEEPA duty refund. Post Summary Corrections for other issues with entries should be filed prior to submitting a CAPE declaration.
- All refunds from CBP are issued electronically via ACH. Importers and Customs Brokers should ensure they are enrolled via the ACE Portal for Electronic ACH Refunds to avoid delays with refunds being issued. ACH refund guidance can be found here [CBP Modernizes Electronic Refund Enrollment Process | U.S. Customs and Border Protection](#)
- Technical questions should be directed to IEEPAREfunds@cbp.dhs.gov and general questions should be directed to traderelations@cbp.dhs.gov.

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. Which means **importers that import goods subject to CPSC should start training and set up for the new portal before it becomes mandatory.**
- 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](#).
- **CPSC issued the Implementation Guide (IG) on April 8th, 2026 it can be found here [CATAIR - CPSC eFiling Beta Pilot Implementation Guide](#).**

CBP Gives Update on CAPE System to CIT

Announced Date : March 31st, 2026

- On March 31st, 2026 Customs and Border Protection provided an update to the Court of International Trade regarding the status of the Consolidated Administration and Processing of Entries (CAPE) system that will allow importers to file for refunds of IEEPA duties paid.
- Key Points regarding the limits and progression of the system are below.
 - CAPE Phase 1 will only be able to accept entries that “are either unliquidated or for which the 90-day voluntary reliquidation period under 19 U.S.C. § 1501 has not expired.” This is in opposition of Judge Eaton’s latest amended order extending relief to finally liquidated entries. CBP did state that it “intends to expand CAPE to process finally liquidated entries in a subsequent phase of development.” **Protests and suits with the Court of International Trade are being encouraged by Trade Counsel to ensure refunds for these entries.**
 - CAPE Phase 1 will be able to process entries that have a liquidation status as “Suspended,” “Extended,” or “Under Review,” as well as warehouse and warehouse withdrawal entries. These refunds would be provided once those entries are liquidated which delays the refunds. This includes entries subject to AD/CVD.
 - It is stated, “CBP will take up to 45 days from its acceptance of a CAPE Declaration to review and liquidate the validated entry summaries identified on the CAPE Declaration, unless there is a compliance concern necessitating further review.”
 - The below entries will not be able to be processed by Phase 1 of CAPE.
 - Reconciliation Entries
 - Entries with an Open Protest
 - Entries Not Filed in ACE or Entries Without a Liquidation Status in ACE
 - Entries Subject to Anti Dumping/Countervailing that the Department of Commerce Issued Liquidation Instructions that are Pending Liquidation under 19 U.S.C 1504 (d).
- CBP stated they expect CAPE to eventually include, “Enhanced tools and validations to ensure compliance”; “Tools to further streamline revenue enforcement in situations in which there is an outstanding bill for non-IEEPA duties associated with an entry included on a CAPE Declaration”; “The capability to process entries for which liquidation is final”; and “The capability to process non-[ABI] entries where no entry summary lines exist.”
- CBP advised that they are auditing for compliance issues and looking to offset refunds. Accuracy of the entries will be very important.

CBP Updates ACE Portal Applications

Effective Date : April 1st, 2026

- On April 1st, 2026 Customs and Border Protection released new ACE Portal Account Applications that will provide enhanced processing features for CBP personnel.
- The new digital web form allows:
 - Submission of information to CBP when applying for a new ACE Portal top account.
 - Requests to update Account Owner information
 - Communication with CBP on the account setup process.
- The links for the different applications are below
 - Importer Application [Importer Form](#)
 - Exporter Application [U.S. Customs and Border Protection | ACE Exporter Account Application](#)
 - Protest Filer Application [U.S. Customs and Border Protection | ACE Protest Filer Account Application](#)
 - New ACE Portal Application [Home](#)
- CBP stated, “**Going forward, applicants are strongly encouraged to use the applicable web-based ACE Portal application for faster processing by CBP.** CBP will temporarily continue to accept the legacy PDF-based application during the initial roll out period for the new web-based application.”

