

REFERENCE GUIDE

Reciprocal Tariff Policy

Reciprocal tariffs are implemented under the International Emergency Economic Powers Act (IEEPA).

The **additional** ad valorem duty is on **all imports** from all trading partners and will start at 10% at **midnight on April 5th** – the additional ad valorem duty shall increase for trading partners listed in Annex I to the rates listed in **Annex I on April 9 at 12:01 a.m. ET.**

ANNEX I, ANNEX II & ANNEX III ARE LINKED IN THIS GUIDE

10%

The additional 10% will start for goods entered for consumption or withdrawn from warehouse for consumption at **midnight on 04/05/25**, except merchandise loaded onto a vessel at the port of lading and in transit on the final mode of transit before midnight on 04/05/25.

COUNTRY SPECIFIC FOR ANNEX I STARTING APRIL 9

Articles from trading partners listed in Annex I are subject to country-specific ad valorem rates of duty when entered for consumption or withdrawn from warehouse for consumption at **midnight 04/09/25**, except goods loaded onto a vessel at port of lading and in transit on the final mode of transit before midnight 4/09/25.

The rates of duty established by this order are in addition to any other duties, fees, taxes, exactions, or charges applicable to such imported articles, unless exempt.

HTS PROVISIONS FOR THE RECIPROCAL TARIFFS ARE LISTED IN ANNEX III

These additional ad valorem duties shall apply until further information is announced.

EXEMPTIONS FROM RECIPROCAL TARIFFS

- All articles and derivatives of steel and aluminum that are subject to the tariffs imposed under Section 232.
- All automobiles and automotive parts subject to Section 232 and Proclamation 10908.
- Products listed in **Annex II**
- Articles from trading partners under Column 2 of the HTSUS (currently Cuba, North Korea, Russia, and Belarus)
- Goods that qualify under USMCA will continue to receive preferential treatment.
- For products that include US content, the US content is exempt from the new tariffs, as long as the US content is at least 20% of the value of the imported product.

CANADA & MEXICO

Goods that qualify under USMCA will continue to receive preferential treatment.

If the current 25% tariff on non-qualifying goods is lifted, a 12% tariff will be applied instead.

Currently, non-qualifying goods remain subject to:

- 25% tariffs on non-qualifying USMCA goods
- 10% tariffs on Mexican and Canadian potash
- 10% on Canadian energy and mineral products

DE MINIMIS

Duty-free minimis treatment is still available for articles from trading partners both listed and not listed under Annex I, **except for China and Hong Kong.**

For those countries, articles will be paid in accordance with applicable entry and payment procedures.

However, all relevant postal items containing goods sent through the international postal network from China or Hong Kong valued at or under \$800 are subject to a duty rate of either 30% of their value or \$25 per item (increasing to \$50 per item after 6/01/2025).

This is in lieu of any other duties imposed by prior Orders. CBP may require formal entry for any postal package instead of specified duties.

HONG KONG & MACAU

To reduce risk of transshipment and evasion, all ad valorem rates of duty imposed by this order with respect to articles of China will apply equally to articles from both Hong Kong and Macau.

FOREIGN TRADE ZONES

Articles subject to the Reciprocal Tariffs admitted into a Foreign Trade Zone, except those admitted under “domestic status,” must be admitted as “privileged foreign status.”

This means that unless the HTS is listed explicitly in Annex II admissions must be in **Privileged Foreign Status.**

DUTY DRAWBACK

There is no mention of drawback in these Executive Orders.

GUIDANCE FOR SHIPPERS

First and foremost: clear as much as you can through Customs before the deadline taking care to follow the cut-off guidance for vessel loading.

Evaluate duty impact to your supply chain with a Licensed Customs Broker; consider HTS inventory, Country of Origin, and Value.

Evaluate import bonds for sufficiency.

Green Worldwide Shipping customers should connect with your local branch operations teams for questions & updates.

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