



DEPARTMENT OF COMMERCE

International Trade Administration

[Docket No. 250912-0154; RTID 0625-XC057]

Implementing Certain Tariff-Related Elements of the United States-Japan Agreement

AGENCY: International Trade Administration, U.S. Department of Commerce.

ACTION: Notice.

SUMMARY: On July 23, 2025, the President announced a framework agreement between the United States and Japan (the Agreement), which lays the foundation for a new era of U.S.-Japan trade relations grounded in principles of reciprocity and our shared national interests. On September 4, 2025, the President issued Executive Order 14345, Implementing the United States-Japan Agreement, finding that specified tariff actions are consistent with the national interests of the United States and are necessary and appropriate to address the national emergency declared in Executive Order 14257, as amended, and to reduce or eliminate the threats to national security found in certain proclamations issued under Section 232 of the Trade Expansion Act of 1962. Executive Order 14345 also directed and authorized the Secretary of Commerce (Secretary) to publish in the *Federal Register* changes to the Harmonized Tariff Schedule of the United States (HTSUS) with respect to general tariffs on Japanese goods (in consultation with the United States Trade Representative, the Secretary of Homeland Security acting through the Commissioner of U.S. Customs and Border Protection (CBP), and the Chair of the United States International Trade Commission (ITC)); products of Japan that fall under the World Trade Organization Agreement on Trade in Civil Aircraft, except for unmanned aircraft (in consultation with the Chair of the ITC and the Commissioner of CBP); and products of Japan subject to duties under Proclamation 10908 of March 26, 2025 (Adjusting Imports of Automobiles and Automobile Parts Into the United States) (in consultation with the Chair of the

ITC and the Commissioner of CBP). This notice amends the HTSUS to implement these provisions of the Agreement.

DATES: The changes in the Harmonized Tariff Schedule of the United States are effective September 16, 2025 except as otherwise provided for in this notice.

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.

SUPPLEMENTARY INFORMATION:

I. Background

On July 23, 2025, the President announced an Agreement between the United States and Japan (the Agreement), which lays the foundation for a new era of U.S.-Japan trade relations grounded in principles of reciprocity and our shared national interests (<https://www.whitehouse.gov/fact-sheets/2025/07/fact-sheet-president-donald-j-trump-secures-unprecedented-u-s-japan-strategic-trade-and-investment-agreement/>). On September 4, 2025, the President signed Executive Order 14345, which states that the Agreement establishes a tariff framework that levels the playing field for American producers and accounts for American national security needs. 90 Fed. Reg. 43535 (Sept. 9, 2025). The Agreement will reduce the U.S. trade deficit, boost the economy of the United States, and address the consequences of the U.S. trade deficit, including by strengthening the manufacturing and defense industrial base of the United States. In addition to raising billions in revenue, this new tariff framework under the Agreement, combined with expanded U.S. exports and investment-driven production, will help reduce the trade deficit with Japan and restore greater balance to the overall U.S. trade position.

Under the Agreement, the United States will apply a baseline 15 percent *ad valorem* tariff on nearly all Japanese imports entering the United States, alongside separate sector-specific treatment for automobiles and automobile parts; aerospace products; generic pharmaceuticals; and natural resources that are not naturally available or produced in the United States.

In Executive Order 14345, the President found that the Agreement is necessary and appropriate to address 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 Trade Deficits, as amended, and to reduce or eliminate the threats to national security found in Proclamation 9704 of March 8, 2018, Adjusting Imports of Aluminum Into the United States, as amended; Proclamation 9705 of March 8, 2018, Adjusting Imports of Steel Into the United States, as amended; Proclamation 9888 of May 17, 2019, Adjusting Imports of Automobiles and Automobile Parts Into the United States, as amended; and Proclamation 10962 of July 30, 2025, Adjusting Imports of Copper Into the United States.