Aluminum, Steel, and Copper Section 232 Revised

Effective Date : April 6th, 2026

All Countries

- On April 2nd, 2026 President Trump issued an Executive Proclamation adjusting Section 232 for Aluminum, Copper, and Steel. The proclamation can be found here [Strengthening Actions Taken to Adjust Imports of Aluminum, Steel, and Copper Into the United States – The White House](#).
- The proclamation directly addresses how section 232 tariffs are assessed which clarifies how valuation of Aluminum, Copper, and Steel value is declared for content value. Below is a summary of what is contained in the White House issued fact sheet found here [Fact Sheet: President Donald J. Trump Strengthens Tariffs on Steel, Aluminum, and Copper Imports – The White House](#)
 - Articles made entirely or almost entirely of aluminum, steel, or copper will pay a flat 50% on their full value — for example, steel coils and aluminum sheet.
 - Derivative articles substantially made of steel, aluminum, or copper will pay a flat 25% on their full value.
 - Certain metal-intensive industrial equipment and electrical grid equipment will pay 15% through 2027, to accelerate the massive industrial base buildout currently underway across the United States.
 - Products made abroad but entirely with American steel, aluminum, and copper will be subject to lower tariffs of 10%.
 - Products made of 15% or less steel, aluminum, or copper will no longer be subject to Section 232 metals tariffs.
- Additional information is specifically provided in the Annexes provided with the Executive Proclamation [Metals-ANNEXES-I-A-I-B-II-III-IV.pdf](#).
 - Annex I-A 50% Section 232 Tariff on Full Value
 - Annex I-B 25% Section 232 Tariff on Full Value
 - Annex II Removed from Scope of Section 232 Steel and Aluminum Derivatives
 - Annex III Temporary Reduction List for Section 232 Steel and Aluminum Derivatives
 - Annex IV Chapter 99 Provisions

Pharmaceutical Section 232

Announced Date : April 2nd, 2026

All Countries

- On April 2nd, 2026 President Trump issued an Executive Order announcing that patented pharmaceutical products and ingredients will receive a 100% tariff under Section 232. The Executive Order is found here [Adjusting Imports of Pharmaceuticals and Pharmaceutical Ingredients into the United States – The White House](#).
- Tariff changes will go into effect on July 31st, 2026 for large companies and September 29th, 2026 for smaller companies.
- Generic pharmaceutical products, biosimilars and associated ingredients are not subject to the Section 232 tariffs currently. This will be reassessed in 1 year.
- Orphan drugs, drugs for animal health, and certain other specialty pharmaceutical products will be exempt if they are from trade deal countries or meet an urgent public health need.
- Products of the European Union, Japan, Korea, Switzerland, and Liechtenstein will be assessed a lower Section 232 duty rate of 15%.
- Products of United Kingdom will also receive a lower duty rate which will be released with the UK Pharmaceutical Agreement which is being completed.
- Companies can arrange Most Favored Nations (MFN) pricing agreements with the Health and Human Services (HHS) Department and onshoring agreements with the Department of Commerce which will allow a 0% tariff through January 20th, 2029. The paths for these agreements will be provided by the DOC and the HHS.
- The fact sheet states, “The Executive Order establishes strong monitoring and enforcement mechanisms, including external audits and tariff increases on future and past imports.”
- The fact sheet for the Executive Order can be found here [Fact Sheet: President Donald J. Trump Bolsters National Security and Strengthens U.S. Supply Chains by Imposing Tariffs on Patented Pharmaceutical Products – The White House](#).

