MILLER & COMPANY P.C.
ATTORNEYS AT LAW

SECTION 232 POLYSILICON, INGOTS, WAFERS, AND DERIVATIVE SOLAR PRODUCTS
(August 13, 2026)

On August 6, President Trump issued Presidential Proclamation 11052 imposing minimum import prices (MIPs) and additional tariffs under Section 232 of the Trade Expansion Act of 1962 on U.S. imports of polysilicon and certain polysilicon derivative products. The measures are effective for goods entered for consumption or withdrawn from warehouse for consumption on or after 12:01 am Eastern Time (ET) on December 4, 2026.

MINIMUM IMPORT PRICING

Annex I establishes minimum import prices (MIPs) for imported polysilicon and polysilicon derivative products classified under the following ten (10) HTSUS provisions:

- $21 per kilogram for polysilicon
    - HTSUS 2804.61.0000
- $100 per kilogram for polysilicon ingots and wafers
    - HTSUS 3818.00.0020, 3818.00.0040, 3818.00.0045, 3818.00.0050, 3818.00.0091
- $0.22 per watt for solar cells
    - HTSUS 8541.42.0010, 8541.42.0080
- $0.38 per watt for solar modules
    - HTSUS 8541.43.0010, 8541.43.0080

The Commerce Secretary is authorized to adjust these minimum import prices from time to time to reflect market conditions or other factors affecting the fair market value of covered products.

Importers will be required to submit documentation at the time of entry establishing or certifying either that:

- Any first arm's-length sale of the imported merchandise (or, if applicable, downstream products made from that merchandise) in the United States will occur at or above the applicable MIP; or
- Any first arm's-length sale of the imported merchandise is pursuant to fixed terms in a contract entered into prior to August 6, 2026.

If the importer fails to provide the required documentation, then a specific tariff equal to the applicable MIP shall apply. If the importer provides the required documentation but the entered value is below the applicable MIP, then the imported merchandise will be subject to a specific tariff equal to the difference between the value declared on the Entry Summary and the applicable MIP.

CBP will monitor and enforce compliance with the MIP program. Importers found to have provided materially inaccurate documentation or materially failed to comply with certification requirements may be permanently prohibited, together with their affiliates, from importing polysilicon and polysilicon derivative products into the United States and may also be subject to additional penalties.

ADDITIONAL TARIFFS
An additional 15% or 10% Section 232 tariff applies to specified downstream polysilicon products, including polysilicon ingots and wafers, solar cells, and solar modules identified in Annexes I and II. Raw polysilicon classified under HTSUS 2804.61.0000 is subject to the MIP program, but is not subject to the additional Section 232 tariff.

The Presidential Proclamation establishes the following additional Section 232 tariff treatment:

- 15% additional Section 232 ad valorem tariff for most countries.
- Japan, South Korea, Taiwan, Switzerland, Liechtenstein, and European Union member nations will be subject to a combined rate whereby the applicable MFN duty rate and Section 232 tariff together equal 15%.
- United Kingdom products will be subject to an additional 10% Section 232 tariff.

These tariffs apply in addition to any other applicable duties, taxes, fees, and charges, including antidumping and countervailing duties (AD/CVD) where applicable.

U.S. INVESTMENT ("ONSHORING") PLAN
The Presidential Proclamation authorizes the Commerce Secretary to establish a program to incentivize investment in U.S. production of raw polysilicon, polysilicon ingots, wafers, and solar cells. Companies may submit onshoring plans that include commitments to build, expand, or refurbish U.S. manufacturing facilities, with construction required to commence no later than January 20, 2029.

For approved projects, the Secretary may permit companies to import covered products and necessary production equipment without payment of applicable Section 232 tariffs in quantities consistent with the company's investment commitment. Failure to meet program commitments may result in the loss or retroactive rescission of tariff benefits.

The proclamation also authorizes Commerce and U.S. Trade Representative (USTR) to consider alternative treatment for countries that adopt substantially equivalent minimum import pricing measures.

SPECIAL TRADE PROGRAMS
- Products admitted into U.S. foreign-trade zones (FTZs) on or after December 4, 2026, in other than domestic status must be admitted in Privileged Foreign (PF) Status. Products previously admitted in PF Status prior to the effective date will remain subject to the applicable Section 232 tariffs when entered for consumption into U.S. commerce.
- Manufacturing drawback may be available under limited circumstances for qualifying products that are not subject to AD/CVD orders, are products of designated Trade Agreement Partners, and are manufactured using polysilicon sourced entirely from Trade Agreement Partner countries.

PRE-EFFECTIVE DATE IMPORTS
The Presidential Proclamation directs the Commerce Department to monitor imports of polysilicon and polysilicon derivative products for evidence of stockpiling prior to the effective date of December 4, 2026. If stockpiling is identified, Commerce may coordinate with CBP to restrict imports by the company and its affiliates

Implementation details for these new requirements are provided in Annex II. Importers of polysilicon, wafers, solar cells, and solar modules should carefully review both the Presidential Proclamation and Annex II due to the significant new compliance obligations relating to minimum import pricing certifications, HTSUS Chapter 99 reporting requirements, FTZ admissions, and potential importer disqualification for noncompliance, circumvention, or evasion.

Please contact Marshall Miller, Brian Murphy, Sean Murray, or David Ostheimer with questions.

ABOUT OUR FIRM

Biographies /**Seminars** / **Webinars** / **Document Library**/ **Briefings Monthly Newsletter** / **Contact Us**
IMPORTS **EXPORTS** **FOREIGN-TRADE ZONES**

Miller & Company P.C. | 4929 Main Street | Kansas City, MO 64112 US