Member Advisory: Section 232 Proclamation Revises Tariff Treatment for Covered Metals Derivative Imports

Effective April 6, 2026

On April 2, President Trump issued a presidential proclamation revising how Section 232 tariffs apply to covered steel, aluminum, and copper articles and certain derivative products, effective April 6, 2026.

For covered products, the most significant change is that the Section 232 tariff will now be assessed on the full customs value of the imported article, rather than only the value of the metal content.

For plastics industry imports, the impact will depend on the applicable HTS classification and whether the product is listed in the proclamation's annexes.

Key Changes Relevant to the Plastics Industry

- **Full-value tariff treatment:** For covered products, Section 232 tariffs now apply to the entire entered value of the imported article.
- **Annex III temporary treatment:** Certain plastics machinery, parts, and molds — including specified 8477 and 8480 HTS lines — are included in Annex III.
- **15% combined duty cap through December 31, 2027:** For Annex III products, the combined Column 1 duty rate plus Section 232 duty generally may not exceed 15% through December 31, 2027.
- **Post-2027 treatment:** Beginning January 1, 2028, Annex III products transition to the standard treatment specified elsewhere in the proclamation.
- **25% and 50% tariff categories:** Other covered derivative products may be subject to 25% or 50% full-value tariff treatment, depending on annex placement.
- **Reduced treatment for qualifying U.S.-origin metal content:** Certain products may qualify for reduced tariff treatment where the applicable steel, aluminum, or copper content satisfies the proclamation's U.S.-origin thresholds.
- **15% metal-weight threshold for certain listed products:** For certain listed products outside Chapters 72, 73, 74, and 76, tariff applicability depends on whether the relevant metal accounts for at least 15% of the article's total weight.

Immediate Member Review Items

- Review imported products in HTS 8477, 8480, and related machinery classifications
- Confirm whether specific imports are included in Annex III
- Review products outside Annex III for 25% or 50% full-value tariff treatment
- Evaluate whether any products may qualify for reduced U.S.-origin metal treatment
- Confirm whether any listed non-primary metal products may fall below the 15% metal-weight threshold

PLASTICS will continue reviewing the annexes and any related Customs implementation guidance and will provide additional factual updates as further technical details become available.

1425 K Street NW, Suite 500, Washington, DC 20005
202.974.5200 | plasticsindustry.org