



Regulatory News Alerts & Updates

Regulatory Alert: US Reciprocal Tariffs; Amendments and Exclusions

April 14, 2025

Background

On April 2, 2025, President Donald Trump issued Executive Order (EO) 14257, titled "Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits." This EO announced the imposition of a general 10% "reciprocal tariff" on US imports effective on April 5, 2025. Additionally, the EO announced that the products of over 80 countries would experience increased duty rates from 10% to individualized higher tariff rates based upon country of origin, effective on April 9, 2025.

In a subsequent action on April 8, 2025, President Trump issued EO number 14259, titled "Amendment to Reciprocal Tariffs and Updated Duties as Applied to Low-Value Imports from the People's Republic of China." This new EO amended EO 14257 to increase the reciprocal tariff rate to 84% for products with a country of origin of China, Hong Kong, or Macau, effective April 9, 2025. However, this tariff rate only was applied for one day. On April 9, 2025, President Trump issued yet another order, EO 14266, titled "Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment." This EO further amended EO 14257 in two ways:

- Articles the product of China, including products of Hong Kong and Macau, are now assessed an additional ad valorem rate of duty of 125%.
- The country-specific rates that became effective on April 9, 2025, are suspended for 90 days, until 12:01 a.m. eastern daylight time on July 9, 2025.

What has changed?

On April 11, 2025, President Trump issued a Presidential Memorandum, titled "Clarification of Exceptions Under Executive Order 14257 of April 2, 2025, as Amended." This memorandum allows for goods properly classified under specific headings and subheadings of the Harmonized Tariff Schedule of the United States (HTSUS) to be excluded from the tariffs imposed by EO 14257. Excluded products include certain semiconductors, wafers, cell phones, computers, and other consumer electronics. A full list of excluded HTSUS headings

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and subheadings can be found in the Presidential Memorandum linked in the Resources section below.

US Customs and Border Protection (CBP) issued CSMS #64724565 to communicate the process for these exclusions to the trade. Importers are instructed to report HTSUS classification 9903.01.32 for any products that qualify for exclusion related to this new memorandum.

Q&A

Q 1: Where can I find information about whether reciprocal tariff exclusions for smartphones and certain other consumer electronics apply to my products?

A 1: Please refer to CBP CSMS #64724565 linked in the Resources section below for the list of HTSUS headings and subheadings that qualify for the exclusion.

Q 2: What actions should be taken to prepare my upcoming US import shipments for these tariffs?

A 2: FedEx customers shipping products to the US should ensure that their shipment documentation is complete and all information required for clearance, including a precise commodity description and applicable 10-digit HTSUS numbers, is present on the commercial invoice.

Q 3: Are products of Hong Kong, Macau, or Taiwan affected by the April 9th reciprocal tariff implementation?

A 3: EO 14257 states that the tariff rate applied to products of China in Annex I of the EO also applies to products of Hong Kong and Macau. Taiwan has its own Annex I tariff rate.

Q 4: Are there any changes for low-value shipments related to these tariff actions?

A 4: Yes, EO 14256, titled “Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China as Applied to Low-Value Imports” was issued on April 2, 2025. This EO will prohibit products of China or Hong Kong from receiving duty-free de minimis treatment effective for goods that are entered for consumption or withdrawn from warehouse for consumption on or after 12:01 am eastern daylight time on May 2, 2025. Please refer to FedEx Regulatory Alert “Tariff Actions Announced by the US on April 2-10, 2025” linked in the Resources section below for more information.

Q 5: Do these tariffs apply based upon the country of export or the country of origin?

A 5: The tariffs are applied based upon the product’s country of origin rather than the country from which the product was shipped. For example, in the case of a shipment of automotive parts made in China but shipped from the United Kingdom, the shipment would be affected by the reciprocal tariff rate imposed upon goods with a country of origin of China.

Q 6: Is duty drawback available for duties paid related to the reciprocal tariffs?

A 6: Yes, CBP has stated that specifically for duties paid related to the reciprocal tariff action under CSMS #64649265, duty drawback is available.

Resources

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Presidential Memorandum, Clarification of Exceptions Under Executive Order 14257 of April 2, 2025, as Amended

<https://www.whitehouse.gov/presidential-actions/2025/04/clarification-of-exceptions-under-executive-order-14257-of-april-2-2025-as-amended/>

CBP CSMS #64724565

https://content.govdelivery.com/bulletins/gd/USDHSCBP-3db9e55?wgt_ref=USDHSCBP_WIDGET_2

FedEx Regulatory Alert “Tariff Actions Announced by the US on April 2-10, 2025”

https://www.fedex.com/content/dam/fedex/us-united-states/International/upload/Tariff_Actions_Announced_by_the_US_on_April_2_to_10_2025.pdf

EO 14257 titled “Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits”

<https://www.govinfo.gov/content/pkg/FR-2025-04-07/pdf/2025-06063.pdf>

EO 14259 titled “Amendment to Reciprocal Tariffs and Updated Duties as Applied to Low-Value Imports from the People's Republic of China”

<https://www.govinfo.gov/content/pkg/FR-2025-04-14/pdf/2025-06378.pdf>

EO 14266 titled “Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment”

<https://www.whitehouse.gov/presidential-actions/2025/04/modifying-reciprocal-tariff-rates-to-reflect-trading-partner-retaliation-and-alignment/>

EO 14256 titled “Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China as Applied to Low-Value Imports”

<https://www.govinfo.gov/content/pkg/FR-2025-04-07/pdf/2025-06027.pdf>

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