

EU publishes list of US products subject to additional duties following WTO authorization

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The World Trade Organization (WTO), on 13 October 2020, authorized the European Union (EU) to impose countermeasures on United States (US)-origin products due to illegal US subsidies granted to the US aircraft industry. The WTO determined that the level of countermeasures "commensurate with the degree and nature of the adverse effects determined to exist" amounts to nearly US\$4 billion annually.

Following the WTO's authorization, the EU was initially reluctant to impose countermeasures on US products as it was waiting for the outcome of the negotiations with the US before moving forward with countermeasures. However, on 9 November 2020, the EU decided to impose countermeasures on the US by increasing tariffs on US exports into the EU worth US\$4 billion.¹

For background on the WTO authorization, see EY Global Tax Alert, [EU imposes countermeasures on US origin goods](#), dated 11 November 2020.

This Alert provides a full list of the US exports subject to increased tariffs.

Products subject to additional tariffs

Following indications by the EU to seek retaliation due to the US' continued imposition of tariff measures, on 10 November 2020, the EU announced two Annexes of products that the countermeasures would be applied to, in the form of punitive duties to be assessed at time of entry. Annex I covered parts of civil aircrafts and carried a punitive tariff of 15%; Annex II covered various US origin goods and carried a punitive tariff of 25%. Products impacted by the measures under Annex II include:

- ▶ Chocolate bars imported into the EU under Harmonized Tariff Schedule (HTS) 1806.31.00
- ▶ Tomato ketchup imported into the EU under HTS 2103.20.00
- ▶ Rum imported into the EU under HTS 2208.40.11
- ▶ Vodka imported into the EU under HTS 2208.60.11
- ▶ Light air-cured tobacco imported into the EU under HTS 2401.10.35
- ▶ Agricultural tractors and forestry tractors imported into the EU under HTS 8701.91.10

The complete listing of products is provided below:

TARIC code	Description	Tariff
8802400013	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg, for civil use, new, of an unladen weight exceeding 38 000 kg but not exceeding 100 000 kg	15%
8802400015	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg, for civil use, new, of an unladen weight exceeding 100 000 kg but not exceeding 124 000 kg	15%
8802400017	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg, for civil use, new, of an unladen weight exceeding 124 000 kg but not exceeding 132 000 kg	15%
8802400019	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg, for civil use, new, of an unladen weight exceeding 132 000 kg but not exceeding 140 000 kg	15%
8802400021	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg, for civil use, new, of an unladen weight exceeding 140 000 kg	15%

CN code	Description	Tariff
0301 11 00	live ornamental freshwater fish	25%
0301 19 00	live ornamental fish (excl. freshwater)	25%
0303 13 00	frozen, atlantic salmon "salmo salar" and danube salmon "hucho"	25%
0304 81 00	frozen fillets of pacific salmon "oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus", atlantic salmon "salmo salar" and danube salmon "hucho"	25%
0305 41 00	smoked pacific salmon "oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tschawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus", atlantic salmon "salmo salar" and danube salmon "hucho", incl. fillets (excl. offal)	25%
0307 22 90	scallops, incl. queen scallops, of the genera pecten, chlamys or placopecten, frozen, even in shell (excl. coquilles st jacques "pecten maximus")	25%

