

New Canada & Mexico Tariff Guidance

Note that the tariffs apply to "products of Mexico/Canada".

Canada

9903.01.10: All imports of articles that are products of Canada

9903.01.13: Imports of energy or energy resources of Canada, as defined in section 8 of Executive Order 14156 of January 20, 2025 (Declaring a National Energy Emergency) as: crude oil, natural gas, lease condensates, natural gas liquids, refined petroleum products, uranium, coal, biofuels, geothermal heat, the kinetic movement of flowing water, and critical minerals, as defined by 30 U.S.C. 1606 (a)(3) will be assessed <u>an additional *ad valorem* rate of duty of 10%</u>.

EXCLUSIONS

The following HTSUS classifications apply to products that are excluded from the additional *ad valorem* duties:

9903.01.11: Articles the product of Canada that are donations, by persons subject to the jurisdiction of the United States, of articles, such as food, clothing, and medicine, intended to be used to relieve human suffering.

9903.01.12: Articles the product of Canada that are informational materials, including but not limited to, publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CD ROMs, artworks, and news wire feeds.

CHAPTER 98

The additional duties imposed by headings 9903.01.10 and 9903.01.13 will not apply to goods for which entry is properly claimed under a provision of chapter 98 of the tariff schedule pursuant to applicable regulations of CBP, and whenever CBP agrees that entry under such a provision is appropriate, except for goods entered under heading 9802.00.80; and subheadings 9802.00.40, 9802.00.50, and 9802.00.60.

For subheadings 9802.00.40, 9802.00.50, and 9802.00.60, the additional duties apply to the value of repairs, alterations, or processing performed (in Canada), as described in the applicable subheading. For heading 9802.00.80, the additional duties apply to the value of the



article assembled abroad (in Canada), less the cost or value of such products of the United States, as described.

FOREIGN TRADE ZONE

Articles that are products of Canada, excluding those encompassed by 50 U.S.C. 1702(b), except those that are eligible for admission to a foreign trade zone under "domestic status" as defined in 19 CFR 146.43, and are admitted into a United States foreign trade zone on or after 12:01 a.m. eastern standard time on March 4, 2025, must be admitted as "privileged foreign status" as defined in 19 CFR 146.41. Such articles will be subject, upon entry for consumption, to the duties imposed by this order and the rates of duty related to the classification under the applicable HTSUS subheading in effect at the time of admission into the United States foreign trade zone.

Mexico

9903.01.01: All imports of articles that are products of Mexico, other than products classifiable under headings 9903.01.02 and 9903.01.03 and other than products for personal use included in accompanied baggage of persons arriving in the United States will be assessed <u>an additional ad valorem rate of duty of 25%</u>.

EXCLUSIONS

The following HTSUS classifications apply to products that are excluded from the additional *ad valorem* duties:

9903.01.02: Articles the product of Mexico that are donations, by persons subject to the jurisdiction of the United States, of articles, such as food, clothing, and medicine, intended to be used to relieve human suffering.

9903.01.03: Articles the product of Mexico that are informational materials, including but not limited to, publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CD ROMs, artworks, and news wire feeds.

HTS SEQUENCE:

When submitting an entry summary in which a heading or subheading in Chapter 98 and/or 99 is claimed on imported merchandise, the following instructions will apply for the order of reporting the HTS on an entry summary line.

- 1. Chapter 98 (if applicable)
- 2. Chapter 99 number(s) for additional duties (if applicable)



- 3. For trade remedies,
 - first report the Chapter 99 HTS for Section 301,
 - followed by the Chapter 99 HTS for IEEPA,
 - followed by the Chapter 99 HTS for Section 232 or 201 duties (if applicable),
 - followed by the Chapter 99 HTS for Section 201 or 232 quota (if applicable).
- 4. Chapter 99 number(s) for REPLACEMENT duty or other use (i.e., MTB or other provisions)
- 5. Chapter 99 number for other quota (not covered by #3) (if applicable)
- 6. Chapter 1 to 97 Commodity Tariff