

# THE NEW U.S. TARIFF REALITY

Guidance from Buckland Expert



THE NEW U.S. TARIFF REALITY

# YOUR VIDEO HOST



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Section 1:

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# What are Tariffs?

### 1.1 TARIFF BASICS

- Tariffs, also commonly referred to as duties, are a tax assessed upon certain goods imported into the United States.
- Tariff/duty rates are assessed based upon the following factors:
  - US Harmonized Tariff Schedule (HTS) code. This is a 10-digit numeric code that signifies what the product being imported is.
  - Country of origin. This means the country of manufacture, production, or growth of any article of foreign origin entering the United States. It is not always the country of export.
- Tariffs/duties are paid by the **importer of record**.
  - The importer of record is typically the United States company purchasing the goods.
  - The importer of record can also be the shipper or consignee (U.S. company that is different from the buyer).
- Tariffs/duties are collected by U.S. Customs and Border Protection (CBP)
  - Tariffs are paid either by the customs broker, who then invoices the importer of record or -
  - The importer of record establishes a connection with CBP to pay duties directly through ACH.

## 1.2 HOW DO TARIFFS WORK?

### Exporter



Price (declared value):  
\$20,000 at manufacturer



Export of auto parts from China to  
USA

### Importer



Cost to Importer (not including  
purchase price): \$14,000

Price + Markup + Tariffs  
Price (\$20,000) + 20% Markup  
(\$4,000) + Tariff passthrough  
(\$14,000)

### End-Consumer



Sticker Price for End Consumer:  
\$38,000 (with Tariff)

Compare to Price without Tariff:  
\$24,000

Section 2:

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# Trade Remedies Implemented

### 2.1 WHAT IS IEEPA?

- The International Emergency Economic Powers Act, also known as 'IEEPA,' codified presidential national emergency powers to investigate and impose controls on transactions as well as freeze foreign assets under the jurisdiction of the United States. [1](#)
- IEEPA, enacted in 1977, was designed to empower the president to address threats to national security, foreign policy, or the economy that originate outside the United States.
- The law allows the President to:
  - Investigate, regulate, and prohibit certain financial transactions.
  - Block transactions and freeze assets.
  - Sanction people and organizations
- The President must declare a national emergency to invoke IEEPA's powers.
  - A national emergency was declared at the [Southern Border of the United States](#) on January 20, 2025

### 2.2 LEGAL CHANGES TO IEEPA

- On May 28, 2025, the U.S. Court of International Trade (“CIT”) declared unlawful and permanently enjoined President Trump’s worldwide *ad valorem* reciprocal tariffs and his tariffs against Canada, China and Mexico in connection with the illegal drug-trafficking and migration crisis (collectively, “President Trump’s IEEPA Tariffs” or the “IEEPA Tariffs”).
- The Government immediately appealed the CIT’s decision to the U.S. Court of Appeals for the Federal Circuit (“Federal Circuit”).
- On August 29, 2025, the U.S. Court of Appeals for the Federal Circuit ruled that the Trump administration’s tariffs imposed under IEEPA were unlawful, holding that the statute does not grant the president authority to impose such taxes. This decision upheld a lower court’s ruling, but was stayed until October 14, 2025
- Supreme court is set to hear oral arguments beginning in November 2025.
- Businesses should provision for the payment of the IEEPA Tariffs even if the U.S. Supreme Court upholds the CIT’s permanent injunction. U.S. government is moving forward with Section 232 investigations for specific industries and can impose tariffs under other Sections. Some tariffs could be imposed retroactively, impacting refunds.



### 2.3 IEEPA DUTIES ON CANADA AND MEXICO

- On February 1, 2025, President Trump signed executive orders against Canada and Mexico, effective February 4th, 2025. These tariffs would impose 25% additional tariff on Canadian and Mexican origin goods, with few exceptions.
- The implementation of the tariffs against Canada and Mexico were delayed on February 3rd, 2025 until March 4th, 2025.
- 25% tariffs against all goods from Canada and Mexico went into effect on March 4th, 2025.
- On March 6th, 2025, the administration announced an exemption for Canadian and Mexican origin goods qualifying under USMCA. This pause is still in effect.
- On August 1, 2025, the administration increased the Canada IEEPA tariff to 35%.

