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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

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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aircraft components, automobile parts and wood products of Taiwan, effective for goods entered for consumption, or withdrawn from warehouse consumption, on or after 12:01 a.m. eastern time on May 1, 2026.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The following HTSUS classifications and duty rates are effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time May 1, 2026.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.

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