CIRCULAR INFORMATIVA No. 050.25

CIR_GJN_MEG_050.25

Ciudad de México, a 05 de mayo de 2025.

Asunto: Se da a conocer el Resumen para México y Canadá respecto de la Orden Ejecutiva Aranceles emitido por la CBP.

Por medio del presente se da a conocer el **Resumen para México y Canadá respecto de la Orden Ejecutiva Aranceles emitido por U.S Custums and Border Protection (CBP)**, los cuales se destacan los puntos más relevantes, mismos que se mencionan a continuación:

Aranceles MFN (Nación Más Favorecida)

- Fijados por el Congreso de EE.UU., no reemplazados por la orden ejecutiva.
- Ej.: juguetes 0%, autos 2.5%, motocicletas 3.7%.
- México y Canadá tienen reducción/exención bajo USMCA/T-MEC.

Aranceles según Orden Ejecutiva 14289 (2025)

- **Autos (Sec. 232):** 25% ad valorem / No acumulativo con otros aranceles E.O.
- **Aluminio (Sec. 232):** 25% (sube de 10%).
- **Acero (Sec. 232):** 25%.
- **México y Canadá (IEEPA):** 25% (10% para potasa/energía canadiense).
- Retroactivo al 4 marzo 2025.

Excepciones y Tratamientos Preferenciales

- Preferencia USMCA exime de aranceles IEEPA y en parte de autos.
- Exención “de minimis” < $800 USD.
- Sin reembolso (“No Drawback”) de aranceles pagados.

Aranceles Recíprocos (E.O. 14257/14259)

- 10% global (excepto México/Canadá, que ya tienen IEEPA 25%).
- Si se elimina exclusión MX/CA, bienes sin USMCA pagarán +12%.
- Algunos bienes de alta tecnología quedan exentos.

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Autos y Autopartes (Sec. 232)

- 25% sobre valor no estadounidense.
- Componentes excluidos bajo ciertas condiciones.
- Offset temporal para producción local:
  - 3.75% del MSRP (del 3 de abril de 2025 al 30 de abril de 2026),
  - 2.5% del MSRP (del 1 de mayo de 2026 al 30 de abril de 2027).

Posibles Aranceles Futuros (en evaluación)

- Cobre, madera, minerales críticos.
- Reportes pendientes (oct-nov 2025)

Lo anterior se hace de su conocimiento a fin de que lo tomen en consideración para el desarrollo de sus actividades, asimismo, se adjunta la Orden Ejecutiva Aranceles para mayor consulta; de igual forma, quedamos a sus órdenes para cualquier duda o comentario, la Gerencia Jurídico Normativa de esta Confederación en el correo juridico@claa.org.mx.

Atentamente

Gerencia Jurídico Normativa
carmen.borgonio@claa.org.mx
Confederación Latinoamericana de Agentes Aduanales, A.C.

