Confederación Latinoamericana de Agentes Aduanales A.C.®

CIRCULAR INFORMATIVA No. 082.25

CIR_GJN_MEG_082.25

Ciudad de México, a 17 de junio de 2025.

Asunto: Se da a conocer la **Guía de instrucción de importación de aluminio cuando se desconozca el país de fundición y colada,** emitido por el CBP.

Por medio del presente se da a conocer el comunicado **No. CSMS # 65340246 - GUÍA: Sección 232 Instrucciones de importación de aluminio cuando se desconozca el país de fundición y colada** emitido por **U.S Custums and Border Protection (CBP)**, que mediante el cual actualiza las instrucciones para declarar el país de fundición y colada en las importaciones de aluminio derivado a las medidas de la Sección 232, permitiendo el uso de "unknown" cuando no se conozca esta información, lo cual se destaca la siguiente información:

Para las importaciones de aluminio sujetos a las medidas de la Sección 232, si se desconoce el país de fundición, deberán declarar "unknown" (desconocido) en lugar del código de la Organización Internacional de Normalización (ISO) para el país de fundición o fundición desconocido, dicha disposición será vigente **a partir del 28 de junio de 2025**. Cabe señalar, que al declarar "unknown", los importadores deberán asentar el código HTS **9903.85.67 o 9903.85.68, según corresponda**, y se les aplicarán los aranceles del 200% de la Sección 232 sobre las importaciones de aluminio procedentes de Rusia.

En ese tenor, para informar el país principal de fundición, el país secundario de fundición o el país de fundición más reciente, los importadores deben informar el código ISO de los artículos de aluminio y los artículos derivados del aluminio en todos los países sujetos a la sección 232.

Asimismo, deben declarar "Y" para el país principal de fundición y/o el país secundario de fundición. Los importadores/declarantes no pueden declarar "N" tanto para el país principal como para el secundario de fundición.

Cabe mencionar, que para el Registro de Declaración Adicional del Importador, Tipo "07", si se desconoce el país de fundición o el país de moldeo del aluminio derivado, primario o secundario, se debe indicar "UN" (unknown) como código ISO de país. Al indicar "UN", se aplicarán los aranceles del 200% de la Sección 232 para el aluminio ruso en la línea de resumen de entrada.

Lo anterior se hace de su conocimiento a fin de que lo tomen en consideración para el desarrollo de sus actividades, asimismo, se proporciona la página oficial https://content.govdelivery.com/bulletins/gd/USDHSCBP-3e50356?wgt_ref=USDHSCBP_WIDGET_2 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

