# TRADE + TARIFF TUESDAYS

Avalara

September 23, 2025

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**$49**

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events.avalara.com

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Trade and Tariff Tuesdays is moving to bi-weekly starting today!

Register for future sessions

**October**

07 & 21

**November**

04 & 18

**December**

02 & 16

# Meet your presenters

# Meet your presenters

**Craig Reed**

*General Manager, Cross-Border*

Avalara

**Patrick Frith**

*Sr. Director of Growth, Cross-Border*

Avalara

# Agenda

01 **The latest news in trade compliance**

02 **Implications to your business**

03 **Take action with Avalara**

04 **Q&A**

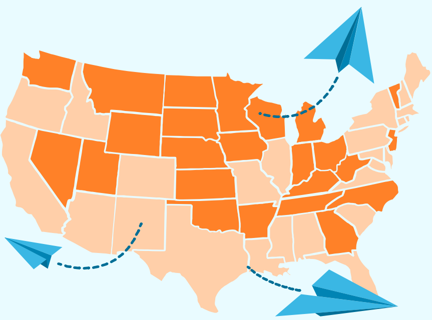
## POLL QUESTION #1

Recent estimates from J.P. Morgan put the average effective U.S. import tariff rate at what level – the highest in decades?

| | |
|---|---|
| A | ~5% |
| B | ~10% |
| C | ~20% |
| D | ~35% |

# The latest news in trade and tariffs

# August-September at-a-glance



## Reciprocal tariffs and trade deals

Starting September 8, there will be zero tariffs on key industrial goods from trade-deal partners. Agencies can also auto-waive tariffs once agreements are in place.

## Japan

Baseline 15% tariff on nearly all Japan-origin imports; autos & parts capped at 15%. Retroactive to Aug 7 (refunds per CBP process).

## EU

U.S. commits to a 15% max on most EU goods; MFN-only for specified categories incl. cork, aircraft/parts, and generics. EU intends to eliminate tariffs on U.S. industrial goods.

## Canada

Effective Sept 1, Canada removed 25% retaliatory tariffs on USMCA-qualifying U.S. goods (keeps protective measures on steel, aluminum, autos).

## CBP + end of de minimis

Postal carriers may delegate duty collection/remittance to one of these qualified parties to maintain operational continuity post de minimis.

## Organic sugar

More than 90% of organic sugar used by U.S. manufacturers is imported, and prices are projected to jump about 30% after steep tariffs and new high-tier duties take effect Oct. 1.

# Proposed trade deal frameworks

### Canada
35% tariff on Canadian goods not covered by USMCA

### The EU
Baseline 15% tariff across most sectors. 50% on steel and aluminum will remain.

### Japan
15% cap on Japanese expo across all sectors. 50% on steel and aluminum remai

### China
Tariffs on Chinese imports held at ~30%, set to be reviewed on November 10

### Switzerland
Proposed 31% tariff increased to 39%

### Taiwan
Proposed 32% tariff decreased to 20%

### Mexico
Proposed 30% IEEPA tariff paused for another 90-days

### India
Proposed 26% tariff decreased to 25%, then increased to 50%

### Vietnam
20% tariff on most Vietnamese exports, 40% tariff on goods deemed transshipped. Many U.S. exports could be duty-free

### Indonesia
19% tariff on Indonesian exports, 99% of U.S. goods could be duty-free, plus removal of non-tariff barriers

### Brazil
50% tariff on most Brazilian imports, 10% on exempt items, 76.4% on beef

# Overview of the tariff letters and July trade talks

Decreased from April 2nd
No change from April 2nd
Increased from April 2nd
Updated during July trade talks

| | U.S. discounted reciprocal tariffs (April 2nd) | Adjusted U.S. discounted reciprocal tariffs | Effective date |
|---|---|---|---|
| Algeria | 30% | 30% | August 7 |
| Bangladesh | 37% | 20% | August 7 |
| Bosnia and Herzegovina | 35% | 30% | August 7 |
| Brazil | 10% | 50% | August 1 |
| Brunei | 24% | 25% | August 7 |
| Cambodia | 49% | 19% | August 7 |
| Canada | 25% 0% (USMCA) | 35% (0% USMCA) | August 1 |
| The European Union (EU) | 20% | 15% | August 7 |
| India | 26% | 50% | August 27 |
| Indonesia | 32% | 19% | August 7 |
| Iraq | 39% | 35% | August 7 |
| Japan | 24% | 15% | August 7 |
| Kazakhstan | 27% | 25% | August 7 |

| | U.S. discounted reciprocal tariffs (April 2nd) | Adjusted U.S. discounted reciprocal tariffs | Effective date |
|---|---|---|---|
| Laos | 48% | 40% | August 7 |
| Libya | 31% | 30% | August 7 |
| Malaysia | 24% | 19% | August 7 |
| Mexico | 25% 0% (USMCA) | 30% (0% USMCA) | October |
| Moldova | 31% | 25% | August 7 |
| Myanmar (Burma) | 44% | 40% | August 7 |
| Philippines | 17% | 19% | August 7 |
| Serbia | 37% | 35% | August 7 |
| South Africa | 30% | 30% | August 7 |
| South Korea | 25% | 15% | August 7 |
| Sri Lanka | 44% | 20% | August 7 |
| Switzerland | 31% | 39% | August 7 |
| Taiwan | 32% | 20% | August 7 |
| Thailand | 36% | 19% | August 7 |
| Tunisia | 28% | 25% | August 7 |
| Vietnam | 46% | 20% | August 7 |