CN code	Description	Tariff
0406 10 50	fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of <= 40% (excl. mozzarella)	25%
0406 90 21	cheddar (excl. grated or powdered and for processing)	25%
0406 90 86	Other cheese, exceeding 47% but not exceeding 52% of fat content, "Tulum Peyniri", made from sheep's milk or 'buffalo' milk, in packings of less than 10 kg and Other	25%
0714 20 10	sweet potatoes, fresh, whole, for human consumption	25%
0714 20 90	sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets (excl. fresh whole sweet potatoes used for human consumption)	25%
0802 90 85	nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts "castania spp.", pistachios, pecans, areca "betel" nuts, cola nuts, pine nuts and macadamia nuts)	25%
0805 40 00	fresh or dried grapefruit	25%
0810 40 50	fresh fruit of species vaccinium macrocarpum and vaccinium corymbosum	25%
0811 90 50	fruit of species vaccinium myrtillus, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	25%
0811 90 70	ruit of species vaccinium myrtilloides and vaccinium angustifolium, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	25%
0905 10 00	vanilla, neither crushed nor ground	25%
0905 20 00	vanilla, crushed or ground	25%
1001 99 00	wheat and meslin (excl. seed for sowing, and durum wheat)	25%
1202 41 00	groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	25%
1202 42 00	groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	25%
1212 29 00	seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption	25%
1302 19 70	vegetable saps and extracts (excl. opium, liquorice, hops, vanilla oleoresin and genus ephedra)	25%
1302 39 00	mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	25%
1515 90 11	tung, jojoba and oiticica oils, myrtle and japan wax and their fractions, whether or not refined, but not chemically modified	25%
1515 90 29	crude tobacco-seed oil (excl. for technical or industrial uses)	25%
1515 90 39	tobacco-seed oil and its fractions, whether or not refined, but not chemically modified (excl. for technical or industrial uses and crude)	25%
1515 90 40	crude fixed vegetable fats and oils and their fractions, for technical or industrial uses (excl. for production of foodstuffs, soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, japan wax and tobacco-seed oil)	25%

CN code	Description	Tariff
1515 90 51	solid crude fixed vegetable fats and oils, in immediate packings of <= 1 kg (excl. for technical or industrial uses and soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung, sesame, jojoba, oiticica, myrtle, japan wax and tobacco seed oil)	25%
1515 90 59	crude fixed vegetable fats and oils, in immediate packings of a content of > 1 kg, or crude, liquid (excl. those for technical or industrial uses; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, japan wax and tobacco seed oil)	25%
515 90 60	vegetable fats and oils and their fractions, whether or not refined (excl. chemically modified) for technical or industrial uses (excl. for the manufacture of foodstuffs; crude fats and oils; soya-bean, peanut, olive, palm, sunflower, safflower, cotton-seed, coconut, palm kernel, babassu, rubsen, mustard seed, linseed, maize germ, castor, tung, sesame, jojoba or oiticica oil; myrtle wax, japan wax and tobacco seed oil)	25%
1515 90 91	solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of <= 1 kg, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	25%
1515 90 99	solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg, or liquid, n.e.s. (excl. for technical or industrial uses and crude fats and oils)	25%
1703 10 00	cane molasses resulting from the extraction or refining of sugar	25%
1806 10 15	cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing < 5% by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	25%
1806 10 20	cocoa powder, containing added sugar or other sweetening matter, containing >= 5% but < 65% by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	25%
1806 10 30	sweetened cocoa powder, containing >= 65% but < 80% sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	25%
1806 10 90	sweetened cocoa powder, containing >= 80% sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	25%
1806 20 10	chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing >= 31%, by weight, of cocoa butter or containing a combined weight of >= 31% of cocoa butter and milkfat (excl. cocoa powder)	25%
1806 20 30	chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing a combined weight of >= 25% but < 31% of cocoa butter and milkfat (excl. cocoa powder)	25%
1806 20 50	chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing >= 18% by weight but < 31% by weight of cocoa butter (excl. cocoa powder)	25%

