



## "AG" TARIFF REDUCTIONS

Executive Order 14360 eliminated International Emergency Economic Powers Act (IEEPA) Reciprocal Tariffs on 237 agricultural HTSUS classifications and 11 additional categories of agricultural products effective for goods entered on or after November 13. The exempted goods include certain beef cuts, cashews, coffee, cocoa beans, fertilizers, etc. 90 Fed. Reg. [54091](#) (Nov. 25, 2025); CSMS [#66814923](#) (Nov. 14, 2025).

## BRAZIL TARIFF MODS

On November 20, President Trump issued an Executive Order (EO) modifying the IEEPA Brazil Tariffs imposed on July 30. Articles added to the exclusion list include agricultural products such as coffee, beef, spices, and tropical fruits and fruit juices. These exemptions are retroactive to November 13. 90 Fed. Reg. [54467](#) (Nov. 26, 2025).

## SOUTH KOREA TRADE DEAL

Following the November 13 [Joint Fact Sheet](#), the U.S. Trade Representative (USTR) and Department of Commerce have issued a Notice on the implementation of tariff-related aspects of the U.S.-South Korea trade deal. For South Korea products, if the Column 1 duty rate is less than 15%, then the combined Column 1 and IEEPA Reciprocal Tariff rate is 15%, and if the Column 1 rate is 15% or more, then the Reciprocal Tariff rate is 0%. This tariff treatment has been implemented retroactively for products subject to the Section 232 Auto Tariffs entered on or after November 1 and November 14 for goods described in Part B of an Annex that includes IEEPA Reciprocal Tariffs and Section 232 Wood Products Tariffs. U.S. Customs and Border Protection (CBP) has issued a CSMS administrative message with additional guidance. Our December 4 What's New [update](#) provides more details. Contact [Brian Murphy](#) or [Sean Murray](#) with questions. 90 Fed. Reg. [55964](#) (Dec. 4, 2025); CSMS [#67045953](#) (Dec. 9, 2025).

## NICARAGUA 301 TARIFFS

On December 10, USTR announced that products of Nicaragua will be subject to an additional 10% tariff beginning January 1, 2027, that rises to 15% on January 1, 2028. These



## 2025 YEAR-END CHECKLISTS

As you close out 2025 and finalize goals and budgets for 2026, consider the following:

### Import/Export

- Issue and Obtain Blanket FTA Certificates of Origin before Jan. 1
- Verify Year-End Transfer Pricing Adjustments and Confirm Customs Value Implications
- Review Import Bond Amount Sufficiency
- Confirm IEEPA Duty Payment Records
- Review Use of New HTSUS Ch. 99 Provisions
- Review Embargoed/Sanctioned Country Procedures and Exports
- Analyze Increased China Import Duties and Export Restrictions
- Review Forced Labor Risk
- Update Import/Export Manuals
- 2026 Training Plans

### Foreign-Trade Zone (FTZ)

- FTZ Yearly Blanket CBPF 216 Renewal
- Review FTZ Operator Bond Amount Sufficiency
- CBP FTZ Annual Reconciliation, Systems Review, and Certification Letter (with any necessary CBPF 214 or Customs Entry)
- Review FTZ Scope of Authority/Land/Buildings
- Review FTZ Operations Manual for Updates
- Update Key Employee List
- Assess New 2026 FTZ Savings Opportunities

### e-214 VALIDATION ENFORCED

On December 11, CBP began enforcing validations to the e-214 for the Zone ID, FIRMS Code, and Port of Entry data fields submitted in the CBP ACE system. CSMS [#67043375](#) (Dec. 9, 2025).