2025 EXECUTIVE ORDER TARIFFS / SUMMARY FOR MEXICO AND CANADA

Statutory Tariffs	***Duty Rate***	***Start Date***	***Notes***
Most Favored Nation Tariffs (Statutory)	Commodity Specific	N/A	MFN tariffs are set by the U.S. Congress and ***are not*** excused / replaced by E.O. tariffs. Rates are listed in the Harmonized Tariff Schedule (HTS). Tariff rates vary by commodity [*ex.: toys: 0%, passenger vehicles: 2.5%, motorcycles: 3.7%, etc.*] Parties that receive trade agreement (*including USMCA*) preferential treatment have their MFN duties forgiven/reduced, based on specific agreement terms (Mexico / Canada: General Note 11).
2025 Executive Order Tariffs	***Duty Rate***	***Start Date***	***Notes***
E.O. 14289: 2025 E.O. Tariffs are **NOT** cumulative where multiple tariffs apply to same good. 2025 E.O. Tariffs include: • (a) Sec. 232 Tariffs on autos; • (b) IEEPA Tariffs on Country-of-Origin Canada; • (c) IEEPA Tariffs on Country-of-Origin Mexico; • (d) Sec. 232 Tariffs on aluminum; • (e) Sec. 232 Tariffs on steel Duty for goods that fall subject to multiple E.O.'s Tariffs shall apply as follows: • Goods subject to (a) (*Sec. 232 Tariffs on Autos*) shall not be subject to additional 2025 E.O. tariffs (b – e) • Goods subject to (b-c) (*IEEPA Tariffs on Canada / Mexico*) shall not be subject to additional 2025 E.O. Tariffs (d – e) • Goods subject to (d) (*Sec. 232 Tariffs on Aluminum*) may be subject to additional 2025 E.O. Tariffs (e) (*Sec. 232 Tariffs on Steel*), and goods subject to (e) may be subject to (d).			Each of the 2025 E.O. Tariffs remains independently valid amd enforceable, *except where cumulative exception applies*. This reprieve does NOT excuse other tariffs, duties, taxes, fees, or other exactions (examples: Sec. 301 duties, AD/CVD, merchandise processing fees, harbor maintenance fees, excise taxes, etc.). **This order shall apply retroactively to all entries of merchandise subject to any 2025 E.O. Tariffs of this order and entered on or after 4 March 2025**. Any refunds will be processed pursuant to applicable laws and U.S. Customs and Border Protection's standard procedures for such refunds. HTSUS changes must be made by 16 May 2025. Additional guidance, including regarding refunds, will be published as soon as possible. 90 FRN 18907; CSMS 64916414
Country-of-Origin – Mexico & Canada (IEEPA) **E.O.'s** (*Canada*):14193,14197 (*Mexico*):14194, 14198	25% ad valorem (10% for Canadian Potash and Energy Products) **FRNs:** **(*Canada*)** 90 FR 9113, 90 FR 9183, 90 FR 11423 **(*Mexico*)** 90 FR 9117, 90 FR 9185, 90 FR 11429	4 March	Reprieve for goods receiving USMCA preferential treatment (*no expiration date expressed in E.O. / FRN*). De Minimis Exception (<$800 USD) allowed. No Drawback. **CSMS**: (*Canada):* 63988467, 63991510, 64297449, 64336037; (*Mexico)*: 64297292, 64335789
Reciprocal Tariffs (Worldwide) (IEEPA) **E.O.** 14257, **E.O.** 14259	10% worldwide tariff / additional tariffs on enumerated countries **FRN:** 90 FR 15041, 90 FR 15509	5 April (10% worldwide) 9 July (specific % rates for enumerated countries)	**The 10% baseline reciprocal tariffs do NOT apply to Mexico and Canada.** [*The 25%/10% IEEPA tariff on Country-of-Origin Mexico and Canda goods still applies*]. If the MX/CA exclusion is terminated, no Reciprocal Duty Tariffs will be owed for goods receiving USMCA preferential treatment. For goods NOT receiving USMCA preferential treatment, an additional duty of 12% will be levied. (*not be applicable to goods entered under USMCA preferential treatment for Country-of-Origin U.S.*). In addition, a list of specific commodity types (incl. high tech goods) are exempted (listed in FRN and CSMS). Sec. 232 goods are not subject to IEEPA Reciprocal Tariffs (i.e. steel, aluminum, automotive goods). **CSMS:** 64649265, 64687696, 64680374, 64701128, 64724565

Current as of 4 May 2025 [CSMS available at www.CBP.gov/trade/automated/cargo-systems-messaging-service]