CN code	Description	Tariff
1806 20 80	chocolate flavour coating in containers or immediate packings of a content > 2 kg	25%
1806 20 95	chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing < 18% by weight of cocoa butter (excl. cocoa powder, chocolate flavour coating and chocolate milk crumb)	25%
1806 31 00	chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, filled	25%
1806 32 10	chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, with added cereal, fruit or nuts (excl. filled)	25%
1806 32 90	chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled and with added cereal, fruit or nuts)	25%
1806 90 11	chocolate and chocolate products in the form of chocolates, whether or not filled, containing alcohol	25%
1806 90 19	chocolate and chocolate products in the form of chocolates, whether or not filled, not containing alcohol	25%
2008 19 99	nuts and other seeds, incl. mixtures, prepared or preserved, in immediate packings of a content of <= 1 kg (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit puree and pastes, obtained by cooking, groundnuts, roasted nuts, and coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)	25%
2008 30 59	citrus fruits, prepared or preserved, containing added sugar but no added spirit, in immediate packings of a net content of > 1 kg (excl. grapefruit segments, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	25%
2008 30 90	citrus fruit, prepared or preserved, not containing added spirit or added sugar	25%
2009 11 11	frozen orange juice, unfermented, brix value > 67 at 20°C, value of <= 30 euro per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	25%
2009 11 19	frozen orange juice, unfermented, brix value > 67 at 20°C, value of > 30 euro per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	25%
2009 11 91	frozen orange juice, unfermented, brix value <= 67 at 20°C, value of <= 30 euro per 100 kg, with > 30% added sugar (excl. containing spirit)	25%
2009 11 99	frozen orange juice, unfermented, brix value <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of <= 30 euro per 100 kg and with > 30% added sugar)	25%
2009 21 00	grapefruit juice, unfermented, brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	25%
2009 29 19	grapefruit juice, unfermented, brix value > 67 at 20°C, value of > 30 euro per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	25%
2101 11 00	extracts, essences and concentrates, of coffee	25%
2103 20 00	tomato ketchup and other tomato sauces	25%

CN code	Description	Tariff
2103 90 90	sauces and preparations therefor, mixed condiments and mixed seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	25%
2104 10 00	soups and broths and preparations therefor	25%
2106 90 59	flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)	25%
2205 10 10	vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding ≤ 2 l, of actual alcoholic strength of ≤ 18% vol	25%
2208 20 29	spirits obtained by distilling grape wine or grape marc, in containers holding ≤ 2 l (excl. cognac, armagnac, grappa and brandy de jerez)	25%
2208 20 40	raw distillate, in containers holding > 2 l	25%
2208 20 89	spirits obtained by distilling grape wine or grape marc, in containers holding > 2 l (excl. raw distillate, cognac, armagnac, grappa and brandy de jerez)	25%
2208 40 11	rum with a content of volatile substances (other than ethyl and methyl alcohol) of ≥ 225 g/hl of pure alcohol "with a 10% tolerance", in containers holding ≤ 2 l	25%
2208 40 39	rum and other spirits obtained by distilling fermented sugar-cane products, of a value ≤ 7,9 euro/l of pure alcohol, in containers holding ≤ 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10% tolerance")	25%
2208 40 51	rum with a content of volatile substances (other than ethyl and methyl alcohol) of ≥ 225 g/hl of pure alcohol "with a 10% tolerance", in containers holding > 2 l	25%
2208 40 91	rum and other spirits obtained by distilling fermented sugar-cane products, of a value > 2 euro/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10% tolerance")	25%
2208 40 99	rum and other spirits obtained by distilling fermented sugar-cane products, of a value ≤ 2 euro/l of pure alcohol, in containers holding > 2 l (excl. rum with a content of volatile substances [other than ethyl and methyl alcohol] of ≥ 225 g/hl of pure alcohol "with a 10% tolerance")	25%
2208 60 11	vodka of an alcoholic strength of ≤ 45,4% vol, in containers holding ≤ 2 l	25%
2208 60 19	vodka of an alcoholic strength of ≤ 45,4% vol, in containers holding > 2 l	25%
2208 60 91	vodka of an alcoholic strength of > 45,4% vol, in containers holding ≤ 2 l	25%
2208 60 99	vodka of an alcoholic strength of > 45,4% vol, in containers holding > 2 l	25%
2303 20 10	beet-pulp	25%
2401 10 35	light air-cured tobacco, unstemmed or unstripped	25%
2401 10 60	sun-cured oriental type tobacco, unstemmed or unstripped	25%
2401 10 70	dark air-cured tobacco, unstemmed or unstripped	25%
2401 10 85	flue-cured tobacco, unstemmed or unstripped	25%
2401 10 95	tobacco, unstemmed or unstripped (excl. light air-cured, sun-cured oriental, dark air-cured and flue-cured)	25%
2401 20 35	partly or wholly stemmed or stripped light air-cured tobacco, otherwise unmanufactured	25%

