Confederación Latinoamericana de Agentes Aduanales A.C.®

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Ciudad de México, a 05 de septiembre de 2025.

Asunto: Se da a conocer **los nuevos requisitos arancelarios para la importación de productos a los EE.UU**. emitido por el **CBP**.

Por medio del presente se da a conocer **los nuevos requisitos arancelarios para la importación de productos a los EE. UU** emitido **por U.S Custums and Border Protection (CBP),** mediante el cual informa que a través de **Órdenes Ejecutivas y Proclamaciones,** el Presidente **ha impuesto nuevos aranceles a los bienes importados a los Estados Unidos de conformidad con la Ley de Poderes Económicos de Emergencia Internacional (IEEPA) y la Sección 232 de la Ley de Expansión Comercial de 1962.**

Cabe mencionar, que las **Partes que reciben un trato preferencial en un acuerdo comercial (incluido el T-MEC) ven condonados o reducidos sus aranceles NMF, según los términos específicos del acuerdo.**

Lo anterior se hace de su conocimiento a fin de que lo tomen en consideración para el desarrollo de sus actividades, asimismo, se comparten los resúmenes anexos al presente en donde se detallan las tarifas, 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.

New Tariff Requirements for 2025

Send questions to:
traderemedy@cbp.dhs.gov
Updated 8/20/2025
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Through Executive Orders and Proclamations, the President has imposed new tariffs on goods imported into the United States pursuant to the International Emergency Economic Powers Act (IEEPA) and Section 232 of the Trade Expansion Act of 1962. **This is a high-level overview. Many exemptions and other detailed provisions may apply that are not summarized below.** For complete information, visit the CBP.gov website using the QR code below.

Autos, Auto Parts

As of May 3: 25%

Section 232: 25% on passenger vehicles and light trucks and auto parts of all countries, except UK and USMCA. See below for unstacking.

Copper

As of August 1: 50%

Section 232: 50% on imports of semi-finished copper products and intensive copper derivative products of all countries. See below for unstacking.

Steel

As of June 4: 50%

Section 232: 50% on imports of steel (including derivatives) of all countries, except UK (25%). See below for unstacking.

Aluminum

As of June 4: 50%

Section 232: 50% on imports of aluminum (including derivatives) of all countries, except Russia (200%) and UK (25%). See below for unstacking.

Brazil

As of August 6: 40%

IEEPA: 40% on all nonexempted goods. Stacks with Reciprocal rate.

Russian Oil (India)

As of August 27: 25%

IEEPA: 25% on all nonexempted goods of India. Stacks with Reciprocal rate.

Canada

As of August 1: 35%, 10% Energy & Potash

IEEPA: 35% on all goods except 10% on energy and potash; exemptions for USMCA-originating goods. See below for unstacking.

Mexico

As of March 7: 25%, 10% Potash

IEEPA: 25% on all goods except 10% on potash and exemptions for USMCA-originating goods. See below for unstacking.

China/Hong Kong

As of March 4: 20%

IEEPA: 20% tariff on all goods. Additional IEEPA reciprocal rate of 10%.

Reciprocal

As of August 7: 10% to 41%

IEEPA: 10% minimum for all countries, then specific rates for all nonexempted goods; 10% to 41% for 95 countries.

De Minimis

As of August 29, de minimis duty free entry is no longer available for goods from any country.

Unstacking Certain Tariffs

1. Products subject to Auto/Auto Parts 232 are not subject to Copper/ Aluminum/Steel 232, Reciprocal, Brazil/Russian Oil/Canada/Mexico IEEPA.
   - 2a. Content subject to Section 232 Aluminum/Steel is not subject to Reciprocal, Brazil, Russian Oil, or Canada/Mexico IEEPA.
   - 2b. Content subject to Section 232 Copper is not subject to Reciprocal, Brazil, or Russian Oil.

Products with a mixture of copper, steel, and/or aluminum content continue to be subject to all of the applicable Copper/Steel/Aluminum 232 tariffs.

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*) 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. (CSMS 65054270). **Proc.** 10947 updates the non-cumulative order of preference. Non-Cumulative 2025 E.O. Tariffs, in order of priority, include: • Sec. 232 Tariffs on automotive goods; • Sec. 232 Tariffs on steel, aluminum (AL), and copper (CU) • IEEPA Tariffs on Country-of-Origin Canada & Mexico, with continued USMCA reprieve. IEEPA reciprocal tariffs (if applicable) are cumulative.			U.S. Ct. of Appeals for the Federal Circuit found use of IEEPA in this matter to exceed POTUS authority; [*V.O.S. Selections vs. U.S.* No. 25-1812 (Fed. Cir. Aug. 29, 2025) (per curium)]. Implementation stayed pending appeal to U.S. Supreme Ct. Case applicable to IEEPA tariffs (Canada, MX, China, Reciprocal) & NOT Sec. 232 tariffs (autos, steel, AL, CU). See CSMS 65201384 The non-cumulative nature of 2025 Exec. Order Tariffs does NOT excuse/replace other tariffs or duties. 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 refunds. 90 FRN 18907; CSMS 64916414, 65054270, 65236574
Country-of-Origin – Mexico & Canada (IEEPA) **Exec. Order** (*Canada*):14193,14197, 14325 (*Mexico*):14194, 14198	**Canada:** 35% ad valorem (10% for Potash and Energy Products) **MX:** 25% ad valorem (10% for Potash Products) **FRNs:** **(*Canada*)** 90 **FR** 9113, 90 **FR** 9183, 90 **FR** 11423, 90 **FR** 37957 **(*Mexico*)** 90 **FR** 9117, 90 **FR** 9185, 90 **FR** 11429	4 March (MX and Canada 25%) 1 August (Canada 35%)	No Drawback. Reprieve for importers claiming USMCA preferential treatment. Country-of-Origin Canada goods determined to have been transshipped to evade applicable duties will be assessed an additional 40% ad valorem rate of duty. **CSMS**: (*Canada):* 63988467, 63991510, 64297449, 64336037; 65798609 (*MX*): 64297292, 64335789, 65201384, 65201773
Reciprocal Tariffs (Worldwide) (IEEPA) **Exec. Order** 14257, **Exec. Order** 14259, **Exec. Order** 14316 **Exec. Order** 14326	10% worldwide tariff / additional tariffs on enumerated countries **FRNs:** 90 **FR** 15041, 90 **FR** 15509, 90 **FR** 30823 90 **FR** 37963 (annexes, with specific % for enumerated countries, 6 August 2025)	5 April (10% worldwide) 7 August (specific % for enumerated countries)	**10% baseline reciprocal tariffs do NOT apply to Mexico and Canada.** [*The IEEPA tariffs on Country-of-Origin Mexico (25%) and Canada (35%) goods still apply*]. Goods determined by CBP to have been transshipped to evade applicable IEEPA Reciprocal duties are subject to an additional 40% ad valorem duty. For subject articles that have least 20% U.S. content, IEEPA reciprocal tariffs will be assessed solely on the non-U.S. content. If the MX/CA exclusion is terminated, no IEEPA 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.*). A list of specific commodity types (high technology goods) are exempted (CSMS 64724565). **CSMS:** 64649265, 64687696, 64680374, 64701128, 64724565, 65201384, 65201773, 65572962, 65829726.

