



## **U.S.-SWITZERLAND-LIECHTENSTEIN AGREEMENT (December 19, 2025)**

On December 18, the Department of Commerce and U.S Trade Representative (USTR) published a Notice in the [Federal Register](#) implementing certain tariff-related aspects of the U.S.-Switzerland-Liechtenstein Framework Agreement (Agreement). USTR states this Notice constitutes interim guidance, as negotiations between the U.S. and Switzerland-Liechtenstein remain ongoing and are anticipated to be finalized by early 2026. USTR warns that should a final agreement not be concluded by March 31, 2025, the U.S. will review and consider modifications to the terms of the Agreement. U.S. Customs and Border Protection (CBP) also issued CSMS #[67133044](#) on December 17 to provide additional guidance.

### **Application of the Reciprocal Tariffs (i.e., the 15% Baseline Tariff Rate)**

As outlined in Executive Order 14346 (September 5, 2025), which modified the Reciprocal Tariffs and established procedures for implementing trade agreements, the Notice modifies the tariff treatment of covered products of Switzerland and Liechtenstein that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. EDT, November 14, 2025.

The baseline duty rate for covered products is 15%. The 15% duty rate consists of the Most Favored Nations rate (MFN) + Reciprocal Tariffs, where the total duty rate equals 15%. If the MFN duty rate is already more than 15%, then no additional Reciprocal Tariffs are applied.

### **New Reciprocal Tariff Exemptions for Certain Products**

Retroactive to November 14, 2025, certain products originating from Switzerland or Liechtenstein - i.e., specific agricultural goods, unavailable natural resources, generic pharmaceuticals and their ingredients and chemical precursors, and civil aircraft and aircraft parts - are exempt from Reciprocal Tariffs when entered for consumption or withdrawn from warehouse for consumption. See Annex I and Annex II to the [Federal Register Notice](#).

### **Exemption of Products Subject to Section 232 Tariffs from Reciprocal Tariffs**

Switzerland and Liechtenstein-origin products subject to the Section 232 duties on steel, aluminum, copper, and auto tariffs continue to be exempt from the Reciprocal Tariffs.

### **Civil Aircraft and Aircraft Parts**

Switzerland and Liechtenstein-origin products that fall under the World Trade Organization (WTO) Agreement on Trade in Civil Aircraft are no longer subject to the Reciprocal Tariffs and the Section 232 duties on steel, aluminum, and copper. This tariff treatment is retroactive to products entered for consumption or withdrawn from warehouse for consumption on or after 12:01 a.m. EDT on November 14, 2025. The eligible aircraft and aircraft part classifications are listed by HTSUS classification in new subdivision (v)(xxiv)(c) of U.S. note 2 to HTSUS Chapter 99, Subchapter III, and are to be classified in HTSUS 9903.02.85 for Swiss-origin products and HTSUS 9903.02.90 for Liechtenstein-origin products.

### **Generic Pharmaceuticals**

Certain Swiss and Liechtenstein-origin products that are not patented in the United States and are for use in pharmaceutical applications are exempt from the Reciprocal Tariffs with retroactive effect if entered for consumption or withdrawn from warehouse for consumption on or after 12:01 a.m. EDT on November 14, 2025. The eligible generic pharmaceuticals and their ingredients and precursors are listed by HTSUS classification in new subdivision (v)(xxiv)(d) of U.S. note 2 to HTSUS Chapter 99, Subchapter III, and are to be classified in HTSUS 9903.02.86 for Swiss-origin products and 9903.02.91 for Liechtenstein-origin products.

#### **Retroactive Duty Refunds.**

Any overpaid duties on entries filed from the November 14 effective date to present are subject to refund. Customs CSMS #[67133044](#) provides instructions on filing Post Summary Corrections.

This communication provides only a summary of the many issues and requirements included in these announcements. Clients should read and consider the source documents. Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Osteimer](#) with questions.

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