Executive Order 14345 directed the Secretary of Commerce (Secretary), in consultation with the United States Trade Representative; the Secretary of Homeland Security, acting through the Commissioner of CBP; and the Chair of the ITC, to determine whether modifications to the HTSUS are necessary or appropriate to effectuate the order and authorized him to make modifications through notice in the *Federal Register*. That order requires changes to the additional *ad valorem* rate of duty applicable to products of Japan, which are to be determined by a product's current *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 of the HTSUS (Column 1 Duty Rate). For a product of Japan with a Column 1 Duty Rate that is less than 15 percent, the sum of its Column 1 Duty Rate and the additional *ad valorem* rate of duty is 15 percent. For a product of Japan with a Column 1 Duty Rate that is at least 15 percent, the additional rate of duty pursuant to Executive Order 14345 is zero. Per Executive Order 14345, treatment of specific or compound duty rates is identical to the treatment provided to products of the European Union, as outlined in Executive Order 14326 of July 31, 2025, Further Modifying the Reciprocal Tariff Rates. The duties, which are set forth in Annex 1(a) to this notice, apply in lieu of the additional *ad valorem* duties previously imposed on products of Japan under Executive Order 14257, as amended. These modifications apply to products of Japan entered for

consumption or withdrawn from warehouse for consumption on or after 12:01 a.m. eastern daylight time on August 7, 2025.

Executive Order 14345 also directed the Secretary, in consultation with the Chair of the ITC and the Commissioner of CBP, to publish a notice in the *Federal Register* modifying the HTSUS so that tariffs applied under Executive Order 14257, as amended; Proclamation 9704, as amended; Proclamation 9705, as amended; and Proclamation 10962 do not apply to products of Japan that fall under the World Trade Organization Agreement on Trade in Civil Aircraft, except for unmanned aircraft. These modifications are set forth in Annex 1(b) to this notice and are effective for goods entered for consumption, or withdrawn from warehouse for consumption, on or after September 16, 2025.

Finally, Executive Order 14345 directed the Secretary, in consultation with the Chair of the ITC and the Commissioner of CBP, to publish a notice in the *Federal Register* amending the HTSUS to allow for the additional *ad valorem* rate of duty applicable to an automobile or automobile part that is a product of Japan and subject to duties under Proclamation 10908 to be determined by the product's Column 1 Duty Rate. For a product of Japan with a Column 1 Duty Rate that is less than 15 percent, the sum of its Column 1 Duty Rate and the additional automobile or automobile part Proclamation 10908 *ad valorem* rate of duty are 15 percent. For a product of Japan with a Column 1 Duty Rate that is at least 15 percent, the additional automobile or automobile part Proclamation 10908 *ad valorem* rate of duty imposed is zero. These modifications are set forth in Annex 1(c) to this notice and are effective for goods entered for consumption, or withdrawn from warehouse for consumption, on or after September 16, 2025.

Dated: September 12, 2025.

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

Annex I

- a. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on August 7, 2025, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified as follows:

1. Heading 9903.02.30 is hereby terminated.
2. U.S. note 2(v)(xv) to subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified by inserting the following in lieu thereof:

“As provided in headings 9903.02.19, 9903.02.20, 9903.02.72, and 9903.02.73, for any good of the European Union or Japan 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.”

3. New headings 9903.02.72 and 9903.02.73 are 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	
“9903.02.72	Except for goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on August 7, 2025, and entered for consumption or withdrawn from warehouse for consumption before 12:01 a.m. eastern daylight time on October 5, 2025, except for products described in headings 9903.01.30-9903.01.33, and except as provided for in headings 9903.01.34, 9903.02.01, and 9903.96.02, articles the product of Japan, with an ad valorem (or ad valorem equivalent) rate of duty under column 1 equal to or greater than 15 percent, as provided for in subdivision (v) of U.S. note 2 to this subchapter	The duty provided in the applicable subheading	The duty provided in the applicable subheading	No change.
9903.02.73	Except for goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on August 7, 2025, and entered for consumption or withdrawn from warehouse for consumption before 12:01 a.m.	15%	15%	No change”

	eastern daylight time on October 5, 2025, except for products described in headings 9903.01.30-9903.01.33, and except as provided for in headings 9903.01.34, 9903.02.01, and 9903.96.02, articles the product of Japan, with an ad valorem (or ad valorem equivalent) rate of duty under column 1 less than 15 percent, as provided for in subdivision (v) of U.S. note 2 to this subchapter			
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- b. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on September 16, 2025, subchapter III of chapter 99 of the HTSUS is modified as follows:
1. U.S. note 35 is modified by adding in the following subdivision (b)