TARIFF RESOURCE

**FOLLOW OUR BLOG**

[Reciprocal tariffs explained: Impact on your business]

# Where are we now?

As of August 25, 2025, 5pm PST

## China

- **30%** on majority of Chinese imports (20% IEEPA + 10% baseline) – **May 14**
- Section 301 tariffs remain fully in effect, impacting many electronic and industrial products.
- Ended duty-free de minimis treatment for China and Hong Kong on **May 2**
- Section 301 tariff exclusions extended for 164 products and 14 solar manufacturing equipment items **June 1 - August 31**
- Truce keeping tariffs at 30% was extended again until **November 10**

## Canada & Mexico (USMCA)

- **Canada: 35%** tariff effective August 1
- **Mexico: 30%** proposed on July 12 but paused for 90-days starting July 31. The current **25%** general tariffs and sector-specific duties apply to non-USMCA goods
- Unclear if energy products will continue to receive a 10% tariff
- Canada **removed 25%** retaliatory tariffs on USMCA-qualifying U.S. goods, effective **September 1**

## Other major trading partners

- **10%** on all countries not under bilateral agreements effective **August 7**
- **UK: 10%** on exports still in place, **25%** on steel and aluminum, automobile tariffs reduced to **10%** for the first 100,000 vehicles annually.
- **EU**: **30%** tariff reduced to **15%**
- **Indonesia: 32%** tariff reduced to **19%**
- **Japan: 25%** tariff reduced to **15%**
- **Vietnam: 46%** tariff reduced to **20%**
- **Brazil: 10%** tariff increased to **50%** for certain goods, **76.4%** for beef
- **Switzerland: 31%** tariff increased to **39%**
- **Taiwan: 32%** tariff decreased to **20%**
- **India: 50%** tariff effective **August 27**

## Industry and material tariffs

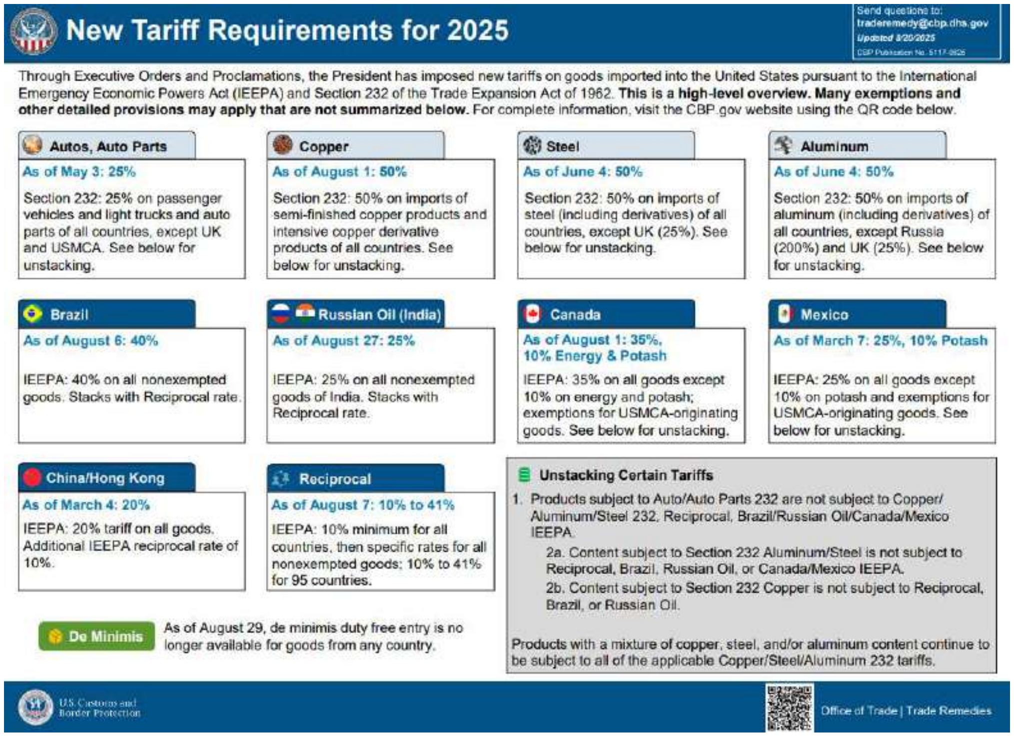
- **25%** on countries that buy oil or gas from Venezuela effective **April 2**
- **50%** (except for the UK) on steel and aluminum effective **June 4,** expanded list effective **August 18**
- **25%** on automobiles effective **April 3**
- **50%** on copper effective **August 1**
- **100%** on imported semiconductors proposed on August 6, **effective date TBD**
- **0%** on certain industrial goods (nickel, graphite, gold, pharmaceuticals, LEDs) from countries with trade agreements effective **September 8**
- Increased tariffs on **organic sugar**, including **50%** on sugar from **Brazil effective October 1.**

