

CURRENT STATUS OF U.S. TARIFFS

SUMMARY OF REGULATORY CHANGES FOR SHIPMENTS FROM REST OF WORLD TO USA*

DE MINIMIS	INFORMAL ENTRY	FORMAL ENTRY
<p>Shipments up to \$800 Duty & Tax Free</p> <ul style="list-style-type: none"> • De minimis not available for CN/HK as of May 2, 2025 • De minimis not available for any country as of August 29, 2025 • De minimis not available for postal shipments as of August 29, 2025 	<p>Shipments valued above \$800 and up to \$2,500</p> <ul style="list-style-type: none"> • CN/HK: Shipments valued \$1 to 2,500 as of May 2, 2025 • All countries: Shipments valued \$1 to 2,500 as of August 29, 2025 • Duties & Taxes based on HTSUS** 	<p>Shipments valued above \$2,500 as of August 7, 2025</p> <ul style="list-style-type: none"> • Duties & Taxes based on HTSUS** • Requires Ultimate consignee Tax ID

Additional DHL and Regulatory fees may apply.

*All values are based on the value of the goods

**Applicable duties for HTSUS (Harmonized Tariff Schedule of the U.S.) may include: 1. General duty rate, 2. Section 301 duties (China), 3. Section 232,

4. Applicable IEEPA duties (Opioid, Reciprocal, or Adjusted Reciprocal).

For Canada and Mexico, except for Section 232, no duties are levied if product is USMCA-eligible.

POSTAL SHIPMENTS

Only IEEPA Tariffs (IEEPA Opioid, IEEPA Reciprocal & Adjusted Reciprocal, IEEPA Additional) apply to Postal Shipments.

Optional alternative to IEEPA Tariffs (from August 29, 2025 to February 28, 2026): Flat-fee of \$80-200 applies based on country of origin.



APPLICABLE DUTIES & STACKING EFFECT

Status as of September 3, 2025

Duty Type	China/Hong Kong	Canada/Mexico	Rest of World
General Duty Rate (GDR)	✔ % varies by product	✔ If not USMCA-eligible ✘ If USMCA-eligible	✔ % varies by product ⚠ Can be exempted or reduced if eligible for preferential treatment under FTA
Section 301	✔ % varies by product	✘	✘
Section 232 Auto/ Auto Parts	✔ 25%	✔ 25% if not USMCA-eligible ✘ If auto parts are USMCA-eligible ⚠ Applied to non-US content if autos are USMCA-eligible and the Department of Commerce approves	✔ 25% ⚠ UK: 10% total (7.5% 232 + 2.5% general duty)
Section 232 Steel/Aluminum/Copper*	⚠ 50%. Does not apply if Auto/Auto parts 232 applies	⚠ 50%. Does not apply if Auto/Auto parts 232 applies.	⚠ 50%. Does not apply if Auto/Auto parts 232 applies ⚠ UK: 25%, Russia aluminum: 200%. Only if Auto/Auto parts 232 does not apply.
IEEPA Opioid	✔ 20%	✔ 25% for MX if not USMCA-eligible ✔ 35% for CA if not USMCA-eligible (rate increased from August 1, 2025) ✘ If USMCA-eligible or 232 applies	✘
IEEPA Reciprocal & Adjusted Reciprocal	⚠ 10% if 232 does not apply 📈 34% after Nov 10, 2025 (unless agreed differently between US-CN)	✘	⚠ 10% Reciprocal if 232 does not apply 📈 Adjusted Reciprocal rates from August 7 for countries <u>listed</u> ** ⚠ EU: If GDR is 15% or higher, then the GDR will apply and the IEEPA Reciprocal will be 0%. If GDR is below 15%, a total 15% tariff will apply (sum of GDR + IEEPA Reciprocal).
IEEPA Additional	✘	✘	⚠ 40% in addition to the Reciprocal (10%) if product made in Brazil ⚠ 25% in addition to the Reciprocal (25%) if product made in India

*Applies to the value of the metal content of derivative products, and reciprocal tariffs apply to the value of the non-metal content.

****Executive Order (EO) 14326**, Annex I, establishes the specific countries with Adjusted reciprocal tariffs.

✔ = Always applies ✘ = Does not appl ⚠ = Conditional 📈 = To increase

Presidential Authority

- **International Emergency Economic Powers Act (IEEPA):** broad authority to regulate international commerce **in response to a declared national emergency**.
 - IEEPA Opioid: Tariffs imposed in response to a national emergency caused by the public health crisis resulting from the flow of synthetic opioids like fentanyl to the US through illicit distribution networks
 - IEEPA Reciprocal: Tariffs imposed in response to a national emergency caused by trade deficits
 - IEEPA Adjusted Reciprocal: Reciprocal tariff rate level adjusted for a specific country in response to a particular circumstance with such country
 - IEEPA Additional: Additional IEEPA tariff imposed to a specific country
- **Section 301** of the Trade Act 1974: authority to investigate and take action (impose tariffs) to **address unfair, discriminatory or unreasonable trade practices** from other nations that violate trade agreements or burden US commerce
- **Section 232** of the Trade Expansion Act 1962: authority to impose restrictions on goods imported into the US if determined, following an investigation, that the quantity or other circumstance of those **imports threaten to impair US national security**.

IMPORTANT NOTE: Shippers must provide complete/accurate Commercial Invoice data for all products, including detailed goods description, to the extent possible the HTSUS classification, Country of Origin (where goods are manufactured), and ultimate consignee's Tax ID/Social Security Number (for formal entry), and USMCA/FTA supporting information/documentation, when applicable.