### 2.4 USMCA EXCLUSION TO IEEPA DUTIES

- Goods must qualify for USMCA at time of entry summary filing to be exempt from USMCA duties.
  - USMCA can be claimed prior to entry summary finalization (max 10 business days after date of import)
  - USMCA exclusion chapter 99 # can be claimed through Post Summary Correction (PSC), after entry is finalized and within the timeframe of PSCs
  - Duty drawback does not enable reclamation of this specific duty.
- Goods that do not qualify for USMCA pay the full 25% (35% for Canada) on the value of the product.

### 2.5 IEEPA DUTIES ON CHINA AND HONG KONG

- On February 5th, 2025, President Trump signed an executive order imposing a 10% ad valorem duty on all goods with a country of origin of China or Hong Kong. This was effective on February 5th
- On March 3rd, 2025, President Trump signed an additional executive order increasing the 10% ad valorem duty rate to 20% on all goods with a country of origin of China or Hong Kong. This was effective on March 4th, 2025.
- This 20% duty is **in addition** to any Section 301 duties
- There are **no** exclusions or duty drawback allowed for this 20% IEEPA duty

### 2.6 SECTION 232 STEEL & ALUMINUM EXPANSION

- Adjustments to existing Section 232 duties on steel and aluminum was announced February 10, 2025
- Adjustments included the following:
  - Removing exclusions to Section 232 for all countries (E.g. Canada, Mexico, Ukraine, etc.) and applying 25% (50%\* as of June 4, 2025)
    - Including removal of tariff-rate quota (TRQ) on EU steel/aluminum
    - Russia or Unknown country of smelt/cast remains 200% for aluminum
  - Increasing duties on aluminum and aluminum derivatives aluminum from 10% up to 25% (50%\* as of June 4, 2025)
- Expanding the list of aluminum and steel derivatives to include more end items outside of chapter 73 for steel and 76 for aluminum
  - 50%\* (200% for Russia) Section 232 duties apply to the value of the non-US steel/aluminum content in steel/aluminum derivatives, depending upon which list it is on.
  - If the derivative contains US steel/aluminum, the Section 232 duty does not apply to the US steel/aluminum content
- President Trump says no exemptions possible on steel and aluminum.
- Is superseded by the Section 232 order on automobiles and auto parts.
- \*UK remains 25% due to a trade deal reached between the UK and US.

### 2.7 SECTION 232 COPPER

- New Tariff on Imports of Copper derivatives from all countries. Announced July 30, 2025, effective August 1, 2025. Includes the following:
  - All imports of semi-finished copper products and intensive copper derivative products are 50%.
  - 50% duty is based upon the value of the copper content in the product/derivative.
  - No exemption for copper that is smelt/cast in the United States and used to make a derivative.
  - The non-copper content of all copper articles are subject to the reciprocal tariffs (including IEEPA for Canada/Mexico).
  - Is superseded by the Section 232 order on automobiles and auto parts.

### 2.8 RECIPROCAL TARIFFS UNDER IEEPA

- Reciprocal tariffs:
  - President Trump implemented reciprocal tariffs on all non-Canada and non-Mexico origin goods on April 4<sup>th</sup>, 2025 under the authority of IEEPA.
  - Initially 34% on China, which ramped up to 125% peak due to escalating trade war with China. Temporarily reduced to 10% until November 2025.
  - Initially country-specific rates on many trading partners, up to 50% for some nations. Paused in April but went back into effect on August 7, 2025.
  - Baseline 10% rate for any countries without a country-specific rate (including China, until November 2025)
  - Do not stack with Section 232 tariffs (steel, aluminum, automotive, copper) and other tariffs named in Annex II of the order, but can apply to the non-steel, non-aluminum, non-copper content.

