

經濟部國際貿易署 函

地址：臺北市中正區湖口街1號
承辦人：楊亞梵
聯絡電話：(02)23510271分機417
電子郵件：stella_ya@trade.gov.tw

受文者：台灣區車輛工業同業公會

發文日期：中華民國115年6月1日
發文字號：貿雙二字第1157016952號
速別：普通件
密等及解密條件或保密期限：
附件：如文 (7016952_115D2003796-01.pdf、7016952_115D2003797-01.pdf)

主旨：有關美國商務部及貿易代表署（USTR）聯名發布預告，
落實對臺232條款優惠關稅承諾並回溯自115年5月1日生效
事，請查照並惠轉知會員廠商。

說明：

- 一、依據駐美國代表處經濟組本（115）年5月27日經美字第1150000562號函及1150000567號函辦理。本署上（114）年4月2日貿雙二字第1147009756號函、10月2日貿雙二字第1147036401號函及10月30日貿雙二字第1147038477號函諒達。
- 二、美商務部及USTR於本年5月27日發布預告，預定於5月28日正式公告修正美國統一關稅表（HTSUS），以落實「臺美投資備忘錄（MOU）」承諾調整我232條款關稅之相關條款；另說明「臺美對等貿易協定（ART）」因尚未生效，本次暫不實施。
- 三、依據該預告，對自臺灣進口之特定汽車零組件、原木、木材及其木製衍生品之232條款關稅，調降為最高15%上限。若HTSUS第1欄稅率（即MFN稅率）已達15%以上，則不

電子
文
時
知



再加徵232條款關稅；若低於15%，則MFN稅率加上232條款關稅之總稅率為15%。此外，亦同步免除對臺灣生產之民用航空器零組件（civil aircraft components）之鋼、鋁及銅衍生性產品232條款關稅。

四、本公告回溯自美東時間本年5月1日凌晨12時1分起，適用於報關進口消費或自保稅倉庫提領以供消費之上述臺灣貨品；符合資格之進口商自5月28日公告日起，得依相關規定向美國海關與邊境保護署（CBP）申請退稅。

五、CBP於同（27）日就上述預告發布指引，要點如次：

（一）本訊息目的係針對適用於臺灣飛機零件、汽車零件及木製品之部分232條款關稅之修改提供指引。

（二）本指引之美國協調關稅制度（HTSUS）分類及關稅稅率適用於本年5月1日美國東部時間凌晨12:01或之後進口用於消費或自倉庫提取用於消費之貨物。

（三）汽車零件

1、9903.94.66：其第一欄稅率（MFN稅率）等於或大於15%者，課徵0% 232關稅稅率。

2、9903.94.67：其MFN稅率低於15%者，額外徵收15%稅率，然MFN稅率與232關稅稅率合計上限為15%。

（四）自我具證（Self-Certify）之車輛零件：適用於臺灣產之客用車與輕型卡車（汽車）零件，經進口商證明該等零件用於美國國內汽車生產或維修，但不包括第72（鋼鐵）、73（鋼鐵製品）或76章（鋁及其製品）之貨品、



註釋33 (g)款規定之貨品 (汽車零件) 及註釋38 (i)款規定貨品 (中重型車輛零件)。請依據下列情形申報適用稅號：

- 1、9903.94.68：其MFN稅率等於或大於15%者，課徵0% 232關稅稅率。
- 2、9903.94.69：其MFN稅率低於15%者，額外徵收15%稅率，然MFN稅率與232關稅稅率合計上限為15%。

(五)木製品：9903.76.24適用本分章註釋37(d) (即軟墊木製家具產品) 和(f)款 (即廚房櫥櫃、盥洗台及其組件) 規定之臺灣木製產品，MFN稅率與232關稅稅率合計上限為15%。

(六)民用飛機零件232條款適用稅率之變更：

- 1、依據稅號9903.96.03規定，稅號9903.82.02以及9903.82.04至9903.82.19 (鋁、銅和鋼衍生產品之關稅) 所課徵之附加稅，不適用於符合以下條件之台灣製民用航空器 (除軍用航空器與無人機外之所有航空器) 零件：

