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# CSMS # 65054270 - UPDATED GUIDANCE – Executive Order 14289 Addressing Certain Tariffs on Imported Articles

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## U.S. Customs and Border Protection

# Cargo Systems Messaging Service

## CSMS # 65054270 - UPDATED GUIDANCE – Executive Order 14289 Addressing Certain Tariffs on Imported Articles

This message provides further guidance following [CSMS# 64916414](#) issued May 1, 2025.

The Federal Register Notice, “Notice of Implementation of Addressing Certain Tariffs on Imported Articles Pursuant to the President’s Executive Order 14289”, was posted for public inspection on May 15, 2025.

Executive Order (EO) 14289 ([90 FR 18907](#)) sets out the procedure for determining which of multiple tariffs will apply to an article when that article is subject to more than one of the tariff actions identified in the EO. Specifically, the EO pertains to the application of tariffs imposed by the following five presidential actions:

- a) 232 Auto/Auto Parts - Proclamation 10908 of March 26, 2025 (Adjusting Imports of Automobiles and Automobile Parts into the United States), as amended;
- b) International Emergency Economic Powers Act (IEEPA) Canada - Executive Order 14193 of February 1, 2025 (Imposing Duties to Address the Flow of Illicit Drugs Across Our Northern Border), as amended;
- c) IEEPA Mexico - Executive Order 14194 of February 1, 2025 (Imposing Duties to Address the Situation at Our Southern Border), as amended;
- d) 232 Aluminum - Proclamation 9704 of March 8, 2018 (Adjusting Imports of Aluminum into the United States), as amended, and
- e) 232 Steel - Proclamation 9705 of March 8, 2018 (Adjusting Imports of Steel into the United States), as amended.

### GUIDANCE

For articles subject to more than one of the five tariff actions addressed in EO 14289, filers will pay duty in accordance with the prioritization below. “Subject to” means that duty more than 0% is owed under the tariff action. Filers should calculate duties in the following order, with the understanding that 232 Steel and 232 Aluminum may apply to the same article.

1. First, filers should determine if an article is subject to the **232 Auto/Auto Parts** tariff. If so, then the article IS NOT subject to the IEEPA Canada, IEEPA Mexico, 232 Aluminum, or 232 Steel tariffs. For articles not subject to the 232 Auto/Auto Parts tariff, proceed to #2 below.

- o NOTE: Parts of passenger vehicles and light trucks that qualify for preferential treatment under United States-Mexico-Canada Agreement (USMCA), ARE NOT subject to the 232 Auto/Auto Parts tariff or the IEEPA Canada or IEEPA Mexico tariff. For auto parts that qualify for USMCA, proceed to #3 below.

2. Next, filers should determine if an article is subject to the **IEEPA Canada** or **IEEPA Mexico** tariff. If so, then the article IS NOT subject to the 232 Aluminum or 232 Steel tariffs. For articles not subject to the IEEPA Canada or IEEPA Mexico tariff, proceed to #3 below.

- o NOTE: Articles that qualify for preferential tariff treatment under USMCA, ARE NOT subject to the IEEPA Canada or IEEPA Mexico tariffs. For such articles, proceed to #3 below.

3. Next, filers should determine if an article is subject to the **232 Aluminum** and/or **232 Steel** tariff. For derivative products subject to both the 232 Aluminum and 232 Steel tariffs, duties will be owed on both the value of the aluminum and steel content of that product.

- o NOTE: Aluminum and aluminum derivative products from Russia, and imports of such aluminum products from any country containing aluminum smelt or cast in Russia, ARE subject to the corresponding Section 232 duty rate of 200 percent.

An article subject to the tariff actions identified in this guidance is still subject to other applicable duties, taxes, fees, exactions, and charges, such as, but not limited to, those set forth in column 1 or 2 of the Harmonized Tariff Schedule of the United States (HTSUS); duties imposed pursuant to Section 301 of the Trade Act of 1974, as amended; duties imposed pursuant to EO 14195, “Imposing Duties To Address the Synthetic Opioid Supply Chain in the People’s Republic of China”, as amended; antidumping and countervailing duties; etc.

### REPORTING

For purposes of the five tariff measures included in EO 14289, filers are to report the appropriate Chapter 99 number(s) (a) that corresponds to the additional duties due and (b) that corresponds to the USMCA exemption, if applicable. For example:

- Steel from Canada that does not qualify for preferential treatment under USMCA – Report 9903.01.10 / 25 percent (IEEPA Canada).
- Steel from Canada that does qualify for preferential treatment under USMCA – Report 9903.81.87 / 25 percent (232 Steel) and 9903.01.14 (IEEPA Canada

exemption for products that qualify for USMCA).