Mexico and the United States Continue USMCA Review

Started: March 5th, 2026 Update: March 18th, 2026

Countries: United States and Mexico

- Mexican Secretary of Economy Marcelo Ebrard and USTR Jamieson Greer announced the beginning of bilateral discussions to prepare for the Joint Review of the United States-Mexico-Canada Agreement (USMCA). Both representatives met again on March 18th, 2026 to start bilateral technical discussions.
- Technical teams were instructed to review options for the below.
 - Limiting non-market inputs (Countries outside the US and Mexico) in the North American supply chains.
 - Increasing production and manufacturing employment in the United States, Mexico and Mexico.
 - Increasing cooperation on economic security, rules of origin, and complementary trade actions.
 - Closing gaps in North American supply chains and finding policies to address the gaps.
- July 1st, 2026 will begin the USMCA joint review so technical teams is establishing regular meetings to establish key items needed for that review.
- This follows the February 19th 2026 initiation of International Trade Commission's investigation into the USMCA's automotive rules of origin impact on the United States economy their competitiveness. They are also researching relevancy due to recent technology changes.
- The ITC report is expected to contain the below information.
 - the economic impact of the USMCA automotive Rules of Origin on U.S. gross domestic product; U.S. exports and imports; U.S. aggregate employment and employment opportunities; production, investment, use of productive facilities, and profit levels in the U.S. auto industries and other pertinent industries; wages and employment of workers in the U.S. auto sector; and the interests of U.S. consumers
 - the operation of the Rules of Origin and their effects on the competitiveness of the U.S. with respect to production and trade in auto goods, considering developments in technology, production processes, or other related matters
 - whether the Rules of Origin are relevant due to technological changes in the U.S.
 - other matters identified by the ITC as relevant to the economic impact of the Rules of Origin, including prices, sales, inventories, patterns of demand, capital investment, obsolescence of equipment, and diversification of production in the U.S.

CBP Updates CIT with Refund System Progress

Issued: March 19th, 2026

- On March 19th, 2026 the CIT issued an order announcing that the Brazil Human Rights IEEPA and India Russian Gas IEEPA will be part of the refunds issued. The CIT requested a March 31st, 2026 update from CBP regarding the progress on CAPE and its ability to process refunds.
- The CIT and CBP discussed questions related to reliquidations and liquidations that have become final and how CBP will handle if CAPE is not utilized by those who are owed refunds.
- The CIT order specifically stated, “Considering that no resolution was reached with respect to the reliquidation of entries for which liquidation has become final, importers should be aware of the remedies available under 19 U.S.C. § 1514 (Protest against decisions of Customs Service).”
- CBP provided details that outlined four components of the CAPE functionality and the percentage of how complete each component was.
 - Claim Portal – 70% Complete
 - Mass Processing – 40% Complete
 - Review and Liquidation/Reliquidation – 80% Complete
 - Refund – 60% Complete
- The CBP update seemed to outlay the process that refunds will be applied for.
 - A claim will be submitted through the portal and validations of IEEPA duty payment will be processed.
 - The portal will remove any IEEPA duty payments and then the Mass Processing Component will run the ACE duty calculation validations. The validations are an electronic review of the entry summaries confirming the correct duty rates for the entry are applied.
 - Entries that have liquidated will be reliquidated automatically and all entries will be set with liquidation dates for a “set number of days” that allow CBP to do a manual review of the entries.
 - Once entries become “accepted” in the CAPE portal and reach the scheduled liquidation date, ACE will process refunds through the ACE collections refund module.
- It was stated that CAPE will be able to process most of formal and informal entries that IEEPA duties were collected on, but it would not be able to process refunds for entries that contain Anti-Dumping and Countervailing duties. Also, entries with liquidation statuses of Suspended, Extended, or Under Review can not yet be processed through CAPE.

USTR Begins Section 301 Investigations

Issued: March 11th, 2026

Countries: Bangladesh, Cambodia, China, European Union, India, Indonesia, Japan, Malaysia, Mexico, Norway, Singapore, South Korea, Switzerland, Taiwan, Thailand, and Vietnam.

- The United States Trade Representative announced the initiation of several investigations under Section 301 of the trade Act of 1974. The investigations will determine whether acts, policies, and practices by the investigated countries are unreasonable or discriminatory and burden or restrict the U.S. commerce. The USTR announcement can be found here [USTR 301 FRN Industrial Excess Capacity 3-11-26.pdf](#).
- U.S. Trading partners are suspected of producing more goods than they can consume domestically which prevents U.S. domestic production or prevents U.S. manufacturing production from being expanded or brought on-line.
- On March 17th, 2026 the USTR plans to open a docket for written comments, requests to appear at the open hearing, and provide a summary of testimony. All must be submitted by April 15th, 2026.
- The hearing will begin on May 5th, 2026.
- When the docket is made available it can be found here [Home](#).
- These Section 301 investigations could result in additional duties like the duties that were put in place for China in 2018 and expanded under President Biden's administration.