- (1)符合HTSUS總註6之條件 (即符合《民用航空器貿易協定》) ；
- (2)並可歸於聯邦公報之公告「實施美國在台協會與駐美國台北經濟文化代表處之貿易與安全協定之部分關稅相關條款」所列之產品。

- 2、前述豁免待遇之適用，無論產品是否依據特殊子欄中顯示之「免稅(C)」稅率條款進口。

- 3、進口人仍應持續申報特殊項目專案指標「C」，以申請

適用《民用航空器貿易協定》項下之優惠待遇。

(七) 不適用特定附加稅：據美國稅則第33條第(u)款所描述之汽車零件無須繳納以下232關稅：

- 1、稅號9903.82.02及9903.82.04-9903.82.19所列之鋁製品、鋼鐵製品或銅製品或鋁、鋼或銅之衍生製品。
- 2、稅號9903.76.01、9903.76.02、9903.76.03 及 9903.76.24 所列之木製品。

(八) 退稅：

- 1、符合條件者可獲得退稅，該等退稅涉及先前根據第10908號公告徵收之汽車零件關稅以及第10976號公告徵收之木製品關稅。
- 2、按前述具退稅資格之進口商（非出口商）可依CBP相關規定申請退稅，申請關稅退稅權利主體為登記進口商（Importer of record），即必須是實際支付進口商品關稅之進口商或進口商指定代理人、授權報關行，透過其在CBP的ACE（自動化商業環境）帳號提交CAPE（入境貨物資料綜合管理與處理）報關單進行退稅，且退款領受人須向CBP提供美國銀行帳戶以執行退稅。

六、檢送本案美國商務部及USTR聯名預公告及CBP海關指引如附件，併請卓參。

正本：中華民國全國工業總會、台灣汽車零組件產業協會、台灣區車輛工業同業公會、台灣區電機電子工業同業公會、財團法人車輛研究測試中心、台灣先進車用技術發展協會、中華民國進出口商業同業公會全國聯合會、台北市進出口商業同業公會、台灣區家具工業同業公會、台北市木材商業同業公會、宜蘭縣木材商業同業公會、中華民國木材商業同業公會全國聯合會、中華民國廚具廚櫃商業同業公會全國聯合會

副本：駐美國代表處經濟組、本署貿易管理組、貿易發展組、財團法人中華民國對外貿

易發展協會

電子公文
2025/06/21
09:23
交換章



裝

訂



線



This document is scheduled to be published in the Federal Register on 2026-05-28 and available online at <https://www.federalregister.gov/d/2026-10571>, and on <https://govinfo.gov>

Code 3390-F4

**DEPARTMENT OF COMMERCE
International Trade Administration**

OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE

Implementing Certain Tariff-Related Elements of a Trade and Security Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States

AGENCY: The International Trade Administration, U.S. Department of Commerce; the Office of the United States Trade Representative

ACTION: Notice

SUMMARY: On September 5, 2025, President Trump issued Executive Order 14346 (Modifying the Scope of Reciprocal Tariffs and Establishing Procedures for Implementing Trade and Security Agreements). Executive Order 14346 directed and authorized the Secretary of Commerce (Secretary) and the United States Trade Representative (Trade Representative) to implement the terms of any framework trade and security agreement or final trade and security agreement concluded between the United States and a foreign trading partner that involve the national emergency declared in Executive Order 14257 of April 2, 2025 (Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits), or threats to the national security found pursuant to Section 232 of the Trade Expansion Act of 1962 (Section 232).

On January 15, 2026, the American Institute in Taiwan (AIT) and the Taipei Economic and Cultural Representative Office in the United States (TECRO) signed the *Memorandum of Understanding Between the Taipei Economic and Cultural Representative Office in the United States and the American Institute in Taiwan Relating to Taiwan-U.S. Investment* (MOU). In the MOU, the United States committed to, among other things, modify tariffs imposed under Section 232 in certain respects. On February

12, 2026, AIT and TECRO signed the *Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States on Reciprocal Trade Between the United States of America and Taiwan* (ART or Agreement). Both the MOU and the ART qualify for implementation under Executive Order 14346. The Secretary and Trade Representative are taking necessary and appropriate action to implement the MOU at this time. The Secretary and Trade Representative are not implementing the ART at this time as it has not yet entered into force.