### FTZ BOARD ACTIVITY

The FTZ program still provides significant financial benefits under

## IEEPA TARIFF REFUNDS

A number of importers recently filed lawsuits in the U.S. Court of International Trade (CIT) as a strategy to protect their rights to obtain refunds of IEEPA additional tariffs if the Supreme Court strikes down the IEEPA-based tariffs in its upcoming [Learning Resources](#) and [V.O.S. Selections](#) decision. On December 15, the CIT issued an [Order](#) denying their request for an injunction, reasoning that the government has already taken the position that liquidation will not affect the availability of refunds and the CIT has the authority to order reliquidation. This is a win for all importers. See our December 5 What's New [update](#) and contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) with questions.

• Speaking at a New York Times event on December 3, Treasury Secretary Scott Bessent downplayed the likelihood of widespread tariff refunds and said the administration can recreate the exact tariff structure with additional tariffs under Sections 301, 232, and 122 if the Supreme Court strikes down the IEEPA-based additional tariffs.

## NVIDIA 25% EXPORT FEES

A December 8 social media post by President Trump stated that the U.S. will allow Nvidia to ship its H200 artificial intelligence (AI) processing units to approved customers in China and other countries, and "25% will be paid to the United States of America." The post also stated that the Department of Commerce is finalizing the details, and the same approach will apply to AMD, Intel, and other American companies. The potential implementation of an export fee or tax should draw careful scrutiny from all exporters. Contact [Sean Murray](#) or [Chuck Ballard](#) with questions.

## 232 TARIFF INCLUSIONS

The Bureau of Industry and Security (BIS) has [reportedly](#) delayed issuing decisions on the September 2025 round of Section 232 steel and aluminum derivatives tariff inclusion requests until next year. BIS has, however, [posted](#) the more than 2,500 public comments.

## 232 TARIFF INCLUSIONS

The Commerce Department is accepting comments and recommendations (by December 25)

tariffs will not apply to originating goods under the Dominican Republic-Central America-U.S. Free Trade Agreement (CAFTA-DR). 90 Fed. Reg. [57807](#) (Dec. 12, 2025).

### USMCA HEARINGS

USTR held public hearings December 3-5 as part of the Six-Year Joint Review of the United States-Mexico-Canada Agreement (USMCA) scheduled for July 1, 2026. The USTR hearing [notice](#) has lists of scheduled witnesses and provisional transcripts from each day of the hearings.

### USMCA AUTO TRADE

USTR has issued a Notice inviting comments on the operation of the USMCA with respect to automotive goods, including the USMCA rules of origin for automotive goods, as well as whether the automotive provisions of the USMCA are effective in light of technological and production advances. Comments are due by January 7. 90 Fed. Reg. [56247](#) (Dec. 5, 2025).

### 232 VEHICLES AND PARTS

The Commerce Department is accepting comments until January 26, 2026, to assess the information it is collecting for reviewing and deciding applications for import adjustment offsets under the Section 232 duty programs for autos, medium- and heavy-duty vehicles, buses, and parts. 90 Fed. Reg. [54299](#) (Nov. 26, 2025).

### TRADE FRAUD

The Department of Justice (DOJ) has [charged](#) an Indonesian company, its Indonesia co-owner, and two Indonesia and Italian employees with conspiracy to commit wire fraud, [alleging](#) a large-scale Customs duty and tariff evasion scheme where more than \$85 million in duties were evaded since 2021 by shipping more than \$1.2 billion in jewelry made in Indonesia to Jordan before sending it to the U.S. falsely claiming duty-free treatment under the U.S. Jordan Free Trade Agreement.

### HTSUS 9817 HANDICAPPED

CBP has proposed to modify 19 Customs rulings to reject the treatment of certain ramps as articles for the handicapped in HTSUS subheading 9817.00.96. CBP acknowledges that the ramps are used for permanently handicapped wheelchair users, but contends the ramps may also be used for other purposes. This proposal would result in a substantial duty increase. Comments are due by January 3. 59 Cust. B & Dec. [41](#) (Nov. 26, 2025).

