



KPMG Tariff Tracker

Trade and Customs Services

As of February 2020

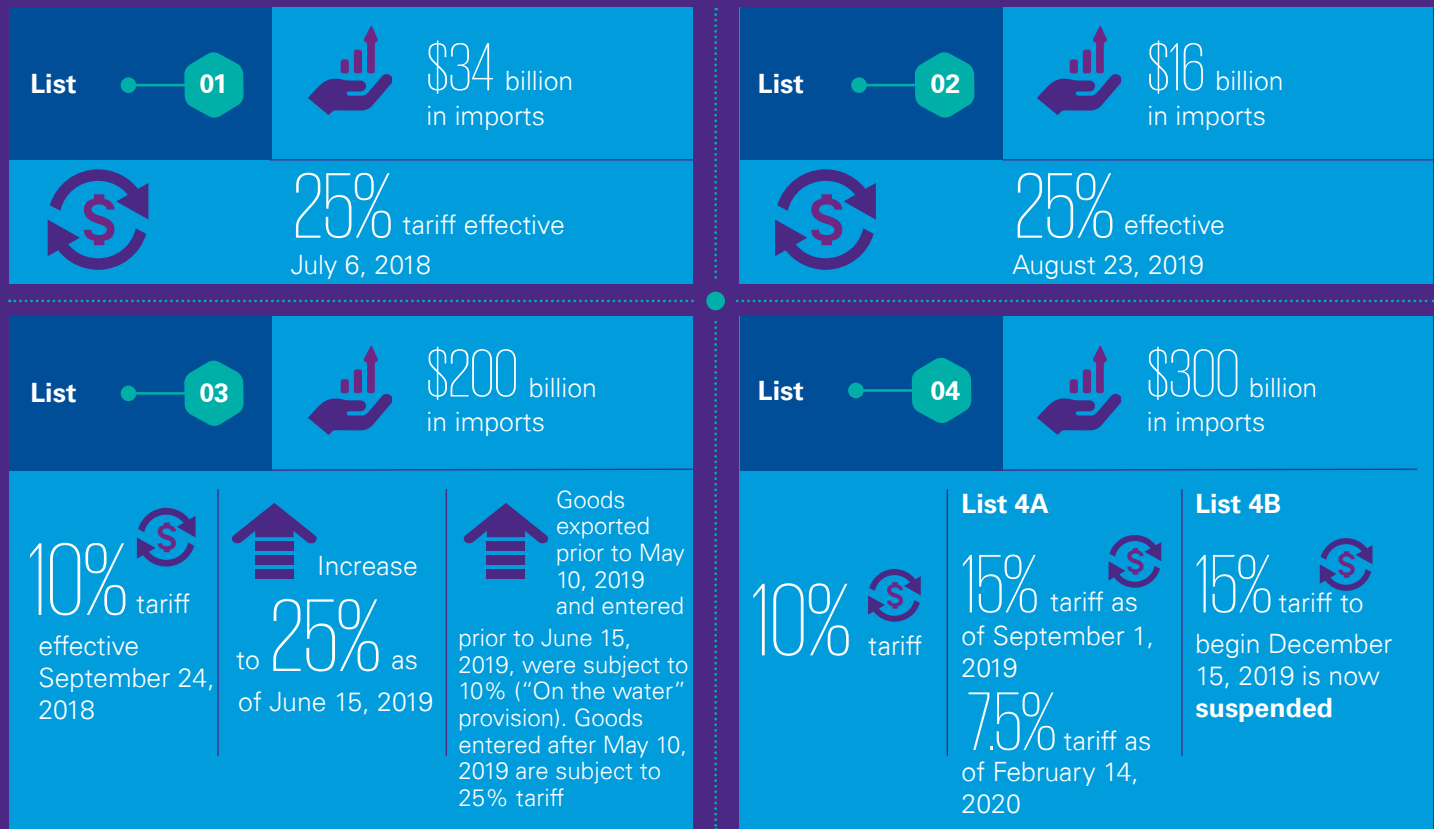
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Section 301 tariffs on China-origin goods