This notice amends the Harmonized Tariff Schedule of the United States (HTSUS) to implement the terms of the MOU pertaining to the modification of certain Section 232 tariffs applied to automobile parts, timber, lumber, and wood derivative products of Taiwan. In addition, the MOU states that the United States will remove derivative Section 232 steel, aluminum, and copper tariffs from aircraft components that are products of Taiwan.

DATES: This notice is effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. The modifications to the HTSUS set forth in the Annex to this Notice are effective with respect to goods entered for consumption, or withdrawn from warehouse consumption, on or after 12:01 a.m. eastern time on May 1, 2026.

FOR FURTHER INFORMATION CONTACT: Emily Davis, Director for Public Affairs, International Trade Administration, U.S. Department of Commerce, 202-482-3809, Emily.Davis@trade.gov; Tim Wineland, Deputy Assistant U.S. Trade Representative for China, Mongolia, and Taiwan, Office of the U.S. Trade Representative, 202-395-6091, twineland@ustr.eop.gov.

SUPPLEMENTARY INFORMATION

I. Background

In Executive Order 14346 of September 5, 2025 (Modifying the Scope of Reciprocal Tariffs and Establishing Procedures for Implementing Trade and Security Agreements), President Trump directed and authorized the Secretary and the Trade Representative to take all necessary actions to implement any framework trade and security agreement or final trade and security agreement concluded between the United States and a foreign trading partner involving the national emergency declared in Executive Order 14257 of April 2, 2025 (Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits), or a threat to the national security found by the President pursuant to Section 232. Executive Order 14346 further directed the Secretary and the Trade Representative, in consultation with the Commissioner of U.S. Customs and Border Protection, the Chair of the United States International Trade Commission, and any other senior official they deem appropriate, to determine whether modifications to the HTSUS are necessary to effectuate that order, as well as actions taken under that order, and authorizes them to direct such modifications through notice in the *Federal Register*. These delegations in Executive Order 14346, as well as the declaration of a national emergency in Executive Order 14257 and the threatened impairments to the national security the President has found under Section 232, are unaffected by the Supreme Court’s decision in *Learning Resources, Inc. et al. v. Trump et al.*, 607 U.S. ____ (2026), as *Learning Resources* concluded only that the President lacked the authority under the International Emergency Economic Powers Act (IEEPA) to impose additional tariffs on imports into the United States.¹

¹ See, e.g., Executive Order 14389 of February 20, 2026, *Ending Certain Tariff Actions*, 91 Fed. Reg. 9437, 9437 (Feb. 25, 2026) (“All other actions, including any other action taken to address the national emergencies declared or described in Executive Order 14193, Executive Order 14194, Executive Order 14195, Executive Order 14245, Executive Order 14257, Executive Order 14323, Executive Order 14329, Executive Order 14380, and Executive Order 14382, that do not impose additional *ad valorem* duties under IEEPA or involve steps necessary to implement the imposition of additional *ad valorem* duties imposed under IEEPA shall not be affected by this order. The national emergencies declared or described

On January 15, 2026, AIT and TECRO signed the MOU. On February 12, 2026, AIT and TECRO signed the ART. Both the MOU and ART qualify for implementation under Executive Order 14346. The Secretary and the Trade Representative are taking the necessary and appropriate action to implement the MOU. The Secretary and Trade Representative are not implementing the ART at this time as the ART has not yet entered into force.

The MOU establishes a strategic economic partnership between the United States and Taiwan to decisively strengthen U.S. domestic semiconductor supply chains and secure America's technological and industrial leadership. Under the MOU, Taiwan will facilitate U.S. investment in the Taiwanese semiconductor, artificial intelligence, defense technology, telecommunications, and biotechnology industries to expand market access for American companies, deepen technological collaboration, and strengthen U.S. leadership in critical and emerging industries. As part of the MOU, Taiwan will provide credit guarantees to support financial institutions in offering corporate credit lines of up to \$250 billion to facilitate additional investment by Taiwanese enterprises, supporting the establishment and expansion of the semiconductor supply chain and ecosystem in the United States, and Taiwanese semiconductor and technology enterprises will make new, direct investments totaling \$250 billion to build and expand advanced semiconductor, energy, and artificial intelligence production and innovation capacity in the United States. Finally, Taiwan committed to cooperate with U.S. counterparts to establish new industrial clusters in the United States.