### 2.9 TRADE DEALS

- Trade Deals Made in 2025 (so far):
  - UK – US Trade deal:
    - 25% on steel and aluminum from UK
  - EU – US Trade deal:
    - 15% reciprocal tariff minus ad valorem (general duty) rate (if less than 15%). 0% reciprocal tariff if general duty rate is 15% or greater.
  - Japan – US Trade deal:
    - 15% reciprocal tariff minus ad valorem (general duty) rate (if less than 15%). 0% reciprocal tariff if general duty rate is 15% or greater.
    - 15% automobile and automotive parts tariff
    - Retroactive to August 7, 2025

### 2.10 KOREA-US AGREEMENT (POTENTIAL)

- The United States has announced, unofficially, trade deals with South Korea.
- From July 30<sup>th</sup> – “U.S. President Donald Trump on Wednesday announced that Washington had reached a “Full and Complete” trade deal with Seoul, setting blanket tariffs on the country’s exports to U.S. at 15%. This deal means that duties will be lowered from the 25% that Trump had threatened in his “tariff letter” to Seoul earlier this month. Tariffs on the country’s auto exports set at 25% will also be cut to 15%.”
- On Monday August 25<sup>th</sup> it was reported “The U.S. and South Korea announced a series of agreements Monday in Washington, including multibillion-dollar investments, record \$50 billion aviation purchases by Korean Air, and new energy cooperation, as leaders from both countries met in the Oval Office. This includes a \$150 billion investment pledge from South Korean companies, an order of 103 airplanes from Boeing, purchases of South Korean ships and a shipbuilding partnership.”
- Nothing has been officially implemented in an Executive Order or Federal Register notice.
- Expected to amend the automotive tariff and South Korea-specific reciprocal tariff to reduce to 15%, once the order is official.
- More details can be found [here](#).



### 2.11 SECTION 232 AUTOMOBILE AND AUTOMOTIVE PART TARIFFS

- Section 232 tariffs on automobiles and auto parts\*:
  - 25% duty on automobiles of headings 8703 and 8704. Effective April 3, 2025.
  - 25% duty on articles classified under an HTS code determined to be an automotive part. Effective May 3, 2025.
  - Automobiles allowed partial special tariff treatment under USMCA (United States-Mexico-Canada Agreement)
  - Automobile parts currently allowed to be exempt if one of the two criteria apply:
    - Parts that are eligible for special tariff treatment under the United States-Mexico-Canada Agreement (USMCA), other than automobile knock-down kits or parts compilations; or
    - Parts that are **not parts of passenger vehicles** (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks.
- \*Japan reduced to 15% retroactive to August 7, 2025.

### 2.12 ADDITIONAL TARIFFS AGAINST INDIA

- On August 6, 2025, President Trump announced a 25% tariff against India as retaliation for buying Russian oil.
- This new tariff went into effect August 27th, 2025.
- Stacks with existing reciprocal tariff against India.
- Is excluded by Section 232 and other exclusions (similar to reciprocal tariffs).

### 2.13 TARIFF NON-STACKING

- Effective June 4, 2025 priority order of the following tariffs is as follows. This helps companies avoid “stacking,” where multiple tariffs add up to a higher percentage.
- New Priority order - effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on June 4, 2025, below is the new priority order of the five presidential actions identified in EO 14289, as amended:
  - 1) Subject to 232 Auto/Auto Parts tariff
  - 2) Subject to 232 Aluminum tariff
  - 3) Subject to 232 Steel tariff
  - 4) Subject to International Emergency Economic Powers Act (IEEPA) Canada tariff
  - 5) Subject to IEEPA Mexico tariff
- “Subject to” means that duty more than 0% is owed under the tariff action. i.e. if auto parts tariff is negated by an exclusion (0% duty), the aluminum/steel tariffs would apply.
- If both aluminum/steel tariff apply to a product, the product is subject to both and those stack.

