

EXPANSIVE SCOPE INCREASE TO SECTION 232 STEEL AND ALUMINUM TARIFFS (February 14, 2025)

As provided in our February 11 What's New, President Trump issued two (2) Presidential Proclamations on February 10 which impose, pursuant to Section 232 of the Trade Expansion Act of 1962, 25% additional tariffs on steel and aluminum products of all countries, effective March 12, 2025. The Presidential Proclamations did not list all the products subject to these 25% additional tariffs. Today, the Annexes to the Proclamations have been posted. The Annexes include 290 new 8-digit and 10-digit Harmonized Tariff Schedule of the United States (HTSUS) classifications for the additional derivative steel and aluminum "downstream" products that will also be subject to the 25% steel and aluminum additional tariffs.

The expanded scope includes 167 derivative steel and 123 derivative aluminum article HTSUS classifications that include a wide variety of products. Covered tariff provisions for derivative steel articles include, among others, HTS Headings 7307 (pipe fittings), 7308 (structures), 7310 (tanks), 7318 (screws), 7321 (stoves), 7323 (table, kitchen and household articles), 7326 (other iron or steel articles), 8431 (machinery parts), 8432 (agricultural machinery and parts), 8547 (electrical fittings), 9403 (metal furniture), 9405 (lamp parts), and 9406 (prefabricated buildings).

Covered tariff provisions for derivative aluminum articles include, among others, HTS Headings 6601 (umbrella parts), 7610 (doors), 7615 (table, kitchen and household articles and sanitary wares), 7616 (other aluminum articles), 8302 (mountings and fittings), 8414 (fans), 8415, 8419, 8422, and 8424 (air conditioner, refrigerator, heat exchanger and spraying apparatus parts), 8473 (computer and office machine parts), 8479 (other machine parts), 8513 and 8516 (lamp and electrothermic appliance parts), 8517 (parts), 8529 (radio navigational parts), 8541 (semiconductor device parts), 8708 (vehicle parts), 8716 (hand trucks), 8807 (aircraft parts), 9401 and 9403 (seats and furniture), 9405 (light parts), 9506 (sports equipment and parts), and 9507 (fishing rods and parts).

We will continue to clarify scope and timing issues, such as the mechanism to assess the additional Section 232 duties only on the steel and aluminum content of derivative steel and aluminum articles classified outside HTS Chapter 73 and 76.

Clients should review the lists of covered steel and aluminum articles to identify exposure. Contact <u>Marshall Miller</u>, <u>Brian Murphy</u>, <u>Sean Murray</u>, or <u>David Ostheimer</u> with questions or to be provided the firm's spreadsheet of affected HTSUS classifications.

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