

Understanding the Impact of New U.S. Tariffs



PRESENTED BY
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Partner Accreditor for CBP's Customs Brokers
Continuing Education Program

This webinar is approved for 1 CCS/MCS, LCB credit with the
NCBFAA Educational Institute (NEI).



AGENDA

- Section 301 Forced Labor tariff ●
- Section 301 Brazil tariff ●
- Pending Section 301 and 232 Investigations ●
- Section 338 Canada tariffs ●
- Latest news on Section 122 and CAPE ●
- Live Q&A ●

*Please note that the information presented in this webinar is current as of **July 29, 2026**. Webinar is for informational purposes only and is not legal advice.*

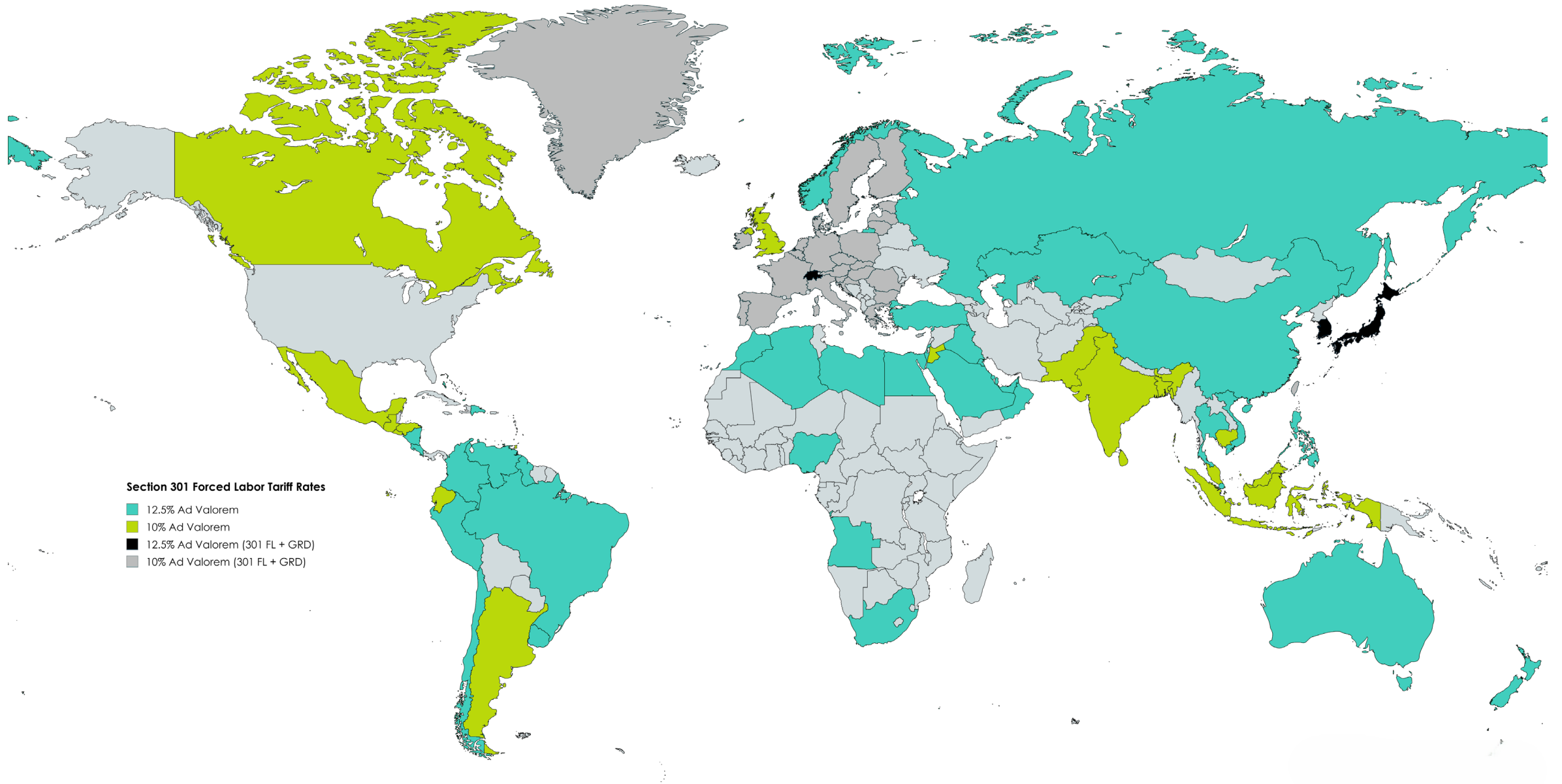


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Current Section 301 Forced Labor Rates



Current U.S. Trade Representative Ambassador,
Jamieson Greer

The United States is the world leader on forced labor laws, and “other countries have not stepped up the same way the United States has.”