“As provided in heading 9903.96.02, the additional duties imposed by heading 9903.02.72, 9903.02.73 9903.78.01, 9903.81.87, 9903.81.88, 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.85.02, 9903.85.04, 9903.85.07, and 9903.85.08, shall not apply to articles of civil aircraft (all aircraft other than military aircraft and unmanned aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components of Japan, that otherwise meet the criteria of General Note 6 of HTSUS, and 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” subcolumn: 3917.21.00; 3917.22.00; 3917.23.00; 3917.29.00; 3917.31.00; 3917.33.00; 3917.39.00; 3917.40.00; 3926.90.45; 3926.90.94; 3926.90.96; 3926.90.99; 4008.29.20; 4009.12.00; 4009.22.00; 4009.32.00; 4009.42.00; 4011.30.00; 4012.13.00; 4012.20.10; 4016.10.00; 4016.93.50; 4016.99.35; 4016.99.60; 4017.00.00; 4504.90.00; 4823.90.10; 4823.90.20; 4823.90.31; 4823.90.40; 4823.90.50; 4823.90.60; 4823.90.67; 4823.90.70; 4823.90.80; 4823.90.86; 6812.80.90; 6812.99.10; 6812.99.20; 6812.99.90; 6813.20.00; 6813.81.00; 6813.89.00; 7007.21.11; 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; 8108.90.60; 8302.10.60; 8302.10.90; 8302.20.00; 8302.42.30; 8302.42.60; 8302.49.40; 8302.49.60; 8302.49.80; 8302.60.30; 8307.10.30; 8307.90.30; 8407.10.00; 8408.90.90; 8409.10.00; 8411.11.40; 8411.11.80; 8411.12.40; 8411.12.80; 8411.21.40; 8411.21.80; 8411.22.40; 8411.22.80; 8411.81.40; 8411.82.40; 8411.91.10; 8411.91.90; 8411.99.10; 8411.99.90; 8412.10.00; 8412.21.00; 8412.29.40; 8412.29.80; 8412.31.00; 8412.39.00; 8412.80.10; 8412.80.90; 8412.90.90; 8413.19.00; 8413.20.00; 8413.30.10; 8413.30.90; 8413.50.00; 8413.60.00; 8413.70.10; 8413.70.20; 8413.81.00; 8413.91.10; 8413.91.20; 8413.91.90; 8414.10.00; 8414.20.00; 8414.30.40; 8414.30.80; 8414.51.30; 8414.51.90; 8414.59.30; 8414.59.65; 8414.80.05; 8414.80.16; 8414.80.20; 8414.80.90; 8414.90.10; 8414.90.30; 8414.90.41; 8414.90.91; 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; 8418.61.01; 8418.69.01; 8419.50.10; 8419.50.50; 8419.81.50; 8419.81.90;