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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 law and ***are not*** excused / replaced by Exec. Order tariffs. Tariff rates vary by commodity [*ex.: toys: 0%, passenger vehicles: 2.5%, motorcycles: 3.7%, etc.*] Parties that receive trade agreement (*including USMCA / T-MEC*) 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***
Exec. Order 14289: 2025 E.O. Tariffs are **NOT** cumulative where multiple tariffs apply to same goods (CSMS 65054270). This does *NOT* apply to the IEEPA Reciprocal Tariffs. **Proc.** 10947 updates the non-cumulative order of preference. Non-Cumulative 2025 E.O. Tariffs include: • (a) Sec. 232 Tariffs on Automotive Goods; • (b) IEEPA Tariffs on Country-of-Origin Canada; • (c) IEEPA Tariffs on Country-of-Origin Mexico; • (d) Sec. 232 Tariffs on AL (*now takes priority over b & c*); • (e) Sec. 232 Tariffs on Steel (*now takes priority over b & c*) 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 (**d-e**) (*Sec. 232 Tariffs on Steel / AL*) shall not be subject to additional 2025 Exec. Order Tariffs (**b-c**) (*IEEPA Tariffs on CA/MX*) • Goods subject to (**b-c**) (*IEEPA Tariffs on Canada / Mexico*) must pay the IEEPA tariffs (25%/10%), with the continued USMCA / T-MEC reprieve.			U.S. Ct. of Int'l Trade found use of IEEPA in this matter to exceed POTUS authority; implementation stayed pending appeal [*V.O.S. Selections vs. U.S.* (Slip Op. 25-66) (Ct Nos. 25-00066 & 2500077) (28 May 2025)]. Case applicable to IEEPA tariffs (Canada, MX, China, Reciprocal) & NOT Sec. 232 tariffs (autos, steel, autos). See CSMS 65201384 Each of the 2025 E.O. Tariffs remains independently valid and enforceable, *except where the non-cumulative exception applies*. The non-cumulative nature of the 2025 Exec. Order Tariffs does NOT excuse other tariffs, duties, taxes, fees, or other exactions (examples: Sec. 301 duties, AD/CVD, merchandise processing fees, excise taxes, etc.). **The 2025 Exec. Order Tariffs' non-cumulative nature applies retroactively to all entries of merchandise entered on or after 4 March 2025.** Refunds to be processed pursuant to applicable laws and U.S. Customs and Border Protection's standard procedures for such refunds. 90 FRN 18907; CSMS 64916414, 65054270, 65236574
Country-of-Origin – Mexico & Canada (IEEPA) **Exec. Order** (*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 / T-MEC preferential treatment (*no expiration date expressed in E.O. / FRN*). De Minimis Exception (<$800 USD) allowed. No Drawback. **CSMS**: (*CA):* 63988467, 63991510, 64297449, 64336037; (*MX)*: 64297292, 64335789, 65201384, 65201773
Reciprocal Tariffs (Worldwide) (IEEPA) **Exec. Order** 14257, **Exec. Order** 14259	10% worldwide tariff / additional tariffs on enumerated countries **FRN:** 90 FR 15041, 90 FR 15509	5 April (10% worldwide) 9 July (specific % for enumerated countries)	**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 IEEPA Reciprocal Duty Tariffs will be owed for goods receiving USMCA / T-MEC preferential treatment. For goods NOT receiving USMCA / T-MEC preferential treatment, an additional duty of 12% will be levied. (*not be applicable to goods entered under USMCA / T-MEC 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, AL, autos). **CSMS:** 64649265, 64687696, 64680374, 64701128, 64724565, 65201384, 65201773

Current as of 17 June 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***
Sec. 232 Tariffs on Steel and Aluminum (Worldwide) **Proc.** 10896 (*Steel*) **Proc.** 10895 (*AL*) **Proc.** 10947 (Steel & AL)	50% for Steel / Derivative Steel **FRN:** 90 FR 9817 90 FR 24199 90 FR 25208 (16 June 2025) 50% for AL / Derivative AL **FRN:** 90 FR 9807, 90 FR 14705, 90 FR 24199	12 March (25%) 4 June (50%)	USMCA / T-MEC preferential treatment does not excuse these tariffs; 2018 MX / CA bilateral exemptions terminated. Non – steel / AL content contained in steel / AL & derivative articles are subject to IEEPA Reciprocal Tariffs (i.e. the 10% worldwide tariff and additional tariffs on enumerated countries). Steel derivative products expanded to include appliances (effective 23 June, per 90 FR 25208) **CSMS:** (Steel): 64348411; (AL): 64348411, 64605146, 64639013, 65236574, (Steel) 65236374, 65289012 & annexes, (AL) 65236645, 65288784 & annexes, 65340246
Sec. 232 Tariffs on Automotive Goods (Worldwide) **Proc.** 10908 (26 March 2025) and Amended Proclamation (29 April 2025)	25% ad valorem for automotive goods **FRN:** 90 FR 14705, 90 FRN 21450	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*). Documentation to be submitted ot U.S. Department of Commerce (Autos232USMCA@Trade.gov) (For more details, see CSMS 64916652, 65054270). 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. Proc. 10908's April 29th Amendment 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), 65054270.
Potential Tariffs			
Additional Sec. 232 Tariffs (Worldwide) **Exec. Order** 14420 (Copper) **Exec. Order** 14223 (Timber / Lumber) **Exec. Order** 14272 (Critical Minerals)	Potential Tariffs, 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 exporters of these commodity types to the United States.

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