

IMPLEMENTATION OF SECTION 232 TARIFFS ON STEEL AND ALUMINUM DERIVATIVE ARTICLES (March 11, 2025)

At 4:45 pm EST today, a public inspection <u>notice</u> was posted to the <u>Federal Register</u> website with the Department of Commerce certification that adequate systems are in place to process and collect Section 232 tariffs for steel and aluminum derivative articles classified outside HTS Chapters 73 and 76. We had identified this possibility in our March 10 "What's New" <u>update</u>. This may mean that Section 232 tariffs will be implemented on these derivative steel and aluminum articles tomorrow, March 12, rather than March 14 when the Commerce certification notice is scheduled for publication in the <u>Federal Register</u>. A <u>CSMS Message</u> may be issued by CBP later today which clarifies the implementation date.

CSMS Messages #64348411 and #64348288 (March 7, 2025) provide instructions on reporting the value of the steel and aluminum content for such HTS provisions outside HTS Chapters 73 and 76, including that if the value of the steel and aluminum content is unknown, then duty applies to the entire entered value. If the steel and aluminum content value is less than the entered value, values must be reported on two lines. As noted in our prior update, if this information is not known, consider using the CBP Reconciliation program to declare "estimated" values for steel and aluminum content.

Melt and Pour Reporting Requirements

Importers must report the primary country of melt and pour and the primary and secondary countries of smelt and country of most recent cast for the steel and aluminum articles and derivative articles. The March 7 CSMS messages provide detailed reporting instructions.

FTZ PF Status

For FTZs, steel and aluminum articles and derivative articles must be admitted in Privileged Foreign (PF) status and steel and aluminum derivative articles classified outside HTS Chapters 73 and 76 are required to be admitted in PF zone status beginning on the certification effective date, which may be March 12 or March 14 based on the prepublication Federal Register notice posted today.

FTZ Management

There are differences between the additional tariffs on steel and aluminum. FTZ clients should consider the FTZ weekly entry strategy for FTZ on-hand inventory. <u>See</u> our March 10 <u>update</u> for detailed guidance.

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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