



## EXECUTIVE ORDER CHANGE TO "TARIFF STACKING" (April 30, 2025)

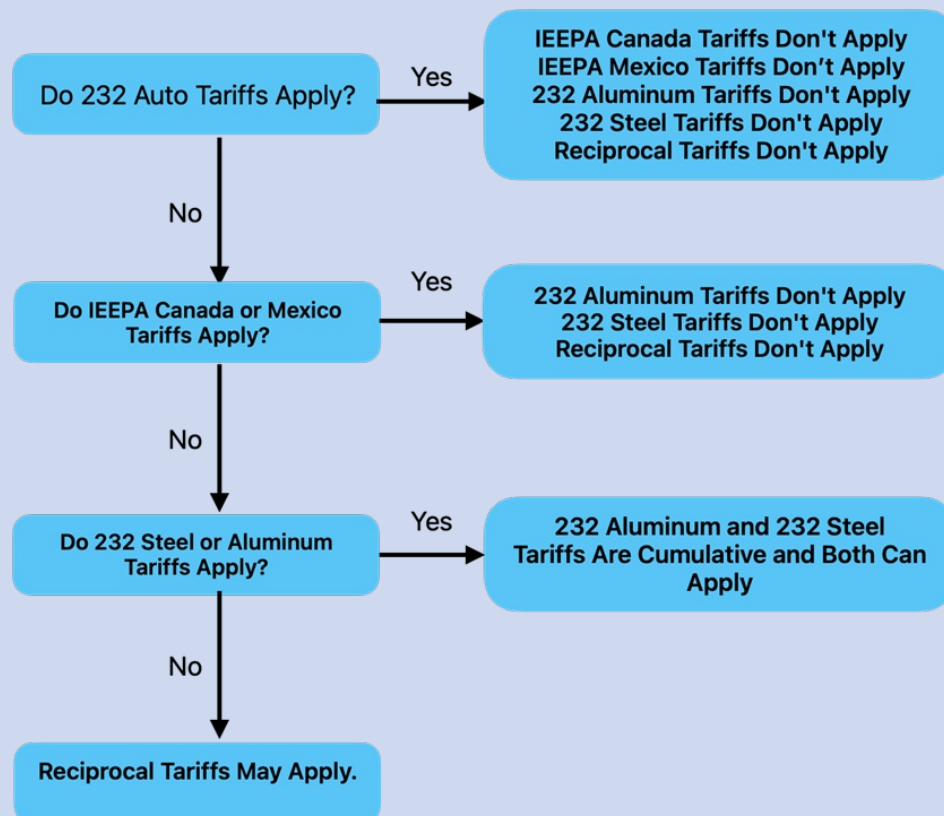
On April 29, President Trump issued a new [Executive Order](#) (EO) modifying some of the trade remedy tariffs imposed this year to prevent them having a cumulative effect, which the new EO refers to as "stacking." Although the timing of when these changes are effective for ongoing Customs entries is unclear, these changes are retroactive to March 4, 2025 and provide refund opportunities.

The new EO establishes a hierarchy whereby if one additional tariff program is applicable, then some other additional tariff programs are deemed inapplicable. Specifically, the new EO modifies the applicability of the following tariffs:

- Section 232 Automotive Tariffs,
- IEEPA Canada Tariffs,
- IEEPA Mexico Tariffs,
- Section 232 Aluminum Tariffs, and
- Section 232 Steel Tariffs.

The new EO makes no reference to the Reciprocal Tariffs, but the Reciprocal Tariff EO addresses stacking regarding the above-mentioned additional tariffs. We discussed this in our previous [What's New?](#) update.

The structure for applying the additional tariffs under the new EO and the Reciprocal Tariff EO is illustrated in the diagram below.



One significant question is left unanswered by the new EO. The IEEPA Canada and Mexico tariffs are currently waived for USMCA-qualified goods, but the new EO does not clearly state if these USMCA-qualified goods are or are not subject to the Section 232 Steel and Aluminum tariffs. We expect guidance to be forthcoming.

This new EO does not preclude the “stacking” of the following tariffs:

- Regular Customs duties;
- MPF or HMF;
- Excise taxes;
- Section 301 duties;
- IEEPA China fentanyl duties; and
- Antidumping and Countervailing duties.

The new EO instructs DHS to make applicable changes to the tariff schedule to implement these changes by May 16. The new EO applies these changes retroactively to Customs entries made on or after March 4, 2025, and any refunds will be processed according to standard CBP procedures. Clients should consider refunds of previously-paid additional tariffs. Finally, it is unclear when and how ACE will accept Customs entries made without “stacking” under the new EO.

Contact [Marshall Miller](#), [Brian Murphy](#), or [Sean Murray](#), with questions about or for assistance with requesting refunds.

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