

Executive Order 14326—Further Modifying the Reciprocal Tariff Rates

July 31, 2025

By the authority vested in me as President by the Constitution and the laws of the United States of America, including the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*) (IEEPA), the National Emergencies Act (50 U.S.C. 1601 *et seq.*), section 604 of the Trade Act of 1974, as amended (19 U.S.C. 2483), and section 301 of title 3, United States Code, I hereby determine and order:

Section 1. Background. In Executive Order 14257 of April 2, 2025 (Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits), I found that conditions reflected in large and persistent annual U.S. goods trade deficits constitute an unusual and extraordinary threat to the national security and economy of the United States that has its source in whole or substantial part outside the United States. I declared a national emergency with respect to that threat, and to deal with that threat, I imposed additional *ad valorem* duties that I deemed necessary and appropriate.

I have received additional information and recommendations from various senior officials on, among other things, the continued lack of reciprocity in our bilateral trade relationships and the impact of foreign trading partners' disparate tariff rates and non-tariff barriers on U.S. exports, the domestic manufacturing base, critical supply chains, and the defense industrial base. I also have received additional information and recommendations on foreign relations, economic, and national security matters, including the status of trade negotiations, efforts to retaliate against the United States for its actions to address the emergency declared in Executive Order 14257, and efforts to align with the United States on economic and national security matters.

For example, some trading partners have agreed to, or are on the verge of agreeing to, meaningful trade and security commitments with the United States, thus signaling their sincere intentions to permanently remedy the trade barriers that have contributed to the national emergency declared in Executive Order 14257, and to align with the United States on economic and national security matters. Other trading partners, despite having engaged in negotiations, have offered terms that, in my judgment, do not sufficiently address imbalances in our trading relationship or have failed to align sufficiently with the United States on economic and national-security matters. There are also some trading partners that have failed to engage in negotiations with the United States or to take adequate steps to align sufficiently with the United States on economic and national security matters.

After considering the information and recommendations that I have recently received, among other things, I have determined that it is necessary and appropriate to deal with the national emergency declared in Executive Order 14257 by imposing additional *ad valorem* duties on goods of certain trading partners at the rates set forth in Annex I to this order, subject to all applicable exceptions set forth in Executive Order 14257, as amended, in lieu of the additional *ad valorem* duties previously imposed on goods of such trading partners in Executive Order 14257, as amended.

Sec. 2. Tariff Modifications. (a) The Harmonized Tariff Schedule of the United States (HTSUS) shall be modified as provided in Annex II to this order. These modifications shall be effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time 7 days after the date of this order, except that goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time 7 days after the date of this order, and entered for

consumption, or withdrawn from warehouse for consumption, before 12:01 a.m. eastern daylight time on October 5, 2025, shall not be subject to such additional duty and shall instead remain subject to the additional *ad valorem* duties previously imposed in Executive Order 14257, as amended.

(b) Certain foreign trading partners identified in Annex I to this order have agreed to, or are on the verge of concluding, meaningful trade and security agreements with the United States. Goods of those trading partners will remain subject to the additional *ad valorem* duties provided in Annex I to this order until such time as those agreements are concluded, and I issue subsequent orders memorializing the terms of those agreements.

(c) As provided in Annex I to this order, the additional *ad valorem* rate of duty applicable to any good of the European Union is determined by the good's current *ad valorem* (or *ad valorem* equivalent) rate of duty under column 1 (General) of the HTSUS ("Column 1 Duty Rate"). For a good of the European Union with a Column 1 Duty Rate that is less than 15 percent, the sum of its Column 1 Duty Rate and the additional *ad valorem* rate of duty pursuant to this order shall be 15 percent. For a good of the European Union with a Column 1 Duty Rate that is at least 15 percent, the additional *ad valorem* rate of duty pursuant to this order shall be zero.

(d) Goods of any foreign trading partner that is not listed in Annex I to this order will be subject to an additional *ad valorem* rate of duty of 10 percent pursuant to the terms of Executive Order 14257, as amended, unless otherwise expressly provided. This rate shall be effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time 7 days after the date of this order.

(e) The HTSUS shall also be modified by continuing to suspend headings 9903.01.43 through 9903.01.62 and 9903.01.64 through 9903.01.76, and subdivisions (v)(xiii)(1)–(9) and (11)–(57) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS, until the effective date of the modifications provided in Annex II to this order. Upon the effective date of the modifications provided in Annex II to this order, to facilitate implementation of the rates of duty provided in Annex I to this order, headings 9903.01.43 through 9903.01.62 and 9903.01.64 through 9903.01.76, which are organized by rate of duty, and subdivisions (v)(xiii) (1)–(9) and (11)–(57) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS shall be terminated as to future entries and replaced by the new trading partner-specific headings provided in Annex II to this order.

