CSMS # 69326983 - GUIDANCE: Section 301 Forced Labor Import Duties

The purpose of this message is to provide guidance regarding the Office of the United States Trade Representative's action imposing 10 percent to 12.5 percent tariffs on imports from sixty economies with certain exemptions, under section 301 of the Trade Act of 1974, effective July 24, 2026. This action was announced by the United States Trade Representative on July 23, 2026. **See** USTR Section 301 Forced Labor Action.

GUIDANCE
This guidance provides instructions for importers, brokers, and filers on submitting entries to U.S. Customs and Border Protection (CBP) on imports from the sixty economies specified below entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on July 24, 2026.

Please see the attachment for the Chapter 1 to 97 HTSUS classifications, which correspond to the Chapter 99 headings.

The following Harmonized Tariff Schedule of the United States (HTSUS) classifications will be subject to Section 301 duties as follows:

9903.05.20: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Algeria will be assessed an additional ad valorem duty rate of **12.5%.**

9903.05.21: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Angola will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.22: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.10–9903.06.11, articles the product of Argentina will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.23: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Australia will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.24: Except for products described in headings 9903.05.85–9903.05.92, articles the product of the Bahamas will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.25: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Bahrain will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.26: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.12–9903.06.13, articles the product of Bangladesh will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.27: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Brazil will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.28: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.02–9903.06.03, articles the product of Cambodia will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.29: Except for products described in headings 9903.05.85– 9903.05.93, articles the product of Canada will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.30: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Chile will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.31: Except for products described in headings 9903.05.85–9903.05.92, articles the product of China will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.32: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Colombia will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.33: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.95, articles the product of Costa Rica will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.34: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.95, articles the product of Dominican Republic will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.35: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.18–9903.06.19, articles the product of Ecuador will be assessed an additional ad valorem rate of duty of 10%.

9903.05.36: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Egypt will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.37: Except for products described in headings 9903.05.85–9903.05.92, 9903.05.95, and 9903.06.07–9903.06.09, articles the product of El Salvador will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.38: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.97, articles the product of a member state of the European Union, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 equal to or greater than 10 percent, as provided for in U.S. note 52 to this subchapter, will not be assessed an additional ad valorem rate of duty.

9903.05.39: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.97, articles the product of a member state of the European Union, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 less than 10 percent, as provided for in U.S. note 52 to this subchapter, will be assessed a combined column one and Section 301 duty rate of **10%**.

9903.05.40: Except for products described in headings 9903.05.85–9903.05.92, 9903.05.95, and 9903.06.04–9903.06.06, articles the product of Guatemala will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.41: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Guyana will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.42: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.95, articles the product of Honduras will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.43: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Hong Kong, China will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.44: Except for products described in headings 9903.05.85–9903.05.92, articles the product of India will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.45: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.16–9903.06.17, articles the product of Indonesia will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.46: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Iraq will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.47: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Israel will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.48: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Japan, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 equal to or greater than 12.5 percent, as provided for in U.S. note 52 to this subchapter, will not be assessed an additional ad valorem rate of duty.

9903.05.49: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Japan, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 less than 12.5 percent, as provided for in U.S. note 52 to this subchapter, will be assessed a combined column one and Section 301 duty rate of **12.5%**.

9903.05.50: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.20–9903.06.21, articles the product of Jordan will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.51: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Kazakhstan will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.52: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Kuwait will be assessed an additional ad valorem rate of duty of **12.5%.**

9903.05.53: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Libya will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.54: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.99–9903.06.01, articles the product of Malaysia will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.55: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.94, articles the product of Mexico will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.56: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Morocco will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.57: Except for products described in headings 9903.05.85–9903.05.92, articles the product of New Zealand will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.58: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.95, articles the product of Nicaragua will be assessed an additional ad valorem rate of duty of **12.5%.**

9903.05.59: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Nigeria will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.60: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Norway will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.61: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Oman will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.62: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Pakistan will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.63: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Peru will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.64: Except for products described in headings 9903.05.85–9903.05.92, articles the product of the Philippines will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.65: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Qatar will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.66: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Russia will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.67: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Saudi Arabia will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.68: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Singapore will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.69: Except for products described in headings 9903.05.85–9903.05.92, articles the product of South Africa will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.70: Except for products described in headings 9903.05.85–9903.05.92, articles the product of South Korea, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 equal to or greater than 12.5 percent, as provided for in U.S. note 52 to this subchapter, will not be assessed an additional ad valorem duty rate.

