

# Harmonized Tariff Schedule of the United States Revision 32 (2025)

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33. (a) Except as provided for in headings 9903.94.02, 9903.94.03, 9903.94.04, 9903.94.31, 9903.94.40, 9903.94.41, 9903.94.50, 9903.94.51, 9903.94.60, and 9903.94.61, heading 9903.94.01 provides the ordinary customs duty treatment applicable to all entries of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks (hereinafter, automobiles) from all countries classifiable in the headings or subheadings enumerated in subdivision (b) of this note.

Except as provided for in subdivision (d) to 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 9903.94.01 shall be collected in addition to 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 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. Except as provided in headings 9903.94.31, 9903.94.40, 9903.94.41, 9903.94.50, 9903.94.51, 9903.94.60, and 9903.94.61, no claim for entry or for any duty exemption or reduction shall be allowed for the passenger vehicles and light trucks enumerated in subdivision (b) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.94.01. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.94.01, except that entries of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and entries of light trucks shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;

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- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
  - (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10; and
  - (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01.
- (b) The rates of duty set forth in headings 9903.94.01, 9903.94.02, 9903.94.03, 9903.94.04, 9903.94.40, 9903.94.41, 9903.94.50, 9903.94.51, 9903.94.60, 9903.94.61, and certain entries under 9903.94.31, apply to all imported products classifiable in the provisions of the HTSUS enumerated in this subdivision:

8703.22.01	8703.23.01	8703.24.01
8703.31.01	8703.32.01	8703.33.01
8703.40.00	8703.50.00	8703.60.00
8703.70.00	8703.80.00	8703.90.01
8704.21.01	8704.31.01	8704.41.00
8704.51.00	8704.60.00	

- (c) Heading 9903.94.02 applies to:
- (i) all entries of articles classifiable under provisions of the HTSUS enumerated in subdivision (b) of this note, but that are not passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks; as well as
  - (ii) the U.S. content of passenger vehicles and light trucks described in subdivision (d) of this note, upon approval from the Secretary of Commerce.
- (d) Heading 9903.94.03 applies to passenger vehicles and light trucks described in this subdivision, upon approval from the Secretary of Commerce. For any passenger vehicle or light truck, as defined in subdivision (a) of this note, that is classified in one of the subheadings of the HTSUS listed in subdivision (b) of this note and eligible for special tariff treatment under the United States-Mexico-Canada Agreement (USMCA), importers of such passenger vehicles or light trucks may submit documentation to the Secretary of Commerce identifying the amount of U.S. content in each vehicle or light truck imported into the United States. U.S. content refers to the value of the automobile attributable to parts wholly obtained, produced entirely, or substantially transformed in the United States. Thereafter, the Secretary may approve imports of such passenger vehicles or light trucks to be eligible to apply the 25% ad valorem rates of duty exclusively to the value of the non-U.S. content of the vehicle or light truck. The non-U.S. content of the vehicle or light truck shall be calculated by subtracting the value of the U.S. content in a vehicle or light truck from the total value of the vehicle or light truck.

Any importer entering the passenger vehicle or light truck covered by this note under headings 9903.94.03 shall provide any information that may be required, and in such form, as is deemed necessary by CBP in order to permit the administration of this heading.

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 passenger vehicles or light trucks enumerated in subdivision (b) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.94.03. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.94.03.

- (e) Heading 9903.94.04 applies to all entries of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks from all countries classifiable in the headings or subheadings enumerated in subdivision (b) of this note that were manufactured in a year at least 25 years prior to the year of the date of entry.

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- (f) Except as provided for in heading 9903.94.06, 9903.94.32, 9903.94.42, 9903.94.43, 9903.94.52, 9903.94.53, 9903.94.62, and 9903.94.63, headings 9903.94.05 and 9903.94.07 provides the ordinary customs duty treatment applicable to all entries of automobile parts from all countries classifiable in the headings or subheadings enumerated in subdivision (g) of this note or meeting the requirements of subdivision (p) of this note. Automobile parts, for this purpose, include engines and engine parts, transmissions and powertrain parts, electrical components, and parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans and cargo vans) and light trucks classified under the HTSUS provisions enumerated in subdivision (g) of this note or meeting the requirements of subdivision (p) of this note.

