We only use cookies that are necessary for this site to function to provide you with the best experience. The controller of this site may choose to place supplementary cookies to support additional functionality such as support analytics, and has an obligation to disclose these cookies. Learn more in our Cookie Statement.

U.S. Customs and Border Protection
Securing America's Borders

CSMS # 65829726 - GUIDANCE: Reciprocal Tariff Updates Effective August 7, 2025

U.S. Customs and Border Protection sent this bulletin at 08/04/2025 06:13 PM EDT

Subscribe to updates f
Protection

Email Address
Subscribe

Share Bulletin

U.S. Customs and Border Protection

Cargo Systems Messaging Service

CSMS # 65829726 - GUIDANCE: Reciprocal Tariff Updates Effective August 7, 2025

The purpose of this message is to update guidance on the additional duties due on imported merchandise, pursuant to the International Emergency Economic Powers Act (IEEPA), as set forth in the Executive Order (EO) 14257, as amended. The July 31, 2025, EO, "Further Modifying the Reciprocal Tariff Rates" amends EO 14257 as follows.

GUIDANCE
APPLICATION OF ADDITIONAL DUTY RATES

Imported goods of the countries identified in Annex I to the EO, other than those that fall within the identified exceptions, entered for consumption, or withdrawn from warehouse for consumption on or after 12:01 a.m. EDT on **August 7, 2025**, are subject to the Harmonized Tariff Schedule of the United States (HTSUS) classifications 9903.02.02 – 9903.02.71 and associated reciprocal tariffs, as added to the HTSUS by Annex II of the EO.

The reciprocal tariff for goods of the European Union is dependent on the Column 1/General duty rate applicable to the goods. For a good of the European Union with a Column 1 duty rate *greater than or equal* to 15 percent, the reciprocal tariff is zero and the entry must be filed under heading 9903.02.19. For a good of the European Union with a Column 1/General duty rate less than 15 percent, the sum of the Column 1/General duty rate and the reciprocal tariff shall be 15 percent and the entry must be filed under heading 9903.02.20.

The July 31, 2025, EO, "Further Modifying the Reciprocal Tariff Rates" does not alter or affect EO 14298, "Modifying Reciprocal Tariff Rates to Reflect Discussion With the People's Republic of China." Goods of China, including Hong Kong and Macau, continue to be subject to the 10% reciprocal tariff under heading 9903.01.25.

EXEMPTIONS
The following HTSUS classifications apply to products that are exempted from the additional ad valorem duties imposed pursuant to the July 31, 2025, EO, "Further Modifying the Reciprocal Tariff Rates."

In-Transit: Articles the product of any country that were (1) loaded onto a vessel at the port of loading and in transit on the final mode of transport prior to entry into the United States before 12:01 a.m. EDT on August 7, 2025, AND (2) are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. EDT on August 7, 2025, and before 12:01 a.m. EDT on October 5, 2025, are subject to the 10% ad valorem reciprocal tariff and should be filed under heading 9903.01.25.

9903.01.26: Articles the product of Canada, including those products of Canada entered free of duty as under the United States-Mexico-Canada Agreement, including any treatment set forth in subchapter XXIII of chapter 98 and subchapter XXII of chapter 99 of the HTSUS. Articles properly classified in 9903.01.10 through 9903.01.15 should declare a secondary classification under 9903.01.26 to be exempted from the reciprocal tariff.

9903.01.27: Articles the product of Mexico, including those products of Mexico entered free of duty as under the United States-Mexico-Canada Agreement, including any treatment set forth in subchapter XXIII of chapter 98 and subchapter XXII of chapter 99 of the HTSUS. Articles properly classified in 9903.01.01 through 9903.01.05 should declare a secondary classification under 9903.01.27 in order to be exempted from the reciprocal tariff.

9903.01.29: Articles the product of any Column 2 rate country identified in general note 3(b); Belarus, Cuba, North Korea and Russia.

9903.01.30: Articles that are donations, by persons subject to the jurisdiction of the United States, of articles, such as food, clothing, and medicine, intended to be used to relieve human suffering, provided that the President has not made the determination for an exception from this exemption as provided in subdivision (v)(ii) of note 2 to subchapter III of chapter 99 of the HTSUS.

9903.01.31: Articles that are informational materials, including but not limited to,

publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CD ROMs, artworks, and news wire feeds.

9903.01.32: Articles of any country, classified in the headings and subheadings enumerated in subdivision (v)(iii) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS, as identified in Annex II and added to the HTSUS by Annex III of EO 14257, and as further clarified by the April 11, 2025 Presidential Memorandum, "Clarification of Exceptions Under Executive Order 14257 of April 2, 2025, as amended." The only merchandise that is eligible for this exception is that which is properly classified in the HTSUS headings and subheadings listed subdivision (v)(iii) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS, as added by Annex II of EO 14257 and clarified by the linked Presidential Memorandum.

9903.01.33: Articles of iron or steel, derivative articles of iron or steel, articles of aluminum, derivative articles of aluminum, passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks and parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks, semi-finished copper and intensive copper derivative products, of any country, subject to Section 232 actions, that are properly classified in the HTSUS headings identified subdivision (v)(vi) through (v)(xi) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS, as added to the HTSUS by Annex III of EO 14257.

