

CHINA



Example of how tariffs stack on certain goods from China.

This particular commodity is subject to four different tariffs!

TARIFF STACKING

IEEPA Fentanyl: 20% duty rate
 Reciprocal Tariff, Annex I: 125% duty rate
 Section 301: 7.5% duty rate
6404.19.3915 : 37.5% MFN duty rate

6404.19.3915

Certain house slippers

190%

CHINA



Example of a commodity listed in Annex II, which is exempt from Reciprocal tariffs.

Please see in comparison to barium carbonate from India.

TARIFF STACKING

IEEPA Fentanyl: 20%
 Reciprocal Tariff, Annex II: 0%
 Section 301: 25%
2836.60.0000: 2.3% MFN duty rate

2836.60.0000

Barium carbonate

47.3%

INDIA



Example of a commodity listed in Annex II, which is exempt from Reciprocal tariffs.

Please see in comparison to barium carbonate from China. Instances like this will be helpful for buyers and purchasers who find tariffs out of China are now too high for their budgets.

TARIFF STACKING

Reciprocal Tariff, Annex II: 0%
2836.60.0000: 2.3% MFN duty rate

2836.60.0000

Barium carbonate

2.3%

VIETNAM



An example of how the duty rate of a commodity is impacted by both the country-specific reciprocal rate and the now reduced baseline rate.

TARIFF STACKING

Reciprocal tariff: 46% (Paused for 90 days)
 Reciprocal tariff: 10% (Current rate)
6114.20.0060: 10.8% MFN duty rate

A really comfortable pair of sweatpants that's perfect to wear while you binge watch a new show:

56.8%

20.8%

MEXICO



One of the exemptions on the Reciprocal Tariffs is for USMCA-eligible goods.

This highlights the difference in duty rates between goods eligible for USCMA and goods not eligible.

0%

Certain fresh Oaxaca cheeses, Eligible for USMCA under GN.11:

USMCA ELIGIBLE

0406.10.8400: 0%

Certain fresh Oaxaca Cheeses, Not Eligible for USMCA under GN.11:

35%

TARIFF STACKING

IEEPA, Southern Border: 25%

0406.10.8400: 10% MFN duty rate

U.S. IMPORT TARIFF STACKING EXAMPLES

CZECH REPUBLIC



This is an example of how essentially the same commodity, in this case beer, can have different duty rates, and how different tariffs affect the outcome.

Pilsner Urquell beer,
contained in glass bottles:

10%

TARIFF STACKING

Reciprocal Tariff: 10% rate

2203.00.0030: 0% MFN duty rate

Pilsner Urquell beer, contained
in aluminum cans:

25%

TARIFF STACKING

Section 232 (Alum): 25% duty rate

(can be based on the value of the aluminum contained, if known)

Reciprocal Tariff: 0% rate

2203.00.0060: 0% MFN duty rate

Does not factor in any potential Federal Excise Tax

KOREA



These examples of rubber products highlight the difference in tariffs, when also considering that the United States and South Korea have a free-trade agreement.

WITHOUT VALID US-KR FTA

Radial Rubber Tires for Passenger Vehicles
without valid US-KR FTA

Reciprocal Tariff, Annex II: 0%

Automobile Parts: 25%

4011.10.10: 4% MFN duty rate

29%

WITH VALID US-KR FTA

Radial Rubber Tires for Passenger Vehicles
with valid US-KR FTA

Reciprocal Tariff, Annex II: 0%

Automobile Parts: 25%

4011.10.10: 0% KR FTA

25%

WITH VALID US-KR FTA

Profile shapes of noncellular vulcanized
rubber with valid US-KR FTA

Reciprocal Tariff: 10%

4008.29.20: 0% KR FTA

10%