Except as provided for in subdivision (h) to 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 headings 9903.94.05 and 9903.94.07 shall be collected in addition to 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 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. Except as provided in headings 9903.94.32, 9903.94.42, 9903.94.43, 9903.94.52, 9903.94.53, 9903.94.62, and 9903.94.63, no claim for entry or for any duty exemption or reduction shall be allowed for the automobile parts in subdivisions (g) or (p) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.05 and 9903.94.07. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.05 and 9903.94.07, except that entries of parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and entries parts of light trucks shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
- (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10;
- (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01; and
- (8) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.

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- (g) Subject to a manufacturer's import adjustment offset amount that may be determined by the Secretary of Commerce under Proclamation 10925 of April 29, 2025 (90 FR 18899), the rates of duty set forth in heading 9903.94.05, 9903.94.42, 9903.94.43, 9903.94.52, 9903.94.53, 9903.94.62, and 9903.94.63 applies to parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks classifiable in the provisions of the HTSUS enumerated in this subdivision:

4009.12.0020	4009.22.0020	4009.32.0020
4009.42.0020	4011.10.10	4011.10.50
4011.20.10	4012.19.40	4012.19.80
4012.20.60	4013.10.0010	4013.10.0020
4016.99.6010	7007.21.51	7009.10.00
7320.10	7320.20.10	8301.20.00
8302.10.30	8302.30	8407.31.00
8407.32	8407.33	8407.34
8408.20.20	8409.91.1040	8409.99.1040
8413.30.10	8413.30.90	8413.91.10
8413.91.9010	8414.30.8030	8414.59.30
8414.59.6540	8414.80.05	8415.20.00
8421.23.00	8421.32.00	8425.49.00
8426.91.00	8431.10.0090	8471
8482.10.10	8482.10.5044	8482.10.5048
8482.20.0020	8482.20.0030	8482.20.0040
8482.20.0061	8482.20.0070	8482.20.0081
8482.40.00	8482.50.00	8483.10.1030
8483.10.30	8501.32	8501.33
8501.34	8501.40	8501.51
8501.52	8507.10	8507.60
8507.90.40	8507.90.80	8511.10.0000
8511.20.00	8511.30.0040	8511.30.0080
8511.40.00	8511.50.00	8511.80.20
8511.80.60	8511.90.6020	8511.90.6040
8512.20.20	8512.20.40	8512.30.00
8512.40.20	8512.40.40	8512.90.20
8512.90.60	8512.90.70	8519.81.20
8525.60.1010	8527.21	8527.29
8536.41.0005	8537.10	8537.20
8539.10.0010	8539.10.0050	8544.30.00
8706.00.03	8706.00.05	8706.00.15
8706.00.25	8707	8707.10.0020
8707.10.0040	8707.90.5020	8707.90.5040
8707.90.5060	8707.90.5080	8708.10.30
8708.10.60	8708.21.00	8708.22
8708.29	8708.30	8708.40.11
8708.40.70	8708.40.75	8708.50
8708.70	8708.80	8708.91
8708.93.60	8708.93.75	8708.94
8708.95	8708.99.53	8708.99.55
8708.99.58	8708.99.68	8716.90.50
9015.10	9029.10	9029.20.4080
9401.20.00		

- (h) Heading 9903.94.06 applies to all entries of articles classifiable under provisions of the HTSUS enumerated in subdivision (g) of this note or meeting the requirements of subdivision (p) of this note
- (i) that are eligible for special tariff treatment under the United States-Mexico-Canada Agreement (USMCA), other than automobile knock-down kits or parts compilations; or
  - (ii) that are not parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks.

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- (i) Heading 9903.94.31 sets forth the ordinary customs duty treatment for certain passenger vehicles that are products of the United Kingdom that are classified under the following subheadings of 8703:

8703.22.01	8703.32.01	8703.60.00
8703.23.01	8703.33.01	8703.70.00
8703.24.01	8703.40.00	8703.80.00
8703.31.01	8703.50.00	8703.90.01

The aggregate annual import volume under heading 9903.94.31 for such products of the United Kingdom for calendar year 2025 shall be limited to 65,205 passenger vehicles.