2025 EXECUTIVE ORDER TARIFFS / SUMMARY FOR MEXICO AND CANADA

Executive Order Tariffs	***Duty Rate***	***Start Date***	***Notes***
Tariffs on Steel and Aluminum (Worldwide) (Sec. 232) **Proc.** 10896 (*Steel*) **Proc.** 10895 (*AL*)	25% for Steel / Derivative Steel **FRN:** 90 FR 9817 25% (increase from 10%) for AL / Derivative AL **FRN:** 90 FR 9807, 90 FR 14705	12 March	USMCA preferential treatment does not excuse these tariffs; 2018 bilateral exemptions that Mexico and Canada negotiated terminated. *Steel/Aluminum goods subject to Sec. 232 tariffs are exempted from IEEPA Reciprocal Tariffs (IEEPA Country-of-Origin Mexico and Canada tariffs will still apply).* **CSMS:** (*Steel*): 64348411; (*AL*): 64348411, 64605146, 64639013
Tariffs on Automotive Goods (Worldwide) (Sec. 232) **Proc.** 10908 **E.O.** _____ (Amendments to Adjusting Imports of Autos and Auto Parts into the U.S.; 29 April 2025)	25% ad valorem for automotive goods **FRN:** 90 FR 14705, _____ (29 April 2025 E.O.)	3 April (Finished Autos) 3 May (Automotive Components)	USMCA / T-MEC: Importers who claim USMCA/T-MEC preferential treatment can seek the value of the finished auto's U.S. content subtracted from the overall calculation of value for tariff assessment (*I.e. auto tariff will be 25% ad valorem of solely non-U.S. content*). Certain auto components are exempt from Sec 232 duties (specifically, goods entered under USMCA / T-MEC preferential treatment and those which are not components for passenger vehicles or light tucks) at least until guidance is provided on procedures for U.S.-content carve-outs for the calculation of duty for final assembled vehicles (See CSMS 64916652). ***+++Additional guidance is pending+++*** Where importers overstate value of U.S. content, tariffs will apply to the entire value of the good (retroactively to 3 April & prospectively until accurate U.S. value established). No Drawback. E.O. ____ modifies Sec. 232 auto tariffs by offering an offset for automotive parts used in U.S.-assembled vehicles. ***+++Additional guidance is pending+++*** • 3.75% of MSRP of producer's U.S. production (3 April 2025 to 30 April 30, 2026), and • 2.5% of MSRP of producer's U.S. production (1 May 2026 to 30 April 2027). These percentages reflect the duty that would be owed when a 25% duty is applied to the value of the U.S. – assembled vehicle. [15% (Year 1) /10% (Year 2)]. ***Only autos undergoing final assembly in the United States are eligible to be included in this calculation.*** ***White House Fact Sheet:*** www.WhiteHouse.gov/fact-sheets/2025/04/fact-sheet-president-donald-j-trump-incentivizes-domestic-automobile-production Import adjustment offset amount may only be used by importers of record authorized by the producer. The amount may be used to offset tariff liability related solely to Sec. 232 duties on automotive goods. Relief capped at total Sec. 232 duty liability by producer, with no offset available for any other tariff liability. Producers may determine component suppliers eligible to decrement against that producer's approved import adjustment offset amount. Commerce will establish process for seeking import adjustments. Submissions to be verified by Commerce, with notifications sent to CBP. ***+++Additional guidance is pending+++*** **CSMS:** 64624801; 64913145, 64916652 (with annex HTS list)
Potential Tariffs			
Additional Sec. 232 Tariffs (Worldwide) **E.O.** 14420 (Copper) **E.O.** 14223 (Timber / Lumber) **E.O.** 14272 (Critical Minerals)	Potential Tariffs for Additional Commodity Types, Pending U.S. Dept. of Commerce Reports **FRN:** 90 FR 11940 (Copper) 90 FR 11359 (Timber / Lumber) 90 FR 16437 (Critical Minerals)	Commerce Reports Due to W.H. in Oct. / Nov. 2025	The U.S. Department of Commerce has been directed, via Executive Orders, to perform Sec. 232 investigations on a series of commodity types, which may result in Sec. 232 duties, details pending. Mexico and Canada are significant importers of these commodity types to the United States.

Current as of 4 May 2025 [CSMS available at www.CBP.gov/trade/automated/cargo-systems-messaging-service]