“We want to see **sustained, effective enforcement** of [forced labor] laws....over a given period of time.”



- On the Record Podcast, “On U.S. Trade Policy with Jamieson Greer,” published May 28 2026

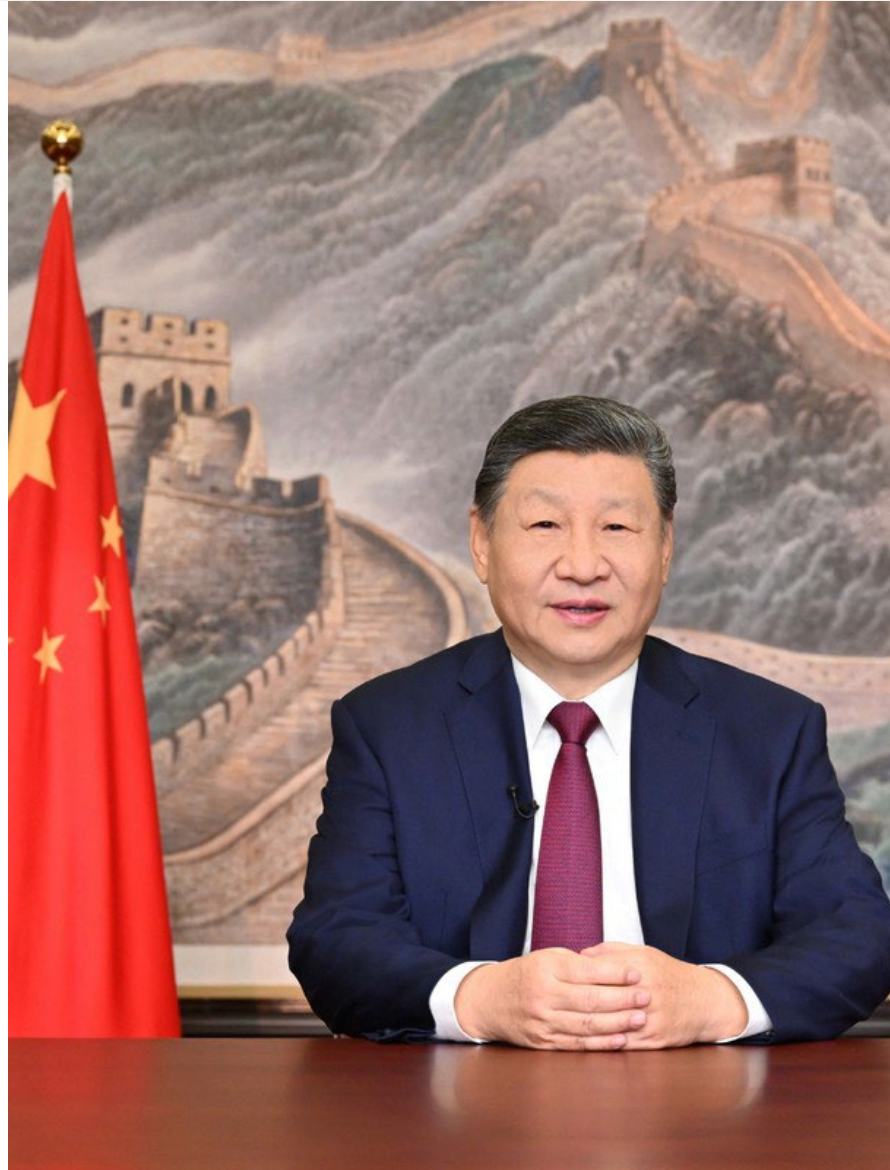


What is the new tariff really about?