9903.05.71: Except for products described in headings 9903.05.85–9903.05.92, articles the product of South Korea, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 less than 12.5 percent, as provided for in U.S. note 52 to this subchapter, will be assessed a combined column one and Section 301 duty rate of 1**2.5%.**

9903.05.72: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Sri Lanka will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.73: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.98, articles the product of Switzerland, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 equal to or greater than 12.5 percent, as provided for in U.S. note 52 to this subchapter, will not be assessed an additional ad valorem duty rate.

9903.05.74: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.98, articles the product of Switzerland, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 less than 12.5 percent, as provided for in U.S. note 52 to this subchapter, will be assessed a combined column one and Section 301 duty rate of **12.5%**.

9903.05.75: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.14–9903.06.15, articles the product of Taiwan, with an a*d valorem* (or *ad valorem* equivalent) rate of duty under column 1 equal to or greater than 10 percent, as provided for in U.S. note 52 to this subchapter, will not be assessed an additional ad valorem duty rate.

9903.05.76: Except for products described in headings 9903.05.85–9903.05.92 and 9903.06.14–9903.06.15, articles the product of Taiwan, with an *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 less than 10 percent, as provided for in U.S. note 52 to this subchapter, will be assessed a combined column one and Section 301 duty rate of **10%**.

9903.05.77: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Thailand will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.78: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Trinidad and Tobago will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.79: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Türkiye will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.80: Except for products described in headings 9903.05.85–9903.05.92, articles the product of the United Arab Emirates will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.81: Except for products described in headings 9903.05.85–9903.05.92 and 9903.05.96, articles the product of the United Kingdom will be assessed an additional ad valorem rate of duty of **10%**.

9903.05.82: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Uruguay will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.83: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Venezuela will be assessed an additional ad valorem rate of duty of **12.5%**.

9903.05.84: Except for products described in headings 9903.05.85–9903.05.92, articles the product of Vietnam will be assessed an additional ad valorem rate of duty of **12.5%**.

General Exemptions For All Economies

9903.05.85: Articles that (1) were loaded onto a vessel at the port of loading and in transit on the final mode of transit prior to entry into the United States before 12:01 a.m. eastern time on July 24, 2026; and (2) are entered for consumption, or withdrawn from warehouse for consumption, before 12:01 a.m. eastern time on July 28, 2026.

9903.05.86: Articles provided for in subdivision (b) of U.S. note 52 to this subchapter.

9903.05.87: Articles provided for in subdivision (c) of U.S. note 52 to this subchapter.

9903.05.88: Articles of civil aircraft (all aircraft other than military aircraft); their engines, parts and components; their other parts, components and subassemblies; and ground flight simulators and their parts and components, as provided for in subdivision (d) of U.S. note 52 to this subchapter.

9903.05.89: Articles for use in pharmaceutical applications, as provided for in subdivision (e) of U.S. note 52 to this subchapter.

9903.05.90: Articles of aluminum, of steel, or of copper or derivative aluminum or steel articles; passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks; parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks; medium- and heavy-duty vehicles; parts of medium- and heavy-duty vehicles; wood products; and semiconductor articles, as provided in subdivision (f) of U.S. note 52 to this subchapter.

9903.05.91: Articles that are donations by persons subject to the jurisdiction of the United States, such as food, clothing and medicine, intended to be used to relieve human suffering.

9903.05.92: Articles that are informational materials, including but not limited to publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CD ROMs, artworks and news wire feeds.

Exemptions by Economy (in order of name of economy)

9903.06.10: Articles the product of Argentina, as provided for in subdivision (j)(8)(i) of U.S. note 52 to this subchapter.