CN code	Description	Tariff
2401 20 60	partly or wholly stemmed or stripped sun-cured oriental type tobacco, otherwise unmanufactured	25%
2401 20 70	partly or wholly stemmed or stripped dark air-cured tobacco, otherwise unmanufactured	25%
2401 20 85	partly or wholly stemmed or stripped flue-cured tobacco, otherwise unmanufactured	25%
2401 20 95	partly or wholly stemmed or stripped tobacco, otherwise unmanufactured (excl. light air-cured, sun-cured)	25%
2401 30 00	tobacco refuse	25%
3301 19 20	terpenic essential oils of citrus fruit, incl. concretes and absolutes (excl. those of seet and bitter orange and lemon)	25%
3301 25 10	terpenic oils of mints, incl. concretes and absolutes (excl. those of peppermint "mentha piperita")	25%
3301 25 90	terpeneless oils of mints, incl. concretes and absolutes (excl. those of peppermint "mentha piperita")	25%
3502 90 20	albumins, unfit, or to be rendered unfit, for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter])	25%
3502 90 70	albumins, fit for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter])	25%
3504 00 10	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed, Concentrated milk proteins specified in additional note 1 to this chapter	25%
3504 00 90	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed, Other	25%
3904 10 00	poly"vinyl chloride", in primary forms, not mixed with any other substances	25%
3920 10 23	non-cellular polyethylene film of a thickness of ≥ 20 micrometres but ≤ 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	25%
3920 10 24	stretch film of non-cellular polyethylene, not printed, of a thickness of $\leq 0,125$ mm and of a specific gravity of $< 0,94$	25%
3920 10 81	synthetic paper pulp in the form of moist sheets made from unconnected finely branched non-cellular polyethylene fibrils, whether or not blended with cellulose fibres in a quantity $\leq 15\%$, containing poly(vinyl alcohol) dissolved in water as the moistening agent, with a thickness of $> 0,125$ mm	25%
4202 19 10	trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of aluminium	25%
4202 19 90	trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers (excl. with outer surface of leather, composition leather, patent leather, plastics, textile materials or aluminium)	25%
4202 21 00	handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of leather, composition leather or patent leather	25%

CN code	Description	Tariff
4202 22 10	handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting	25%
4202 22 90	handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of textile materials	25%
4202 32 10	wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting	25%
4202 32 90	wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of textile materials	25%
4202 91 10	travelling-bags, toilet bags, rucksacks and sports bags with outer surface of leather, composition leather or patent leather	25%
4202 91 80	insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of leather, composition leather or of patent leather (excl. trunks, briefcases, school satchels and similar; articles normally carried in the pocket or in the handbag; travelling, toilet or sports bags; rucksacks)	25%
4202 92 11	travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of plastic sheeting	25%
4202 92 15	musical instrument cases with outer surface of plastic sheeting	25%
4202 92 19	insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting (excl. travelling-cases, briefcases, satchels and similar containers, bag or handbag articles, travelling-bags, toilet bags, sports bags, rucksacks and musical instrument cases)	25%
4202 92 91	travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of textile materials	25%
5203 00 00	Cotton, carded or combed	25%
8429 51 10	self-propelled front-end shovel loaders specially designed for underground use	25%
8429 51 91	self-propelled front-end crawler shovel loaders (other than specially designed for underground use)	25%
8429 51 99	self-propelled front-end shovel loaders (other than specially designed for underground use or crawler shovel loaders)	25%
8701 91 10	agricultural tractors and forestry tractors, wheeled, of an engine power \leq 18 kw (excl. pedestrian-controlled tractors)	25%
8701 91 90	tractors, of an engine power \leq 18 kw (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	25%
8701 92 90	tractors, of an engine power $>$ 18 kw but \leq 37 kw (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	25%
8701 93 10	agricultural tractors and forestry tractors, wheeled, of an engine power $>$ 37 kw but \leq 75 kw (excl. pedestrian-controlled tractors)	25%