Rebuilding the tariff wall

China

The Section 301 Forced Labor tariff is not solely about forced labor.



U.S Counters to China

- WTO disputes
- Anti-dumping and countervailing duties
- Export controls & technology restrictions
- Trump 1, Section 301 Tariffs & Biden Review
- Trump 2, IEEPA Fentanyl tariffs
- Trump 2, IEEPA Reciprocal tariffs
- Sector-specific Section 232 orders
- Investment Restrictions
- Uyghur Forced Labor Prevention Act
- Hong Kong Autonomy Act
- Visa restrictions on certain Chinese officials
- Restrictions on Chinese telecom and surveillance equipment & companies

Current U.S. Forced Labor Enforcement

The Withhold Release Order (WRO) is a blunt instrument for CBP to use on articles they believe are made “wholly or in part of” with forced labor.

IMPORTER IMPACT

If the current administration is doubling down on forced labor to enforce not just our borders but also the borders of each nation, the WRO will be the tool of choice.

Tariff Exemptions

SECTION 301-FORCED LABOR



Type	Description	Regulation/Classification
In Transit	Loaded onto a vessel at port of lading and in transit on the final vessel prior to entry into the United States before 7/24/2026 and entered for consumption by 7/28/2026. Ocean freight only.	HTSUS 9903.05.85
National Security	Ranges from chilled bone-in steaks to cassava starch to fancy reptile leather to laptops to optical instruments for inspecting semiconductor wafers.	Provided for in U.S. Note 52(b) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.86
USMCA	Any products of Canada or Mexico entered duty free under USCMA.	Provided for in U.S. Notes 52(g-h) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.93 (CA) & 9903.05.94 (MX)
Civil Aircraft and parts thereof	Civil aircraft, their engines, parts and components; their other subassemblies; ground flight simulators and their parts and components. Must meet criteria of General Note 6 of the HTSUS.	Provided for in U.S. Note 52(d) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.88; General Note 6 to HTSUS
Section 232	Encompasses HTSUS classifications subject to current Section 232 Orders on: Metals (Aluminum, Steel, and Copper); Autos and Auto Parts; Wood Products; Medium- and Heavy-duty Vehicles and Buses, and parts thereof; Semiconductor articles.	Provided for in U.S. Note 52(f) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.90
Other Exemptions	- Articles for use in pharmaceutical applications - Textile or apparel goods defined in GN 29 of the HTSUS, entered duty free under DR-CAUSFTA - Certain products of the United Kingdom, the EU, Switzerland, Malaysia, Cambodia, Guatemala, El Salvador, Argentina, Bangladesh, Indonesia, and Jordan. - Certain Chapter 98 exclusions	Note: Products subject to Section 301 Forced Labor Order will continue to be subject to antidumping, countervailing, or other duties, taxes, fees that apply to such products.

Tariff Stacking Scenarios

CHINA



Description	HTSUS	Section 301 China (IP)	Section 301 Forced Labor	Section 232	MFN Rate	Total Tariff Exposure
Porcelain Steins	6911.10.4500	0%	12.5%	N/A	14%	26.5%
Certain Porcelain Saucers	6911.10.5200	7.5%	12.5%	N/A	8%	28%
Stainless Steel Tea Kettles	7323.93.0015	N/A	N/A	25%	2%	27%
Enameled Steel Tea Kettles	7323.94.0010	7.5%	N/A	25%	2.7%	35.2%
Civil Aircraft Propeller, G.N. 6 HTSUS	8807.10.0030	25%	N/A	N/A	Free	25%
Aluminum valve body, motorcycle part	8481.90.9060	25%	12.50	0%	Free	37.50%

Tariff Stacking Scenarios

Description	HTSUS	Section 301 China (IP)	Section 301 Forced Labor	Section 232	MFN Rate	Total Tariff Exposure
Porcelain Steins	6911.10.4500	N/A	0%	N/A	14%	14%
Certain Porcelain Saucers	6911.10.5200	N/A	2%	N/A	8%	10%
Stainless Steel Tea Kettles	7323.93.0015	N/A	N/A	25%	2%	27%
Enameled Steel Tea Kettles	7323.94.0010	N/A	N/A	25%	2.7%	27.7%
Civil Aircraft Propeller, G.N. 6 HTSUS	8807.10.0030	N/A	N/A	N/A	Free	zdarma
Aluminum valve body, motorcycle part	8481.90.9060	N/A	10%	0%	Free	10%