Issued: March 12th, 2026

- The United States Trade Representative initiated Forced Labor investigations under Section 301 in which they will determine if, "acts, policies, and practices of each of these economies related to the failure to impose and effectively enforce a ban on the importation of goods produced with forced labor are unreasonable or discriminatory and burden or restrict U.S. commerce." The Federal Notice can be found here [FRN - Forced Labor Import Ban 301 - FINAL.pdf](#).
- Along with the USTR working with the 60 governments through interviews and collaborations, they will hold hearings on April 28th, 2026. The USTR will accept written comments, requests to appear at the open hearing, and a summary of testimony. All must be submitted by April 15th, 2026.
- All 60 countries can be found in ANNEX A found here [FRN - Forced Labor Import Ban 301 - FINAL.pdf](#). The docket for comments is here [Home](#).

“Made In America” Claims Being Investigated

Issued: March 11th, 2026

Countries: All

- President Trump issued an Executive Order that instructs the Federal Trade Commission to increase enforcement on fraudulent claims that goods were made in America. The order can be found here [Fact Sheet: President Donald J. Trump Ensures Truthful Advertising of Products Claiming to be Made in America – The White House](#).
- The order instructs all agencies with country-of-origin labeling oversight to work with the Chairman of the FTC to review instating new regulations and guidance that encourage labeling for products made or manufactured in the United States.
- The Federal Trade Commission chairman is instructed to focus on enforcement actions against sellers and manufacturers who incorrectly claim their goods are “Made in America” or similar United States origin claims that violate current laws.
- The Executive Order also requires periodic review of American origin claims by agencies responsible for government-wide acquisition contracts to verify origin for products sold to the Federal government. They are instructed to remove products that misrepresent their origin and advising the Department of Justice so they can pursue actions for violating the False Claims Act.

CBP Notifies the CIT of Inability to Process Refunds

Issued: March 6th, 2026

Countries: All

- Customs and Border Protection (CBP) issued a filing to the Court of International Trade acknowledging they are currently not prepared to follow through with the order to process IEEPA refunds that they received on March 4th, 2026. The filing can be found here [gov.uscourts.cit.19346.31.0_1.pdf](https://www.uscourts.gov/cit/19346.31.0_1.pdf).
- CBP did advise that they could be ready in the next 45 days to process the refunds through ACE functionality, “that will streamline and consolidate refunds and interest payments on an importer basis, rather than issuing 53,173,939 separate entry-specific refunds with multiple payments going to the same importer.”
- The general outline of the process they are proposing is below.
 - The importer files a declaration in ACE that includes a list of entries on which IEEPA duties were paid.
 - ACE runs a series of validations on each entry within the declaration and automatically re-calculates the duty owed without the IEEPA tariffs (with applicable interest).
 - CBP verifies the declaration and processes refunds as soon as practicable.
 - ACE automatically finalizes (liquidates or reliquidates) the entries.
 - ACE automatically aggregates the refunds with interest by importer and liquidation date.
 - CBP certifies the refunds.
 - The Department of the Treasury issues IEEPA refunds electronically.
- Brandon Lord, Executive Director, Trade Programs Directorate, stated, “CBP is now facing an unprecedented volume of refunds. Its existing administrative procedures and technology are not well suited to a task of this scale and will require manual work that will prevent personnel from fully carrying out the agency’s trade enforcement mission.”
- In response to this filing, Judge Richard Eaton with the Court of International Trade suspended the part of this order calling for immediate compliance. CBP will proceed with this proposed process to facilitate the refunds importers of record are anxiously awaiting.
- The proposed process in the filing is indicated to take at a minimum months and probably more to get refunds to all owed importers of record.