Section 3:

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# How Importers Can Prepare

### 3.1 HOW IMPORTERS CAN PREPARE – PART 1

- Review your supply chain. This includes:
  - Analyze bills of material (BOMs) to identify materials that may contain aluminum or steel
  - Review countries of origin of goods you import into the United States
    - If you produce a good in a foreign country and import to the US, confirm the country of origin being declared.
    - Look for ways to shift the country of origin through substantial transformation.
  - Consider changing sourcing of key components. Examples could include:
    - Sourcing aluminum/steel which is cast/smelt or melt/poured in the United States. This would eliminate the 25% duty on aluminum/steel.
    - Sourcing high-value materials from a USMCA country to allow a finished good to qualify for USMCA
    - Changing what processing/manufacturing is done in what country to shift country of origins. E.g. a screw made in Thailand with Chinese steel vs. a screw made in China with Chinese steel.
  - For auto parts that are on steel/aluminum list, consider not qualifying for USMCA if steel/aluminum content is greater than 50%.
- Review your CBP Customs Bond to ensure it is sufficient. CBP will issue insufficiency notices if your Customs Bond is deemed insufficient.

### 3.2 HOW IMPORTERS CAN PREPARE – PART 2

- Mitigate Duties:
  - Temporarily import products (under a TIB). Ensure paperwork clearly states that a TIB is requested at time of import..
  - For products moving through the US to another country E.g. from Canada to Mexico, use a T&E (Transportation & Exportation) bond to transport the goods. When a carrier or supplier sends a request for border crossing processing, they need to clearly advise that a shipment is to be bonded. The following is recommended to be on the paperwork submitted to the broker:
    - INBOND REQUIRED clearly stated in email and on invoice
    - Bond Type (IT or T&E)
    - Port of crossing and destination port
    - Bonded Carrier SCAC Code
    - Bonded Carrier ID (Tax ID #)
  - Utilize bonded warehouses to keep goods out of the commerce of the US before export from the US.
  - Consider using 9801 (goods returned) and 9802 (repair/alteration)
  - Consider US duty drawback to reclaim applicable US import duties if goods are being exported
  - Consider using an FTZ (Foreign Trade Zone)
  - Utilize Post-Summary Corrections to recover unstacking-related tariffs, claim USMCA exemption after entry summary date.

### 3.3 HOW IMPORTERS CAN PREPARE – PART 3

- Stay informed:
  - Subscribe to the Buckland newsletter for breaking news trade-related emails. Available in [this link](#).
  - Download the Buckland [Tariff Guide](#) periodically when new tariffs are announced/changed. Buckland updates based upon new and announced tariffs.
  - Subscribe to trade law firm's newsletters (such as [STR](#), [Braumiller](#), etc.)
  - Subscribe to [messages from CBP](#) (if you're in logistics or brokerage) sent to your inbox
  - Monitor the White House [Presidential Actions](#) page.
  - Monitor the Federal Register [page](#). Executive orders are typically published here 1-2 business days after posting on the White House website. Non-executive orders will also be posted here.

Section 4:

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# How Buckland can Support



### 4.0 HOW BUCKLAND CAN SUPPORT

- Buckland can:
  - Advise on current rules and regulations relating to new duties.
  - Advise on upcoming tariff changes and help customers forecast how that may affect their future imports.
  - Assist customers with determining the aluminum and/or steel content in their derivatives related to Section 232.
    - Buckland can solicit aluminum/steel (and soon copper) content from a customer's vendors.
  - Assist customers with confirming their US HTS classifications. HTS classification, along with country of origin, determines things like the general duty rate, Section 232 flagging, and other trade remedy applications.
  - Assist foreign customers with confirming the country of origin of products they are producing outside of the US.
  - Advise regarding Free Trade Agreement eligibility. This is important to negate the automotive and IEEPA tariffs on Canada and Mexico origin goods.

## BUCKLAND'S TARIFF GUIDE



SERVICESINDUSTRIESABOUTFORMSTRACKINGREQUEST A QUOTE




Table Guide

Download Guide

FAQs

Understanding trade tariffs is crucial for effective supply chain planning. Below is a summary table of key U.S. import tariffs, including Section 232, Section 301, IEEPA, and recent executive actions.

Check the table to see which tariffs may impact your shipments.

Mexico

Canada

China

All Countries



- <https://buckland.com/tariff-guide/>

Section 5:

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# Questions?