CN code	Description	Tariff
8701 93 90	tractors, of an engine power > 37 kw but <= 75 kw (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	25%
8701 94 10	agricultural tractors and forestry tractors, wheeled, of an engine power > 75 kw but <= 130 kw (excl. pedestrian-controlled tractors)	25%
8701 94 90	tractors, of an engine power > 75 kw but <= 130 kw (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers, track-laying tractors and wheeled agricultural/forestry tractors)	25%
8705 90 80	special purpose motor vehicles (excl. those principally designed for the transport of persons or goods, and concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks, crane lorries and concrete-pumping vehicles)	25%
8714 91 10	frames for cycles (excl. motorcycles)	25%
8714 91 30	front forks for cycles (excl. motorcycles)	25%
8714 91 90	parts of front forks, for cycles (excl. motorcycles)	25%
9504 20 00	billiards of all kinds and accessories	25%
9504 30 10	games with screen, operated by coins, banknotes, bank cards, tokens or by other means of payment	25%
9504 30 20	games without screen, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. bowling alley equipment)	25%
9504 30 90	parts of games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. of bowling alley equipment)	25%
9504 50 00	video game consoles and machines (excl. operated by any means of payment)	25%
9504 90 10	electric car racing sets, having the character of competitive games	25%
9504 90 80	tables for casino games, automatic bowling alley equipment, and other funfair, table or parlour games, incl. pintables (excl. operated by any means of payment, billiards, video game consoles and machines, playing cards and electric car racing sets having the character of competitive games)	25%
9506 91 10	exercising apparatus with adjustable resistance mechanisms	25%
9506 91 90	articles and equipment for general physical exercise, gymnastics or athletics (excl. exercising apparatus with adjustable resistance mechanisms)	25%

Actions for business

EU tariffs are immediately applicable. Companies may consider options to mitigate the impact of any potential duties, such as:

- ▶ Utilizing a customs warehouse or free trade zone (FTZ) to provide tariff deferral, and eliminate tariffs on products re-exported
- ▶ Using inward processing regimes
- ▶ Reviewing the country of origin rules and applied tariff codes to prevent unintended application of potential countermeasures and apply for a binding origin information and/or binding tariff information decision to obtain certainty about the country of origin and classification of the imported goods

- ▶ Determining the viability of alternative sourcing and/or manufacturing
- ▶ Utilizing techniques to reduce the customs value of EU imports such as changing the importer of record, value unbundling or adjustments to transfer prices

Similarly, companies should expect US action to increase the list of EU/UK origin goods that will be subject to US duties. Companies with potentially impacted goods should consider:

- ▶ Reviewing options to mitigate the impact of any potential duties, such as:
 - Utilizing US Foreign-Trade Zones or bonded warehouse storage mechanisms to provide tariff deferral, and eliminate tariffs on products re-exported
 - Structuring transactions to obtain refunds of the Section 301 tariffs paid through the US drawback program
 - Utilizing techniques to reduce the customs value of US imports such as first sale for export or adjustments to transfer prices
- ▶ Assessing whether US customs bonds are adequate to support any potential increase in tariffs.

Endnote

1. https://ec.europa.eu/commission/presscorner/detail/en/IP_20_2048.

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Indirect Tax

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