2025 EXECUTIVE ORDER TARIFFS / SUMMARY FOR MEXICO AND CANADA

Statutory Tariffs	Duty Rate	Start Date	Notes
Most Favored Nation Tariffs (Statutory)	Commodity Specific	N/A	 MFN tariffs are set by the U.S. Congress and <u>are not</u> excused / replaced by E.O. tariffs. Rates are listed in the Harmonized Tariff Schedule (HTS). Tariff rates vary by commodity [ex.: toys: 0%, passenger vehicles: 2.5%, motorcycles: 3.7%, etc.] Parties that receive trade agreement (including USMCA) preferential treatment have their MFN duties forgiven/reduced, based on the specific agreement terms.
Executive Order Tariffs	Duty Rate	Start Date	Notes
Country-of-Origin – Mexico & Canada (IEEPA) E.O.'s (<i>Canada</i>):14193,14197 (<i>Mexico</i>):14194, 14198	25% ad valorem (10% for Canadian Potash and Energy Products) FRNs: (<i>Canada</i>) 90 FR 9113, 90 FR 9183, 90 FR 11423 (<i>Mexico</i>) 90 FR 9117, 90 FR 9185, 90 FR 11429	4 March	Reprieve for goods receiving USMCA preferential treatment (indefinite for lack of expiration date expressed in E.O. / FRN). De Minimis Exception (<\$800 USD) allowed. No Drawback. CSMS: (<i>Canada):</i> 63988467, 63991510, 64297449, 64336037; (<i>Mexico</i>): 64297292, 64335789
Tariffs on Steel and Aluminum (Worldwide) (Sec. 232) Proc. 10896 (<i>Steel</i>) Proc. 10895 (<i>AL</i>)	25% for Steel / Derivative Steel FRN: 90 FR 9817 25% (increase from 10%) for AL / Derivative AL FRN: 90 FR 9807, 90 FR 14705	12 March	USMCA preferential treatment does not excuse these tariffs; 2018 bilateral exemptions that Mexico and Canada negotiated were terminated. <i>Steel/Aluminum goods subject to Sec. 232 tariffs are exempted from IEEPA <u>Reciprocal</u> Tariffs (IEEPA Country-of-Origin Mexico and Canada tariffs will still apply). CSMS: (Steel): 64348411; (AL): 64348411, 64605146, 64639013</i>

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Tariffs on Automotive Goods (Worldwide) (Sec. 232) Proc. 10908	25% ad valorem for automotive goods FRN: 90 FR 14705	3 April (Finished Autos) 3 May (Automotive Components)	USMCA / T-MEC: Importers who claim USMCA/T-MEC preferential treatment can seek to have the value of the finished auto's U.S. content subtracted from the overall calculation of value for tariff assessment (I.e. auto tariff will be 25% ad valorem of solely non-U.S. content of the good). Where importers overstate value of U.S. content in their imports, auto tariffs will apply to the entire value of the good (retroactively to 3 April & prospectively until accurate U.S. value established) There will be no tariffs on auto goods entered under USMCA / T-MEC preferential treatment until Commerce establishes process (via Federal Register Notice) to apply the tariff exclusively to the value of the non-U.S. content. Guidance is pending as of this writing. No Drawback. CSMS: 64624801
Reciprocal Tariffs (Worldwide) (IEEPA) E.O. 14257, E.O.	10% worldwide tariff / additional tariffs on certain countries based on identified unfair tariffs / trade barriers FRN: 90 FR 15041	5 April (10% worldwide) 9 July (specific % rates for enumerated countries)	 The 10% baseline reciprocal tariff does <u>NOT</u> apply to Mexico and Canada. [The 25%/10% IEEPA tariff on Country-of-Origin Mexico and Canda goods still applies] and to a list of specific commodity types (listed in FRN and CSMS). If POTUS decides to terminate the exclusion for Mexico and Canada, no Reciprocal Duty Tariffs will be owed for goods receiving USMCA preferential treatment. For goods NOT receiving USMCA preferential treatment, an additional duty of 12% will be levied [above and beyond the Country-of-Origin Mexico and Canada 25%/10% tariff]. Additional 12% will not be applicable to goods entered under USMCA preferential treatment if claiming Country-of-Origin U.S. Sec. 232 goods are not subject to IEEPA <u>Reciprocal</u> Tariffs (i.e. steel, aluminum, automotive goods). CSMS: 64649265 64687696, 64680374, 64701128
			Potential Tariffs
Tariffs on Copper (Worldwide) (Sec. 232) E.O. 14420	Potential Tariffs on Copper FRN: 90 FR 11940	Report Due to W.H. in Nov. 2025	The U.S. Department of Commerce has been directed to perform a Sec. 232 investigation on copper imports, which may result in Sec. 232 duties on this metal. Mexico and Canada are two of the top importers of copper to the United States.
Tariffs on Timber / Lumber (Worldwide) (Sec. 232) E.O. 14223	Potential Tariffs on Timber / Lumber FRN: 90 FR 11941	Report Due to W.H. in Nov. 2025	The U.S. Department of Commerce has been directed to perform a Sec. 232 investigation on timber / lumber imports, which may result in Sec. 232 duties on these goods. Mexico and Canada are two of the top importers of timber / lumber to the United States.