Investigation of Potential Revocation of China PNTR

Country: China

- The International Trade Commission is conducting a factfinding investigation to determine the impact to the United States economy, industry, and product sourcing over a six-year period of revoking PNTR (Permanent Normal Trade Relations) for all China origin products.
- Since this investigation has an accelerated timeline, the ITC does not plan on holding a public hearing, but they will be accepting input from interested parties through April 13th, 2026.
- The ITC investigation is intended to cover analysis detailed information on US Trade, production, and pricing in industries that could be most affected by the imposition of higher duties in column 2 of the HTSUS on products of China. Also, an alternative scenario where Congress revokes PNTR treatment with a 5-year phase in of tariffs on a subset of national security products.
- A revocation of PNTR treatment on Chinese origin goods would result in much higher United States import duties because column 2 duty rates are substantially higher than regular column 1 rates.
- The ITC also launched a separate investigation into Chinese State support and pricing practices in the biotechnology sector to evaluate the effects on market share and competitiveness of the United States industry. The effort is to protect United States biotech producers and service providers.
- This investigation will hold a hearing on May 27th-May 28th 2026. Requests to attend the hearing are due by May 11th, 2026 and briefs and statements must be submitted by May 14th, 2026. Post hearing briefs are due by June 11th, 2026 and other written submissions must be filed by July 17th, 2026.
- These investigations directly affect importers of record who import from China and could increase duties for those importers in a significant way. These importers should consider being heard by submitting input to the International Trade Commission of how your business or industry will be affected.

Court of International Trade Order

Issued: March 4th, 2026

Countries: All

- The Court of International Trade issued an order to U.S. Customs and Border Protection to issue refunds on entries that contain International Emergency Economic Protection Act (IEEPA) duties. The Order by Judge Richard K. Eaton can be found here [CIT Order 3 4 26.pdf](#).
- The order states, “with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties. Any liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties.”
- Chief Judge Eaton also stated that, “All importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the Learning Resources decision.” This confirms that not just the parties listed on the case that went before the Supreme Court are eligible for refunds but all companies that paid the illegal IEEPA duties.
- Chief Judge Eaton will be the only judge who will hear cases regarding the refund of IEEPA duties. This will prevent any other Judge to reach conclusions contrary to Chief Judge Eaton’s orders. The intent is to facilitate the administration of justice and prevent importers from being denied efficient resolution.
- The order was issued in a ruling on a different motion with a different topic which had been withdrawn. This could facilitate the order being deemed unable to be allowed in its wide sweeping application.
- The Department of Justice asked for a stay or suspension of the order which was denied by Chief Judge Eaton. The DOJ has asserted that they believe the refunds should be issued through importers filing suit for entries that have liquidated. Judge Eaton expressed that the court did not want to deal with additional cases. These differences in opinion by government agencies no doubt will be litigated in some way.
- The order may not be the final say in this matter, but it does reflect the Court of International Trades willingness to issue refunds expeditiously.
- eShipping will advise additional information as it is released by the Court of International Trade.

CBP Announces Date to Stop Collecting IEEPA Duties

Effective: February 24th, 2026

Countries: All

- In reaction to President Trump's Executive Order found here [Ending Certain Tariff Actions – The White House](#), Customs and Border Protection announced on February 22nd, 2026 that they will have the programming in place to stop collecting International Emergency Economic Powers Act Duties on February 24th, 2026. The CSMS can be found here [CSMS # 67834313 - Ending Collection of International Emergency Economic Powers Act Duties](#).
- Customs Entries submitted for Cargo Release into the United States will need to be submitted with IEEPA duties owed if shipments need submitted to CBP prior to February 24th, 2026. Most entries submitted on February 23rd, 2026 should be corrected on February 24th, 2026 before duty payment to Customs and Border Protection completed. This is only if Customs and Border Protection's Automated Commercial Environment changes allow for entry corrections and are implemented on February 24th, 2026 as stated in the CSMS. Direction on how you would like to handle Customs entry submission to Customs and Border Protection will need to be discussed with your Customs House Broker.
- The International Emergency Economic Powers Act duties listed as being removed by Customs and Border Protection are listed below:
 - Executive Order 14193, Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border, 90 Fed. Reg. 9113 (Feb. 1, 2025), as amended (Canada IEEPA)
 - Executive Order 14194, Imposing Duties To Address the Situation at Our Southern Border, 90 Fed. Reg. 9117 (Feb. 1, 2025), as amended (Mexico IEEPA)
 - Executive Order 14195, Imposing Duties To Address the Synthetic Opioid Supply Chain in the People's Republic of China, 90 Fed. Reg. 9121 (Feb. 1, 2025), as amended (China Fentanyl IEEPA)
 - Executive Order 14245, Imposing Tariffs on Countries Importing Venezuelan Oil; 90 Fed. Reg. 13829 (Mar. 24, 2025)
 - Executive Order 14257, Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits, 90 Fed. Reg. 15041 (Apr. 2, 2025), as amended (Reciprocal IEEPA for All Countries)
 - Executive Order 14323, Addressing Threats to the United States by the Government of Brazil, 90 Fed. Reg. 37739 (July 30, 2025) (Brazil Human Rights IEEPA)
 - Executive Order 14329, Addressing Threats to the United States by the Government of the Russian Federation, 90 Fed. Reg. 38701 (Aug. 6, 2025), as amended

