



US International Tax Alert

Trump administration significantly expands tariffs to include more industrial goods and everyday goods made from aluminum and steel

On February 18, 2025, the *Federal Register* published the full text and annexes of the two Presidential Proclamations signed last week that extended existing section 232 tariffs on steel and aluminum articles and derivatives imported into the United States from all countries (Proclamations 10895 – [Adjusting Imports of Aluminum Into the United States](#) and 10896 – [Adjusting Imports of Steel Into the United States](#)) (“Proclamations”). By increasing the section 232 tariff rate on aluminum from 10% to 25%, maintaining the rate on steel at 25%, eliminating all prior country exemptions and importer exclusions, and identifying new derivative products that will become subject to the section 232 tariffs, these Proclamations provide for a far-reaching and substantial increase in section 232 tariffs that will impact many industries, including:

- Automotive
- Aviation
- Construction
- Consumer
- Industrial
- Technology

Specifically, the following Harmonized Tariff Schedule of the US (HTSUS) subheadings will be captured:

Steel / aluminum	HTSUS chapter	No. of covered HTSUS subheadings	Examples of covered goods
Aluminum	66	1	Parts of umbrellas, parts of walking sticks
	76	24	Doors, windows, structures, ladders, venetian blinds, bakeware, sanitary ware, kitchen containers
	83	24	Hinges, castors, brackets and mountings, picture frames and mirrors
	84	20	Parts of air conditioners, water heaters, refrigerators, and dishwashers; computer parts; parts of semiconductor manufacturing machinery

Steel / aluminum	HTSUS chapter	No. of covered HTSUS subheadings	Examples of covered goods
Aluminum <i>(continued)</i>	85	17	Parts of telecommunication apparatus, semiconductor devices, and vacuum cleaners; electrical switching or protection apparatus
	87	7	Bumpers, parts of bodies, suspension systems, and power trains
	88	1	Parts of airplanes, helicopters, or unmanned aircraft
	90	2	Parts of lasers and measuring instruments
	94	23	Furniture and furniture parts, lampposts
	95	22	Rowing machines, exercise cycles, skis, fishing reels, accessories of ice skates, and other sporting equipment
	96	1	Certain brushes
Steel	73	300	Doors, windows, stoves and ranges, sinks, cookware, radiators, containers for liquified gas, pipe fittings, chains, tanks, hardware
	84	33	Bulldozer blades, plows, parts of passenger elevators
	85	4	Threaded tubing, conduit tubing
	94	23	Modular building units, furniture

While many new and previously impacted articles of steel and aluminum will attract the additional 25% tariff effective March 12, 2025, the effective date for many new derivative articles is deferred until (i) the federal government has the necessary systems and processes in place to collect the tariffs and (ii) the Secretary of Commerce announces the effective date thereafter. Articles that fall under the deferred effective date include:

- Derivative aluminum articles that are not in HTSUS chapter 76; and
- All steel articles identified in the annex of Proclamation 10896.

Finally, Proclamation 10895 maintains and extends the current 200% section 232 tariff imposed on Russian aluminum articles to cover the newly identified HTSUS subheadings. Neither of the Proclamations modify other existing tariffs on Russian goods, including no change to tariffs on certain articles of Russian steel.

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