25%

BRAZIL



HTSUS 9903.05.01 | 25%

USTR NOTICES OF ACTION:

1. **Digital Trade & Electronic Payment Services**
2. **Unfair (Preferential) Tariffs**
3. **Anti-Corruption Enforcement**
4. **IP Protection**
5. **Ethanol Market Access**
6. **Illegal Deforestation**



Brazil Section 301 Order

- Effective July 22, **a 25% ad valorem tariff** will be assessed on products of Brazil.
- Certain Exemptions Apply.
- The USTR determined that “certain acts, policies, and practices are unreasonable or discriminatory and burden and restrict U.S. commerce.”
- Similar in scope to IEEPA tariffs issued on July 30, 2025 set forth in Executive Order “Addressing Threats to the United States by the Government of Brazil.” (40% ad valorem tariff).
- An instance of Section 301 orders being similar, but different enough from, IEEPA orders.

Tariff Exemptions

SECTION 301-BRAZIL



Type	Description	Regulation/Classification
In Transit	Loaded onto a vessel at port of lading and in transit on the final vessel prior to entry into the United States before 7/22/2026 and entered for consumption by 7/29/2026. Ocean freight only.	HTSUS 9903.05.02
National Security	Ranges from frozen bone-in steaks to coconuts to iodine to unbleached coniferous wood pulp to antiques.	Provided for in U.S. Note 50(a)(ii) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.03
Certain Food Stuffs	Acai and coconut water and certain tropical fruit, whether or not steamed or boiled.	Provided for in U.S. Note 50(a)(iii) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.04
Civil Aircraft and parts thereof	Civil aircraft, their engines, parts and components; their other subassemblies; ground flight simulators and their parts and components. Must meet criteria of General Note 6 of the HTSUS.	Provided for in U.S. Note 50(a)(iv) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.05; General Note 6 to HTSUS
Section 232	Encompasses HTSUS classifications subject to current Section 232 Orders on: Metals (Aluminum, Steel, and Copper); Autos and Auto Parts; Wood Products; Medium- and Heavy-duty Vehicles and Buses, and parts thereof; Semiconductor articles.	Provided for in U.S. Note 50(a)(v) to subchapter III to HTSUS Chapter 99; HTSUS 9903.05.07
Other Exemptions	- Articles for use in pharmaceutical applications - Donations, intended to be used to relieve human suffering. - Informational materials - Chapter 98 Provisions (certain exceptions apply)	Note: Products subject to Brazil Section 301 Order will continue to be subject to antidumping, countervailing, or other duties, taxes, fees that apply to such products.

Examples

Cotton bed pillow, foam filled: 9404.90.1030

Made in China

7.5% Section 301
China IP
12.5% Section 301
Forced Labor
5.3% MFN
=25.30%

Made in Brazil

25% Section 301 Brazil
12.5% Section 301
Forced Labor
5.3% MFN
=42.80%

Made in Mexico, non-USMCA

10% Section 301 Forced
Labor
5.3% MFN
=15.30%

Made in Mexico, USMCA: 0%

TARIFF STACKING NEW PRIORITY ORDER

Tariff Priority Order

Action

1

Chapter 98 (if applicable)

Only applies to goods properly classified under Chapter 98 (includes returned goods, other special classification provisions, substantial containers, etc.)

2

Section 301 Tariffs

This includes the new Section 301 Forced Labor and Section 301 Brazil tariffs. This also includes articles subject to Section 301 China IP tariffs. These tariffs stack!

3

Section 232 Tariffs

This includes Section 232 Metals (aluminum, steel, copper or their derivative articles); passenger vehicles and light trucks, and parts thereof; medium- and heavy-duty vehicles, buses, and parts thereof; wood products; semiconductor articles.

4

Section 201 Tariffs

Does not apply to most importers. Check to see if it is applicable. Includes any Section 201 quota.

5

Chapter 1 to 97 Commodity Tariff

This is your base tariff (General Rate of Duty, Column 1)

Remember your exemptions when stacking!