Beginning on January 1, 2026, and annually thereafter, the aggregate annual import volume under heading 9903.94.31 for such products of the United Kingdom shall be limited to 100,000 passenger vehicles per year. No shipments of such passenger vehicles that are products of the United Kingdom shall be allowed to enter in an aggregate quantity under such heading 9903.94.31, during any of the periods January through March, April through June, July through September, or October through December in any 12-month period that is in excess of 25,000 passenger vehicles, except to the extent of any unused quantity carried forward from a prior quarter. U.S. Customs and Border Protection shall carry forward any unused quantity of such passenger vehicles that are products of the United Kingdom from the first quarter of any calendar year to the third quarter of such year, and shall carryforward any unused quantity from the second quarter of any calendar year to the fourth quarter of such year. The 100,000 passenger vehicle per year tariff rate quota shall recommence on January 1 of each year. Articles entered in excess of this quantity are subject to all applicable tariffs.

Any passenger vehicle, except those eligible for admission under "domestic status" as defined in 19 C.F.R. 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 the effective date of the quota, must be admitted as "privileged foreign status" as defined in 19 C.F.R. 146.41, and will be subject upon entry for consumption to the provisions of the tariff-rate quota in effect at the time of the entry for consumption.

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 passenger vehicles enumerated 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.94.31. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.94.31. Entries of passenger vehicles and light trucks described in this subdivision shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99.