in Executive Order 14193, Executive Order 14194, Executive Order 14195, Executive Order 14245, Executive Order 14257, Executive Order 14323, Executive Order 14329, Executive Order 14380, and Executive Order 14382 or subsequent orders remain in effect and shall not be affected by this order.”); *id.* at 9438 (“This order affects only the additional *ad valorem* duties imposed under IEEPA pursuant to the Executive Orders described in section 1 of this order. This order does not affect any other duties, including duties imposed under section 232 of the Trade Expansion Act of 1962, as amended, 19 U.S.C. 1862, and section 301 of the Trade Act of 1974, as amended, 19 U.S.C. 2411.”).

Recent and future steps taken by Taiwan to implement the MOU and ART will have a direct and positive impact on U.S. production of steel, aluminum, copper, automobile parts, and wood products. Promised investment in the United States by Taiwanese enterprises will drive increased U.S. economic activity, including construction activity, raising demand for U.S.-produced steel, aluminum, copper, and wood products. These promised investments will also provide increased access to a secure supply of U.S.-fabricated semiconductors, reduce semiconductor-related supply chain risk for the U.S. automobile industry, and enable U.S. automobile parts producers to expand domestic production in light of the decreased risk of supply chain disruptions. In addition, Taiwan's commitments under the ART, once implemented, will create the conditions for expanded opportunities for U.S. exports of steel, aluminum, copper, automotive parts, and wood products to Taiwan, supporting U.S. domestic production in each of these sectors.

In the MOU, the United States committed, in part, to limit the Section 232 duties applied to certain automobile parts, timber, lumber, and wood derivative products of Taiwan to no more than 15 percent. For such products with a U.S. Column 1 Duty Rate in the HTSUS that is at least 15 percent, no Section 232 duty will apply. For such products with a Column 1 Duty Rate that is less than 15 percent, the sum of the Column 1 Duty Rate and the additional *ad valorem* tariff under Section 232 shall be 15 percent. The MOU also provides that the United States will no longer apply derivative Section 232 steel, aluminum, and copper tariffs to aircraft components that are products of Taiwan. The Annex to this notice modifies the HTSUS to provide tariff treatment for these articles consistent with the MOU. These changes to the HTSUS are effective for goods entered, or withdrawn from warehouse, for consumption, on or after May 1, 2026. To the extent that implementation of this notice requires a refund of duties collected, refunds shall be

processed pursuant to applicable law and the standard procedures of CBP for such refunds.

Executive Order 14346 and other Presidential actions direct the Secretary or the Trade Representative, in consultation with other officials, to continue to monitor the conditions underlying the national emergency declared in Executive Order 14257, monitor imports with respect to national security threats found by the President under Section 232, update the President on the status of these conditions, inform the President of any circumstance that, in their opinion, might indicate the need for further action, and recommend additional action that, in their opinion, will more effectively deal with the national emergency declared in Executive Order 14257 or more effectively address the national security threats found by the President under Section 232. Accordingly, the Annex to this notice may be amended.

William Kimmitt,
Under Secretary for International Trade,
United States Department of Commerce

Jennifer Thornton,
General Counsel,
Office of the United States Trade Representative

ANNEX

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on May 1, 2026, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified as follows:

1. U.S. note 33 is modified by inserting the following new subdivision (u):

“(u) Except as provided for in heading 9903.94.06, headings 9903.94.66, 9903.94.67, 9903.94.68, and 9903.94.69 set forth the ordinary customs duty treatment for certain parts of passenger vehicles and light trucks classifiable in the provisions of the HTSUS enumerated in subdivision (g) of this note or that meet the requirements of subdivision (r) of this note that are products of Taiwan.

Any automotive part, except those eligible for admission under “domestic status” as defined in 19 CFR 146.43, that is subject to the duty imposed by this subdivision and that is admitted into a United States foreign trade zone on or after 12:01 a.m. eastern time on May 1, 2026, must be admitted as “privileged foreign status” as defined in 19 CFR 146.41, and will be subject upon entry for consumption to any *ad valorem* rates of duty related to the classification under these HTSUS headings.