TARIFF RESOURCE

**BOOKMARK OUR TARIFF TABLE**

[Overview and table of U.S. tariffs by country]

# Global tariff snapshots



## New Tariff Requirements for 2025

Send questions to:
traderemedy@cbp.dhs.gov
*Updated 8/20/2025*
CBP Publication No. 5117-0825

Through Executive Orders and Proclamations, the President has imposed new tariffs on goods imported into the United States pursuant to the International Emergency Economic Powers Act (IEEPA) and Section 232 of the Trade Expansion Act of 1962. **This is a high-level overview. Many exemptions and other detailed provisions may apply that are not summarized below.** For complete information, visit the CBP.gov website using the QR code below.

**Autos, Auto Parts**
As of May 3: 25%
Section 232: 25% on passenger vehicles and light trucks and auto parts of all countries, except UK and USMCA. See below for unstacking.

**Copper**
As of August 1: 50%
Section 232: 50% on imports of semi-finished copper products and intensive copper derivative products of all countries. See below for unstacking.

**Steel**
As of June 4: 50%
Section 232: 50% on imports of steel (including derivatives) of all countries, except UK (25%). See below for unstacking.

**Aluminum**
As of June 4: 50%
Section 232: 50% on imports of aluminum (including derivatives) of all countries, except Russia (200%) and UK (25%). See below for unstacking.

**Brazil**
As of August 6: 40%
IEEPA: 40% on all nonexempted goods. Stacks with Reciprocal rate.

**Russian Oil (India)**
As of August 27: 25%
IEEPA: 25% on all nonexempted goods of India. Stacks with Reciprocal rate.

**Canada**
As of August 1: 35%, 10% Energy & Potash
IEEPA: 35% on all goods except 10% on energy and potash; exemptions for USMCA-originating goods. See below for unstacking.

**Mexico**
As of March 7: 25%, 10% Potash
IEEPA: 25% on all goods except 10% on potash and exemptions for USMCA-originating goods. See below for unstacking.

**China/Hong Kong**
As of March 4: 20%
IEEPA: 20% tariff on all goods. Additional IEEPA reciprocal rate of 10%.

**Reciprocal**
As of August 7: 10% to 41%
IEEPA: 10% minimum for all countries, then specific rates for all nonexempted goods; 10% to 41% for 95 countries.

**De Minimis**
As of August 29, de minimis duty free entry is no longer available for goods from any country.

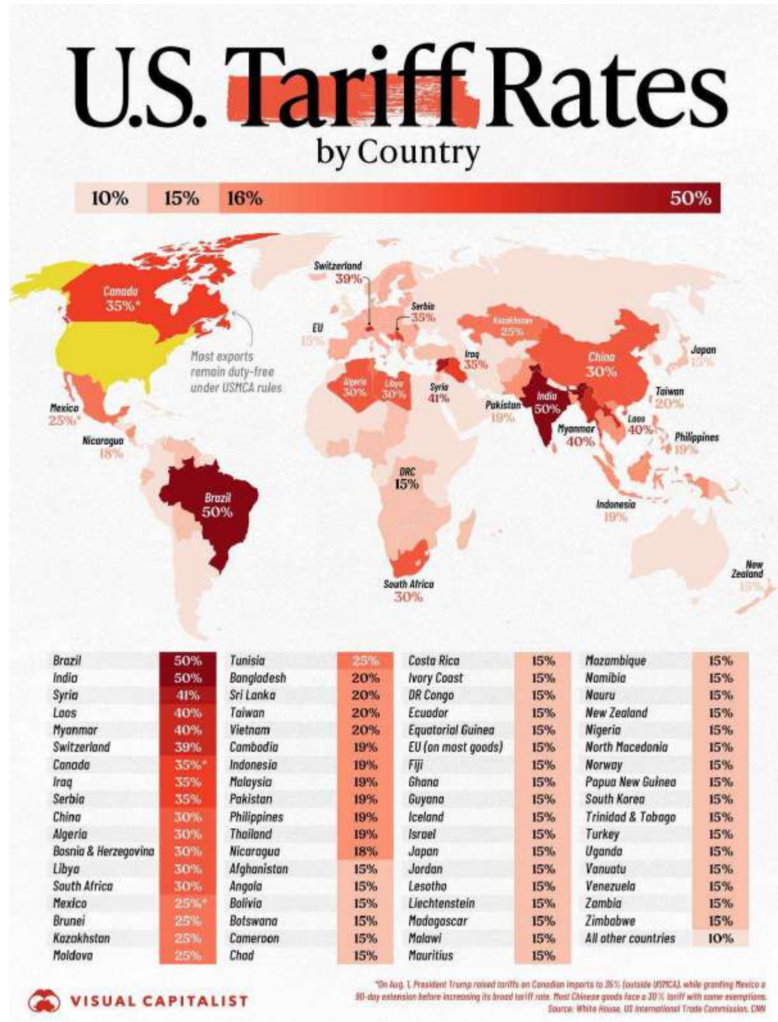
**Unstacking Certain Tariffs**

1. Products subject to Auto/Auto Parts 232 are not subject to Copper/Aluminum/Steel 232, Reciprocal, Brazil/Russian Oil/Canada/Mexico IEEPA.
   2a. Content subject to Section 232 Aluminum/Steel is not subject to Reciprocal, Brazil, Russian Oil, or Canada/Mexico IEEPA.
   2b. Content subject to Section 232 Copper is not subject to Reciprocal, Brazil, or Russian Oil.