If subject to more than one provision in a Tariff Priority Order, it is recommended to declare the tariff provisions in numerical order.

SECTION 232 INVESTIGATIONS



Sector	Status	Effective / Initiation Date	Notes	Tariff Rate (ad valorem)	Authority / Instrument	FR Citation	FR Doc. ID	Primary WhiteHouse.gov URL	Primary Federal Register URL
Anthracite Coal	Request for public comments	2026-06-29 (initiated)	-	-	BIS Notice (Request for Comments); per EO 14223 (90 FR 11359)	91 FR 41619	2026-13663		https://www.federalregister.gov/documents/2026/07/07/2026-13663/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-anthracite
Robotics and Industrial Machinery	Request for public comments	2025-09-02 (initiated)	-	-	BIS Notice (Request for Comments)	90 FR 46382	2025-18749	-	https://www.federalregister.gov/documents/2025/09/26/2025-18749/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
PPE, Medical Consumables, and Medical Equipment	Request for public comments	2025-09-02 (initiated)			BIS Notice (Request for Comments)	90 FR 46383	2025-18729		https://www.federalregister.gov/documents/2025/09/26/2025-18729/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
Pharmaceuticals & Pharmaceutical Ingredients	Investigation only	2025-04-01 (initiated)	-	-	BIS Notice (Request for Comments)	90 FR 15951 (Apr. 16, 2025)	BIS-2025-0022	-	https://www.federalregister.gov/documents/2025/04/16/2025-06587/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
Wind Turbines	Request for public comments	2025-8-13 (initiated)	-	-	BIS Notice (Request for Comments)	90 FR 41380	2025-16191	-	https://www.federalregister.gov/documents/2025/08/25/2025-16191/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
Processed Critical Minerals & Derivative Products	Investigation only	2025-04-22 (initiated)	-	-	BIS Notice (Request for Comments); per EO 14272 (90 FR 16437)	90 FR 17372-17373 (Apr. 25, 2025)	BIS-2025-0025	https://www.whitehouse.gov/presidential-actions/2026/01/adjusting-imports-of-processed-critical-minerals-and-their-derivative-products-into-the-united-states/	https://www.federalregister.gov/documents/2025/04/25/2025-07273/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
Commercial Aircraft & Jet Engines (and Parts)	Investigation only	2025-05-01 (initiated)	-	-	BIS Notice (Request for Comments)	90 FR 20273-20274 (May 13, 2025)	BIS-2025-0027	https://www.whitehouse.gov/presidential-actions/2026/07/adjusting-imports-of-commercial-aircraft-jet-engines-and-aircraft-and-engine-parts-into-the-united-states/	https://www.federalregister.gov/documents/2025/05/13/2025-08500/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
Polysilicon & its Derivatives	Investigation only	2025-07-01 (initiated)	-	-	BIS Notice (Request for Comments)	90 FR 31955-31956 (July 16, 2025)	BIS-2025-0028	-	https://www.federalregister.gov/documents/2025/07/16/2025-13345/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of
Unmanned Aircraft Systems (UAS) & Parts	Investigation only	2025-07-01 (initiated)	-	-	BIS Notice (Request for Comments)	90 FR 31958-31959 (July 16, 2025)	BIS-2025-0059	-	https://www.federalregister.gov/documents/2025/07/16/2025-13365/notice-of-request-for-public-comments-on-section-232-national-security-investigation-of-imports-of

