



The President has imposed new tariffs on imported goods under the International Emergency Economic Powers Act (IEEPA) and Section 232 of the Trade Expansion Act of 1962. **This overview is high-level; exemptions and details are not fully covered.** For more information, visit CBP.gov. or use the QR Code.



CBP has provided this factsheet as a courtesy for informational purposes only, and it does not constitute an official interpretation of the application of tariffs by CBP or the U.S. government.

The language of each individual Executive Order and Proclamation, the Harmonized Tariff Schedule of the United States, as well as applicable Federal Register Notices, are dispositive as to the application of tariffs to imported products. Importers are responsible for exercising reasonable care in calculating applicable tariffs to their products based on all applicable legal authorities and correctly declaring the amount to CBP on entry documentation.



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Semiconductors

As of January 15, 2026

- 25% on certain semiconductors and their derivatives
- Exemptions for semiconductors that are for use: in U.S. data centers, repairs and replacements in the U.S., research and development in the U.S., by startups in the U.S., in non-data center consumer electronics applications, in non-data center civil industrial applications, and in U.S. public sector applications; do not meet the required technical parameters outlined in U.S. note 39 (b)



Section 232



Autos and Auto Parts

As of April 3, 2025 (Automobiles) and May 3, 2025 (Auto Parts)

- 25% on passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans), light trucks and their parts
- Exemptions for USMCA-eligible autos and auto parts at least 25 years old
- For auto parts from the UK: total of 10% (MFN + 232 rate)
- For autos from the UK: 10% on imports within tariff-rate quota limits
- For autos/auto parts from the EU and Japan: total of 15% (MFN + 232 rate)
- For autos/auto parts from South Korea: total of 15% (KORUS + 232 rate)



Section 232

May be eligible for drawback 



Medium- and Heavy-Duty Vehicles

As of November 1, 2025

- 25% on MHDVs and their parts
- 10% on buses
- Exemptions for USMCA-eligible MHDV parts and MHDV at least 25 years old



Section 232

May be eligible for drawback 



Steel

As of June 4, 2025

- 50% on steel, including derivatives, of all countries except the UK
- 25% on steel and steel derivatives from the UK
- 0% if melted/poured in the United States



Section 232



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Aluminum

As of June 4, 2025

- 50% on aluminum, including derivatives, of all countries except the UK
- 25% on aluminum, including derivatives, from the UK
- 0% if smelt/cast in the United States
- 200% on aluminum from Russia



Section 232





Copper

As of August 1, 2025

- 50% on semi-finished copper products and intensive copper derivative products of all countries (copper content)



Section 232



Timber, Lumber, and their Derivative Products

As of October 14, 2025

- 10% on softwood timber and lumber
- 25% on upholstered wooden furniture; completed kitchen cabinets, vanities, and their parts applies to all countries (except the UK, EU, Japan, and South Korea)
- 10% on upholstered wooden furniture; completed kitchen cabinets, vanities, and their parts from the UK
- 15% on upholstered wooden furniture; completed kitchen cabinets, vanities, and their parts from the EU, Japan, and South Korea



Section 232

May be eligible for drawback



China/Hong Kong

As of November 10, 2025

- 10% on all goods¹
- Additional 10% IEEPA Reciprocal rate²
- 20% total



¹ People's Republic of China, Hong Kong

² People's Republic of China, Hong Kong, Macau

IEEPA



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Canada

As of August 1, 2025

- 35% on all goods except energy and potash
- 10% on energy and potash
- Exemptions for USMCA-originating goods



IEEPA





Mexico

As of March 7, 2025

- 25% on all goods except potash
- 10% on potash
- Exemptions for USMCA-originating goods



IEEPA



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Brazil

As of November 13, 2025

- 40% on all nonexempted goods
- Additional 10% IEEPA Reciprocal rate
- 50% total
- Exemptions for some agricultural products



IEEPA

May be eligible for drawback 





Russia Oil (India)

August 27, 2025 to February 6, 2026

- 25% on all nonexempted goods of India
- Additional 25% IEEPA Reciprocal rate
- 50% total
- Exemptions for certain products, including agricultural products