Products with a mixture of copper, steel, and/or aluminum content continue to be subject to all of the applicable Copper/Steel/Aluminum 232 tariffs.

U.S. Customs and Border Protection
Office of Trade | Trade Remedies

https://www.cbp.gov/sites/default/files/2025-08/20250820_tariff_factsheet_0.pdf




| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Brazil | 50% | Tunisia | 25% | Costa Rica | 15% | Mozambique | 15% |
| India | 50% | Bangladesh | 20% | Ivory Coast | 15% | Namibia | 15% |
| Syria | 41% | Sri Lanka | 20% | DR Congo | 15% | Nauru | 15% |
| Laos | 40% | Taiwan | 20% | Ecuador | 15% | New Zealand | 15% |
| Myanmar | 40% | Vietnam | 20% | Equatorial Guinea | 15% | Nigeria | 15% |
| Switzerland | 39% | Cambodia | 19% | EU (on most goods) | 15% | North Macedonia | 15% |
| Canada | 35%* | Indonesia | 19% | Fiji | 15% | Norway | 15% |
| Iraq | 35% | Malaysia | 19% | Ghana | 15% | Papua New Guinea | 15% |
| Serbia | 35% | Pakistan | 19% | Guyana | 15% | South Korea | 15% |
| China | 30% | Philippines | 19% | Iceland | 15% | Trinidad & Tobago | 15% |
| Algeria | 30% | Thailand | 19% | Israel | 15% | Turkey | 15% |
| Bosnia & Herzegovina | 30% | Nicaragua | 18% | Japan | 15% | Uganda | 15% |
| Libya | 30% | Afghanistan | 15% | Jordan | 15% | Vanuatu | 15% |
| South Africa | 30% | Angola | 15% | Lesotho | 15% | Venezuela | 15% |
| Mexico | 25%* | Bolivia | 15% | Liechtenstein | 15% | Zambia | 15% |
| Brunei | 25% | Botswana | 15% | Madagascar | 15% | Zimbabwe | 15% |
| Kazakhstan | 25% | Cameroon | 15% | Malawi | 15% | All other countries | 10% |
| Moldova | 25% | Chad | 15% | Mauritius | 15% | | |

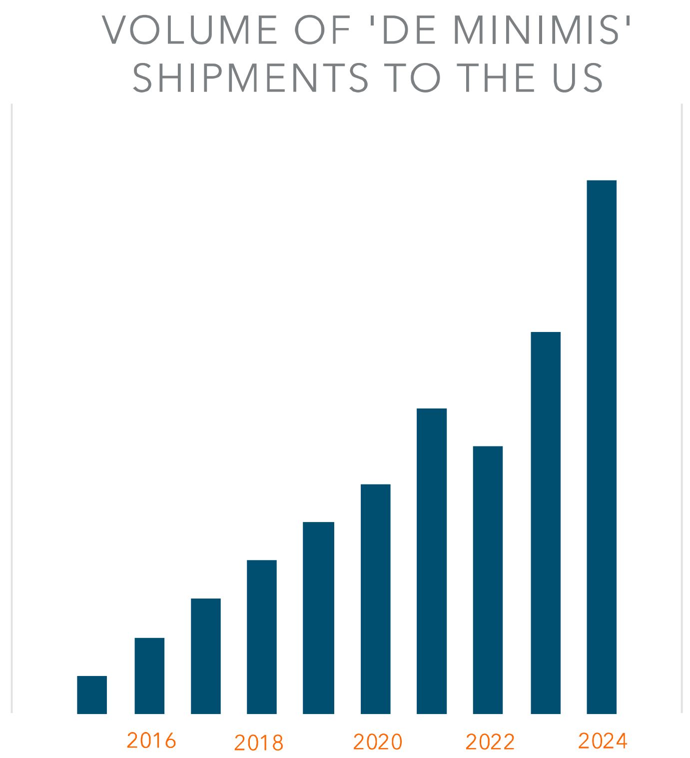
*On Aug. 1, President Trump raised tariffs on Canadian imports to 35% (outside USMCA), while granting Mexico a 90-day extension before increasing its broad tariff rate. Most Chinese goods face a 30% tariff with some exemptions.
Source: White House, US International Trade Commission, CNN

VISUAL CAPITALIST

https://www.visualcapitalist.com/mapped-u-s-tariff-rates-by-country

# End of de minimis exemptions

Evolving eliminations




Source: US Customs and Border Protection; National Bureau of Economic Research, c/o BBC

**May 2**

Duty-free de minimis treatment ends for goods from China and Hong Kong under $800

**August 29**

Duty-free de minimis treatment ends for all countries' imports under $800

## What this means for global trade compliance

- Low-value international postal shipments may be subject to applicable tariffs or to a flat duty ranging from $80 to $200 per item, depending on the country of origin.
- Carrier requirements may now include reporting shipments, proper tariff code, content information, maintain international bonds, and remit duties to CBP.
- CBP may require formal entry for any package.