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- (j) Heading 9903.94.32 sets forth the ordinary customs duty treatment for parts of passenger vehicles and light trucks that are products of the United Kingdom classifiable in the following statistical reporting numbers of the HTSUS Annotated:
- 4009.12.0020; 4009.22.0020; 4009.32.0020; 4009.42.0020; 4011.10.1010; 4011.10.1020; 4011.10.1030; 4011.10.1040; 4011.10.1050; 4011.10.1060; 4011.10.1070; 4011.10.5000; 4011.20.1005; 4011.20.1015; 4012.19.8000; 4012.20.6000; 4013.10.0010; 4013.10.0020; 4016.99.6010; 7007.21.5100; 7009.10.0000; 7320.10.3000; 7320.10.6015; 7320.10.6060; 7320.10.9015; 7320.10.9060; 7320.20.1000; 8301.20.0030; 8301.20.0060; 8302.10.3000; 8302.30.3010; 8302.30.3060; 8302.30.6000; 8407.31.0080; 8407.32.2040; 8407.32.2080; 8407.32.9040; 8407.32.9080; 8407.33.3040; 8407.33.3080; 8407.33.6040; 8407.33.6080; 8407.33.9040; 8407.33.9080; 8407.34.0530; 8407.34.0560; 8407.34.0590; 8407.34.1400; 8407.34.1800; 8407.34.2500; 8407.34.3530; 8407.34.3590; 8407.34.4400; 8407.34.4800; 8407.34.5500; 8408.20.2000; 8409.91.1040; 8409.99.1040; 8413.30.1000; 8413.30.9030; 8413.30.9060; 8413.30.9090; 8413.91.1000; 8413.91.9010; 8414.30.8030; 8414.59.3000; 8414.59.6540; 8414.80.0500; 8415.20.0000; 8421.23.0000; 8421.32.0000; 8425.49.0000; 8426.91.0000; 8431.10.0090; 8482.10.1040; 8482.10.1080; 8482.10.5044; 8482.10.5048; 8482.20.0020; 8482.20.0030; 8482.20.0040; 8482.20.0061; 8482.20.0070; 8482.20.0081; 8482.40.0000; 8482.50.0000; 8483.10.1030; 8483.10.3010; 8483.10.3050; 8501.32.2000; 8501.32.4500; 8501.32.5520; 8501.32.5540; 8501.32.6100; 8501.33.2040; 8501.33.2080; 8501.33.3000; 8501.33.4040; 8501.33.4060; 8501.33.6100; 8501.34.3000; 8501.34.6100; 8501.40.2020; 8501.40.2040; 8501.40.4020; 8501.40.4040; 8501.40.5020; 8501.40.5040; 8501.40.6020; 8501.40.6040; 8501.51.2020; 8501.51.2040; 8501.51.4020; 8501.51.4040; 8501.51.5020; 8501.51.5040; 8501.51.6020; 8501.51.6040; 8501.52.4000; 8501.52.8020; 8501.52.8040; 8507.10.0030; 8507.10.0060; 8507.10.0090; 8507.60.0010; 8507.60.0020; 8507.90.4000; 8507.90.8000; 8511.10.0000; 8511.20.0000; 8511.30.0040; 8511.30.0080; 8511.40.0000; 8511.50.0000; 8511.80.2000; 8511.80.6000; 8511.90.6020; 8511.90.6040; 8512.20.2040; 8512.20.2080; 8512.20.4040; 8512.20.4080; 8512.30.0020; 8512.30.0030; 8512.30.0040; 8512.40.2000; 8512.40.4000; 8512.90.2000; 8512.90.6000; 8512.90.7000; 8519.81.2000; 8525.60.1010; 8527.21.1500; 8527.21.2525; 8527.21.4080; 8527.29.4000; 8527.29.8000; 8539.10.0010; 8539.10.0050; 8544.30.0000; 8706.00.0520; 8706.00.1520; 8706.00.1540; 8706.00.2500; 8707.10.0020; 8707.10.0040; 8707.90.5060; 8707.90.5080; 8708.10.3020; 8708.10.3030; 8708.10.3040; 8708.10.3050; 8708.10.6010; 8708.10.6050; 8708.21.0000; 8708.22.0000; 8708.29.1500; 8708.29.2120; 8708.29.2130; 8708.29.2140; 8708.29.2500; 8708.29.5110; 8708.29.5125; 8708.29.5160; 8708.30.1010; 8708.30.1090; 8708.30.5020; 8708.30.5030; 8708.30.5040; 8708.30.5090; 8708.40.1110; 8708.40.1150; 8708.40.7000; 8708.40.7570; 8708.40.7580; 8708.50.1110; 8708.50.1150; 8708.50.3110; 8708.50.3150; 8708.50.5110; 8708.50.5150; 8708.50.6100; 8708.50.6500; 8708.50.7000; 8708.50.7500; 8708.50.7900; 8708.50.8100; 8708.50.8500; 8708.50.8900; 8708.50.9110; 8708.50.9150; 8708.50.9300; 8708.50.9500; 8708.50.9900; 8708.70.0500; 8708.70.1500; 8708.70.2500; 8708.70.3500; 8708.70.4530; 8708.70.4546; 8708.70.4548; 8708.70.4560; 8708.70.6030; 8708.70.6045; 8708.70.6060; 8708.80.0300; 8708.80.0500; 8708.80.1300; 8708.80.1600; 8708.80.5100; 8708.80.5500; 8708.80.6000; 8708.80.6510; 8708.80.6590; 8708.91.1000; 8708.91.5000; 8708.91.6000; 8708.91.6500; 8708.91.7510; 8708.91.7550; 8708.93.6000; 8708.93.7500; 8708.94.1000; 8708.94.5000; 8708.94.6000; 8708.94.6500; 8708.94.7000; 8708.94.7510; 8708.94.7550; 8708.95.0500; 8708.95.1000; 8708.95.2000; 8708.99.5300; 8708.99.5500; 8708.99.5800; 8708.99.6805; 8708.99.6810; 8708.99.6890; 8716.90.5010; 8716.90.5048; 8716.90.5060; 9015.10.4000; 9015.10.8000; 9029.10.4000; 9029.10.8000; 9029.20.4080; 9401.20.0000

Any automotive part, except those eligible for admission under "domestic status" as defined in 19 C.F.R. 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 standard time on the date of publication of this Federal Register notice, must be admitted as "privileged foreign status" as defined in 19 C.F.R. 146.41, and will be subject upon entry for consumption to any ad valorem rates of duty related to the classification under this HTSUS subheading. [Compiler's note: this federal register notice was published on June 30, 2025. For more information see 90 Fed. Reg. 27851.]

