



### **USTR extends Section 301 exclusions and opens docket for comments**

On 29 December 2023, the US Trade Representative (“USTR”) extended previously reinstated exclusions for another five months, through 31 May 2024. The 429 product specific exclusions were set to expire on 31 December 2023 and include 352 products across Lists 1, 2, 3, and 4a of the supplemental tariffs on Chinese origin goods, as well as 77 COVID-related exclusions.

The USTR will also open a docket from 22 January 2024 to 21 February 2024 to accept public comments regarding whether to extend any of the 429 exclusions beyond 31 May 2024.

These latest actions follow a series of updates on the Section 301 tariffs, including:

- On 11 September 2023, USTR extended the 429 product-specific exclusions through 31 December 2023 to continue the four-year review of the tariffs.
- Between 15 November 2022 and 17 January 2023, USTR sought public comments in relation to the four-year period for the effectiveness and impact of the Section 301 actions.

### **White House extends EU access to US tariff rate quotas; CBP releases “hold” status**

On 3 January 2024, US Customs and Border Protection (“CBP”) issued a message releasing the “hold” status on European Union (“EU”) steel and aluminum quotas. The message comes after President Joe Biden signed two Presidential Proclamations on 28 December 2023 extending the EU’s access to US tariff rate quotas (“TRQs”) for steel and aluminum until 31 December 2025. The TRQs allow the EU to import specified quantities of steel (3.3 million metric tons) and aluminum (18,000 metric tons of unwrought aluminum and 366,040 metric tons of semi-finished wrought aluminum) into the US without applying the Section 232 tariffs. EU access to the TRQs was previously set to expire on 31 December 2023.

These Proclamations follow an announcement by the EU on 19 December 2023 extending the suspension of retaliatory tariffs on US steel and aluminum imports until 31 March 2025. The EU implement these “rebalancing” tariffs in 2018 in response to the US Section 232 tariffs, and suspended them in 2022 to find a reciprocal solution for the tariffs. The suspension was previously set to expire on 31 December 2023.

### **CBP offers new guidance for deactivating Section 232 exclusions**

On 5 January 2024, CBP issued guidance regarding the new threshold for deactivating Section 232 exclusions. As of 15 February 2024, certain Section 232 exclusions will be deactivated on a weekly basis when the imported quantity is equal to or greater than 95% of the allocated quantity, instead of the previous 100% threshold. This will apply to certain exclusions for non-quota countries, EU countries subject to steel TRQs, and exclusions for multiple countries subject to both Section 232 tariffs and quotas. All other exclusions will be deactivated at the 100% threshold.

For exclusions deactivated under the new, lower threshold, US importers may have an opportunity to file a Post Summary Correction to claim the remaining exclusion amount and request a refund for Section 232 duties paid that could be covered by the remaining exclusions.

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- Obtaining and analyzing import data to assess the potential impacts of the supplemental tariffs;
- Examining supply chains and imported products to determine opportunities to manage increased costs due to the supplemental tariffs;
- Conducting strategic sourcing reviews to identify potential alternative sources of affected products;
- Scrutinizing the accuracy of tariff classifications;
- Considering tariff engineering opportunities;
- Reviewing Incoterms® used in contracts to confirm responsibilities for customs duty payments; and
- Undertaking customs valuation planning to manage the impacts of the supplemental tariffs.

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