# End of de minimis exemptions

What changed and when

- **Before Aug 29, 2025**
    - ✓ Shipments ≤ $800 entered duty-free under Section 321
    - ✓ Simplified processes (Entry Type 86), minimal data
- **After Aug 29, 2025**
    - **All imports must be filed in ACE**
        - Entry Type 1 (formal): > $2,500
        - Entry Type 11 (informal): most low-value shipments
- Detailed documentation required, **including 10-digit HTS code**
- Postal shipments still require HTS codes + fees (e.g., 54% or $100 for Chinese goods)

**No more "duty-free" small shipments**

**Higher compliance costs**

**Exposure to full tariff rates**

**Need to review supply chain, customs processes, and cost models**

# CBP Trade Statistics*

| Trade Remedy Enforcement[1] | Imported Products | FY 2024 | FY 2025 |
|---|---|---|---|
| Section 201 | Solar Products[2] | $296.49M | $421.47M |
| Section 232 | Steel[3] | $1.22B | $4.46B |
| | Aluminum[4] | $388.98M | $2.62B |
| | Automobiles[5] | - | $17.32B |
| | Automobile Parts[6] | - | $6.73B |
| | Copper[7] | - | $349.79M |
| Section 301 | China Products[8] | $38.19B | $33.82B |
| IEEPA | China and Hong Kong, all goods[9] | - | $26.48B |
| | Mexico, all goods[10] | - | $5.53B |
| | Canada, all goods[11] | - | $1.84B |
| | Reciprocal all countries, all goods[12] | - | $45.37B |
| | Brazil, all goods[13] | - | $194.27M |
| | India, all goods[14] | - | $47.58M |

Trade Remedy Duties Assessed = trade remedy duties due on imported goods.

[1] As of September 7, 2025



## As the Importer of Record, you're legally responsible—and the risks are real:

- Steep fines
- Seizure of your valuable inventory
- Business disruption
- Loss of import privileges
- Criminal charges

## Enforcement in action:

- $3.4 million civil penalty against Rayson Global, along with all unpaid duties, taxes, and fees.
- $8.1 million settlement with Evolutions Flooring, Inc. and its owners.

**$166.7B**

Total duties, taxes, and fees collected by CBP January-June 2025

**$103.86B**

From IEEPA, Section 232 automobiles + copper, and reciprocal tariffs in 2025 that was not generated in years prior

# What is the United States-Mexico-Canada Agreement (USMCA)?

Replaced NAFTA on July 1, 2020

USMCA governs nearly $1.5 trillion in annual trade

**6** steps to certify goods to claim preferential tariff treatment:

- Verify eligibility
- Exemptions
- Include 9 data elements
- Submit and maintain
- Complete certification
- Special rules

# **USMCA:** Submissions + negotiations

USTR will soon begin accepting submissions for the USMCA review process, likely starting with a request for stakeholder comments this month

## Steps under USMCA statutory timeline

- The USMCA mandates a joint review every six years, triggering the 2026 review cycle. However, this appears to be moving forward earlier than the 2026 target.
- The USTR must hold at least one public hearing and deliver a report to Congress by early 2026.

## Mexico seeks an accelerated review

- Mexican officials are pushing for an early review in late September or early October 2025 rather than adhering to the original July 2026 schedule.

## Why early talks are gaining momentum

- Mexico is particularly motivated to advance the review, hoping to rebuild investor confidence amid a sharp 21% drop in foreign direct investment in Q1 and a major slowdown in economic growth forecasts.

# U.S. courts challenge IEEPA tariffs

Timeline of events, 2025

The Supreme Court has ordered expedited briefing with a deadline around **October 30**. Oral argument is scheduled for **first week of November**.

**May 28** — CIT ruling

The CIT ruled that President Trump exceeded his IEEPA authority by imposing "Liberation Day" tariffs and permanently blocked their enforcement.

**May 29** — Stay granted

Federal Circuit Appeals Court granted a temporary administrative stay, allowing the tariffs to remain in effect while the government appeals.

**July 31** — En Banc Oral Arguments

The full Federal Circuit (en banc) heard arguments, with media reporting skepticism toward the Trump administration's position.