8419.90.10; 8419.90.20; 8419.90.30; 8419.90.50; 8419.90.85; 8421.19.00; 8421.21.00;
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8471.60.90; 8471.70.10; 8471.70.20; 8471.70.30; 8471.70.40; 8471.70.50; 8471.70.60;
8471.70.90; 8479.89.10; 8479.89.20; 8479.89.65; 8479.89.70; 8479.89.95; 8479.90.41;
8479.90.45; 8479.90.55; 8479.90.65; 8479.90.75; 8479.90.85; 8479.90.95; 8483.10.10;
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8483.60.80; 8483.90.10; 8483.90.20; 8483.90.30; 8483.90.50; 8483.90.80; 8484.10.00;
8484.90.00; 8501.20.50; 8501.20.60; 8501.31.50; 8501.31.60; 8501.31.81; 8501.32.20;
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8501.61.01; 8501.62.01; 8501.63.01; 8501.71.00; 8501.72.10; 8501.72.20; 8501.72.30;
8501.72.90; 8501.80.10; 8501.80.20; 8501.80.30; 8502.11.00; 8502.12.00; 8502.13.00;
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8504.40.95; 8504.50.40; 8504.50.80; 8507.10.00; 8507.20.80; 8507.30.80; 8507.50.00;
8507.60.00; 8507.80.82; 8507.90.40; 8507.90.80; 8511.10.00; 8511.20.00; 8511.30.00;
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8516.80.80; 8517.13.00; 8517.14.00; 8517.61.00; 8517.62.00; 8517.69.00; 8517.71.00;
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8519.81.30; 8519.81.41; 8519.89.10; 8519.89.20; 8519.89.30; 8521.10.30; 8521.10.60;
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8526.10.00; 8526.91.00; 8526.92.10; 8526.92.50; 8528.42.00; 8528.52.00; 8528.62.00;
8529.10.21; 8529.10.40; 8529.10.91; 8529.90.04; 8529.90.05; 8529.90.06; 8529.90.09;
8529.90.13; 8529.90.16; 8529.90.19; 8529.90.21; 8529.90.24; 8529.90.29; 8529.90.33;
8529.90.36; 8529.90.39; 8529.90.43; 8529.90.46; 8529.90.49; 8529.90.55; 8529.90.63;
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8529.90.88; 8529.90.89; 8529.90.93; 8529.90.95; 8529.90.97; 8529.90.98; 8531.10.00;
8531.20.00; 8531.80.15; 8531.80.90; 8536.70.00; 8539.10.00; 8539.51.00; 8543.70.42;
8543.70.45; 8543.70.60; 8543.70.80; 8543.70.91; 8543.70.95; 8543.90.12; 8543.90.15;
8543.90.35; 8543.90.65; 8543.90.68; 8543.90.85; 8543.90.88; 8544.30.00; 8801.00.00;
8802.11.01; 8802.12.01; 8802.20.01; 8802.30.01; 8802.40.01; 8805.29.00; 8807.10.00;
8807.20.00; 8807.30.00; 8807.90.90; 9001.90.40; 9001.90.50; 9001.90.60; 9001.90.80;
9001.90.90; 9002.90.20; 9002.90.40; 9002.90.70; 9002.90.85; 9002.90.95; 9014.10.10;
9014.10.60; 9014.10.70; 9014.10.90; 9014.20.20; 9014.20.40; 9014.20.60; 9014.20.80;
9014.90.10; 9014.90.20; 9014.90.40; 9014.90.60; 9020.00.40; 9020.00.60; 9025.11.20;
9025.11.40; 9025.19.40; 9025.19.80; 9025.80.10; 9025.80.15; 9025.80.20; 9025.80.35;
9025.80.40; 9025.80.50; 9025.90.06; 9026.10.20; 9026.10.40; 9026.10.60; 9026.20.40;
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9030.32.00; 9030.33.34; 9030.33.38; 9030.39.01; 9030.40.00; 9030.84.00; 9030.89.01;
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9031.80.80; 9031.90.21; 9031.90.45; 9031.90.54; 9031.90.59; 9031.90.70; 9031.90.91;
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9032.90.41; 9032.90.61; 9033.00.90; 9104.00.05; 9104.00.10; 9104.00.20; 9104.00.25;
9104.00.30; 9104.00.40; 9104.00.45; 9104.00.50; 9104.00.60; 9109.10.50; 9109.10.60;
9109.90.20; 9401.10.40; 9401.10.80; 9403.20.00; 9403.70.40; 9403.70.80; 9405.11.40;
9405.11.60; 9405.11.80; 9405.19.40; 9405.19.60; 9405.19.80; 9405.61.20; 9405.61.40;
9405.61.60; 9405.69.20; 9405.69.40; 9405.69.60; 9405.92.00; 9405.99.20; 9405.99.40;

9620.00.50; 9620.00.60; 9802.00.40; 9802.00.50; 9802.00.60; 9802.00.80; 9818.00.05; 9818.00.07”

2. U.S. note 2(v) is modified by deleting “and 9903.02.01-9903.02.71” in each place that it appears and inserting “9903.02.01-9903.02.73” in lieu thereof.
3. U.S. note 2(v)(i) is modified by:
 - i. Deleting “Except as provided in headings 9903.01.26-9903.01.33, in heading 9903.01.34, in heading 9903.96.01,” and inserting “Except as provided in headings 9903.01.26-9903.01.33, in heading 9903.01.34, in heading 9903.96.01 and 9903.96.02” in lieu thereof; and
 - ii. Deleting the last sentence in the first paragraph and inserting “Products that are eligible for special tariff treatment under general note 3(c)(i) to the tariff schedule, 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 these headings except as provided in 9903.96.01 and 9903.96.02 with respect to the Agreement on Trade and Civil Aircraft.”
4. U.S note 16(i) is modified by inserting “Except as provided in heading 9903.96.02” to the beginning of the first sentence.
5. U.S. note 16(k) is modified by to inserting “Except as provided in heading 9903.96.02” to the beginning of the first sentence.
6. U.S. note 19(f) is modified by inserting “Except as provided in heading 9903.96.02” to the beginning of the first sentence.
7. U.S. note 19(h) is modified by inserting “Except as provided in heading 9903.96.02” to the beginning of the first sentence.
8. U.S. note 36(a) is modified by inserting “Except as provided in headings 9903.94.40-9903.94.43, and 9903.96.02” to the beginning of the first sentence.
9. New heading 9903.96.02 is inserted in numerical order, 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	
“9903.96.02	Articles of civil aircraft (all aircraft other than military aircraft); their engines, parts, and components; their other parts, components, and subassemblies; and ground flight simulators and their parts and components of Japan, excluding unmanned aircraft, classified in the subheadings enumerated in subdivision (b) of U.S. note 35 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	No change.

