



Bureau of Industry and Security

[Docket No. 260918-0056]

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Guidance to U.S. Customs and Border Protection Regarding the Assessment of “U.S. Content” for Purposes of Implementing Tariffs Pursuant to Clause (2)(D) of Proclamation 11032 of June 1, 2026

AGENCY: Bureau of Industry and Security, Department of Commerce.

ACTION: Notice.

SUMMARY: This notice provides guidance to U.S. Customs and Border Protection regarding the assessment of “U.S. content” for products of Canada and Mexico that qualify for preferential tariff treatment under the United States–Mexico–Canada Agreement, for purposes of implementing tariffs pursuant to Proclamation 11032 of June 1, 2026.

DATES: The guidance set out in in this notice is effective with respect to products that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. Eastern Time on [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

SUPPLEMENTARY INFORMATION:

Background

On June 1, 2026, the President issued Presidential Proclamation 11032 entitled “Further Adjusting the Tariff Regimes for Imports of Aluminum, Steel, and Copper into the United States” (91 FR 34085) (Proclamation). The Proclamation modifies the tariff regimes for metal products imposed in Presidential Proclamation 9704, as amended, Proclamation 9705, as amended, and Proclamation 10962, as amended, and directs the Secretary of Commerce (Secretary) to issue guidance to U.S. Customs and Border Protection regarding the assessment of “U.S. content” for purposes of implementing tariffs pursuant to clause (2)(d) of the

Proclamation. The Secretary has delegated this duty to the Deputy Assistant Secretary for Technology Security.

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The Department of Commerce advises that, for purposes of implementing clause (2)(d) of the Proclamation, the term “U.S. content” means the following:

1. The value of the product attributable to parts wholly obtained, entirely produced, or substantially transformed in the United States, and
2. To the extent not otherwise accounted for in (1), the value of the product attributable to steel that was melted and poured in the United States, aluminum that was smelted and cast in the United States, and/or copper that was smelted and cast in the United States.

Questions regarding the application of this Notice to a specific product may be directed to U.S. Customs and Border Protection.

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Deputy Assistant Secretary for Technology Security.

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