**August 29** — Federal circuit ruling

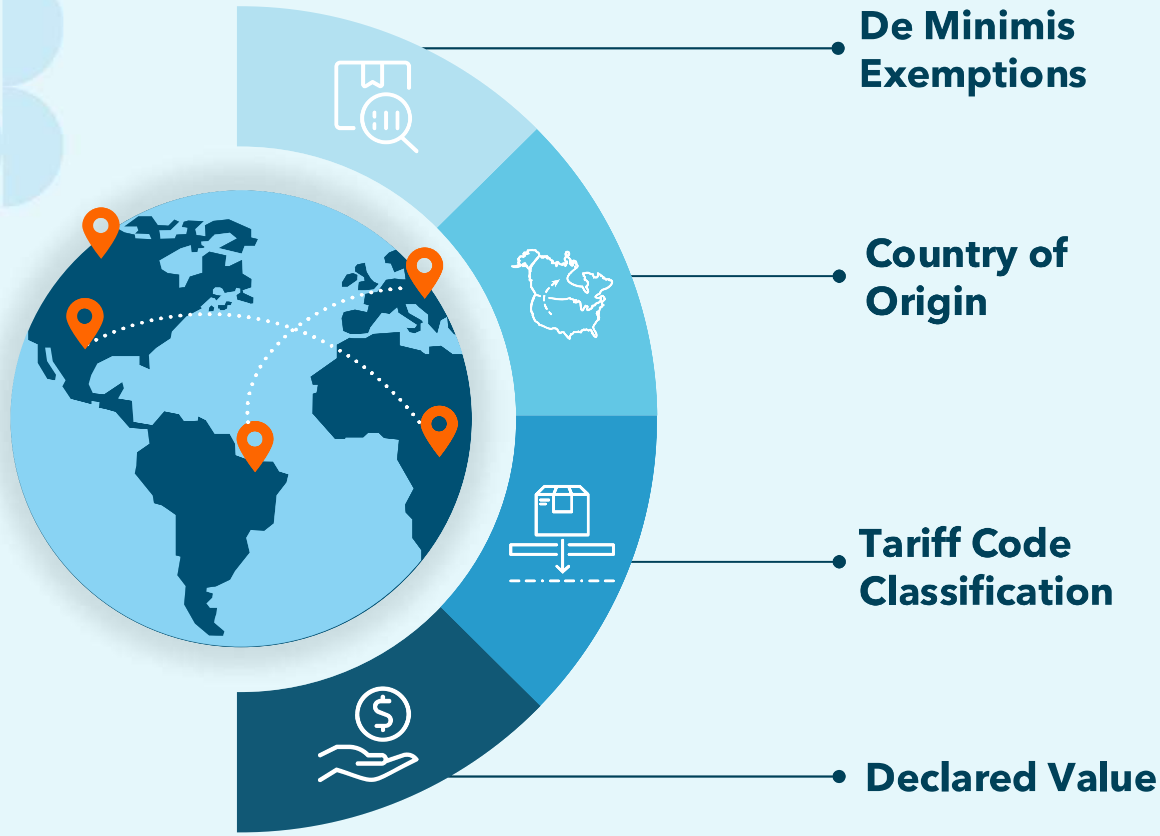
The Appeals Court upheld the CIT ruling that Trump lacked IEEPA tariff authority, but stayed enforcement until Oct. 14 pending Supreme Court appeal.

**Sept.** — Supreme Court Appeal

The Trump administration officially petitioned the U.S. Supreme Court for review, underscoring the high-stakes nature of the case.

# Implications to your business

# 4 puzzle pieces of global trade



# Mixed bag – brands feeling de minimis pain while others are cheering

## $32M

**Lululemon** cut its outlook after de minimis ended, expecting $240M in tariffs this year and $320M next year on Canadian shipments.

## $160M

The end of de minimis is a "meaningful factor" in the roughly $160 million tariff impact **Coach and Kate Spade parent company Tapestry (TPR)** expects this year.

## 15%

Nissan is pulling its Ariya electric SUV from the US lineup for the 2026 model year, a move that industry observers say was pushed over the edge by the 15% tariff on Japanese-built EVs.

## American companies celebrate

- The move "can only help" Urban Outfitters, CEO Richard Hayne said last month.
- Five Below shared a similar assessment of the new policy.
- Simon Property Group CEO said he wished a loophole that some Chinese companies took "real advantage of" was closed before Forever 21 was on the path to bankruptcy.

# Tariff impacts on U.S. consumers

20%

Effective tariff rate as of September 2025—roughly **double the historical average** and well above the WTO-era norm of ~2–3%.

