



Regulatory News Alerts & Updates

Regulatory Alert: US, Liechtenstein, and Switzerland Trade Deal Implementation

December 22, 2025

Overview

The United States (US) has finalized a trade agreement with Switzerland and Liechtenstein that changes how products from those nations are tariffed when entering the US. This agreement establishes a baseline 15% tariff on most imports from Switzerland and Liechtenstein. It also exempts certain agricultural goods, unavailable natural resources, civil aircraft and civil aircraft parts as well as non-patented pharmaceutical products (including certain ingredients) found in [Annex I](#) of [Federal Register Notice 90 FR 59281](#) from reciprocal tariffs. These changes apply **retroactively to November 14, 2025**, for all covered products.

What has changed for goods not found in Annex I?

- If the column 1 duty rate is greater than or equal to 15%, only the Most Favored Nation (MFN) rate applies and there is no reciprocal duty. Use the below associated tariff.
 - Switzerland: **9903.02.82**
 - Liechtenstein: **9903.02.87**
- If the column 1 duty rate is less than 15%, use the below associated tariff to claim additional reciprocal duties – the total duty of MFN plus reciprocal is capped at 15%. Example: MFN duty rate on a good is 10%. The associated tariff will have 5% duty.
 - Switzerland: **9903.02.83**
 - Liechtenstein: **9903.02.88**

What has changed for goods found in Annex I?

Certain agricultural goods, unavailable natural resources, civil aircraft and civil aircraft parts, as well as non-patented pharmaceutical products (including certain ingredients) specifically listed in Annex I still require payment of MFN duties but are now exempt from additional reciprocal duties.

- Refer to [Annex I](#) of [90 FR 59281](#) for a list of eligible product classifications.
 - Unavailable resources and Agricultural Goods:
 - Switzerland: **9903.02.84**
 - Liechtenstein: **9903.02.89**
 - Articles of civil aircraft and specific parts:
 - Switzerland: **9903.02.85**
 - Liechtenstein: **9903.02.90**
 - Non-patented pharmaceutical products:
 - Switzerland: **9903.02.86**
 - Liechtenstein: **9903.02.91**

Note: The United States agreed to modify these tariff rates pending negotiation of a broader trade agreement. If a final agreement is not reached by March 31, 2026, the United States may review and reconsider these tariff measures.

Q&A

Q 1: Are the tariff changes retroactive?

A 1: Yes, the agreement applies these changes retroactively to November 14, 2025, for all products covered by this action. As such, the original reciprocal provisions for Switzerland, 9903.02.58, and for Liechtenstein, 9903.02.36, expired retroactively effective November 13, 2025.

Q 2: How can I obtain a refund for eligible products imported during the retroactive period?

A 2: Customers seeking refunds may file a Post Summary Correction (PSC) for unliquidated entries or a protest for entries that have liquidated but are within the protest period.

For FedEx air express shipments, complete and submit a Clearance Charges Dispute form, which is linked below, to dutytaxdisputes@fedex.com.

<https://www.fedex.com/content/dam/fedex/us-united-states/services/FedEx-DT-Dispute-Form.pdf>

Resources

CSMS # 67133044 - Guidance – Implementation of Tariff-Related Elements of the Framework for a United States-Switzerland-Liechtenstein Agreement

https://content.govdelivery.com/bulletins/gd/USDHSCBP-4005e74?wgt_ref=USDHSCBP_WIDGET_2

Implementing Certain Tariff-Related Elements of the Framework for a United States-Switzerland-Liechtenstein Agreement on Fair, Balanced, and Reciprocal Trade (90 FR 59281)

<https://www.federalregister.gov/documents/2025/12/18/2025-23316/implementing-certain-tariff-related-elements-of-the-framework-for-a-united>

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