CBP Announces Date to Stop Collecting IEEPA Duties Pg 2

Effective: February 24th, 2026

Countries: All

- Customs and Border Protection also announced that the Executive Order only affects International Emergency Economic Powers Act duties, and the below duties are not affected by the Supreme Court decision or the Executive Order issued by President Trump.
 - Duties imposed through Section 232 of the Trade Expansion Act of 1962
 - Duties imposed through Section 301 of the Trade Act of 1974
- Customs and Border Protection did not yet provide any guidance on when and if refunds will be made available for duties already paid to Customs and Border Protection under the International Emergency Economic Powers Act.
- Customs and Border Protection did announce on February 20th, 2026 that “CBP is working with other government agencies to fully examine the implications of the SCOTUS decision” and that they would provide additional information and technical guidance for ACE filers as soon as it was available. The CSMS can be found here [CSMS # 67823350 - Supreme Court of the United States \(SCOTUS\) Judgment - International Emergency Economic Powers Act \(IEEPA\) Tariffs](#).
- In President Trump’s Executive Order it was stated, “The Executive Order of February 20, 2026 (Continuing the Suspension of Duty-Free De Minimis Treatment for All Countries), and the Proclamation of February 20, 2026 (Imposing a Temporary Import Surcharge to Address Fundamental International Payments Problems), are unaffected by this order.”
- Questions regarding this CSMS message from the agency may be directed to CBP’s Office of Trade Relations at traderelations@cbp.dhs.gov.
- eShipping will continue to monitor the situation and advise if there are any pertinent updates.

Section 122 Tariffs Announced for All Countries

Effective: February 24th, 2026

Countries: All

- On February 20th, 2026 President Trump issued a Presidential Proclamation stating that under Section 122 of the Trade Act of 1974 he will be implementing a 10% duty rate on articles imported into the United States. The Proclamation can be found here [Imposing a Temporary Import Surcharge to Address Fundamental International Payments Problems – The White House](#).
- The 10% tariff rate originally announced to be 10% in the proclamation “over and above our normal tariffs already being charged” **was then announced to be amended to 15% in the most recent Truth Social post by President Trump on February 21st, 2026 which is the maximum percentage of duty that can be implemented under this Act.** That post can be found here [Truth Details | Truth Social](#).
- Section 122 only allows these tariffs to be in place for 150 days and then Congress would have to ratify the increase for the tariff increase to remain.
- President Trump stated that the below items in Annex I found here [2026Section122.prc .ANNEX1 .FINAL .pdf](#) and ANNEX II found here [2026Section122.prc .ANNEX2 .Final .pdf](#) would be exempt from this order due to the “needs of the United States economy.”
 - Certain Critical Minerals, Metals Used in Currency and Bullion, Energy and Energy Products, Some Natural Resources and Fertilizers, Certain Agricultural Products, Pharmaceuticals and Pharmaceutical ingredients, Certain Electronics, Passenger Vehicles, Certain Light Trucks, Certain Medium and Heavy-Duty Vehicles, Buses, Certain Aerospace Products, Information materials, Donations, Accompanied Baggage, All Articles and Parts of Articles Currently or that Later Become Subject to Section 232, USMCA Eligible Goods, and Textile and Apparel Articles Eligible for the Dominican Republic-Central America Free Trade Agreement.
- The Fact Sheet for the Section 122 Announcement can be found here [Fact Sheet: President Donald J. Trump Imposes a Temporary Import Duty to Address Fundamental International Payment Problems – The White House](#)
- Presidents have used the Trade Act of 1974 previously to instate Section 301 tariffs which are also a tool for the President to use in the future as well as Section 201 of the Act. President Trump stated in Truth Social post on February 20th, 2026 that he is initiating “several Section 301 and other investigations to protect our country from unfair trade practices”. President Trump also stated in his post that Section 338 of the Tariff Act of 1930 could also be used by the President to impose tariffs. This is in addition to President Trump’s powers under Section 232 of the Trade Expansion Act of 1962.