source: JP Morgan Research, Sept 2025

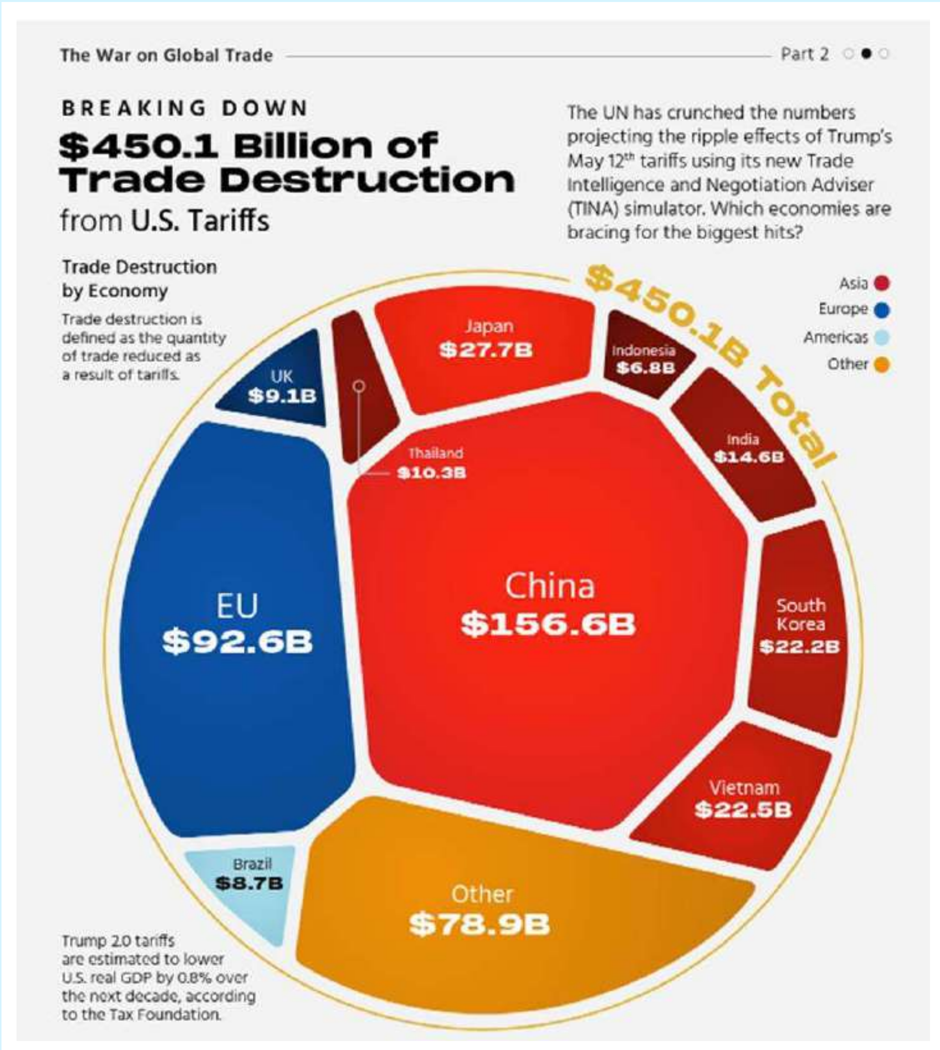
While importers are legally responsible for paying tariffs at customs, many companies plan to pass that added cost on to consumers:

- Nike, Adidas, Walmart, Home Depot all announced price increases.
- Nissan withdrew its Ariya EV from the U.S. rather than absorb the tariff.

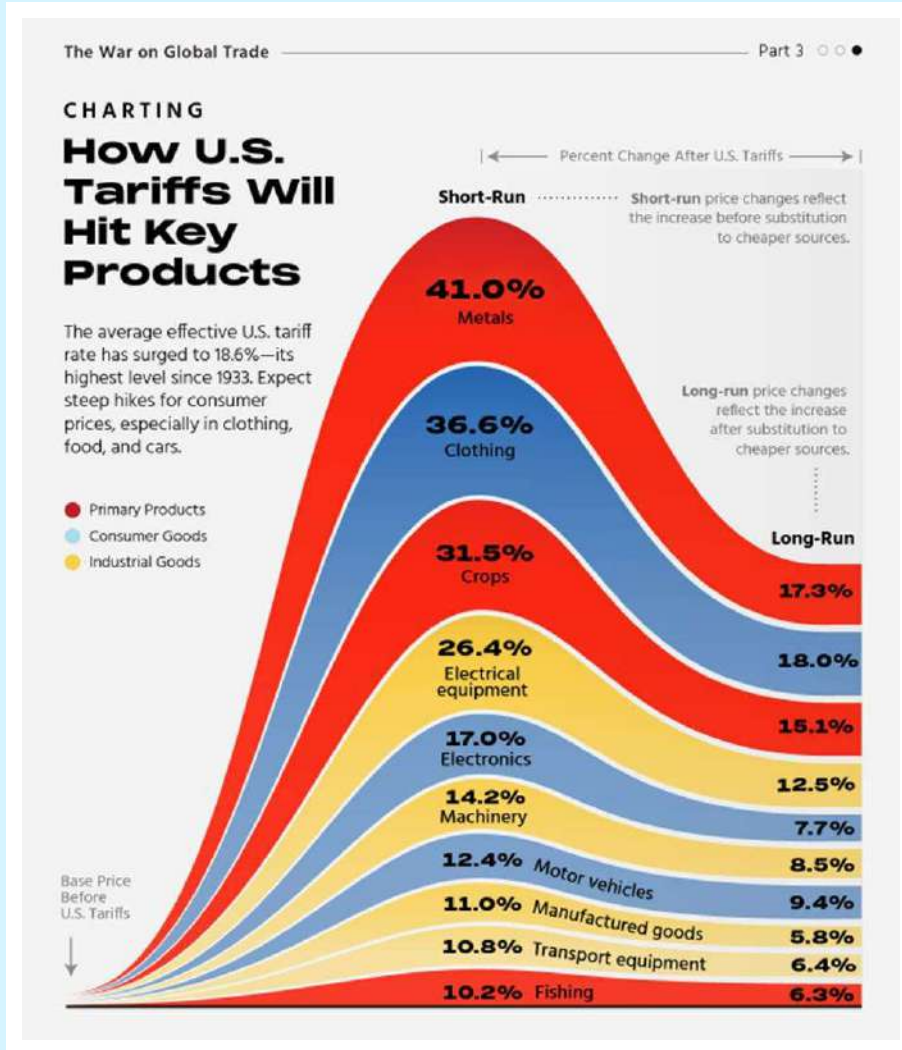
2.9%

YoY inflation, with tariffs on autos, apparel, and home goods contributing significantly.