Goods for which entry is claimed under a provision of chapter 98 and which are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection (“CBP”) regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the automotive parts provided for in this subdivision under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed.

Entries of automotive parts described in this subdivision shall not be subject to the additional duties imposed on:

(1) articles of aluminum, of steel, or of copper or derivative aluminum, steel, or copper articles provided for in headings 9903.82.02 and 9903.82.04–9903.82.19.

(2) wood products provided for in headings 9903.76.01, 9903.76.02, 9903.76.03, and 9903.76.24.

2. U.S. note 37 is modified by inserting the following new subdivision (m):

“(m) Except for as provided by heading 9903.76.04, heading 9903.76.24 provides the ordinary customs duty treatment of wood products of Taiwan described in subdivisions (d) and (f) of this note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.24 shall be collected in lieu of any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations. No claim for entry or for any duty exemption or reduction shall be allowed for wood products described in subdivisions (d) or (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed.”

3. The following new headings are inserted in numerical sequence, with the material in the new headings inserted in the columns of the HTSUS labeled “Heading/Subheading”, “Article Description”, “Rates of Duty 1-General”, “Rates of Duty 1-Special”, and “Rates of Duty 2”, respectively:

Heading / Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
“9903.76.24	Wood products of Taiwan as provided for in subdivisions (d) and (f) of U.S. note 37 of this subchapter	15%	15%	No change
9903.94.66	Parts of passenger vehicles and light trucks that are products of Taiwan as provided for in subdivisions (g) and (u) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1-General or column 1-Special equal to or greater than 15 percent	No change	No change	No change
9903.94.67	Parts of passenger vehicles and light trucks	15%	15%	No change

	that are products of Taiwan as provided for in subdivisions (g) and (u) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1–General or column 1–Special less than 15 percent			
9903.94.68	Parts of passenger vehicles and light trucks that are products of Taiwan as specified in subdivisions (r) and (u) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1–General or column 1–Special equal to or greater than 15 percent	No change	No change	No change
9903.94.69	Parts of passenger vehicles and light trucks that are products of Taiwan as provided for in subdivisions (r) and (u) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent as provided for in subdivision (m) of U.S. note 33 to this subchapter) rate of duty under column 1–General or column 1–Special less than 15 percent	15%	15%	No change”.

4. U.S. note 35 is modified by inserting the following new subdivision (c):

“As provided in heading 9903.96.03, the additional duties imposed by headings 9903.82.02 and 9903.82.04–9903.82.19 shall not apply to articles the product of Taiwan that are civil aircraft (all aircraft other than military aircraft and unmanned aircraft) components that otherwise meet the criteria of General Note 6

of HTSUS, and are classifiable in the following provisions of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty “Free (C)” appears in the “Special” sub-column:

7304.31.30	7304.31.60	7304.39.00	7304.41.30
7304.41.60	7304.49.00	7304.51.10	7304.51.50
7304.59.10	7304.59.20	7304.59.60	7304.59.80
7304.90.10	7304.90.30	7304.90.50	7304.90.70
7306.30.10	7306.30.30	7306.30.50	7306.40.10
7306.40.50	7306.50.10	7306.50.30	7306.50.50
7306.61.10	7306.61.30	7306.61.50	7306.61.70
7306.69.10	7306.69.30	7306.69.50	7306.69.70
7312.10.05	7312.10.10	7312.10.20	7312.10.30
7312.10.50	7312.10.60	7312.10.70	7312.10.80
7312.10.90	7312.90.00	7322.90.00	7324.10.00
7324.90.00	7326.20.00	7413.00.90	7608.10.00
7608.20.00	8302.10.60	8302.20.00	8302.42.30
8302.49.60	8302.60.30	8412.21.00	8412.29.80
8412.90.90	8413.81.00	8413.91.90	8414.30.40
8414.59.65	8414.80.16	8414.90.30	8414.90.41
8415.10.60	8415.10.90	8415.81.01	8415.82.01
8415.83.00	8415.90.40	8415.90.80	8418.10.00
8418.30.00	8418.40.00	8419.50.10	8419.50.50
8419.81.50	8419.90.10	8421.29.00	8425.42.00
8426.99.00	8428.33.00	8428.39.00	8428.90.03
8479.89.65	8479.89.95	8479.90.45	8479.90.55
8479.90.65	8479.90.75	8479.90.85	8479.90.95
8483.10.10	8483.10.50	8483.30.40	8483.30.80
8483.40.10	8483.40.50	8483.40.90	8483.50.60
8483.50.90	8483.60.40	8483.60.80	8483.90.20
8483.90.30	8483.90.50	8483.90.80	8501.53.60
8502.20.00	8502.31.00	8504.31.20	8504.31.40
8504.31.60	8504.32.00	8504.33.00	8514.20.40
8517.71.00	8529.90.73	8543.90.88”.	