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 Court's ruling provided little guidance on how refunds can be recovered. The majority opinion does not address how or when importers will receive refunds. The Court of International Trade and Customs and Border Protection will be responsible to establish how refunds will be issued. No guidance or details have been issued by either agency.
- Claims for refunds of duties under 28 U.S.C. § 1851(i) traditionally has been subject to a two-year statute of limitations, beginning after the cause of action first accrues.
- The complexity and scale of refunds involved could make the process take months to even years to resolve.
- Customs and Border Protection now must modify the Harmonized Tariff Schedule and the Automated Commercial Environment system to cease collection of IEEPA tariffs as they are unlawful. A CSMS from CBP announced this will happen on February 24th, 2026 found here [CSMS # 67834313 - Ending Collection of International Emergency Economic Powers Act Duties](#).
- Tariffs that were issued under IEEPA are China Fentanyl IEEPA, Reciprocal IEEPA, Canda IEEPA, Mexico IEEPA, India Russian Gas IEEPA, and Brazil Human Rights IEEPA.
- The U.S. Supreme Court confirmed that the U.S. Court of International Trade (CIT) has exclusive jurisdiction over tariff-related claims under 28 U.S.C. § 1581(i)(1).
- Importers should identify entries affected and compile data including liquidated and unliquidated to establish next steps when CIT and CBP establish the process to receive refunds.
- eShipping 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

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.**

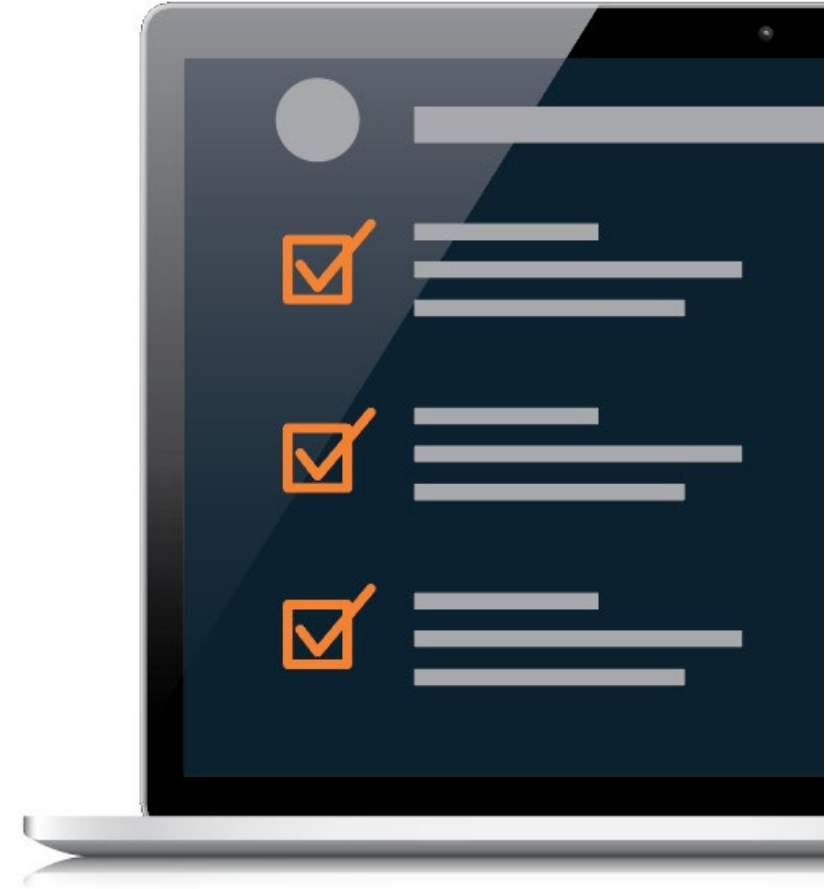
INTERNATIONAL UPDATES

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](#).