(f) Excluding the changes set forth in subsections (a) through (d) of this section, the terms of Executive Order 14257, as amended, shall continue to apply.

(g) Nothing in this order shall be construed to alter or otherwise affect Executive Order 14298 of May 12, 2025 (Modifying Reciprocal Tariff Rates To Reflect Discussions With the People's Republic of China).

(h) The Secretary of Commerce and the United States Trade Representative, in consultation with the Secretary of Homeland Security, acting through the Commissioner of U.S. Customs and Border Protection (CBP), and the Chair of the United States International Trade Commission, shall determine whether any additional modifications to the HTSUS are necessary to effectuate this order and may make such modifications through notice in the *Federal Register*.

Sec. 3. Transshipment. (a) An article determined by CBP to have been transshipped to evade applicable duties under section 2 of this order shall be subject to (i) an additional *ad valorem* rate of duty of 40 percent, in lieu of the additional *ad valorem* rate of duty applicable under section 2 of this order to goods of the country of origin, (ii) any other applicable or appropriate fine or penalty, including those assessed under 19 U.S.C. 1592, and (iii) any other United States duties, fees, taxes, exactions, or charges applicable to goods of the country of origin. CBP shall not

allow, consistent with applicable law, for mitigation or remission of the penalties assessed on imports found to be transshipped to evade applicable duties.

(b) The Secretary of Commerce and the Secretary of Homeland Security, acting through the Commissioner of CBP, in consultation with the United States Trade Representative, shall publish every 6 months a list of countries and specific facilities used in circumvention schemes, to inform public procurement, national security reviews, and commercial due diligence.

Sec. 4. Implementation. The Secretary of Commerce, the Secretary of Homeland Security, and the United States Trade Representative, as applicable, in consultation with the Secretary of State, the Secretary of the Treasury, the Assistant to the President for Economic Policy, the Assistant to the President and Senior Counselor for Trade and Manufacturing, the Assistant to the President for National Security Affairs, and the Chair of the International Trade Commission, are directed and authorized to take all necessary actions to implement and effectuate this order, consistent with applicable law, including through temporary suspension or amendment of regulations or notices in the *Federal Register* and by adopting rules, regulations, or guidance, and to employ all powers granted to the President by IEEPA, as may be necessary to implement this order. Each executive department and agency shall take all appropriate measures within its authority to implement this order.

Sec. 5. Monitoring and Recommendations. (a) The Secretary of Commerce and the United States Trade Representative shall monitor the circumstances involving the emergency declared in Executive Order 14257 and shall regularly consult on such circumstances with any senior official they deem appropriate. The Secretary of Commerce and the United States Trade Representative shall inform me of any circumstance that, in their opinion, might indicate the need for further action by the President. The Secretary of Commerce and the United States Trade Representative shall also inform me of any circumstance that, in their opinion, might indicate that a foreign trading partner has taken adequate steps to address the emergency declared in Executive Order 14257.

(b) The Secretary of Commerce and the United States Trade Representative, in consultation with any senior official they deem appropriate, shall recommend to me any necessary additional action if this action is not effective in resolving the emergency declared in Executive Order 14257.

(c) The Secretary of Commerce and the United States Trade Representative, in coordination with the appropriate senior officials, shall recommend additional action, if necessary, should a foreign trading partner fail to take adequate steps to address the emergency declared in Executive Order 14257 or should a foreign trading partner retaliate against the United States in response to the actions taken to address the emergency declared in Executive Order 14257 or any subsequent order issued to address that emergency.

Sec. 6. Severability. If any provision of this order, or the application of any provision of this order to any individual or circumstance, is held to be invalid, the remainder of this order and the application of its provisions to any other individuals or circumstances shall not be affected.

Sec. 7. General Provisions. (a) Nothing in this order shall be construed to impair or otherwise affect:

(i) the authority granted by law to an executive department or agency, or the head thereof; or

(ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

(d) The costs for publication of this order shall be borne by the Office of the United States Trade Representative.

DONALD J. TRUMP

The White House,
July 31, 2025.

[Filed with the Office of the Federal Register, 11:15 a.m., August 5, 2025]

NOTE: This Executive order and its attached annex were published in the *Federal Register* on August 6.

Categories: Executive Orders : Reciprocal tariff rates, further modifications.

Subjects: Reciprocal tariff rates, modification; Secretary of Commerce; Secretary of Homeland Security; Tariffs; U.S. Customs and Border Protection; U.S. International Trade Commission; U.S. Trade Representative.

DCPD Number: DCPD202500815.