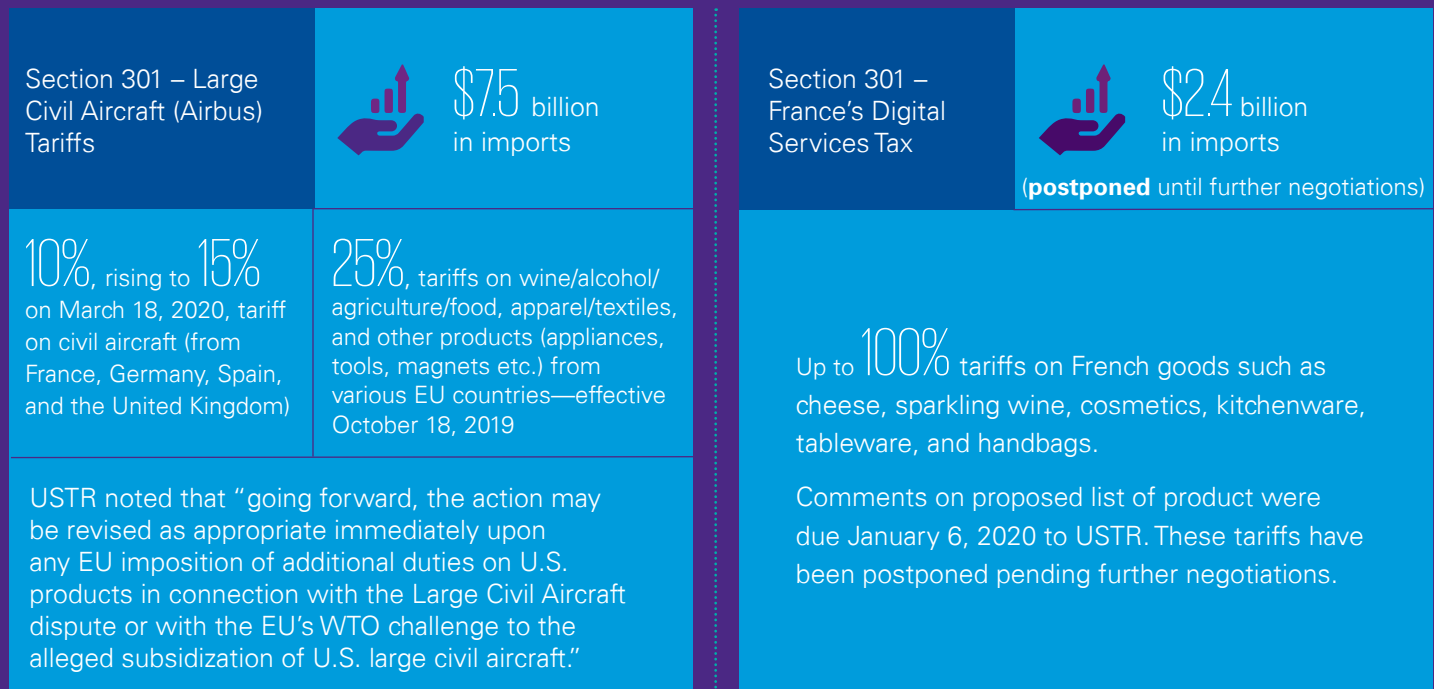
Section 301 of the Trade Act of 1974

[Link](#) to product search function provided by Office of U.S. Trade Representative



Section 301 tariffs on EU-origin goods

Section 301 of the Trade Act of 1974



Section 232 tariffs on global steel and aluminum products

Section 232 of the Trade Expansion Act of 1962

Steel products

Tariff of **25%**
effective March 23, 2018



Covered products

Steel articles classified under HTSUS subheadings 7206.10 through 7216.50, 7216.99 through 7301.10, 7302.10, 7302.40 through 7302.90, and 7304.10 through 7306.90, including any subsequent revisions to these classifications



New Section 232 Measures Announced on January 24, 2020

Aluminum products

Tariff of **10%**
effective March 23, 2018



Covered products

The following aluminum articles:

- Unwrought aluminum (heading 7601)
- Aluminum bars, rods, and profiles (heading 7604)
- Aluminum wire (heading 7605)
- Aluminum plate, sheet, strip, and foil (flat-rolled products) (headings 7606 and 7607)
- Aluminum tubes and pipes and tube and pipe fitting (headings 7608 and 7609)
- Aluminum castings and forgings (HTSUS 7616.99.5160 and 7616.99.5170), including any subsequent revisions to these classifications

- Excluded from §232, Import Duties for Steel
- ▲ Subject to §232, Absolute Quotas for Steel
- ▲ Subject to §232, Absolute Quotas for Aluminum
- ★ Excluded from §232, Import Duties for Steel and Aluminum

Steel products

Tariff of **25%**
effective February 8, 2020



Covered products

Steel derivative articles classified under HTSUS subheadings:

- Nails, tacks (other than thumb tacks), drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel (subheading 7317.00.30)
- Nails, tacks (other than thumb tacks), drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material (excluding such articles with heads of copper), of one piece construction, whether or not made of round wire (subheading 7317.00.5503, 7317.00.5505, 7317.00.5507, 7317.00.5560, 7317.00.5580, 7317.00.6560)
- Bumper stampings of steel, the foregoing comprising parts and accessories of the motor vehicles of headings 8701 to 8705 (subheading 8708.10.30)
- Body stampings of steel, for tractors suitable for agricultural use (subheading 8708.29.21)

Note that the following countries are excluded: Argentina, Australia, Brazil, Canada, Mexico, South Korea.

Aluminum products

Tariff of **10%**
effective February 8, 2020



Covered products

The following aluminum derivative articles:

- Stranded wire, cables, plaited bands and the like, including slings and similar articles, of aluminum and with steel core, not electrically insulated; the foregoing fitted with fittings or made up into articles (subheading 7614.10.50)
- Stranded wire, cables, plaited bands and the like, including slings and similar articles, of aluminum and not with steel core, not electrically insulated; comprising electrical conductors (subheading 7614.90.20) or not (7614.90.40), and not fitted with fittings or made up into articles
- Stranded wire, cables, plaited bands and the like, including slings and similar articles, of aluminum and not with steel core, not electrically insulated; the foregoing fitted with fittings or made up into articles (subheading 7614.90.50)
- Bumper stampings of aluminum, the foregoing comprising parts and accessories of the motor vehicles of headings 8701 to 8705 (subheading 8708.29.21)
- Body stampings of aluminum, for tractors suitable for agricultural use (subheading 8708.10.30)

Note that the following countries are excluded: Australia, Argentina, Canada, Mexico.

Exclusions and additional considerations



Granted exclusions to §301 tariffs may be used for all imports meeting the product descriptions published by USTR. Although the window to file exclusion requests was closed last January 31, 2020, more exclusions continue to be granted.



Exclusions to §232 tariffs for specified products are issued by BIS to the applicant only. There is no deadline for §232 tariff exclusions, and many companies are seeing success in excluding their steel and aluminum products.



As negotiation between the United States and China continue, other U.S.-China trade issues, such as expanded export controls, investment and visa restrictions, and additions to denied-party lists, further complicate matters.



KPMG's Tariff Mitigation Roadmap is a series of methodologies to help your company reduce the impact of §301 and §232 tariffs.

To learn more, visit read.kpmg.us/tradeandcustoms.

Notice

The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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