

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	<p>MFN tariffs are set by the U.S. Congress and are not excused / replaced by E.O. tariffs. Rates are listed in the Harmonized Tariff Schedule (HTS). Tariff rates vary by commodity [ex.: toys: 0%, passenger vehicles: 2.5%, motorcycles: 3.7%, etc.]</p> <p>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).</p>
2025 Executive Order Tariffs	Duty Rate	Start Date	Notes
<p>E.O. _____ (29 April 2025):</p> <p>2025 E.O. Tariffs are NOT cumulative where multiple E.O.'s apply to same good.</p> <p>2025 E.O. Tariffs include:</p> <ul style="list-style-type: none"> (a) Sec. 232 Tariffs on autos; (b) IEEPA Tariffs on Country-of-Origin Canada; (c) IEEPA Tariffs on Country-of-Origin Mexico; (d) Sec. 232 Tariffs on aluminum; (e) Sec. 232 Tariffs on steel <p>Duty for goods that fall subject to multiple E.O.'s Tariffs shall apply as follows:</p> <ul style="list-style-type: none"> Goods subject to (a) (Sec. 232 Tariffs on Autos) shall not be subject to additional 2025 E.O. tariffs (b – e) Goods subject to (b-c) (IEEPA Tariffs on Canada / Mexico) shall not be subject to additional 2025 E.O. Tariffs (d – e) Goods subject to (d) (Sec. 232 Tariffs on Aluminum) may be subject to additional 2025 E.O. Tariffs (e) (Sec. 232 Tariffs on Steel), and goods subject to (e) may be subject to (d). 			<p>Each of the 2025 E.O. Tariffs remains independently valid and enforceable, except where cumulative exception applies.</p> <p>This reprieve does NOT excuse other tariffs, duties, taxes, fees, or other exactions (examples: Sec. 301 duties, AD/CVD, merchandise processing fees, harbor maintenance fees, excise taxes, etc.).</p> <p>This order shall apply retroactively to all entries of merchandise subject to any 2025 E.O. Tariffs of this order and entered on or after 4 March 2025. Any refunds will be processed pursuant to applicable laws and U.S. Customs and Border Protection's standard procedures for such refunds.</p> <p>Additional guidance via FRN and CSMS will be issued as soon as possible. HTSUS changes must be made by 16 May 2025.</p> <p>Additional guidance, including regarding refunds, will be published as soon as possible. FRN: _____; CSMS _____</p>
<p>Country-of-Origin – Mexico & Canada (IEEPA)</p> <p>E.O.'s (Canada): 14193, 14197 (Mexico): 14194, 14198</p>	<p>25% ad valorem (10% for Canadian Potash and Energy Products)</p> <p>FRNs: (Canada) 90 FR 9113, 90 FR 9183, 90 FR 11423 (Mexico) 90 FR 9117, 90 FR 9185, 90 FR 11429</p>	4 March	<p>Reprieve for goods receiving USMCA preferential treatment (no expiration date expressed in E.O. / FRN).</p> <p>De Minimis Exception (<\$800 USD) allowed. No Drawback.</p> <p>CSMS: (Canada): 63988467, 63991510, 64297449, 64336037; (Mexico): 64297292, 64335789</p>
<p>Reciprocal Tariffs (Worldwide) (IEEPA)</p> <p>E.O. 14257, E.O. 14259</p>	<p>10% worldwide tariff / additional tariffs on enumerated countries</p> <p>FRN: 90 FR 15041, 90 FR 15509</p>	<p>5 April (10% worldwide)</p> <p>9 July (specific % rates for enumerated countries)</p>	<p>The 10% baseline reciprocal tariff does NOT apply to Mexico and Canada. [The 25%/10% IEEPA tariff on Country-of-Origin Mexico and Canada goods still applies]. In addition, a list of specific commodity types are exempted (listed in FRN and CSMS). If White House decides to terminate the exclusion for Mexico and Canada, no 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. (Additional 12% will not be applicable to goods entered under USMCA preferential treatment if claiming Country-of-Origin U.S.)</p> <p>Sec. 232 goods are not subject to IEEPA Reciprocal Tariffs (i.e. steel, aluminum, automotive goods). CSMS: 64649265 64687696, 64680374, 64701128, 64724565</p>

Current as of 30 April 2025

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

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Tariffs on Steel and Aluminum (Worldwide) (Sec. 232) Proc. 10896 (Steel) Proc. 10895 (AL)	25% for Steel / Derivative Steel FRN: 90 FR 9817 25% (increase from 10%) for AL / Derivative AL FRN: 90 FR 9807, 90 FR 14705	12 March	USMCA preferential treatment does not excuse these tariffs; 2018 bilateral exemptions that Mexico and Canada negotiated were terminated. <i>Steel/Aluminum goods subject to Sec. 232 tariffs are exempted from IEEPA Reciprocal Tariffs (IEEPA Country-of-Origin Mexico and Canada tariffs will still apply).</i> CSMS: (Steel): 64348411; (AL): 64348411, 64605146, 64639013
Tariffs on Automotive Goods (Worldwide) (Sec. 232) Proc. 10908 E.O. (Amendments to Adjusting Imports of Autos and Auto Parts into the U.S.; 29 April 2025)	25% ad valorem for automotive goods FRN: 90 FR 14705 FRN: (29 April 2025 E.O.)	3 April (Finished Autos) 3 May (Automotive Components)	USMCA / T-MEC: Importers who claim USMCA/T-MEC preferential treatment can seek to have the value of the finished auto's U.S. content subtracted from the overall calculation of value for tariff assessment (<i>i.e. auto tariff will be 25% ad valorem of solely non-U.S. content of the good</i>). <i>Guidance is pending as of this writing from the U.S. Department of Commerce.</i> Where importers overstate value of U.S. content in their imports, auto tariffs will apply to the entire value of the good (retroactively to 3 April & prospectively until accurate U.S. value established). No Drawback. 29 April 2025 E.O. reduces Sec. 232 duty obligation on imported auto parts accounting for [in year 1] 15% / [in year 2] 10% of the value of a finished automobile assembled in the United States. Producers of subject automobiles eligible to receive an import adjustment offset amount (applicable to Sec. 232 duties on automobile parts) for Manufacturer's Suggested Retail Price (MSRP) value, based on the following schedule: <ul style="list-style-type: none"> 3 April 2025 – 30 April 2026: 3.75% of aggregate MSRP value of all autos assembled in U.S. 1 May 2026 – 30 April 2027: 2.5% of aggregate MSRP value of all autos assembled in U.S. The percentage rate reflects the total duty that would be owed when a 25% duty is applied to auto parts accounting for 15% / 10% of a finished automobile's MSRP value, based on relevant date of entry. Only automobiles that undergo final assembly in the United States are eligible to be included in this calculation. 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. CSMS: 64624801; (29 April 2025 E.O.). Additional guidance pending.
Potential Tariffs			
Additional Sec. 232 Tariffs (Worldwide) E.O. 14420 (Copper) E.O. 14223 (Timber / Lumber) E.O. 14272 (Critical Minerals)	Potential Tariffs for Additional Commodity Types, 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 <u>may</u> result in Sec. 232 duties, details pending. Mexico and Canada are significant importers of these commodity types (copper, timber/lumber, critical minerals and their derivatives) to the United States.

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