

**From:** [U.S. Customs and Border Protection](#)  
**To:** [Bill Baldwin](#)  
**Subject:** CSMS # 63988467 - GUIDANCE: Additional Duties on Imports from Canada  
**Date:** Monday, February 3, 2025 11:25:14 AM

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## Cargo Systems Messaging Service

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### CSMS # 63988467 - GUIDANCE: Additional Duties on Imports from Canada

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The purpose of this message is to provide guidance on the additional duties on imports that are the products of Canada, pursuant to the Executive Order issued on February 1, 2025 (EO). As directed by the EO, U.S. Customs and Border Protection (CBP) issued a Notice in the Federal Register implementing the additional duties.

#### GUIDANCE

Effective with respect to goods that are the product of Canada entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. Eastern Standard Time on **February 4, 2025**, the following HTSUS classifications and additional duty rates apply:

9903.01.10: All imports of articles that are products of Canada, other than products classifiable under headings 9903.01.11, 9903.01.12, 9903.01.13, and 9903.01.14, and other than products for personal use included in accompanied baggage of persons arriving in the United States - an additional *ad valorem* rate of duty of 25%.

9903.01.13: Imports of energy or energy resources of Canada, as defined in section 8 of Executive Order 14156 of January 20, 2025 (Declaring a National Energy Emergency) as: crude oil, natural gas, lease condensates, natural gas liquids, refined petroleum products, uranium, coal, biofuels, geothermal heat, the kinetic movement of flowing water, and critical minerals, as defined by [30 U.S.C. 1606](#) (a)(3) - an additional *ad valorem* rate of duty of 10%.

For the following products excluded from the additional duties, one of the following HTSUS classifications apply:

9903.01.11: Articles the product of Canada that are donations, by persons subject to the jurisdiction of the United States, of articles, such as food, clothing, and medicine, intended to be used to relieve human suffering.

9903.01.12: Articles the product of Canada 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.

9903.01.14: Except for products described in headings 9903.01.11 and 9903.01.12, and other than products for personal use included in accompanied baggage of persons arriving in the United States, articles the product of Canada that: (1) were loaded onto a vessel at the port of loading, or in transit on the final mode of transport prior to entry into the United States, before 12:01 a.m. Eastern Standard Time on February 1, 2025; and (2) are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. Eastern Standard Time on February 4, 2025, and before 12:01 a.m. Eastern Standard Time on February 7, 2025.

The additional *ad valorem* duty provided for in new HTSUS headings 9901.01.10 and 9901.01.13 applies in addition to all other applicable duties (including antidumping and countervailing duties), taxes, fees, exactions, and charges.

Products of Canada that are eligible for special tariff treatment under general note 3(c)(i) to the tariff schedule (e.g., the United States-Mexico-Canada Agreement), or that are eligible for temporary duty exemptions or reductions under subchapter II to chapter 99, shall be subject to the additional *ad valorem* rate of duty imposed by headings 9903.01.10 and 9903.01.13.

The additional duties imposed by headings 9903.01.10 and 9903.01.13 that apply to products of Canada include both goods of Canada under the rules of origin set forth in part 102, title 19 of the Code of Federal Regulations, as applicable, as well as goods that are considered to be substantially transformed in Canada.

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The additional duties imposed by headings 9903.01.10 and 9903.01.13 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 CBP, and whenever CBP agrees that entry under such a provision is appropriate, except for goods entered under heading 9802.00.80; and subheadings 9802.00.40, 9802.00.50, and 9802.00.60. For subheadings 9802.00.40, 9802.00.50, and 9802.00.60, the

additional duties apply to the value of repairs, alterations, or processing performed (in Canada), as described in the applicable subheading. For heading 9802.00.80, the additional duties apply to the value of the article assembled abroad (in Canada), less the cost or value of such products of the United States, as described.

### **FOREIGN TRADE ZONE**

Articles that are products of Canada, excluding those encompassed by 50 U.S.C. 1702(b), except those that are eligible for admission to a foreign trade zone under “domestic status” as defined in 19 CFR 146.43, and are admitted into a United States foreign trade zone on or after 12:01 a.m. Eastern Standard Time on February 4, 2025, must be admitted as “privileged foreign status” as defined in 19 CFR 146.41. Such articles will be subject, upon entry for consumption, to the duties imposed by this order and the rates of duty related to the classification under the applicable HTSUS subheading in effect at the time of admission into the United States foreign trade zone.

### **DRAWBACK**

No drawback is available with respect to the additional duties imposed pursuant to the Executive Order, as implemented in the Federal Register Notice.

### **DE MINIMIS**

Pursuant to the Executive Order, and as implemented in the Federal Register Notice, certain products of Canada are no longer eligible for the administrative exemption from duty and certain tax at 19 U.S.C. § 1321(a)(2)(C), and are subject to additional ad valorem rates of duty. Accordingly, effective February 4, 2025, such goods may not receive so-called “de minimis” clearance and enter duty and tax free. Requests for de minimis entry and clearance for ineligible shipments will be rejected. The filer/importer has the option of filing an appropriate formal or other informal entry and paying all applicable duties, taxes and fees.

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

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



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