- c. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on September 16, 2025, subchapter III of chapter 99 of the HTSUS is modified as follows:

1. U.S. note 33 is modified by adding the following subdivision (k):

“(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 (k) 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.

2. U.S. note 33 is modified by adding the following subdivision (l):

“(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 (l) 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.

3. U.S. note 33 is modified by adding the following subdivision (m):

“As provided in headings 9903.94.40-9903.94.43, for any good of Japan 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.”

4. U.S. note 33(a) is modified by:
 - i. Deleting “Except as provided for in headings 9903.94.02, 9903.94.03, 9903.94.04, and 9903.94.31” and inserting “Except as provided for in headings 9903.94.02, 9903.94.03, 9903.94.04, 9903.94.31, 9903.94.40, and 9903.94.41,” in lieu thereof.
 - ii. Deleting “Except as provided in heading 9903.94.31, no claim for entry”, and inserting “Except as provided in headings 9903.94.31, 9903.94.40 and 9903.94.41, no claim for entry” in lieu thereof.
5. U.S. note 33(b) is modified by inserting “9903.94.40, 9903.94.41” after “9903.94.04,”.
6. U.S. note 33(f) is modified by:
 - i. Deleting “Except as provided for in heading 9903.94.06 and 9903.94.32,” and replacing with “Except as provided for in heading 9903.94.06, 9903.94.32, 9903.94.42 and 9903.94.43,” in lieu thereof.
 - ii. Deleting “Except as provided in heading 9903.94.32, no claim for entry” and inserting “Except as provided in headings 9903.94.32, 9903.94.42 and 9903.94.43, no claim for entry” in lieu thereof.

7. U.S. note 33(g) is modified by inserting “, 9903.94.42, and 9903.94.43” after “9903.94.05”.
8. Heading 9903.94.01 is modified by deleting the article description and inserting “Except for 9903.94.02, 9903.94.03, 9903.94.04, 9903.94.31, 9903.94.40 and 9903.94.41, effective with respect to entries on or after April 3, 2025, passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans, and cargo vans) and light trucks, as specified in note 33 to this subchapter, as provided for in subdivision (b) of U.S. note 33 to this subchapter”
9. Heading 9903.94.05 is modified by deleting the article description and inserting “Except for 9903.94.06, 9903.94.32, 9903.94.42 and 9903.94.43, effective with respect to entries on or after May 3, 2025, automobile parts, as provided for in subdivision (g) of U.S. note 33 to this subchapter”
10. New headings 9903.94.40, 9903.94.41, 9903.94.42 and 9903.94.43 are 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	
“9903.94.40	Passenger vehicles and light trucks that are products of Japan as provided for in subdivision (k) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent) rate of duty under column 1 equal to or greater than 15 percent as provided for in subdivision (m) of U.S. note 33 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	No change.
9903.94.41	Passenger vehicles and light trucks that are products of Japan provided for in subdivision (k) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent) rate of duty under column 1 less than 15 percent as provided for in subdivision (m) of U.S. note 33 to this subchapter.	15%	15%	No change.
9903.94.42	Parts of passenger vehicles and light trucks that are products of Japan as provided for subdivision (l) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem equivalent) rate of duty under column 1 equal to or greater than 15 percent as provided for in subdivision (m) of U.S. note 33 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	No change.
9903.94.43	Parts of passenger vehicles and light trucks that are products of Japan as provided for in subdivision (l) of U.S. note 33 to this subchapter, with an ad valorem (or ad valorem	15%	15%	No change.”

	equivalent) rate of duty under column 1 less than 15 percent as provided for in subdivision (m) of U.S. note 33 to this subchapter.			
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