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 enumerated in this subdivision (j) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.94.32. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.94.32. Entries of automotive parts described in this subdivision shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;

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- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and
  - (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.
- (k) Except as provided for in headings 9903.94.02 and 9903.94.04, headings 9903.94.40, 9903.94.41 sets forth the ordinary customs duty treatment for certain passenger vehicles and light trucks classifiable in the provisions of the HTSUS enumerated in subdivision (b) of this Note that are products of Japan.

Any passenger vehicle or light truck, 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 standard time on September 16, 2025, 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 this HTSUS subheading.

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 passenger vehicles and light trucks provided for in this subdivision (k) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.40 and 9903.94.41. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.40 and 9903.94.41. Entries of passenger vehicles and light trucks described in this subdivision shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
  - (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
  - (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99.
- (l) Except as provided for in headings 9903.94.06, headings 9903.94.42, 9903.94.43 sets 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 that are products of Japan.

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 standard time on September 16, 2025, 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 this HTSUS subheading.

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 (l) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.42 and 9903.94.43. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.42 and 9903.94.43. Entries of automotive parts described in this subdivision shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;

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- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and
  - (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.
- (m) As provided in headings 9903.94.40–9903.94.45, headings 9903.94.50–9903.94.55, and headings 9903.94.60–9903.94.65, for any good of Japan, the European Union, or South Korea subject to a specific or compound rate of duty under column 1-General, the ad valorem equivalent rate of duty of such good shall be determined by dividing the amount of duty payable under column 1-General by the customs value of the good. For example, if a good were subject to a specific duty of 50 cents per kilogram, and one kilogram of the good were entered with a customs value of \$10, then the ad valorem equivalent rate of duty would be obtained by dividing 50 cents by \$10, yielding 5 percent. For any good of South Korea for which a specific or compound rate of duty under column 1-Special is properly claimed, the ad valorem equivalent rate of duty shall be determined in the same manner.
- (n) Headings 9903.94.50 and 9903.94.51 set forth the ordinary customs duty treatment for certain passenger vehicles and light trucks in the provisions of the HTSUS enumerated in subdivision (b) of this Note that are products of the member countries of the European Union.

The member countries of the European Union that are covered by this subdivision and by headings 9903.94.50 and 9903.94.51 shall include the following: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia (Czech Republic), Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden.

Any passenger vehicle or light truck, except those eligible for admission under "domestic status" as defined in 19 C.F.R. 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 standard time on September 25, 2025, 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 this HTSUS subheading.

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 passenger vehicles and light trucks provided for in this subdivision (n) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.50 and 9903.94.51. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.50 and 9903.94.51. Entries of passenger vehicles and light trucks described in this subdivision shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99.

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- (o) Headings 9903.94.52 and 9903.94.53 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 that are products of the European Union. For the purposes of this subdivision, the European Union is comprised of the countries identified in subdivision (n).

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 standard time on September 25, 2025, 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 this HTSUS subheading.

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 (o) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.52 and 9903.94.53. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.52 and 9903.94.53. Entries of automotive parts described in this subdivision shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
  - (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
  - (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and
  - (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.
- (p) Except as provided for in headings 9903.94.33, 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, and 9903.94.65, heading 9903.94.07 sets forth the ordinary customs duty treatment for automobile parts when certified by the importer of record that such parts will be used for automobile production or repair activity in the United States. Heading 9903.94.07 does not apply to the following:
- (i) articles classifiable in HTSUS chapters 72, 73 or 76;
  - (ii) articles classifiable in the provisions of subdivision (g) of this note; or
  - (iii) articles classifiable in the provisions of subdivision (i) of U.S. note 38 to this subchapter.

Any importer entering an article under heading 9903.94.07 shall provide such information as CBP may require in order to permit the administration of this subheading.

Except as provided for in subdivision (h) to 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 9903.94.07 shall be collected in addition to 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, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. Any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.94.07.