9903.06.11: Articles the product of Argentina, as provided for in subdivision (j)(8)(ii) of U.S. note 52 to this subchapter.

9903.06.12: Articles the product of Bangladesh, as provided for in subdivision (j)(9)(i) of U.S. note 52 to this subchapter.

9903.06.13: Articles the product of Bangladesh, as provided for in subdivision (j)(9)(ii) of U.S. note 52 to this subchapter.

9903.06.02: Articles the product of Cambodia, as provided for in subdivision (j)(5)(i) of U.S. note 52 to this subchapter.

9903.06.03: Articles the product of Cambodia, as provided for in subdivision (j)(5)(ii) of U.S. note 52 to this subchapter.

9903.05.93: Articles the product of Canada, as provided for in subdivision (g) of U.S. note 52 to this subchapter.

As provided in heading 9903.05.93, the additional duties imposed by heading 9903.05.29 shall not apply to any products of Canada entered free of duty under the United States-Mexico-Canada Agreement, including any treatment set forth in subchapter XXIII of chapter 98 and subchapter XXII of chapter 99 of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty “S or S+” appears in the “Special” sub-column

9903.05.95: Articles of textiles or apparel the product of Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras or Nicaragua, as provided for in subdivision (i) of U.S. note 52 to this subchapter.

As provided in heading 9903.05.95, the additional duties imposed by headings 9903.05.33, 9903.05.34, 9903.05.37, 9903.05.40, 9903.05.42, and 9903.05.58 shall not apply to a textile or apparel good as defined in subdivision (d)(v) of general note 29 of the HTSUS which is the product of Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras or Nicaragua, entered free of duty under the Dominican Republic-Central America-United States Free Trade Agreement, including any treatment set forth in subchapter XXII of chapter 98 of the HTSUS

9903.06.18: Articles the product of Ecuador, as provided for in subdivision (j)(12)(i) of U.S. note 52 to this subchapter.

9903.06.19: Articles the product of Ecuador, as provided for in subdivision (j)(12)(ii) of U.S. note 52 to this subchapter.

9903.06.07: Articles the product of El Salvador, as provided for in subdivision (j)(7)(i) of U.S. note 52 to this subchapter.

9903.06.08: Articles the product of El Salvador, as provided for in subdivision (j)(7)(ii) of U.S. note 52 to this subchapter.

9903.06.09: Articles of textiles or apparel the product of El Salvador, as provided for in subdivision (j)(7)(iii) of U.S. note 52 to this subchapter.

If a good of El Salvador is eligible for both (i) the exemption for textile or apparel goods of CAFTA-DR countries that are entered free of duty under the CAFTA-DR (9903.05.95), and (ii) the exemption for textiles or apparel goods of Guatemala (9903.06.06) or El Salvador (9903.06.09) entered free of duty under the CAFTA-DR, then the importer may enter the good under either applicable chapter 99 heading.

9903.05.97: Articles the product of a member state of the European Union, as provided for in subdivision (j)(2) of U.S. note 52 to this subchapter.

9903.06.04: Articles the product of Guatemala, as provided for in subdivision (j)(6)(i) of U.S. note 52 to this subchapter.

9903.06.05: Articles the product of Guatemala, as provided for in subdivision (j)(6)(ii) of U.S. note 52 to this subchapter.

9903.06.06: Articles of textiles or apparel the product of Guatemala, as provided for in subdivision (j)(6)(iii) of U.S. note 52 to this subchapter.

If a good of Guatemala or El Salvador is eligible for both (i) the exemption for textile or apparel goods of CAFTA-DR countries that are entered free of duty under the CAFTA-DR (9903.05.95), and (ii) the exemption for textiles or apparel goods of Guatemala (9903.06.06) or El Salvador (9903.06.09) entered free of duty under the CAFTA-DR, then the importer may enter the good under either applicable chapter 99 heading.

9903.06.16: Articles the product of Indonesia, as provided for in subdivision (j)(11)(i) of U.S. note 52 to this subchapter.

9903.06.17: Articles the product of Indonesia, as provided for in subdivision (j)(11)(ii) of U.S. note 52 to this subchapter.