Reporting requirements for tariffs outside of EO 14289 are not changed.

#### EFFECTIVE DATE

EO 14289 and this supporting guidance apply retroactively to entries of merchandise subject to the five applicable tariff measures and entered for consumption or withdrawn from warehouse for consumption on or after **March 4, 2025**.

#### REFUNDS OF PREVIOUS DUTY PAYMENTS

These provisions are retroactive for covered articles entered for consumption, or withdrawn from warehouse for consumption, on or after March 4, 2025. For covered articles that were entered for consumption, or withdrawn from warehouse for consumption, on or after March 4, 2025, and for which the accompanying duty payment included multiple tariff actions listed in EO 14289, importers may request a refund of the duties no longer due pursuant to EO 14289.

Requests for refunds, following the prioritization above, may be filed starting May 16, 2025, by filing a post summary correction for unliquidated entries or filing a protest under 19 U.S.C. 1514 for entries that have liquidated but where the protest period has not expired.

Refunds outside of the scope of EO 14289 are not authorized. For example, no refunds pursuant to EO 14289 are authorized for 232 Autos/Auto Parts since this tariff measure is at the top of the stacking order.

CBP will provide additional guidance to the trade community through CSMS messages as appropriate.

If you encounter any errors in filing an entry summary, contact your CBP client representative or the ACE Help Desk.

Questions regarding this message should be directed to Trade Remedy at [traderemedy@cbp.dhs.gov](mailto:traderemedy@cbp.dhs.gov).

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## Presidential Documents

### Executive Order 14289 of April 29, 2025

### Addressing Certain Tariffs on Imported Articles

By the authority vested in me as President by the Constitution and the laws of the United States of America, including the 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, it is hereby ordered:

**Section 1. Purpose.** The United States has imposed tariffs under various statutory authorities and through a number of Executive Orders and proclamations to protect national security and address unusual and extraordinary threats to the national security, foreign policy, and economy of the United States. Although each of these actions, as listed in section 2 of this order, serves separate and distinct policy purposes, I have now determined that, to the extent these tariffs apply to the same article, these tariffs should not all have a cumulative effect (or “stack” on top of one another) because the rate of duty resulting from such stacking exceeds what is necessary to achieve the intended policy goals. To avoid the cumulative effect of overlapping tariffs on certain articles, this order sets out the procedure for determining which of multiple tariffs shall apply to an article when that article is subject to more than one of the actions listed in section 2 of this order.

**Sec. 2. Applicability.** This order shall apply only to the administration of tariffs imposed through the following actions and subsequent amendments to those tariffs:

(a) Proclamation 10908 of March 26, 2025 (Adjusting Imports of Automobiles and Automobile Parts Into the United States);

(b) Executive Order 14193 of February 1, 2025 (Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border), as amended by Executive Order 14197 of February 3, 2025 (Progress on the Situation at Our Northern Border), Executive Order 14226 of March 2, 2025 (Amendment to Duties To Address the Flow of Illicit Drugs Across Our Northern Border), and Executive Order 14231 of March 6, 2025 (Amendment to Duties to Address the Flow of Illicit Drugs Across Our Northern Border);

(c) Executive Order 14194 of February 1, 2025 (Imposing Duties To Address the Situation at Our Southern Border), as amended by Executive Order 14198 of February 3, 2025 (Progress on the Situation at Our Southern Border), Executive Order 14227 of March 2, 2025 (Amendment to Duties To Address the Situation at Our Southern Border), and Executive Order 14232 of March 6, 2025 (Amendment to Duties to Address the Flow of Illicit Drugs Across Our Southern Border);

(d) Proclamation 9704 of March 8, 2018 (Adjusting Imports of Aluminum Into the United States), as amended by Proclamation 9980 of January 24, 2020 (Adjusting Imports of Derivative Aluminum Articles and Derivative Steel Articles Into the United States), and Proclamation 10895 of February 10, 2025 (Adjusting Imports of Aluminum Into the United States); and

(e) Proclamation 9705 of March 8, 2018 (Adjusting Imports of Steel Into the United States), as amended by Proclamation 9980 of January 24, 2020 (Adjusting Imports of Derivative Aluminum Articles and Derivative Steel

Articles Into the United States), and Proclamation 10896 of February 10, 2025 (Adjusting Imports of Steel Into the United States).

