



SOUTH KOREA TRADE AGREEMENT IMPLEMENTATION

(December 4, 2025)

The Department of Commerce published a [Notice](#) in the Federal Register today regarding the implementation of certain tariff-related elements of the U.S.-South Korea Strategic Trade and Investment Deal. The Notice follows a November 13, 2025, [Joint Fact Sheet](#). These tariff changes are effective prospectively and retroactively for products of South Korea entered for consumption on or after November 1, 2025, for Section 232 Automobile and Auto Parts Tariffs (Auto Tariffs) and November 14, 2025, for goods described in Part B of the Annex, including IEEPA Reciprocal Tariffs and Section 232 Wood Products Tariffs. U.S. Customs and Border Protection (CBP) has released CSMS message [#66987366](#) (Dec. 3, 2025) to provide additional guidance and clarification on the Notice.

Reciprocal Tariffs

The guidance applies the provisions of EO [14346](#) (Sept. 5, 2025) to products of South Korea. For products of South Korea, if the Normal Trade Relations (NTR) Column 1 rate is less than 15%, then the combined Column 1 and IEEPA Reciprocal Tariff rate is 15%. If the NTR Column 1 rate is 15% or more, then the Reciprocal Tariff rate is zero (0%). Further, products of South Korea that fall under the World Trade Organization (WTO) Agreement on Trade in Civil Aircraft including civil aircraft, engines, and other parts and components, other than unmanned aircraft, will not be subject to the Reciprocal Tariffs or the Section 232 steel, aluminum or copper tariffs.

Wood Product Tariffs

For products of South Korea subject to the Section 232 Wood Product Tariffs announced in Proclamation [10976](#) (Sept. 29, 2025), if the NTR Column 1 rate is less than 15%, then the combined Column 1 and Wood Product Tariff rate is 15%. If the Column 1 rate is 15% or more, then the Wood Product Tariff rate is zero (0%).

Automobile and Auto Parts Tariffs

For products of South Korea subject to the Section 232 Auto Tariffs announced in Proclamation [10908](#) (March 26, 2025), if the NTR Column 1 rate is less than 15%, then the combined Column 1 and Auto Tariff rate is 15%. If the Column 1 rate is 15% or more, then the Auto Tariff rate is zero (0%).

In addition, Automobiles and Auto Parts subject to Section 232 Auto Tariffs continue to be exempt from Reciprocal Tariffs and Section 232 steel, aluminum and copper tariffs. Special rules apply if duty drawback will be claimed and if auto parts will be self-certified to be used for auto production or repair in the United States. The Notice provides the new HTSUS Chapter 99 classifications to use for declaring the subject products of South Korea.

Importers may file Post-Summary Corrections (PSCs) or Protests to seek retroactive refunds for Customs entries of Korea goods with entry dates back to November 1 and 14, 2025, depending on their liquidation status.

This communication provides only a summary of the issues and requirements, and clients are encouraged to read and consider the source documents. Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) with questions.

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