

On Saturday, 1 February, President Trump signed executive orders implementing tariffs on products of Canada, Mexico, and China. On Monday, 3 February, the threatened tariffs on Canada and Mexico have been delayed for 30 days, pending further review and assurances by both nations to support fentanyl interdiction and border security.

[The Executive Order](#) cited powers under IEEPA, along with Sections 301 and 604 of the Trade Act of 1974 to declare:

- All Goods from **Canada and Mexico are subject to a 25% tariff** and classifiable under HS 9903.01.10
- Certain energy products (tar sands oil, natural gas, refined petroleum, minerals) from **Canada subject to a 10% tariff** under HS 9903.01.13.
- All Products from **China are subject to a 10% tariff**. The new HTS for this Section 301 duty is 9903.01.20.

These tariffs are **in addition to any duties and tariffs already in place**.

Exceptions include personal goods, humanitarian donations, goods subject to Chapter 98 provisions and informational materials.

Current Chinese section 301 exclusions remain in place until 31 May. The new section 301 rate will apply regardless of a previous exclusion. However, goods loaded or in transit prior to 1 February 2025 and entered before 7 March 2025 from China are not subject to the tariff, contingent upon the importer certifying to CBP by using HS 9903.01.23. Certification should be backed up with evidence such as manifest data, and a dated bill of lading, though CBP has not clarified what is required.

Federal Register Notices (FRNs) and the CSMS [63988467](#) for Canada and [63988468](#) for China have been released.

For example, many Canadian and Mexican goods are duty free under NAFTA/USMCA so they would be taxed at 25%, while Chinese goods already subject to a Section 301 25% would be taxed at the base rate plus 35%. Goods from China with an exclusion would be taxed at 10%.

The new tariffs became effective on goods entered for consumption, or withdrawn from warehouse for consumption, on or **after 12:01 a.m. Eastern Standard Time on February 4, 2025**.

The tariffs are also not eligible for drawback after payment, and Section 321 de minimis treatment is not available for products subject to the new tariffs.