

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 / T-MEC) 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
<p>Exec. Order 14289: 2025 E.O. Tariffs are NOT cumulative where multiple tariffs apply to same goods (CSMS 65054270). This does NOT apply to the IEEPA Reciprocal Tariffs. Proc. 10947 updates the non-cumulative order of preference.</p> <p><u>Non-Cumulative 2025 E.O. Tariffs include:</u></p> <ul style="list-style-type: none"> (a) Sec. 232 Tariffs on Automotive Goods; (b) IEEPA Tariffs on Country-of-Origin Canada; (c) IEEPA Tariffs on Country-of-Origin Mexico; (d) Sec. 232 Tariffs on AL (<i>now takes priority over b & c</i>); (e) Sec. 232 Tariffs on Steel (<i>now takes priority over b & c</i>) <p><u>Duty for goods that fall subject to multiple E.O.'s Tariffs shall apply as follows:</u></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 (d-e) (Sec. 232 Tariffs on Steel / AL) shall not be subject to additional 2025 Exec. Order Tariffs (b-c) (IEEPA Tariffs on CA/MX) Goods subject to (b-c) (IEEPA Tariffs on Canada / Mexico) must pay the IEEPA tariffs (25%/10%), with the continued USMCA / T-MEC reprieve. 			<p>U.S. Ct. of Int'l Trade found use of IEEPA in this matter to exceed POTUS authority; implementation stayed pending appeal [V.O.S. Selections vs. U.S. (Slip Op. 25-66) (Ct Nos. 25-00066 & 2500077) (28 May 2025)]. Case applicable to IEEPA tariffs (Canada, MX, China, Reciprocal) & NOT Sec. 232 tariffs (autos, steel, AL, CU). See CSMS 65201384</p> <p>Each of the 2025 E.O. Tariffs remains independently valid and enforceable, <i>except where the non-cumulative exception applies</i>.</p> <p>The non-cumulative nature of the 2025 Exec. Order Tariffs does NOT excuse other tariffs, duties, taxes, fees, or other exactions (examples: Sec. 301 duties, AD/CVD, merchandise processing fees, excise taxes, etc.).</p> <p>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 such refunds.</p> <p style="text-align: right;">90 FRN 18907; CSMS 64916414, 65054270, 65236574</p>
<p>Country-of-Origin – Mexico & Canada (IEEPA)</p> <p>Exec. Order (Canada): 14193, 14197, 14325 (issued 31 July 2025) (Mexico): 14194, 14198</p>	<p>Canada: 35% ad valorem (10% for Potash and Energy Products)</p> <p>MX: 25% ad valorem</p> <p>FRNs: (Canada) 90 FR 9113, 90 FR 9183, 90 FR 11423, FR (issued 6 Aug 2025) (Mexico) 90 FR 9117, 90 FR 9185, 90 FR 11429</p>	<p>4 March (MX and Canada 25%)</p> <p>1 August (Canada 35%)</p>	<p>De Minimis Exception (<\$800 USD) allowed. No Drawback. Reprieve for goods receiving USMCA / T-MEC preferential treatment (<i>no expiration date expressed in E.O. / FRN</i>).</p> <p>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.</p> <p>CSMS: (Canada): 63988467, 63991510, 64297449, 64336037; 65798609 (MX): 64297292, 64335789, 65201384, 65201773</p>
<p>Reciprocal Tariffs (Worldwide) (IEEPA)</p> <p>Exec. Order 14257, Exec. Order 14259, Exec. Order 14316</p>	<p>10% worldwide tariff / additional tariffs on enumerated countries</p> <p>FRNs: 90 FR 15041, 90 FR 15509, 90 FR 30823</p>	<p>5 April (10% worldwide)</p> <p>1 August (specific % for enumerated countries)</p>	<p>10% baseline reciprocal tariffs do NOT apply to Mexico and Canada. [The IEEPA tariff on Country-of-Origin Mexico (25%) and Canada (35%) goods still applies].</p> <p>If the MX/CA exclusion is terminated, no IEEPA Reciprocal Duty Tariffs will be owed for goods receiving USMCA / T-MEC preferential treatment. For goods NOT receiving USMCA / T-MEC preferential treatment, an additional duty of 12% will be levied. (<i>not be applicable to goods entered under USMCA / T-MEC preferential treatment for Country-of-Origin U.S.</i>). In addition, a list of specific commodity types (incl. high tech goods) are exempted (listed in FRN and CSMS). Sec. 232 goods are not subject to IEEPA <u>Reciprocal</u> Tariffs (i.e. steel, AL, autos).</p> <p>CSMS: 64649265, 64687696, 64680374, 64701128, 64724565, 65201384, 65201773, 65572962</p>

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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 (16 June 2025) 50% for AL / Derivative AL FRN: 90 FR 9807, 90 FR 14705, 90 FR 24199	12 March (25%) 4 June (50%)	USMCA / T-MEC 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; (AL) 65236645, 65288784, 65340246 <i>[Most recent HTS Annex published (Steel) 20 June 2025; (AL) 6 June 2025]</i>
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 <i>[Most recent HTS Annex published (CU) 31 July 2025]</i>
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 Components)	USMCA / T-MEC: Importers who claim USMCA/T-MEC 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>(i.e. auto tariff will be 25% ad valorem of solely non-U.S. content)</i> . Documentation to be submitted to U.S. Department of Commerce (Autos232USMCA@Trade.gov) <i>(For more details, see CSMS 64916652, 65054270, 65649652)</i> . 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. <i>(Details and pts of contact in 90 FR 25027)</i> 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, as follows: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> May be used only by approved importers of record associated with the approved manufacturer; may not be traded, sold, or transferred; May be applied only to reduce Sec. 232 automotive tariff liability & may not exceed the manufacturer's 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 <u>may</u> result in Sec. 232 duties, details pending. Mexico and Canada are significant exporters of these commodity types to the United States.

Current as of 5 August 2025

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