U.S. Customs and Border Protection
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# CSMS # 69395344 - GUIDANCE: Section 232 Duties on Imports of Patented Pharmaceutical Articles and Ingredients

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The purpose of this message is to provide guidance on the implementation of the April 2, 2026, Presidential Proclamation 11020, *Adjusting Imports of Pharmaceuticals and Pharmaceutical Ingredients Into the United States*.

**BACKGROUND**
On April 2, 2026, the President issued Proclamation 11020, imposing additional duties on certain imports of patented pharmaceuticals and ingredients for patented pharmaceuticals (active pharmaceutical ingredients and key starting materials). The additional duties on imports of patented pharmaceutical products and ingredients are effective July 31, 2026 for the products of companies listed in Annex III to the Proclamation and September 29, 2026 for products of all other companies. Generic pharmaceuticals and their associated ingredients are not subject to additional duties. *See* 91 FR 18183.

Effective July 31, 2026, all importers of goods classified under the subject HTSUS classifications (in Chapters 29 and 30 of the HTSUS) are required to report an applicable Chapter 99 HTSUS classification below.

**GUIDANCE**
This guidance provides instructions for importers, brokers, and filers on submitting entries to U.S. Customs and Border Protection (CBP) on patented pharmaceuticals and associated pharmaceutical ingredients from all countries as provided in Harmonized Tariff Schedule of the United States (HTSUS) headings 9903.04.60–9903.04.69. See the attachment for the classifications in Chapters 29 and 30 of the HTSUS which correspond to each Chapter 99 heading, as specified in subdivision (c) of U.S. note 40 to subchapter III of the HTSUS, as updated by the July 1, 2026 484(f) Committee Changes to the HTSUS (see List of 484(f) Committee Changes for July 1, 2026 - Final).

The additional duties will take effect with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on July 31, 2026, for products of companies listed in Annex III of the Proclamation, and on or after 12:01 a.m. eastern time on September 29, 2026, for products of all other companies.

Regardless of company, effective July 31, 2026, all importers of goods classified under the subject Chapter 29 and 30 HTSUS classifications are required to report an applicable Chapter 99 HTSUS classification below.

For imports from all other companies, no Section 232 duties are due on imports of patented pharmaceuticals and ingredients until September 29, 2026. From July 31, 2026, through September 28, 2026, importers of patented pharmaceuticals and ingredients from all other companies should file the zero duty HTSUS 9903.04.61. The companies subject to Section 232 duties on patented pharmaceuticals and ingredients as of July 30, 2026, are listed in Annex III of the Proclamation.

If a product is subject to more than one rate of duty under the Proclamation, then the

lowest applicable rate shall apply.

**9903.04.60:** Except as provided for in heading 9903.04.61, applies to patented pharmaceutical articles as provided for in subdivisions (c) and (d) of U.S. note 40 to subchapter III.

**100% ad valorem duty rate (combined column one and Section 232 duty rate)**

**9903.04.61:** Applies to patented pharmaceutical articles (which are the products of all other companies not specified in Annex III) entered before 12:01 a.m. eastern time on September 29, 2026, as provided for in subdivisions (c) and (e) of U.S. note 40 to subchapter III.

**0% additional ad valorem duty rate.**

**9903.04.62:** Applies to patented pharmaceutical articles that are the product of Japan, a European Union member country (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, and Sweden), South Korea, Switzerland, or Liechtenstein as provided for in subdivisions (c) and (f) of U.S. note 40 to subchapter III.

**15% ad valorem duty rate (combined column one and Section 232 duty rate)**

**9903.04.63:** Applies to patented pharmaceutical articles that are the product of the United Kingdom as defined in subdivisions (c) and (g) of U.S. note 40 to subchapter III.

**10% additional ad valorem duty rate.**

**9903.04.64:** Applies to patented pharmaceutical articles subject to a qualifying onshoring plan, as provided for in subdivisions (c) and (h)(i) of U.S. note 40 to subchapter III.

**20% additional ad valorem duty rate.**

**Effective for goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on April 2, 2030, the duty rate for 9903.04.64 increases to 100%.**

*(Note: Based on a notification from the Commerce Department, there are no companies with a qualifying onshoring plan currently eligible for the duty rate under 9903.04.64.)*
**9903.04.65:** Applies to pharmaceutical articles subject to the Annex II list of companies with a qualifying onshoring plan agreement with the Commerce Department and Most-Favored-Nation (MFN) pharmaceutical pricing agreement, as provided for in subdivisions (c) and (h)(ii) of U.S. note 40 to subchapter III.

**0% additional ad valorem rate of duty.**

*(NOTE: 9903.04.65 expires on January 20, 2029)*

**9903.04.66**: Applies to drugs and pharmaceutical articles for the specific uses provided in subdivisions (c) and (h)(iii) of U.S. note 40 to subchapter III

in subdivisions (c) and (i)(iii) of U.S. note 40 to subchapter III.

**0% additional ad valorem rate of duty.**

**9903.04.67**: Applies to generic pharmaceutical articles, as provided for in subdivision (c) of U.S. note 40 to subchapter III.

**0% additional ad valorem rate of duty.**

**9903.04.68**: Applies to pharmaceutical products with an active pharmaceutical ingredient packaged in dosage form that is a product of the United States.

**0% additional ad valorem rate of duty.**

**9903.04.69**: Applies to articles as provided for in subdivision (i) of U.S. note 40 to subchapter III (those products classified under the subject Chapter 29 and 30 HTSUS classifications that are not pharmaceutical articles).

**0% additional ad valorem rate of duty.**

**U.S. Origin Pharmaceuticals**
Imports of United States-origin pharmaceutical products are not subject to the tariffs imposed by the Proclamation.

**Trade Agreements**
For imported articles subject to headings 9903.04.60–9903.04.68 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 these headings shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading.

**Chapter 98**
Goods for which entry is claimed under a provision of chapter 98 to the HTSUS 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 under a provision of chapter 99 to the HTSUS 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.

**Drawback**
Drawback shall be available with respect to the duties imposed pursuant to Proclamation 11020.

**Foreign Trade Zone (FTZ)**
Any product described in clause (4) of Proclamation 11020, except those eligible for admission as ‘‘domestic status’’ as described in 19 CFR 146.43, that is subject to a duty imposed by Proclamation 11020 and that is admitted into a United States foreign trade zone on or after the effective date of Proclamation 11020, must be admitted as ‘‘privileged foreign status’’ as described 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 the applicable HTSUS subheading.

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.

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