### HTS 2033

The U.S. International Trade Commission (ITC) is requesting proposals for the World Customs Organization to amend the Harmonized Tariff Schedule (HTS) nomenclature at the international level for 2033. Commenters may suggest new HTS provisions, the deletion of provisions with low trade

on the information collected by the agency during its Section 232 tariff inclusion processes for steel, aluminum, copper, timber, and lumber. This is an opportunity for companies impacted by these tariff inclusion processes to suggest improvements. Contact [Brian Murphy](#) or [Sean Murray](#) with questions or for assistance with comments. 90 Fed. Reg. [53276](#) (Nov. 25, 2025).

challenges.  
•The decrease in FTZ Board staffing and the federal government shutdown have caused time delays. The 2024 Annual Report has not been issued. Generally, all FTZ Board actions have slowed. Increased information is being required for all Applications.

•Production Authorizations for pharmaceuticals have received one and three-year time limits. Some pharmaceutical companies are required to submit Active Pharmaceutical Ingredient (API) sources to the FTZ Board for review. 90 Fed. Reg. [54290](#) (Nov. 26, 2025); 90 Fed. Reg. [54288](#) (Nov. 26, 2025); 90 Fed. Reg. [54287](#) (Nov. 26, 2025); 90 Fed. Reg. [54289](#) (Nov. 26, 2025).

•In other industries, some Production Authorizations have included three-year limitations and requirements to annually report global and domestic sourcing information. This includes cellular modules, plastic tubing, and contacts, relays, and switches. 90 Fed. Reg. [54290](#) (Nov. 26, 2025); 90 Fed. Reg. [54288](#) (Nov. 26, 2025); 90 Fed. Reg. [54289](#) (Nov. 26, 2025).

•Conversely, agricultural chemicals, aircraft parts, and watches have received Production Authorizations without limitations or additional reporting requirements. 90 Fed. Reg. [54289](#) (Nov. 26, 2025); 90 Fed. Reg. [54288](#) (Nov. 26, 2025); 90 Fed. Reg. [54289](#) (Nov. 26, 2025).

•Two Production Authority requests for audio, visual, and gaming equipment were denied. 90 Fed. Reg. [54287](#) (Nov. 26, 2025); 90 Fed. Reg. [54288](#) (Nov. 26, 2025).

•Contact [Marshall Miller](#) or [Sean Murray](#) with questions.

### UK PHARMA DUTY EXEMPTION

USTR, along with Commerce and Health and Human Services, announced on December 1 that the U.S. [agreed](#) to exempt United Kingdom (U.K.) pharmaceutical ingredients and products and medical technology from Section 232 tariffs and future 301 investigations and tariffs as part of the U.S.-U.K. Economic Prosperity [Deal](#). In exchange, the U.K. committed to an "agreement in principle" to raise the net price that the U.K. National Health Service pays for new medications by 25%.

### AIR CARGO SCREENING

CBP has issued an Interim Rule effective November 21, with a one-year informed compliance period, that enhances the mandatory data elements required on the Air Cargo Advance Screening filings. Within the year, CBP will be initiating the Verified Known Consignor data element as part of a known shipper program that will confer trusted trade partner benefits on vetted trade entities. CSMS [#66916746](#) (Nov. 25, 2025).

### THERMAL CAMERA HTSUS

In response to changes in the language of Heading 9013, CBP has revoked several rulings on cameras

on the information collected by the agency during its Section 232 tariff inclusion processes for steel, aluminum, copper, timber, and lumber. This is an opportunity for companies impacted by these tariff inclusion processes to suggest improvements. Contact [Brian Murphy](#) or [Sean Murray](#) with questions or for assistance with comments. 90 Fed. Reg. [53276](#) (Nov. 25, 2025).

### CHINA 301 EXCLUSIONS

USTR has extended until November 9, 2026, the 178 China Section 301 product exclusions that were due to expire November 29, 2025. 90 Fed. Reg. [55232](#) (Dec. 1, 2025).