All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.94.07, except that articles under this heading shall not be subject to:

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- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
  - (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
  - (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
  - (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10;
  - (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01; and
  - (8) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.
- (q) Heading 9903.94.33 sets forth the ordinary customs duty treatment for automobile parts of the United Kingdom when certified by the importer of record that such parts will be used in automobiles that are products of the United Kingdom. Heading 9903.94.33 does not apply to the following:
- (i) articles classifiable in HTSUS chapters 72, 73 or 76;
  - (ii) articles classifiable in the provisions of subdivision (j) of this note; or
  - (iii) articles classifiable in the provisions of subdivision (i) of U.S. note 38 to this subchapter.
- Any importer entering an article under heading 9903.94.33 shall provide such information as CBP may require in order to permit the administration of this subheading.
- 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 duties provided in heading 9903.94.33 shall be collected in addition to 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, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. Any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.94.33.
- All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.94.33, except that articles under this heading shall not be subject to:
- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
  - (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
  - (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95; and
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and
  - (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.
- (r) Headings 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, and 9903.94.65 set forth the ordinary customs duty treatment for automobile parts of the European Union, South Korea, and Japan when certified by the importer of record that such parts will be used for automobile production or repair activity in the United States. Headings 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, and 9903.94.65 do not apply to the following:

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- (i) articles classifiable in HTSUS chapters 72, 73 or 76;
- (ii) articles classifiable in the provisions of subdivision (g) of this note; or
- (iii) articles classifiable in the provisions of subdivision (i) of U.S. note 38 to this subchapter.

Any importer entering an article under headings 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, or 9903.94.65 shall provide such information as CBP may require in order to permit the administration of this subheading.

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 duties provided in headings 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, and 9903.94.65 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading, except for goods qualifying under Executive Order 14345 of September 4, 2025 (Implementing the United States-Japan Agreement) or the United States-Korea Free Trade Agreement. 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, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. Any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, and 9903.94.65.

All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.44, 9903.94.45, 9903.94.54, 9903.94.55, 9903.94.64, and 9903.94.65, except that articles under these headings shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
  - (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
  - (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
  - (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10;
  - (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01; and
  - (8) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03.
- (s) Headings 9903.94.60 and 9903.94.61 set forth the ordinary customs duty treatment for certain passenger vehicles and light trucks in the provisions of the HTSUS enumerated in subdivision (b) of this Note that are products of South Korea.

Any passenger vehicle or light truck, except those eligible for admission under "domestic status" as defined in 19 C.F.R. 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 December [DATE OF FEDERAL REGISTER NOTICE PUBLICATION], 2025, must be admitted as "privileged foreign status" as defined in 19 C.F.R. 146.41, and will be subject upon entry for consumption to any ad valorem rates of duty related to the classification under this HTSUS subheading. **[Compiler's note: this notice was published on December 4, 2025. See 90 Fed. Reg. 55964.]**

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 passenger vehicles and light trucks provided for in this subdivision (s) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.60 and 9903.94.61. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.60 and 9903.94.61. Entries of passenger vehicles and light trucks described in this subdivision (s) shall not be subject to:

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- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
  - (2) the additional duties imposed on entries of products of aluminum under heading 9903.85.02 and 9903.85.12;
  - (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14, and 9903.85.15;
  - (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
  - (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99.
- (t) Headings 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65 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 South Korea.

Any automotive part, except those eligible for admission under "domestic status" as defined in 19 C.F.R. 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 December [DATE OF FEDERAL REGISTER NOTICE PUBLICATION], 2025, must be admitted as "privileged foreign status" as defined in 19 C.F.R. 146.41, and will be subject upon entry for consumption to any ad valorem rates of duty related to the classification under this HTSUS subheading. **[Compiler's note: this notice was published on December 4, 2025. See 90 Fed. Reg. 55964.]**

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 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 (t) 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, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in headings 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in headings 9903.94.62, 9903.94.63, 9903.94.64, and 9903.94.65. Entries of automotive parts described in this subdivision (t) shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under heading 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14, and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and
- (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02, 9903.76.03, and 9903.76.23.