9903.01.34: For articles in which at least 20% of the value of article is U.S. originating, the U.S. content will not be subject to the reciprocal tariff. The reciprocal tariff will be assessed on the non-U.S. content.

CHAPTER 98

The additional duties imposed by the headings above shall not apply to goods for which entry is properly claimed under a provision of chapter 98 of the HTSUS pursuant to applicable U.S. Customs and Border Protection (CBP) regulations, and whenever CBP agrees that entry under such a provision is appropriate, except for the following instances.

The additional duties imposed by IEEPA Reciprocal tariffs apply to goods for which entry is properly claimed under Subchapter XIX, 9819, for Africa Growth and Opportunity Act (AGOA), Subchapter XX, 9820, for United States-Caribbean Basin Trade Partnership Act, and Subchapter XXII, 9822, for various other Free Trade Agreements. These additional duties also apply to goods for which entry is properly claimed under subheading 9802.00.80, as well as subheadings 9802.00.40, 9802.00.50, and 9802.00.60.

Goods for which entry is properly claimed under Subchapter XIII, 9813, for Temporary Importation Under Bond (TIB), will need to report the dutiable IEEPA Reciprocal HTSUS Chapter 99 number, along with the appropriate 9813 HTSUS number and 1-97 HTSUS number. No payment of the IEEPA duties will be required, as no duties will be assessed for compliant TIB filings. Reporting the IEEPA Chapter 99 number will ensure proper bonding, should the goods not meet the requirements of 9813, HTSUS.

TRANSSHIPMENT

Goods determined by CBP to have been transshipped to evade applicable IEEPA Reciprocal duties are subject to an additional ad valorem duty of 40 percent. CBP will direct a correction of the entry and/or entry summary to be filed, replacing the IEEPA Reciprocal HTSUS number with heading 9903.02.01 or take action upon liquidation to collect the 40% applicable duties. The 40% duties are in addition to any other applicable or appropriate fine or penalty, and any other duties, fees, taxes, extractions, or charges applicable to goods of the country of origin.

HTSUS REPORTING SEQUENCE

For entry summary lines that include multiple HTSUS numbers, CBP requires that the duty be appropriately associated to the correct HTSUS. For example, if the entry is subject to heading 9903.01.25, then the 10% percent duty must be associated to heading 9903.01.25 within the entry summary line when transmitting to the Automated Commercial Environment (ACE) and when a printed 7501 is produced. The 10% duty must not be combined with the duty reported on a different HTSUS within the entry summary line. Further, duties across several required HTSUS numbers on a given entry summary line must not be combined and cannot be reported on only one HTSUS within the entry summary line.

For articles that have a U.S. content of at least 20% and are subject to heading 9903.01.34, the article must be broken up onto two entry summary lines to accurately report and pay the applicable rate of duty. The reciprocal tariff additional duty is to be reported based on the non-U.S. content. The first line will include the U.S. content

while the second line will include the non-U.S. content. Each line should be reported in accordance with the instructions below.

For entry summary lines including multiple HTSUS numbers, the following sequence must be followed.

1. Chapter 98 number (if applicable)

2. Chapter 99 number(s) for additional duties (if applicable)

3. For trade remedies, if applicable

- first report the Chapter 99 number for Section 301,
- followed by the Chapter 99 number for IEEPA Fentanyl,
- followed by the Chapter 99 number for IEEPA Reciprocal,
- followed by the Chapter 99 number for Section 232 or 201 duties,
- followed by the Chapter 99 number for Section 201 or 232 quota

4. Chapter 99 number(s) for REPLACEMENT duty or other use, e.g., MTB or other provisions (if applicable)

5. Chapter 99 number for other quota (not covered by #3) (if applicable)

6. Chapter 1 to 97 number for the commodity tariff

The entered value of the commodity covered by the entry summary line should be reported on the Chapter 1-97 number, except if Chapter 98 reporting provisions require the entered value to be reported differently.

Refer back to CSMS # 64649265 - GUIDANCE – Reciprocal Tariffs, April 5, 2025 Effective Date and CSMS # 64680374 - GUIDANCE – Reciprocal Tariffs, April 5 and April 9, 2025, Effective Dates for further information.

If you encounter any errors in filing an entry summary, contact your CBP client representative or the ACE Help Desk.

Questions regarding this message should be directed to CBP at traderemedy@cbp.dhs.gov.

Related messages: CSMS # 64649265, 64680374, 64687696, 64701128, 64724565, 65029337, 65201773, 65573545

SHARE

Update your subscriptions, modify your password or e-mail address, or stop subscriptions at any time on your Subscriber Preferences Page. You will need to use your e-mail address to log in. If you have questions or problems with the subscription service, please contact subscriberhelp.govdelivery.com.

This service is provided to you at no charge by U.S. Customs and Border Protection.

Privacy Policy | GovDelivery is providing this information on behalf of U.S. Department of Homeland Security, and may not use the information for any other purposes.

U.S. Customs and Border Protection

Homeland Security

Powered by GOVDELIVERY

Privacy Policy | Cookie Statement | Help