5. New heading 9903.96.03 is inserted in numerical sequence, with the material in the new heading inserted in the columns of the HTSUS labeled “Heading/Subheading”, “Article Description”, “Rates of Duty 1-General”, “Rates of Duty 1-Special”, and “Rates of Duty 2”, respectively:

Heading / Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
“9903.96.03	Civil aircraft (all aircraft other than military aircraft and unmanned aircraft) components that are products of	No change	No change	No change”.

	Taiwan, provided for in subdivision (c) of U.S. note 35 to this subchapter.			
--	---	--	--	--

6. U.S. note 2(aa)(v)(3) is modified by deleting “9903.94.64 and 9903.94.65” and inserting “9903.94.64, 9903.94.65, 9903.94.66, 9903.94.67, 9903.94.68 and 9903.94.69” in lieu thereof.
7. U.S. note 2(aa)(v)(4) is modified by deleting “9903.76.22 and 9903.76.23” and inserting “9903.76.22, 9903.76.23 and 9903.76.24” in lieu thereof.
8. U.S. note 33(f) is modified by deleting “9903.94.62, and 9903.94.63” in each place it appears and inserting “9903.94.62, 9903.94.63, 9903.94.66 and 9903.94.67” in lieu thereof.
9. U.S. note 33(g) is modified by deleting “9903.94.62, and 9903.94.63,” and inserting “9903.94.62, 9903.94.63, 9903.94.66 and 9903.94.67” in lieu thereof.
10. U.S. Note 33(j) is modified by deleting “the [date of publication of this Federal Register notice,” and by inserting “June 30, 2025,” in lieu thereof.
11. U.S. note 33(m) is modified by deleting “headings 9903.94.60–9903.94.65, for any good of Japan, the European Union, or South Korea” and inserting “headings 9903.94.60–9903.94.69 for any good of Japan, of the European Union, of South Korea or of Taiwan” in lieu thereof.
12. U.S. note 33(p) is modified by deleting “9903.94.64, and 9903.94.65” and inserting “9903.94.64, 9903.94.65, 9903.94.68 and 9903.94.69” in lieu thereof.
13. U.S. note 33(r) is modified by:
 - a. deleting “9903.94.64, and 9903.94.65” in each place it appears and inserting “9903.94.64, 9903.94.65, 9903.94.68 and 9903.94.69” in lieu thereof;
 - b. deleting “9903.94.64, or 9903.94.65” and inserting “9903.94.64, 9903.94.65, 9903.94.68, or 9903.94.69” in lieu thereof; and
 - c. deleting “South Korea, and Japan” and inserting “South Korea, Japan, and Taiwan” in lieu thereof.
14. U.S. note 33(s) is modified by deleting “December [DATE OF FEDERAL REGISTER NOTICE PUBLICATION],” and inserting “December 4,” in lieu thereof.
15. U.S. note 33(t) is modified by deleting “December [DATE OF FEDERAL REGISTER NOTICE PUBLICATION],” and inserting “December 4,” in lieu thereof.
16. U.S. note 37:

- a. is modified by deleting “provided by 9903.76.04” in each place that it appears and inserting “provided by heading 9903.76.04” in lieu thereof;
 - b. subdivision (c) is modified by deleting “South Korea and Japan” and inserting “South Korea, Japan, and Taiwan” in lieu thereof;
 - c. subdivision (d) is modified by:
 - i. deleting “9903.76.22, and 9903.76.23” and inserting “9903.76.22, 9903.76.23, and 9903.76.24” in lieu thereof; and
 - ii. deleting “(j), and (l)” and inserting “(j), (l), and (m)” in lieu thereof;
 - d. subdivision (e) is modified by deleting “South Korea, and Japan” and inserting “South Korea, Japan, and Taiwan” in lieu thereof;
 - e. subdivision (f) is modified by:
 - i. deleting “9903.76.22, and 9903.76.23” and inserting “9903.76.22, 9903.76.23, and 9903.76.24” in lieu thereof; and
 - ii. deleting “(j), and (l)” and inserting “(j), (l), and (m)” in lieu thereof; and
 - f. subdivision (k) is modified by deleting “9903.76.22, or 9903.76.23” and inserting “9903.76.22, 9903.76.23, or 9903.76.24” in lieu thereof.
17. U.S. note 39(a) is modified by deleting “9903.94.64 and 9903.94.65” and inserting “9903.94.64, 9903.94.65, 9903.94.66, 9903.94.67, 9903.94.68, and 9903.94.69” in lieu thereof.
18. Heading 9903.94.05 is modified by deleting “9903.94.62, and 9903.94.63” from the article description and inserting “9903.94.62, 9903.94.63, 9903.94.66 and 9903.94.67” in lieu thereof.
19. Heading 9903.94.07 is modified by deleting “9903.94.64, and 9903.94.65” in the article description and inserting “9903.94.64, 9903.94.65, 9903.94.68, and 9903.94.69” in lieu thereof.
20. Heading 9903.94.31 is modified by deleting “[]” in the article description and inserting “June 30, 2025” in lieu thereof.
21. Heading 9903.94.32 is modified by deleting “[]” in the article description and inserting “June 30, 2025” in lieu thereof.
22. Heading 9903.96.01 is modified by deleting “[]” in the article description and inserting “June 30, 2025” in lieu thereof.

We only use cookies that are necessary for this site to function to provide you with the best experience. The controller of this site may choose to place supplementary cookies to support additional functionality such as support analytics, and has an obligation to disclose these cookies. Learn more in our [Cookie Statement](#).



CSMS # 68762890 - GUIDANCE: Implementation of Certain Tariff-Related Elements of the Trade and Security Agreement Between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan

U.S. Customs and Border Protection sent this bulletin at 05/27/2026 05:16 PM EDT



U.S. Customs and Border Protection

CSMS # 68762890 - GUIDANCE: Implementation of Certain Tariff-Related Elements of the Trade and Security Agreement Between the Taipei Economic and Cultural Representative Office and the American Institute in Taiwan

The purpose of this message is to provide guidance on the modification of certain Section 232 tariffs applied to aircraft components, automobile parts and wood products of Taiwan.

BACKGROUND

On May 28, 2026, the Secretary of Commerce (Secretary) and the United States Trade Representative (USTR) will publish a Federal Register Notice (FRN) “[Implementing Certain Tariff-Related Elements of a Trade and Security Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States](#),” to modify certain Section 232 tariffs applied to certain aircraft components, automobile parts and wood products of Taiwan, effective for goods entered for consumption, or withdrawn from warehouse consumption, on or after 12:01 a.m. eastern time on May 1, 2026.

GUIDANCE

This guidance provides instructions for importers, brokers, and filers on submitting entries to U.S. Customs and Border Protection (CBP) pertaining to imports of certain aircraft components, automobile parts and wood products of Taiwan under headings 9903.94.66, 9903.94.67, 9903.94.68, 9903.94.69, 9903.76.24 and 9903.96.03 of the Harmonized Tariff Schedule of the United States (HTSUS).

The following HTSUS classifications and duty rates are effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time May 1, 2026. To the extent that implementation of this notice requires a refund of duties collected, importers may file a Post Summary Correction to request a duty refund.

Automobile Parts

9903.94.66: For an automobile part that is the product of Taiwan as provided for in subdivisions (g) and (u) of U.S. note 33 to this subchapter, with a Column 1 duty rate equal to or greater than 15 percent *ad valorem*.

