

# Section 232 Tariff Applicability Flowchart

Further Adjusting the Tariff Regimes for Imports of Aluminum, Steel and Copper into the United States

Annex I-A	Annex I-B	Annex I-C		Annex III
HTS code listed on Annex I-A?	HTS code listed on Annex I-B?	HTS code listed on Annex I-C? (Ch. 84/87, mobile industrial equipment)	HTS code listed on Annex I-C? (now including copper)	HTS code listed on Annex III? (agricultural equipment, residential HVAC, fixed industrial)
Yes ↓	Yes ↓	(June 8, 2026-December 31, 2027) Yes ↓	(after January 1, 2028) Yes ↓	(through December 31, 2027) Yes ↓
Product is steel, aluminum or copper article?	Part in Ch. 84/85/87 and imported exclusively for Annex I-C or Annex III equipment?	From partner with non-normal trade relations?	Steel and aluminum from U.K.?	From partner with non-normal trade relations?
Yes ↓	No → 25 percent tariff (full value) Yes ↓	Yes → 25 percent tariff No ↓	Yes → 15 percent tariff No ↓	Yes → 25 percent tariff No ↓
Exclusion granted under Commerce or CBP process?	From partner without normal trade relations?	USMCA-qualifying with U.S. content?	Composed entirely of U.S. steel, aluminum and/or copper?	Composed entirely of U.S. steel and/or aluminum?
No ↓	Yes → 25 percent tariff No ↓	Yes → See Annex IV calculation No ↓	Yes → 10 percent tariff No ↓	Yes → 10 percent max combined No ↓
<b>50 percent ad valorem tariff on full value of article</b>	Composed entirely of U.S. steel and/or aluminum?	From named partner nation? (Argentina, Ecuador, El Salvador, Guatemala, Japan, Liechtenstein, South Korea, Switzerland, Taiwan, U.K., EU)	<b>25 percent default tariff</b>	<b>15 percent maximum combined duty (general duty + Section 232 tariff)</b>
↓	Yes → 10 percent max combined No ↓	Yes → 15 percent max combined No ↓		
Note: If exclusion granted → Exempt from Section 232 tariff (19 U.S.C. § 1862)	<b>15 percent maximum combined duty (general duty + Section 232 tariff)</b>	Composed entirely of U.S. steel and/or aluminum? Yes → 10 percent max combined No ↓	<b>25 percent default tariff (lowest applicable rate applies)</b>	

## Notes

- **Partners without normal trade relations** include Cuba, North Korea and Belarus. Russia remains subject to a 200 percent tariff.
- **"Composed entirely of"** requires that at least 85 percent of the product's aluminum, steel and copper content (by weight) be U.S.-origin smelted/cast (aluminum/copper) or melted/poured (steel).
- **USMCA calculation:** A 25 percent tariff is assessed only on non-U.S. content (total value minus U.S.-produced parts), with a minimum effective rate of 15 percent on the full value of the product. Steel articles are also subject to a limitation under which only 40 percent of U.S. content may benefit from the exemption (i.e., the non-U.S. content and remaining U.S. content are subject to a 25 percent tariff). "U.S. content" is the value of the article attributable to parts produced in the U.S.
- **Maximum combined duty** means that the general duty plus the Section 232 tariff cannot exceed the combined duty. For example, if the maximum combined duty is 15 percent and a product's general duty is 15 percent, then the Section 232 tariff is zero percent.