

ADDITIONAL INDIA DUTIES AND IEEPA RECIPROCAL TARIFFS EFFECTIVE DATE (Corrected August 7, 2025)

IEEPA INDIA DUTIES

A new Executive Order (EO) issued August 6 will impose new 25% duties on products of Indian origin in 3 weeks based on the President's authority under the International Emergency Economic Powers Act (IEEPA). These duties are based on EO 14066 issued March 8, 2022, which declared a national emergency as the result of Russia's invasion of Ukraine. The new EO finds that India is "directly or indirectly importing Russian Federation oil," and these duties are in response to these purchases.

The 25% duties are on all Indian origin products, except for: (1) goods exempt under 50 U.S.C. 1702(b); (2) goods listed on Annex II of EO 14257 issued on April 2, 2025, as amended; and (3) goods subject to existing and future Section 232 actions, including the current steel, aluminum, automobiles and auto parts, and copper Section 232 actions. Unless exempted, the 25% duties are in addition to reciprocal tariffs which increase to 25% for India tomorrow, August 7.

These additional IEEPA duties on products of India go into effect at 12:01 am EDT on August 27, 2025. These duties shall not apply to goods that: (1) were loaded onto a vessel at the port of loading and in transit on the final mode of transit prior to entry into the United States, before these duties come into effect; and (2) are entered or withdrawn from warehouse before 12:01 am EDT on September 17, 2025.

Indian goods subject to these duties that are admitted into an FTZ must be admitted in Privileged Foreign (PF) status.

The Secretary of Commerce, along with other officials, is to continue to monitor other countries "directly or indirectly importing Russian Federation oil "to determine if similar 25% duties should be applied to goods imported from those countries."

IEEPA RECIPROCAL TARIFFS

Further to our August 1 What's New update, the country-specific IEEPA Reciprocal Tariff rates announced on July 31 are scheduled to go into effect at 12:01 a.m. EDT on August 7, 2025. U.S. Customs has published CSMS #65826726 with details on declaring the increased IEEPA Reciprocal Tariffs, including the HTSUS Chapter 99 classifications to declare exemptions, the in-transit exemption, the 40% additional duties applied to transshipped goods, and the HTSUS reporting sequence.

Please contact <u>Marshall Miller</u>, <u>Brian Murphy</u>, <u>Sean Murray</u>, or <u>David Ostheimer</u> with questions.

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