0% additional ad valorem rate of duty

9903.94.67: For an automobile part that is the product of Taiwan as provided for in subdivisions (g) and (u) of U.S. note 33 to this subchapter, with a Column 1 duty rate less than 15 percent *ad valorem*.

15% additional ad valorem rate of duty

(15% is the combined Column 1 and Section 232 tariff rate)

Self-Certifying Automobile Parts

Applies to parts of passenger vehicles and light trucks (automobiles) that are the product of Taiwan when certified by the importer of record that such parts will be used for automobile production or repair activity in the United States, excluding articles classifiable in chapters 72, 73, or 76; articles classifiable in the provision of subdivision (g) of U.S. note 33; and articles classifiable in the provisions of subdivision (i) of U.S. note 38 to this subchapter.

To certify that such parts will be used for automobile production or repair activity in the United States, and not covered by the exclusions above, report one of the following

9903.94.68: For an automobile part that is the product of Taiwan as specified in subdivisions (r) and (u) of U.S. note 33 to this subchapter, with a Column 1 duty rate equal to or greater than 15 percent *ad valorem*.

0% additional ad valorem rate of duty

9903.94.69: For an automobile part that is the product of Taiwan as specified in subdivisions (r) and (u) of U.S. note 33 to this subchapter, with a Column 1 duty rate less than 15 percent *ad valorem*.

15% additional ad valorem rate of duty

(15% is the combined Column 1 and Section 232 tariff rate)

Wood products

9903.76.24: For wood products of Taiwan as provided for in subdivisions (d) and (f) of U.S. note 37 of this subchapter.

15% additional ad valorem rate of duty

Changes to Section 232 for Civil Aircraft Components

As provided in heading 9903.96.03, the additional duties imposed by headings 9903.82.02 and 9903.82.04–9903.82.19 (duties on aluminum, copper, and steel derivative products) shall not apply to articles the product of Taiwan that are civil aircraft (all aircraft other than military aircraft and unmanned aircraft) components that otherwise meet the criteria of General Note 6 of HTSUS, and are classifiable in the provisions of the HTSUS listed in the FRN “[Implementing Certain Tariff-Related Elements of a Trade and Security Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States](#),” but regardless of whether a product is entered under a provision for which the rate of duty “Free (C)” appears in the “Special” sub-column

Continue to report Special Program Indicator “C” to claim the preferential treatment for the column one rate of duty on the articles subject to the Agreement on Trade in Civil Aircraft.

DRAWBACK

Drawback continues to be available, in accordance with applicable regulations in 19 C.F.R. part 190, for eligible claims with respect to the auto parts duties imposed pursuant to Proclamation 10908, as amended, and the wood products duties imposed under Proclamation 10976.

NOT SUBJECT TO CERTAIN ADDITIONAL DUTIES

Entries of automotive parts described in U.S. note 33 subdivision (u) shall not be subject to the additional duties imposed on:

(1) articles of aluminum, of steel, or of copper or derivative aluminum, steel, or copper articles provided for in headings 9903.82.02 and 9903.82.04–9903.82.19.

(2) wood products provided for in headings 9903.76.01, 9903.76.02, 9903.76.03, and 9903.76.24.

For the list of Chapter 1 to 97 HTSUS classifications subject to HTSUS 9903.74.24, see CSMS [66492057](#) (listed under HTSUS 9903.76.02-9903.76.04).

For the list of Chapter 1 to 97 HTSUS classifications subject to HTSUS 9903.94.66 and 9903.94.67, see CSMS [64913145](#) (listed under HTSUS 9903.94.05).

For questions regarding Section 232 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.

 SHARE

Update your subscriptions, modify your password or e-mail address, or stop subscriptions at any time on your [Subscriber Preferences Page](#). You will need to use your e-mail address to log in. If you have questions or problems with the subscription service, please contact subscriberhelp.govdelivery.com.

This service is provided to you at no charge by [U.S. Customs and Border Protection](#).

[Privacy Policy](#) | GovDelivery is providing this information on behalf of U.S. Department of Homeland Security, and may not use the information for any other purposes.



Subscribe to updates from U.S. Customs and Border Protection

Email Address e.g. name@example.com

Share Bulletin



Powered by



[Privacy Policy](#) | [Cookie Statement](#) | [Help](#)