

Increased Steel and Aluminum Duties Remove Tariff Exemption and Revise Priority Framework

On 3 June 2025, President Trump issued a Presidential Proclamation raising Section 232 duties on steel, aluminum, and certain derivative products from 25% to 50% ad valorem, with the increased rates effective at 1201a on 4 June 2025.

The 50% duty rate applies to the value of the aluminum or steel content of the product, regardless of its tariff classification. The exception to this increased tariff is steel and aluminum articles and their derivatives that originate from the UK which remain subject to the 25% rate, unless the US Secretary of Commerce determines that the UK has breached the US-UK Economic Prosperity Deal (EPD), that was finalized on 8 May 2025.

Prior to this latest Presidential Proclamation, aluminum, steel, and derivative products that were subject to Section 232 duties had been exempt from IEEPA reciprocal tariffs, that exemption has been removed. Reciprocal tariffs now apply to such products, but only to the value of their non-steel and non-aluminum content.

Finally, the Proclamation reverses the stacking order established by Executive Order (EO) 14289 in April for products from Canada or Mexico that are imported into the US. Now, Section 232 steel and aluminum duties take precedence over fentanyl-related IEEPA tariffs on these imports, causing an additional shock to trade in North America. The new order of tariffs is set forth below.

New Tariffs Priority Framework

The Proclamation directs US Customs and Border Protection (CBP) to exclude lower fentanyl-related duties when the Section 232 steel and aluminum duties apply. Duties will now apply in the following order of priority, from highest priority (applied first) to lowest (excluded if a higher-priority duty applies):

Priority	New Priority Order	Previous Priority Order
1	Section 232 Automotive (25%)	Section 232 Automotive (25%)
2	Section 232 Aluminum and Steel (50% only on the aluminum or steel content)	IEEPA Canada (25%)
3	IEEPA Canada (25%)	IEEPA Mexico (25%)
4	IEEPA Mexico (25%)	Section 232 Aluminum and Steel (25%)

Unaffected Tariff Measures

The following tariffs are not affected by the Presidential Proclamation and remain stackable:

- General customs duties
- Section 301 duties
- IEEPA China duties
- Antidumping and countervailing duties (AD/CVD)

Recommendations for Importers

1. Reassess Entries: Review imports with overlapping exposure to Section 232 and IEEPA Canada/Mexico tariffs.

2. Document Assessments: Maintain clear records showing which duties were applied and when. This is essential for refunds and avoiding noncompliance.

Our Firm continues to actively monitor tariff developments and will continue to issue International Trade Alerts regarding certain developments, as well as updating posts to the Yormick Law LLC LinkedIn page and we remain available to assist with reviewing entries, assessing refund eligibility, preparing Post Summary Corrections (PSC) arguments, and preparing and filing protests, responding to and defending against CBP requests for information, notices of action, investigations, and other enforcement actions, as well as developing and advising on compliance and sourcing strategies under the revised stacking framework.

If you have any questions or require assistance regarding these tariffs or other international business or trade matters, please do not hesitate to contact our trade attorneys:

Jon P. Yormick, Managing Member (**jon@yormicklaw.com**; M: **+1.216.216.5138**)

Pavit Arora, Associate (**parora@yormicklaw.com**; M: **+1.917.803.0769**) ***(currently on leave)***

Anne C. Brandon, Associate (**abrandon@yormicklaw.com**; M: **+1.216.410.9388**)

Yormick Law LLC

© 2026 Yormick Law LLC. All rights reserved.