



CLIENT
ALERT

INTERNATIONAL TRADE AND TARIFFS

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ATTORNEYS AT LAW | KUTAKROCK.COM

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Contacts

James Jeffries

Springfield
417.720.1410
james.jeffries@kutakrock.com

Bryan Stanley

Kansas City
816.502.4645
bryan.stanley@kutakrock.com

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Reciprocal Tariffs Take Effect Starting April 5, 2025

We recently shared a [client alert on reciprocal trade and tariffs](#) regarding upcoming tariff actions arising from the Presidential “America First Trade Policy” memorandum. On April 2, 2025, President Trump began implementing reciprocal tariffs in an Executive Order entitled “Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits.”

The April 2 Order levies an additional tariff of 10% on imports from all countries starting on April 5, 2025. Imports from certain countries will be subject to higher or lower tariffs beginning on April 9, 2025. The country-specific tariffs range from 11% to 50%. These tariffs will be levied in addition to the base tariff rate for the country and pre-existing 301 tariffs and other additional duties except as otherwise provided in the April 2 Order.

The April 2 Order includes some important exceptions, including products and countries to which the additional tariffs will not apply or apply only in part. Annex II to the April 2 Order lists HTS codes that will not be subject to the additional tariff. The April 2 Order also excludes automobiles, steel, and aluminum that are subject to additional tariffs under recent President actions. Other key exceptions are discussed below.

Goods imported from Mexico and Canada that qualify for duty-free treatment under the USMCA are not subject to the additional tariff created by the April 2 Order. Similarly, non-USMCA goods from Mexico and Canada are not subject to the additional tariffs in the April 2 Order so long as the recently announced 25%/10% additional tariff on those countries remains in effect. If the prior executive action that created those tariffs is terminated, then the blanket rate for non-USMCA goods from Mexico and Canada will be 12%.

The April 2 Order also levies a reduced tariff on products that use some U.S.-made parts. Specifically, the additional tariff will only apply to the value of non-U.S. content of imported products if at least 20% of the value of the product is U.S. content.

The April 2 Order also excludes imports that qualify for de minimis duty-free treatment. This exclusion ends when Customs and Border Protection develops a process to collect tariffs on de minimis imports as required by the President in an earlier executive action.

The President also signed an Executive Order on April 2, 2025 terminating the de minimis exception for goods from the People’s Republic of China. [See our client alert here.](#)

We will continue to monitor the implementation of this Executive Order. If you have questions about the current tariff environment or the impact of any changes on your supply chain, please contact your Kutak Rock attorney or Kutak Rock’s [International Trade and Tariffs practice group](#).

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