



RECIPROCAL TARIFFS

•President Trump issued Executive Order (E.O.) 14257 on April 2 imposing reciprocal tariffs of 10% on products of all countries beginning April 5, with an exception for goods loaded and in-transit before that time.

•Higher, country-specific tariff rates went into effect for 57 trading partners on April 9, with an exception for goods already loaded and in-transit. These higher country-specific rates ranged from 11% (Congo) to 49% (Cambodia).

•In response to Chinese retaliation, President Trump directed that the China-specific rate be increased from 34% to 84% and then to 125%, for a 145% total rate when the IEEPA China tariffs are included.

•Country-specific reciprocal tariff rates were dropped to 10% (for all but China), effective April 10, for a 90-day "pause" that ends July 9.

•See our [What's New](#) updates for more details. [90 Fed. Reg. 15041](#) (April 7, 2025); [CSMS #64701128](#) (April 9, 2025); [90 Fed. Reg. 15509](#) (April 14, 2025).

RECIPROCAL EXCLUSIONS

•The reciprocal tariff E.O. excludes steel, aluminum, autos, and auto parts subject to Section 232 additional tariffs and products listed by HTSUS classification in an annex from the reciprocal tariffs. Clients are encouraged to review the HTSUS list. It includes pharmaceuticals, semiconductors, copper, lumber articles, certain critical minerals, and energy and energy products, as well as some surprising HTSUS classifications.

•On April 11, U.S. Customs & Border Protection (CBP) issued an administrative message providing a retroactive exclusion from the reciprocal tariffs (to April 5) for items classified in 20 HTSUS provisions, including smartphones, semiconductor parts, semiconductor production equipment, automatic data processing machines and units thereof (computers), and monitors. [CSMS #64724565](#) (April 11, 2025).

•Post Summary Corrections (PSCs) may be filed to obtain refunds for excluded products.

•Articles not subject to the additional tariffs may continue to be admitted into foreign-trade zones (FTZs) in non-privileged foreign (NPF) status.

CHINA 321 DE MINIMIS

Executive Order 14256 [ends](#) 19

2025 FIRM SEMINARS

We will be offering the following Spring training seminars in person at our Kansas City office:

- Import/Export 101 – April 29
- Import/Export 201 – April 30

Both seminars will include sessions on the various additional tariffs. More detailed information is posted on our [website](#). Please contact [Shari Rees](#) with questions. Seminars are offered to Miller & Company clients only.

FTZ SAVINGS

Clients are reminded that FTZs continue to offer significant financial savings, including duty deferral on inventory and duty avoidance on exports and scrap/waste. In comparing U.S. FTZ production to production in foreign countries, the duties owed on U.S. FTZ production are only on the foreign material value while the duties owed on foreign production are on the full transaction value.

FTZ SOFTWARE ISSUES

Multiple clients have reported issues with filing e-214s and Customs entries resulting from FTZ system software issues and delays. Clients are encouraged to confirm updates and necessary filings are being managed correctly and efficiently in their FTZ inventory control and recordkeeping systems. Contact [Marshall Miller](#) or [Linda King](#) with questions.

SALT FORCED LABOR WRO

On April 2, CBP issued a Withhold Release Order (WRO) for imports of sea salt products produced by Taepyeong Salt Farm in South Korea. The WRO was issued based on information indicating that Taepyeong uses forced labor in production operations. [CSMS #64637741](#) (April 4, 2025).

FOREIGN RETALIATION

Many foreign countries have announced retaliatory duties and measures against U.S. products. Some of these countries have modified or postponed their retaliation based on changes to the U.S. tariffs, so it is important to monitor the current status.

•Canada has [issued](#) lists of U.S. auto, steel, aluminum, and other products subject to 25% tariffs, but on April 15 [announced](#) six months of

232 PHARMACEUTICALS

The Commerce Department is publishing a notice in the April 16 [Federal Register](#) on its Section 232 investigation into pharmaceutical and pharmaceutical ingredient imports. The notice provides 21 days from the publication date (i.e., May 7) for public comments. By law, the Commerce Department has 270 days to issue its report, and then the President has 90 days to decide whether to take action. Based on the May 7 comment deadline, the earliest that additional tariffs on pharmaceutical sector imports could be imposed is May 8. Contact [Marshall Miller](#) or [Sean Murray](#) with questions or for assistance with comments.

232 SEMICONDUCTORS

The Commerce Department is publishing a notice in the April 16 [Federal Register](#) on its Section 232 investigation into semiconductors and related production equipment. The notice provides 21 days from the publication date (i.e., May 7) for public comments, which means the earliest that additional tariffs on semiconductor sector imports could be imposed is May 8. Contact [Marshall Miller](#) or [Brian Murphy](#) with questions or for assistance with comments.

232 STEEL/ALUMINUM

•CBP has [posted](#) updated Section 232 steel and aluminum frequently asked questions (FAQs) guidance, including instructions on reporting the country of origin of non-steel articles flagged as steel derivatives as the steel country of melt and pour, reporting the value of steel and aluminum content for derivative articles classified outside HTS Chapters 73 and 76, and application of Section 232 to GRI 3(b) kits and sets.