SECTION 301 INVESTIGATIONS

Investigation / Target	Status	Key Dates / Next Milestones	FR Citation	FR Doc No.	Official USTR / FR URL
Germany – “Persistent Underpayment for Innovative Pharmaceutical Products”	Open — Investigation initiated	Initiated 6-18-2026; Comments & hearing requests due 8-10-2026 23:59 ET;	91 FR 38072 (6-24-2026)	2025-0463	USTR press release: https://ustr.gov/trade-topics/enforcement/section-301-investigations/section-301-germanys-persistent-underpayment-innovative-pharmaceutical-products FR: https://www.govinfo.gov/content/pkg/FR-2026-06-24/pdf/2026-12671.pdf
Vietnam – “Acts, Policies, and Practices Related to IP Protection and Enforcement”	Open — Investigation initiated	Initiated 5-29-2026 Comments period closed	91 FR 33285 (6-3-2026)	2026-0364	USTR: https://ustr.gov/trade-topics/enforcement/section-301-investigations/section-301-investigation-vietnams-acts-policies-and-practices-related-intellectual-property FR: https://www.govinfo.gov/content/pkg/FR-2026-06-03/pdf/2026-11043.pdf
Structural Excess Capacity and Production in Manufacturing Sectors	Open – Investigation initiated, Hearings Concluded	Pending USTR Report following Hearings	91 FR 12886 (3-17-2026)	2026-0067	USTR: https://ustr.gov/trade-topics/enforcement/section-301-investigations/section-301-structural-excess-capacity-and-production-manufacturing-sectors FR: https://ustr.gov/sites/default/files/files/Issue_Areas/Enforcement/Section%20301/Initiation%20Notice%202026-05214.pdf
China — Section 301 (Targeting of maritime, logistics & shipbuilding sectors for dominance)	Notice of Modification – Suspension of Action for One Yea	Notice of Modification to Suspend Action for One Year expires 11-13-2026	90 FR 8089 (Determination, 2025-01-23); 90 FR 17114 (Action & Proposed Action, 2025-04-23); 90 FR 24857 (Proposed Modification, 2025-06-12) 90 FR 50947 (Notice of Modification, 2025-11-13)	2025-01540; 2025-06927; 2025-10660	USTR landing: https://ustr.gov/trade-topics/enforcement/section-301-investigations/section-301-chinas-targeting-maritime-logistics-and-shipbuilding-sectors-dominance FR (Action): https://www.federalregister.gov/documents/2025/04/23/2025-06927/notice-of-action-and-proposed-action-in-section-301-investigation-of-chinas-targeting-the-maritime FR (Proposed Mod.): https://www.federalregister.gov/documents/2025/06/12/2025-10660/notice-of-proposed-modification-of-action-in-section-301-investigation-of-chinas-targeting-the FR (Notice of Mod.): https://ustr.gov/sites/default/files/files/Issue_Areas/Enforcement/Section%20301/2025-19873.pdf

UPCOMING SECTION 338 TARIFFS

Investigation / Target	Status	Key Dates / Next Milestones
Proclamation 11046 –Offset Canadian Discrimination....to Alcoholic Beverages	Effective August 19, 2026	50% ad valorem tariff on beer, liquors (including whisky) and hockey sticks.
Proclamation 11047 –Offset Canadian Discrimination....to Dairy	Open — Investigation initiated; hearing held	50% ad valorem tariff on certain milks, creams, syrups (not maple) and molasses.)
Proclamation 11048 – Offset Canadian Discrimination...to Motor Vehicles	Effective August 19, 2026	50% ad valorem tariff on a wide range of products ranging from natural honey to plywood sheets to certain garments to some printed circuit assemblies to ice skates