9903.06.21: Articles the product of Jordan, as provided for in subdivision (j)(13)(ii) of U.S. note 52 to this subchapter.

9903.06.20: Articles the product of Jordan, as provided for in subdivision (j)(13)(i) of U.S. note 52 to this subchapter.

9903.05.99: Articles the product of Malaysia, as provided for in subdivision (j)(4)(i) of U.S. note 52 to this subchapter.

9903.06.01: Articles the product of Malaysia, as provided for in subdivision (j)(4)(ii) of U.S. note 52 to this subchapter.

9903.05.94: Articles the product of Mexico, as provided for in subdivision (h) of U.S. note 52 to this subchapter.

As provided in heading 9903.05.94, the additional duties imposed by heading 9903.05.55 shall not apply to any products of Mexico entered free of duty under the United States-Mexico-Canada Agreement, including any treatment set forth in subchapter XXIII of chapter 98 and subchapter XXII of chapter 99 of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty "S or S+" appears in the "Special" sub-column.

9903.05.98: Articles the product of Switzerland, as provided for in subdivision (j)(3) of U.S. note 52 to this subchapter.

9903.06.14: Articles the product of Taiwan, as provided for in subdivision (j)(10)(i) of U.S. note 52 to this subchapter.

9903.06.15: Articles the product of Taiwan, as provided for in subdivision (j)(10)(ii) of U.S. note 52 to this subchapter.

9903.05.96: Articles the product of the United Kingdom, as provided for in subdivision (j)(1) of U.S. note 52 to this subchapter.

Chapter 98
The additional duties imposed by headings 9903.05.20–9903.05.84 shall not apply to goods for which entry is properly claimed under a provision of chapter 98 of the tariff schedule pursuant to applicable regulations of U.S. Customs and Border Protection ("CBP"), and whenever CBP agrees that entry under such a provision is appropriate, except for goods entered under subheadings 9802.00.40, 9802.00.50 or 9802.00.60 or heading 9802.00.80. For goods entered under subheadings 9802.00.40, 9802.00.50 and 9802.00.60, the additional duties apply to the value of repairs, alterations or processing performed, as described in the applicable subheading. For goods entered under heading 9802.00.80, the additional duties apply to the value of the article assembled abroad, less the cost or value of such products of the United States, as described.

Products that are provided for in this note shall continue to be subject to antidumping, countervailing, or other duties, taxes, fees, exactions and charges.

F**oreign Trade Zone**
Any product of Section 301 Forced Labor that is subject to the additional duty imposed by this action, and that is admitted into a U.S. foreign trade zone, except any product that is eligible for admission under "domestic status" as defined in 19 C.F.R. 146.43, only may be admitted as "privileged foreign status," as defined in 19 C.F.R. 146.41, effective as of the date that the additional duty is imposed.

HTSUS Sequence
When submitting an entry summary in which a heading or subheading in Chapter 98 and/or 99 is claimed on imported merchandise, the following instructions will apply for the order of reporting the HTSUS on an entry summary line.

1. Chapter 98 (if applicable)
2. Chapter 99 number(s) for additional duties (if applicable)
3. For trade remedies,

- First report the Chapter 99 HTSUS for Section 301,

- Followed by the Chapter 99 HTSUS for Section 122,
- Followed by the Chapter 99 HTSUS for Section 232
- Followed by the Chapter 99 HTSUS for Section 201 duties (if applicable),
- Followed by the Chapter 99 HTSUS for Section 201 quota (if applicable).

4. Chapter 99 number(s) for REPLACEMENT duty or other use (i.e., Miscellaneous Tariff Bill or other provisions)
5. Chapter 99 number for other quota (not covered by #3) (if applicable)
6. Chapter 1 to 97 Commodity Tariff

The entered value of the imported product reported on the entry summary line should be reported on the Chapter 1-97 HTSUS classification, unless Chapter 98 reporting provisions require the entered value to be reported differently.

For questions regarding Section 301 entry filing, contact the Trade Remedy Branch at TradeRemedy@cbp.dhs.gov.

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