

Frequently Asked Questions:

Are there exceptions to the application of reciprocal tariffs?

Based on the factsheet issued on April 2nd by the White House: "President Donald J. Trump declares national emergency to increase our competitive edge, protect our sovereignty and strengthen our national and economic security."¹ It is established that the USMCA treaty will be respected, so products that qualify may be exempted from these new reciprocal tariffs.

Some products will not be subject to the Reciprocal Tariff.

These include:

- (1) Donations under Title 50 U.S.C. Section 1702(b);
- (2) steel/aluminum and automotive/auto parts articles already subject to Section 232 tariffs;
- (3) copper, pharmaceuticals, semiconductors and wood products;
- (4) all items that may be subject to future Section 232 tariffs;
- (5) gold bullion; and
- (6) The United States has no duty-free treatment for energy or energy resources, potash, or articles eligible for duty-free treatment under the T-MEC that is a part or component of a substantially finished article in the United States.

¹ The White House (2025, April 2). Fact sheet: President Donald J. Trump declares national emergency to increase our competitive edge, protect our sovereignty, and strengthen our national and economic security. <https://www.whitehouse.gov/fact-sheets/2025/04/fact-sheet-president-donald-j-trump-declares-national-emergency-to-increase-our-competitive-edge-protect-our-sovereignty-and-strengthen-our-national-and-economic-security/>

What other tariffs besides reciprocal tariffs can be imposed on countries exporting to the United States?

Other tariffs and trade remedies may be imposed considering the following legislation:²

- International Emergency Economic Powers Act (IEEPA)
- Section 201: Commercial Remedies for Solar Cells and Panels
- Section 232: Aluminum and Steel Trade Remedies
- Section 232: Trade remedies for derivatives
- Section 301: Trade remedies to be applied to certain products from China

Therefore, it is necessary to review each country and product individually to identify the total tariffs payable on imports into the United States.

What are the reciprocal tariffs to be paid if my product is exported from Colombia and Costa Rica?

For both countries, the reciprocal tariff rate is 10% on imports into the United States.

As a Mexican exporter, do I still have to pay the 25% tariff for non-USMCA products?

For Canada and Mexico, the Presidential orders on fentanyl/migration remain in effect and are not affected by this new reciprocal tariff order.

² U.S. Customs and Border Protection (n.d.). Trade remedies. U.S. Department of Homeland Security. <https://www.cbp.gov/trade/programs-administration/trade-remedies>

Thus, USMCA-compliant products from Canada and Mexico will continue to be subject to a 0% tariff, non-compliant products will continue to be subject to a 25% tariff.

Non-compliant Canadian energy products will pay a 10% tariff.

If the fentanyl/migration orders are rescinded, USMCA-compliant products will continue to receive preferential treatment, while non-compliant products will be subject to a 12% reciprocal tariff.

At JA DEL RÍO, our specialized consulting areas ready to assist with these and other issues to consider ensuring that your company complies with the applicable features of this agreement.

If you have any doubts, J.A. DEL RÍO offers its experts to advise you on compliance with tax provisions, feel free to contact us at the following e-mail account: contacto@jadelrio.com

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