Current as of 4 Sept. 2025

[Direct CSMS texts available at www.CBP.gov/trade/automated/cargo-systems-messaging-service]

[CBP compliance guidance consolidated at www.CBP.gov/Trade/Programs-Administration/Trade-Remedies]

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 50% for AL / Derivative AL **FRN:** 90 **FR** 9807, 90 **FR** 14705, 90 **FR** 24199	12 March (25%) 4 June (50%)	USMCA preferential treatment does not excuse these tariffs; 2018 bilateral exemptions terminated. Non – steel / AL content contained in covered derivative articles are subject to IEEPA Reciprocal Tariffs. 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, 65405824, 65936570; (AL) 65236645, 65288784, 65340246, 65936615 [*Most recent HTS Annex published* (Steel) 18 Aug. 2025; (AL) 18 Aug. 2025]
Sec. 232 Tariff on Copper (Worldwide) **Exec. Order** 14420 **Proc.** 10962	50% for semi-finished CU products and intensive CU derivative products. 90 **FR** 11940 (Investigation) 90 **FR** 37727 (Implementation)	1 August	Duty based upon the value of the CU content. Non-CU content of all subject CU articles subject to any other import duties in effect, except goods subject to Sec. 232 duties on automotive / steel / AL (IEEPA 9903.01.33 exception). No drawback. **CSMS:** 65794272 [*Most recent HTS Annex published (for CU) 31 July 2025*]
Sec. 232 Tariffs on Automotive Goods (Worldwide) **Proc.** 10908 (26 March 2025) and **Amended Proc.** 10925 (29 April 2025)	25% ad valorem for automotive goods **FRN:** 90 **FR** 14705, 90 **FR** 21450, 90 **FR** 25027	3 April (Finished Autos) 3 May (Automotive Parts)	Automotive parts that claim USMCA preferential treatment continue to receive a reprieve on Sec. 232 tariffs for automotive goods. CSMS 64916652. Importers of final-assembly-in-MX vehicles claiming USMCA 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 to U.S. Department of Commerce (Autos232USMCA@Trade.gov) (*For more details, see CSMS 64916652, 65054270, 65649652*). 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. Temporary offsets available for foreign-produced automotive parts used in U.S.-assembled vehicles. Import adjustment offset amounts awarded for qualifying automobiles, assembled between 3 April 2025 and 30 April 2027, may be carried forward until the full approved import adjustment offset amount is exhausted. No new import adjustment offsets will be granted after 30 April 2027. (*Details and pts of contact in 90 FR 25027*) The Import Adjustment Offset amount calculated as a percentage of the aggregate Manufacturer's Suggested Retail Price (MSRP) value of automobiles assembled in the United States (3.75% of aggregate MSRP for eligible automobiles assembled btw 3 April 2025 & 30 April 2026; 2.5%; btw 1 May 2026 & 30 April 2027.). Import Adjustment Offset amounts may be used only by approved importers of record associated with the approved final producer and may not be traded, sold, or transferred. May be applied only to reduce Sec. 232 automotive tariff liability & may not exceed total Sec. 232 automotive tariff liability on covered parts. **CSMS:** 64624801; 64913145, 64916652 (with annex HTS list), 65054270, 65649652.
Potential Tariffs			
Additional Sec. 232 Tariffs (Worldwide) **Exec. Order** 14223 (Timber / Lumber) **Exec. Order** 14272 (Critical Minerals) **Exec. Order** 14297 (Pharma | Semi-Conductors | Med. & Heavy - Duty Trucks, Parts & Derivatives)	Potential Tariffs, Pending U.S. Dept. of Commerce Reports **FRN:** 90 **FR** 11359 (Timber / Lumber) 90 **FR** 16437 (Critical Minerals) 90 **FR** 15950 (Pharma) 90 **FR** 15951 (Semi-Conductors) 90 **FR** 17371 (Med. & Heavy-Duty Trucks, Parts, & Derivatives)	Commerce Reports Due to White House in Autumn 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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