### FOOD SUPPLY CHAIN

President Trump issued Executive Order [14364](#) on December 6 to address anti-competitive practices in the U.S. food supply chain. A Food Supply Chain Security Task Force will investigate the presence of such practices in domestic and foreign food-related entities, carry out enforcement actions, recommend new regulatory measures, and provide regular briefings to Congress to support potential legislative action. 90 Fed. Reg. [57349](#) (Dec. 6, 2025).

### 3PL CTPAT PILOT

CBP has created a Customs Trade Partnership Against Terrorism (CTPAT) pilot program for third-party logistics (3PL) providers. CBP wants to determine if including asset and non-asset based 3PL providers meets CTPAT program goals. Clients should encourage 3PL service providers to participate. 90 Fed. Reg. [52690](#) (Nov. 21, 2025).

### WRO – MAURITIUS GARMENTS

CBP has issued a Withhold Release Order (WRO) on garments made by Firemount Group of Mauritius, indicating that Firemount has been using forced labor to manufacture some garments being exported to the U.S. CSMS [#66848932](#) (Nov. 18, 2025).

### FISHERIES

CBP has warned importers that effective January 1, certain fish and fish products from a number of countries will be banned unless accompanied by a Certification of Admissibility (COA). Additional [information](#) on the subject countries and products is available from the National Oceanic and Atmospheric Administration (NOAA) and the Marine Mammal Protection Act (MMPA). CSMS [#67055632](#) (Dec. 10, 2025).

### WOOD PACKAGING

CBP has issued a reminder that after December 31, wood packaging materials (WPM) imported into the U.S. must have a hyphen between the International Standard for Organization (ISO) country code and the facility code of the facility that treated the wood. WPM markings without the hyphen will be held by CBP and importers could face a penalty. TIN [#67042554](#) (Dec. 9,

volume, the simplification of the HTS, and/or other changes that would improve the classification of products. Comments are due October 1, 2027. 90 [Fed. Reg. 58057](#) (Dec. 15, 2025).

#### VESSEL CARGO DECS

On December 1, CBP discontinued use of the Document Image System (DIS) for outbound vessel cargo declarations. Submissions must be hard-copy or Electronic Export Manifest via Electronic Data Interchange (EDI). CSMS #[66904210](#) (Nov. 24, 2025).

#### PIPING MODULE HTSUS

CBP has ruled that a piping module featuring pipes, valves, sensors, and gauges to control and monitor chilled water flow should be classified as a valve assembly in HTSUS subheading 8481.80.9050 (2% duty rate) rather than as a part of refrigerating equipment in Heading 8418. NY [N355590](#) (Nov. 19, 2025).

used for thermal imaging issued before January 27, 2022. Going forward, these cameras are classified in HTSUS subheading 8525.89.50. HQ [H331315](#) (Dec. 5, 2025).

#### OFAC SANCTIONS PENALTY

On December 4, the Office of Foreign Asset Controls (OFAC) [announced](#) it was penalizing Gracetown Inc., a property management company based in New York, \$7,139,305. Gracetown was accused of receiving 24 payments from Oleg Deripaska, a sanctioned person, even after being told by OFAC that accepting payments and not reporting assets, was prohibited.

#### TRADE SECRETS CASE

A federal jury has [convicted](#) Ji Wang, a Chinese immigrant working for Corning Inc., of stealing sensitive defense research related to fiber lasers while negotiating with Chinese government entities to start a fiber business in China. Sentencing is scheduled for April 15, 2026. Contact [Sean Murray](#) or [Chuck Ballard](#) with questions.

2025).

#### COAC APPLICATIONS

CBP is accepting applications for the Commercial Customs Operations Advisory Committee (COAC) through December 19. The 20-member committee, drawn from the trade and transportation community, advises Treasury and Homeland Security on commercial trade operations and recommended improvements. 90 [Fed. Reg. 52084](#) (Nov. 19, 2025).

FTZ STATISTICS	
FOREIGN-TRADE ZONES BOARD ACTIVITY AS 12/15/2025	
	Approved
Zones	310
Subzones*	914
	Pending
Zones	3
Subzones	3

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

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