

# Steel and Aluminum Tariff “Derivative Articles” Defined

Article

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On February 14, 2025, two federal registrar notices, including Annex I, were published, providing details on “derivative articles” that fall within the scope of the two presidential proclamations that impose an additional 25 percent duties on imported steel and aluminum products into the U.S. The annexes define additional derivative products that will be subject to these duties beginning March 12.

Per the two notices, derivative articles are defined by tariff classification in the Harmonize Tariff Schedules of the United States (HTSUS). Specifically, for derivative articles of steel and aluminum identified in Annex I or any subsequent federal registrar notices that are **not** classified under HTSUS chapters 73 and 76, the additional duty shall apply only to the value of the steel and aluminum that is embedded in the article. The one exception to this rule is for articles of steel that is melted and poured or of aluminum that is smelted and cast in the U.S. prior to their processing in a third country. Further, for the class of derivative articles that are not listed in HTSUS chapters 73 and 76, collection of duties shall not become effective until such time that the Department of Commerce can confirm that a system is in place to report, process, and collect these additional tariffs.

Though we now have greater degree clarity on the scope of the proclamation, questions remain, including how the embedded steel and/or aluminum content within the derivative articles shall be calculated or information needed to support compliance. We will continue to monitor the situation and provide updates as they become available.

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