•CBP has posted guidance on Section 232 aluminum derivative products, noting that CBP inadvertently required imports under HTSUS subheadings 8418.99.8010, 8418.99.8015, 8418.99.8020, and 8418.99.8025 to pay Section 232 duties under HTSUS subheading 9903.85.08 and instructing importers to file Post-Summary Corrections (PSCs) for Section 232 duty refunds. [CSMS #64605146](#) (April 1, 2025).

•Effective April 4, the Bureau of Industry and Security (BIS) expanded the scope of Section 232 additional tariffs on derivative

U.S.C. § 1321(a)(2)(C) *de minimis* duty-free treatment for products of China (which includes Hong Kong) entered on or after May 2, with Customs entry for such goods valued at or below \$800 required by a party qualified to make entry with duties and special rules for postal shipments. 90 Fed. Reg. [14899](#) (April 7, 2025).

WTO & TARIFFS

The Director General of the World Trade Organization (WTO), Ngozi Okonjo-Iweala, said on [April 3](#) that the U.S. tariffs could reduce global trade flows by around 1% this year. She also said this impact could increase as other countries retaliate. Later comments on [April 9](#) warned of a 7% decrease in global real GDP if global trade splits into two blocks (U.S. and China). She encouraged member countries to use the WTO as a forum for dialogue to prevent escalating the trade war.

In response to trade disputes filed in the WTO by China and Canada, the U.S. has agreed to discussions with [China](#) and [Canada](#).

VENZUELA OIL IEEPA TARIFFS

On March 24, President Trump issued Executive Order 14245, authorizing 25% additional duties under IEEPA on imports from any country that directly or indirectly imports Venezuelan oil. The Secretary of State is directed to determine which countries import Venezuelan oil on or after April 2. "Venezuelan oil" includes crude oil or petroleum products extracted, refined, or exported from Venezuela. Contact [Sean Murray](#) with questions. 90 Fed. Reg. [13829](#) (March 27, 2025).

VIETNAM TRADE

The 46% reciprocal tariffs imposed on Vietnam on April 9 were paused on April 10 for 90 days. Vietnam announced on April 10 that it will enter into trade negotiations with the U.S.

NO PIPELINE STORAGE

CBP has issued a reminder to the trade that while there is no maximum in-transit time for in-bond pipeline transportation, an entry to transport merchandise in-bond may not be used to store merchandise. If CBP has reasonable cause to suspect in-bond transportation is being used for storage, it may open an investigation. CSMS [#64569901](#) (March 28, 2025).

MULTILATERAL CONTROLS

Jeffrey Kessler, the new Undersecretary of Commerce for Industry and Security has reportedly told BIS employees to focus on China controls and export enforcement cases instead of the Wassenaar Arrangement and U.S.-EU Trade and Technology Council (TTC) multilateral control regimes.

DEFIBRILLATOR RULINGS

On April 9, CBP [revoked](#) multiple rulings that had previously authorized duty-free entry of

relief for some U.S. imports. China has [imposed](#) 125% retaliatory tariffs on U.S. products. China has also expanded its export restrictions on rare earth minerals to the U.S. Some clients have already noted issues in obtaining parts containing these rare earth minerals from China.

After President Trump's 90-day "pause" on retaliatory tariffs, on April 14 the EU [suspended](#) 25% retaliatory tariffs on U.S. goods for 90 days to July 14 to provide time for negotiations.

IEEPA TARIFF CHALLENGES

On April 14, the Liberty Justice Center filed a lawsuit at the U.S. Court of International Trade (CIT) on behalf of five small businesses who are challenging President Trump's legal authority to impose tariffs under the International Emergency Economic Powers Act (IEEPA). [V.O.S. Selections, Inc. v. U.S.](#), CIT Case No. [25-00066](#) (filed April 14, 2025).

Two tribal members have filed suit in Montana federal district court challenging the legal basis in IEEPA to impose universal tariffs and the scope of the tariffs. They also allege the tariffs interfere with native tribes' rights granted under the Constitution and the Jay Treaty. [Webber v. U.S. Department of Homeland Security](#), Case No. [4:25-cv-00026-JTJ](#) (D. Mont., filed April 14, 2025).

A lawsuit has been filed Florida federal district court asserting that IEEPA does not authorize the imposition of the 20% additional tariffs on products of China. [Simplified v. Trump](#), Case No. [3:25-cv-00464-TKW-ZCB](#) (N.D. Fla., filed April 3, 2025).

APA & FOREIGN AFFAIRS

U.S. Secretary of State Marco Rubio has issued a determination that all efforts conducted by any federal agency to control the status, entry, and exit of people, and the transfer of goods, services, data, technology, and other items across U.S. borders constitute a "foreign affairs" function of the United States under the Administrative Procedure Act (APA). The action is intended to limit APA notice-and-comment proceedings. 90 Fed. Reg. [12200](#) (March 14, 2025).

