

Clarification of Recent 232/IEEPA Tariffs & Stacking

THOMPSON COBURN TRADE ALERT - IMPORTS

HEADLINE Clarification of Recent 232/IEEPA Tariffs & Stacking

DATE April 29, 2025

AGENCY Trump Administration, Department of Homeland Security, Department of Commerce, Department of Treasury

EFFECTIVE DATES 12:01 a.m. EDT on May 16, 2025 - **Deadline to update HTSUS**

BACKGROUND States

With the number of different tariffs and possibilities of tariff stacking, the Trump Administration provided clarification and guidance regarding the following tariffs:

- 25% Section 232 tariffs on imports of automobiles and certain auto parts into the United States
- 25% IEEPA tariffs on Canada and Mexico
- 25% Section 232 tariffs on imports of steel/derivative steel articles
- 25% Section 232 tariffs on imports of aluminum/derivative aluminum articles

The recent E.O. clarifies which of the above recent tariffs stack and which do not:

- Items subject to the Section 232 automobile and auto part tariffs are not subject to the other listed tariffs.
- Items subject to the IEEPA tariffs on Canada or Mexico will not be subject to the other listed tariffs.
- Items subject to the aluminum or steel tariffs may be subject to **both** aluminum and steel tariffs if the article satisfies all conditions necessary for application of those additional tariffs.

DETAILS The E.O. explicitly states that tariffs imposed against China under IEEPA are subject to tariff stacking.

Any required updates to the HTSUS will take effect by 12:01 a.m. EDT on May 16, 2025, however, the **Order applies retroactively to imports subject to the applicable tariffs set out in the "Background" section above that were made on or after March 4, 2025.**

Refunds of tariffs, if applicable, will follow existing U.S. laws and CBP's standard procedures.

BASIS International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*), the National Emergencies Act (50 U.S.C. 1601 *et seq.*), section 604 of the Trade Act of 1974, as amended (19 U.S.C. 2483), section 232 of the Trade Expansion Act of 1962, as amended (19 U.S.C. 1862), and section 301 of title 3, United States Code

CITE [Addressing Certain Tariffs on Imported Articles - The White House](#)

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