Important Context

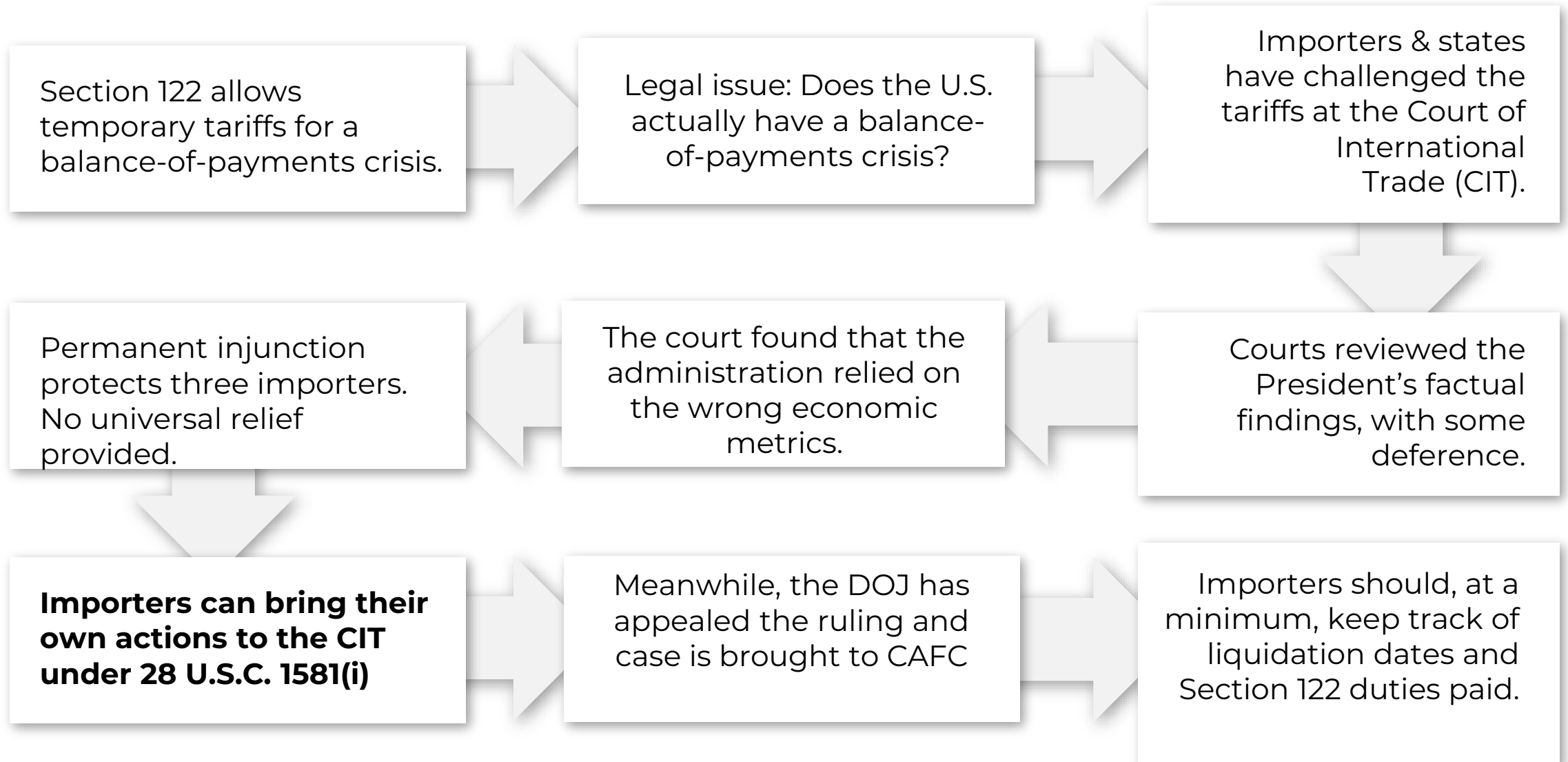
Unites States did not agree to renew the USMCA in its current form during mandatory joint review.

Triggered Article 34.7.4 annual joint review process, which repeats every year through 2036.

Canada and the US have not begun substantive negotiations.



LEGALITY OF SECTION 122



C.A.P.E. Updates

New CIT Order Issued July 15

- Court directs CBP to reliquidate entries on the ~ 3,700 CIT IEEPA refund cases for Phase Three.
- Other news of note:
 - As of July 10, ~\$121 B has been accepted for C.A.P.E. processing.
 - 9,837 refunds have not been transmitted because ACH information has not been provided by IOR.
 - 1.97 M entries flagged for Reconciliation have been successfully filed.
- Appeal has been brought to the Federal Circuit. Ruling is pending.
- Judge Richard Eaton: “discussion of the development.....for entries with open protests.”

Next CBP C.A.P.E. progress report due by August 04.

What Importers Should Do:

Ensure access to the ACE Portal and upload the correct bank information.

<https://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds>

File any pending entries eligible under Phases One or Two.

Run your ES-022 Report weekly.
Monitor REV-613 (ACH Reject) if pending refunds.
Ensure Refund & Interest amounts match bank deposits.

Monitor liquidation dates.

Consider Lawsuit and/or Protests





Things Importers Should Be Watching

Review and internally audit HTSUS classifications and country-of-origin designations.

Continue to monitor IEEPA refunds via ACE Portal.

Prepare for potential Withhold Release Orders (WRO)

Keep an eye on pending Section 232 and 301 investigations





Q & A

Thank you for attending

A copy of this presentation will be emailed to all attendees.



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