**Sec. 3. *Non-Stacking of Tariff Measures.*** (a) Notwithstanding any provision of any action listed in section 2 of this order, tariffs for articles subject to tariffs under the actions listed in section 2 of this order shall apply as follows:

(i) An article subject to tariffs pursuant to the action listed in section 2(a) of this order shall not be subject to additional tariffs on that article pursuant to the actions listed in sections 2(b) through 2(e) of this order.

(ii) An article subject to tariffs pursuant to the actions listed in section 2(b) or 2(c) of this order shall not be subject to additional tariffs on that article pursuant to the actions listed in section 2(d) or 2(e) of this order.

(iii) An article subject to tariffs pursuant to the actions listed in section 2(d) of this order shall be subject to additional tariffs on that article pursuant to the actions listed in section 2(e) of this order, provided the article otherwise satisfies all conditions necessary for application of those additional tariffs; likewise, an article subject to tariffs pursuant to the actions listed in section 2(e) of this order shall be subject to additional tariffs on that article pursuant to the actions listed in section 2(d) of this order, provided the article otherwise satisfies all conditions necessary for application of those additional tariffs.

(b) Subsection (a) of this section shall not be construed to diminish the validity of any action listed in section 2 of this order. Each action listed in section 2 of this order remains independently valid and enforceable, except that the duty rates provided by these actions shall not be cumulative when the conditions outlined in subsection (a) of this section are met.

(c) If an imported article is subject to both a tariff imposed pursuant to subsection (a) of this section and one or more tariffs imposed pursuant to an action or actions not listed in section 2 of this order, then the tariff imposed on the article pursuant to subsection (a) of this section shall be cumulative with the tariff or tariffs imposed pursuant to the action or actions not listed in section 2 of this order.

**Sec. 4. *Non-applicability to Other Tariff Measures.*** (a) Nothing in this order shall be interpreted to alter or limit the application of any duties, taxes, fees, or exactions other than those imposed pursuant to the actions listed in section 2 of this order.

(b) Accordingly, an article that is subject to duties pursuant to an action listed in section 2 of this order may still be subject to other applicable duties, taxes, fees, exactions, and charges, such as, but not limited to, those set forth in column 1 of the Harmonized Tariff Schedule of the United States (HTSUS); duties imposed pursuant to section 301 of the Trade Act of 1974, as amended; duties imposed pursuant to Executive Order 14195 of February 1, 2025 (Imposing Duties To Address the Synthetic Opioid Supply Chain in the People's Republic of China), as amended; and anti-dumping and countervailing duties.

**Sec. 5. *Implementation.*** (a) The Secretary of Homeland Security, acting through the Commissioner of U.S. Customs and Border Protection and in consultation with the Secretary of the Treasury, shall take all necessary steps to update guidance, systems, and enforcement mechanisms, including to revise, suspend, or rescind any regulations that may be inconsistent with this order, to reflect the policy set forth in this order.

(b) The Secretary of Commerce and the Secretary of Homeland Security, in coordination with the Secretary of the Treasury and the United States Trade Representative, shall provide additional guidance as necessary to ensure consistent interpretation and application of the policy set forth in this order.

(c) The Secretary of Homeland Security is authorized to determine whether changes to the HTSUS are necessary and to coordinate with the Chair

of the United States International Trade Commission to implement all necessary changes to execute this order.

(d) Any changes to the HTSUS necessary to comply with this order shall be made not later than 12:01 a.m. eastern daylight time on May 16, 2025. This order shall apply retroactively to all entries of merchandise subject to any applicable tariffs outlined in section 2 of this order and made on or after March 4, 2025. Any refunds will be processed pursuant to applicable laws and U.S. Customs and Border Protection's standard procedures for such refunds.

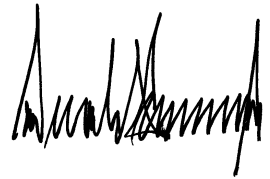
**Sec. 6. General Provisions.** (a) Nothing in this order shall be construed to impair or otherwise affect:

(i) the authority granted by law to an executive department or agency, or the head thereof; or

(ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

A handwritten signature in black ink, appearing to be 'Donald Trump', located on the right side of the page.

THE WHITE HOUSE,  
*April 29, 2025.*