AI & ADVANCED COMPUTING

On March 26, the Bureau of Industry and Security (BIS) [announced](#) the addition of 80 entities to the Entity List for allegedly contributing to China's development of artificial intelligence and advanced computing capabilities. The entities are located in a number of countries, including China, the United Arab Emirates (UAE), South Africa, Iran, and Taiwan.

BOYCOTT REQUESTS

BIS has [updated](#) the list of foreign companies that have made boycott-related requests. Thirty companies were added, while 18 companies were removed after certifying that they have stopped making boycott-related requests in transactions with

aluminum products to include beer cans and empty aluminum cans. 90 Fed. Reg. [14786](#) (April 4, 2025).

232 AUTO TARIFFS

The Section 232 additional tariffs on auto parts are scheduled to go into effect on May 3.

CBP has [posted](#) Section 232 auto frequently asked questions (FAQs) that confirm used automobiles (except if manufactured more than 25 years prior to Customs entry), light trucks, and commercial vehicles are subject to the Section 232 25% auto tariffs and U.S. origin vehicles are exempted.

SHIPBUILDING E.O.

On April 9, President Trump issued Executive Order 14269 on "Restoring America's Maritime Dominance." It directs the creation of a Maritime Action Plan (MAP) to revitalize U.S. maritime industries. The EO includes guidance on possible corrective measures in the USTR's current Section 301 investigation into China's maritime sector, including tariffs on Chinese ship-to-shore cranes and other cargo handling equipment, and imposing 10% additional duties plus Harbor Maintenance Fees (HMF) on cargo that enters the U.S. at land borders after arriving in Canada or Mexico by vessel. 90 Fed. Reg. [15635](#) (April 15, 2025); 90 Fed. Reg. [10843](#) (Feb. 27, 2025).

BOX AD/CVD INVESTIGATION

On April 7, the Department of Commerce initiated antidumping (AD) and countervailing duty (CVD) investigations into polypropylene corrugated boxes from China and Vietnam. The scope includes boxes, bins, totes, and other load-bearing containers designed to hold goods that are currently classified in HTSUS 3923.10.9000. CSMS [#64708462](#) (April 7, 2025).

FDA SUPPLEMENTAL GUIDE

The Food and Drug Administration (FDA) has published version 2.5.12 of the Supplemental Guide. Changes include new mandatory Intended Use Codes for cosmetics, ceramicware and other food contact substances, pharmaceutical necessities, containers, inactive pharmaceutical ingredients and excipients, and veterinary medical devices. CSMS [#64637319](#) (April 3, 2025).

HOUTHIS SANCTIONS

On March 5, OFAC [announced](#) that it was placing seven Houthis leaders on its Specially Designated Nationals (SDN) List. These individuals have been accused of smuggling weapons into Yemen for use in attacking U.S. military and civilian vessels in and around the Red Sea.

PAKISTANI INDICTED

On March 28, the Department of Justice (DOJ) [announced](#) that it had indicted Mr. Jay Siddiqui, a Pakistani and Canadian national who owns a Canadian company, Diversified

defibrillators as articles specifically designed for the use or benefit of the handicapped under HTSUS subheading 9817.00.96. CBP has reconsidered and ruled that these devices are ineligible because they are intended to treat an acute transient disability. 59 [Cust. B. & Dec. 15](#) (April 9, 2025).

IRANIAN UAV NETWORK

On April 1, the Office of Foreign Assets Control (OFAC), together with the U.S. Department of Justice (DOJ), [announced](#) sanctions on six entities and two persons in China, the UAE, and Iran for allegedly helping Iran avoid sanctions and supplying parts and components for Iran's unmanned aerial vehicle (UAV) programs. Iran's UAV's have been supplied to Iranian-backed terrorist organizations and to Russia, which has used them in its war with Ukraine.

U.S. persons.

CBPF 1302A CARGO DECS

CBP has extended the deadline for use of the Document Image System (DIS) as a method to submit the CBP Form 1302A Cargo Declaration to October 1, 2025. CSMS [#64596929](#) (March 31, 2025).

FTZ CUSTOMS BONDS

FTZ Operators should be prepared for CBP requests to increase Importer and FTZ Operator bond amounts. We do not recommend making any abrupt changes until the tariff environment steadies.

Technology Services (DTS). DTS has been accused of procuring U.S. products to support Pakistan's nuclear and unmanned aerial vehicle (UAV) programs without the required export licenses. If convicted, Mr. Siddiqui faces up to 20 years in prison..

FTZ STATISTICS

FOREIGN-TRADE ZONES BOARD ACTIVITY AS OF 4/15/2025

	Approved
Zones	310
Subzones*	899
	Pending
Zones	3
Subzones	8

*From [Fed. Reg. Notices](#)

Miller & Company P.C. | 4929 Main Street | Kansas City, MO 64112 US

[Unsubscribe](#) | [Update Profile](#) | [Constant Contact Data Notice](#)



Try email marketing for free today!