### QUESTIONS

Q: Were Aluminum and steel derivative newly added commodity of food products?

A: Yes, as of August 18<sup>th</sup> the steel and aluminum derivative lists were massively expanded by 400+ unique HTS codes. Some include the aluminum and/or steel content of food products, reflecting the cans, packaging, etc.

Q: Were of Annex I, II and III of the reciprocal tariff order modified recently?

A: Annex I reflects the country-specific reciprocal tariffs, last updated August 7<sup>th</sup>, 2025. Annex II lists the exemptions from the reciprocal tariffs, last updated September 5, 2025. Annex III lists the legal tariff codes, etc. representing the country-specific reciprocal rates, exemptions, etc., last updated September 5, 2025.

### QUESTIONS

Q: We are building a multi million dollar machine bound for the US, that is subject to S232 Steel Content.

Do we need to declare just the steel components that have been fabricated for the job? Or even the steel content of the whole parts that were bought for the job (i.e. axles, transmission, wheels etc.) as well?

**For steel and aluminum derivatives subject to HTS 9903.85.08 and HTS 9903.81.91, is there a minimum amount of steel or aluminum content required in order to be subject to Section 232 duties? —**

No, there is no minimum amount of derivative steel or aluminum content provided for by Proclamations 10895 and 10896.

### QUESTIONS

Q: Only UK is approved to pay 25% on steel and Alu correct?

- For now, yes. This could be expanded with future trade deals with other countries.

Q: Hi, my question is about the value we need to declare when my product is subject to section 232 (steel) and made of 100% non-U.S. steel. Steel Value to declare on the importer record, is the price I paid to the supplier for Raw Material (steel) or the 100% of the value of the FG (sales price)?

- For steel derivatives, you would request the value of the content (the raw steel) from your supplier. That is the price they paid for the steel used to make the product they sold you. From the CBP [FAQ](#), the total price paid or payable for that content.
- So although it's 100% steel, the content, the steel used to make the finished good, is the total price of the article. It includes, labor, etc. That's why you want to ask your supplier for the value of the steel content used to make the derivative article.

#### How to determine the value of aluminum or steel content for derivative products outside of CH. 76 or 73?

The value of the steel/aluminum content should be determined in accordance with the principles of the Customs Valuation Agreement, as implemented in 19 U.S.C. 1401a. Thus, the value of the steel/aluminum content is the **total price paid or payable for that content**, which is the total payment (direct or indirect, and exclusive of any costs, charges, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the merchandise from the country of exportation to the country of importation) made/to be made for the steel/aluminum content by the buyer to, or for the benefit of, the seller of the steel/aluminum content. Normally, this would be based on the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller **of the steel/aluminum content**.

### QUESTIONS

Q: Are the March 4, 5, 6 Non- USMCA tariffs for Canada and Mexico under IEEPA? Are those eligible for refund if the CIT ruling is upheld?

- They are under IEEPA. Yes, they are potentially eligible for refund if the CIT ruling is upheld. We do not yet know what that refund mechanism would look like, or what actions the administration may take in response to the ruling being upheld.

Q: To confirm, USMCA does not help with steel and aluminum tariffs, correct? Unlike auto tariffs that get waived off if USMCA exists.

- That is correct. Only the auto parts tariff and IEEPA tariffs on Canada and Mexico are waived by USMCA. If you have auto parts that are also on the steel/aluminum list, you want to carefully consider what duty you'll pay on the steel/aluminum content versus paying the 25% automotive tariff.

Q: Could you please confirm that there are no drawback options for auto-parts subject to Section 232? However, there are drawback options available for Indian origin products that are being subject to additional 25% retaliatory tariffs (on top of 25% reciprocal).

- For the auto parts tariff, no drawback is available. This is confirmed in the original [White House executive order](#).
- For the India retaliatory tariff for Russian Oil, CBP has confirmed they [are eligible for duty drawback](#).