As of February 7, 2026

- 25% Russian Oil rate for India no longer in effect, 25% Reciprocal rate remains
- Exemptions for certain products, including agricultural products



IEEPA

May be eligible for drawback 



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Reciprocal

As of November 13, 2025

- 10% to 41% for 95 countries (see list in Annex I on WhiteHouse.gov)
- 10% for rest of countries
- Exemptions for some agricultural products
- “Replacement” rates for the EU, Japan, South Korea, Switzerland, and Liechtenstein



IEEPA

May be eligible for drawback 





Unstacking Certain Tariffs Under Section 232 and IEEPA

1. Products subject to Section 232 Semiconductors *are not subject to*—

232	Autos/Auto Parts	MHDVs/Parts	IEEPA	China	Canada
	Copper	Aluminum		Mexico	Reciprocal
	Steel	Timber/Lumber		Brazil	Russian Oil

2. Products subject to Section 232 Autos/Auto Parts or MHDVs/Parts *are not subject to*—

232	Copper	Aluminum	IEEPA	Canada	Mexico
	Steel	Timber/Lumber		Reciprocal	Brazil
				Russian Oil	

3a. Content subject to Section 232 Aluminum/Steel and Timber/Lumber *is not subject to* IEEPA—

Canada	Mexico	Reciprocal	Brazil	Russian Oil
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3b. Content subject to Section 232 Copper *is not subject to* IEEPA—

Reciprocal	Brazil	Russian Oil
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Products with a mixture of copper, steel, and/or aluminum content continue to be subject to all of the applicable Section 232 Copper/Steel/Aluminum tariffs.



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UK Economic Prosperity Deal

As of May 8, 2025

- 7.5% for first 100,000 automobiles per year

As of June 30, 2025

- For auto parts: higher of *either* the MFN (Column 1) rate *or* 10% (MFN + 232 rate)
- MFN eligible for drawback
- Civil aircraft exemption from 232 steel/aluminum and IEEPA Reciprocal duties

As of June 4, 2025

- 25% steel
- 25% aluminum

As of October 14, 2025

- Additional 10% on upholstered wooden products and cabinets/vanities and their parts





EU Framework Agreement

As of August 1, 2025

- For autos/auto parts: higher of *either* the MFN (Column 1) rate *or* 15% (MFN + 232 rate)
- MFN eligible for drawback

As of September 1, 2025

- Civil aircraft exemption from 232 steel/aluminum/copper and IEEPA duties
- Generic pharmaceuticals and unavailable natural resources exemption from IEEPA duties

As of August 7, 2025

- Higher of *either* the MFN rate *or* 15% (MFN + Reciprocal rate)
- Both rates are eligible for drawback

As of October 14, 2025

- Additional 15% on upholstered wooden products and cabinets/vanities and their parts

EU includes Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia (Czech Republic), Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden



US-Japan Agreement

As of August 7, 2025

- Higher of *either* the MFN (Column 1) rate *or* 15% (MFN + Reciprocal rate)
- Both rates are eligible for drawback

As of September 16, 2025

- For autos/auto parts: higher of *either* the MFN rate *or* 15% (MFN + 232 rate)
- MFN eligible for drawback
- Civil aircraft exemption from 232 steel/aluminum/copper and IEEPA Reciprocal duties

As of October 14, 2025

- Additional 15% on upholstered wooden products and cabinets/vanities and their parts





Korea Strategic Trade and Investment Deal

As of November 1, 2025

- For autos/auto parts: higher of *either* the KORUS (Column 1) rate *or* 15% (KORUS + 232 rate)
- KORUS eligible for drawback

As of November 14, 2025

- Higher of *either* the KORUS rate *or* 15% (KORUS + Reciprocal rate)
- Both rates are eligible for drawback
- Additional 15% on upholstered wooden products and cabinets/vanities and their parts
- Civil aircraft exemption from 232 steel/aluminum/copper and IEEPA Reciprocal duties



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United States–Switzerland–Liechtenstein Agreement

As of November 14, 2025

- Higher of *either* the MFN (Column 1) rate *or* 15% (MFN + Reciprocal rate)
- Both rates are eligible for drawback
- Civil aircraft, generic pharmaceuticals, and unavailable natural resources exemption from IEEPA Reciprocal duties