### QUESTIONS

Q: Can you talk on 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**

- Yes, this formula is correct, as stated in [the Executive Order](#). What this effectively means is you are subtracting the general duty rate (column 1 rate) from the 15%, if the general duty rate is less than 15%, to determine the reciprocal tariff. That reciprocal tariff would be declared under 9903.02.20 by the broker.
- For goods where the general duty rate is 15% or greater, the reciprocal rate is 0% and code 9903.02.19 is entered by the broker to indicate this.

Q: If my final product qualifies with MX based on the bill of materials and tariff jump, but it is made with Steel and the steel is US, we will have to pay duties upon entering the USA.

- The USMCA eligibility exempts you from auto parts tariff, IEEPA tariffs on Mexico and the general ad valorem duty rate. If the steel is **melted and poured** in the United States, it is exempt from Section 232. If it was produced in the United States with steel melted and poured in a different country, it would not be exempt, so you want to ensure, with a mill test certificate, where the steel was melted/poured.
- You should state on the customs invoice for US customs purposes that it was melted/poured in the United States. "Melted/Poured: United States."



### QUESTIONS

- If we're the importer of record and Buckland is our broker, what's the timeline for getting the tariff bill? I have a shipment that cleared last weekend, and just wondering when I can send my customer the final invoice.
  - After a shipment is entered into the commerce of the US, for a standard consumption entry, the broker has up to 10 business days to file the entry summary, which, as the name implies, is a summary of that cargo that crossed into the United States. Generally, once the entry summary is finalized (so after 10 business days), you would then receive the invoice from Buckland with our fees, any duties paid to CBP, etc.
  - If you have further questions about the timeline or invoices you've received, I would reach out to your account manager at Buckland or Client Support US at [clientsupportus@buckland.com](mailto:clientsupportus@buckland.com).

### QUESTIONS

- How should steel and aluminum content value be calculated? Is it the steel/aluminum weight amount x the steel/aluminum market value?
  - Some companies, including some automotive OEMs, are calculating it by steel/aluminum weight amount x steel/aluminum market value.
  - Other companies are requesting the value of the content from their foreign suppliers. So for example, if an automotive door panel is made of aluminum, country of origin Canada, and is flagged for aluminum, and is eligible for USMCA (so no auto part tariff), with **raw** aluminum sourced from China, the Canadian company would look at the price they paid for the raw aluminum from the Chinese company and report that weight/value. However, if the Canadian company received stampings of the doors or some semi-finished product, they would go back to the Chinese company to ask for the value of the aluminum used to make the stamping or other semi-finished product sold to the Canadian manufacturer who finished the assembly of the door.
  - Both methods are valid – the key is having supporting documentation should CBP request how the aluminum content was validated.

### QUESTIONS

- Are the March 4, 5, 6 Non- USMCA tariffs for Canada and Mexico under IEEPA? Are those eligible for refund if the CIT ruling is upheld?
  - They are under IEEPA. Yes, they are potentially eligible for refund if the CIT ruling is upheld. We do not yet know what that refund mechanism would look like, or what actions the administration may take in response to the ruling being upheld.
- Just to clarify - you mentioned country of origin is "European Union" will customs accept European Union as the Country of origin?
  - Each European Union country has their own 2-digit ISO country code. You can find the individual ISO country codes at [this website](#). Brokers will report the ISO country code, but CBP groups them under EU for tariff-related purposes.
- For copper, non-EU, non-China, non-Russia sourced, do we need to know the % of overall value, overall weight or overall mass of the copper to determine the amount subject to the tariff ? One of our scenarios is 60% copper content by weight
  - Yes, if it's flagged for copper tariff, you do need to know the weight and value of the copper content. So if you have a product that is 60% copper content by weight, you need to determine whether you are using a market value per KG to determine the **value** of the copper content or if you are able to identify the value of that copper content used to make that product. If you are the manufacturer, who buys the copper to make the item that is being flagged, you would look at the price of the copper used to make that item. If you are not the manufacturer, and you buy a product from overseas that flags for copper tariff upon import, you would ask the foreign supplier for the value of the copper content used to make the item they sold you, **or** use market values based upon weight. The key is to have records of what method you used for CBP audit purposes.

# STAY IN TOUCH WITH US

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