CPI data (Aug 2025)




[U.S. Tariffs to Destroy $450 Billion in Trade]




[Tariffs: Charting How U.S. Duties Will Hit Key Products]

# 5 proactive steps to building a resilient supply chain strategy

Explore diversification of shipping carriers and/or sources of supply

1

Automate global trade compliance

2

Work with a customs broker to lean on their network and expertise

3

Ensure product details are compliant with global trade regulations

4

Build inventory to absorb short-term headwinds

5

## POLL QUESTION #2

Are you planning to adjust your supply chain due to impending global trade changes (duties, tariffs, regulation changes) in any of the following ways?

**A** Diversifying suppliers and manufacturers

**B** Switching to local suppliers and manufacturers

**C** Investing in new trade technology or tools for supply chain management and trade compliance

**D** Rethinking distribution strategies (e.g., new fulfillment center locations, carriers, shipping routes)

**E** Other - Please specify

**F** I don't know yet

## POLL QUESTION #3

What are your plans for addressing the increased cost from global tariffs on your goods?

**A** Pass additional costs onto the customer by raising item prices

**B** Include a tariff surcharge

**C** Absorb the tariff costs

**D** Sharing the tariff costs with your suppliers

**E** Other - Please specify

# Can your business keep up with these changes?

Out-of-date trade compliance information and tariff rates could result in:

**01**

Penalties, fines, and delays for non-compliance

**02**

Under- or over-charging customs duties and import taxes

**03**

Added costs for customers and supply chains

**You're not alone.**

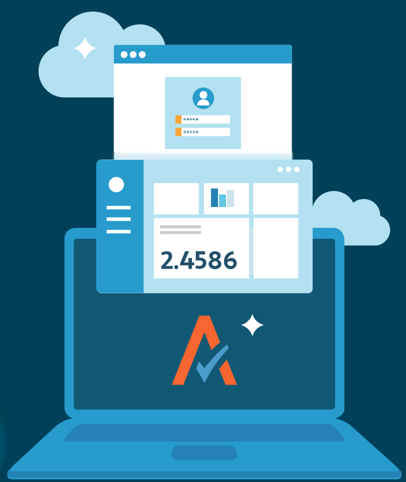
**55%**

of respondents find cross-border eCommerce business environment challenging

# Take action with Avalara

# Go global with Avalara

A one-stop shop for your end-to-end international compliance needs




### AvaTax Cross-Border

Simplify your compliance process with a flexible, unified platform to help calculate or estimate customs duties upfront with greater accuracy.

### Tariff Code Classification

Automate the assignment of Harmonized System (HS) codes with a solution that scales to meet global needs, including AI-based and self-serve capabilities in addition to managed classification that combines automated services and human expertise.

### Trade Restrictions Management

Learn about applicable government restrictions on selling goods across borders prior to shipment to alleviate products being denied at the border.

# Demo

## Try Self-Serve Tariff Code Classification for yourself!

# 14-day

free trial limited offer

By signing up here you will receive communication from Avalara with your 14-day free trial login credentials. For registrations prior to Thursday at 4 p.m. ET, your free trial will start the following Monday. For registrations between Thursday at 4 p.m. ET and Monday, your trial will begin on the second Monday after registration and last for 14 days. Destination countries are limited to the U.S., Canada, and the EU countries. Country of Origin selections are unlimited. Number of classifications is limited to 30. Free trial offering is limited; terms and conditions apply.

Access Self-Serve Tariff Code Classification 2 weeks starting the Monday after you sign up.

**The offer includes:**

- Three destination countries – U.S., Canada, EU
- Unlimited Country of Origins
- Up to 30 unique HS and Tariff code classifications

**EXPLORE**
how your specific product catalog could benefit from more accurate classification and trade compliance intel.

## POLL QUESTION #4

Would you like start a **14-day free trial of Avalara Self-Serve Tariff Code Classification**?

**A** Yes

**B** No

By signing up here you will receive communication from Avalara with your 14-day free trial login credentials. For registrations prior to Thursday at 4 p.m. ET, your free trial will start the following Monday. For registrations between Thursday at 4 p.m. ET and Monday, your trial will begin on the second Monday after registration and last for 14 days. Destination countries are limited to the U.S., Canada, and the EU countries. Country of Origin selections are unlimited. Number of classifications is limited to 30. Free trial offering is limited; terms and conditions apply.

## POLL QUESTION #5

Would you like to **talk with an Avalara expert** about your global trade compliance?

**A** Yes

**B** No

# Q&A


## Stay up to date with our blogs

- The de minimis exemption is ending: Is your business ready? – Avalara
- How to prepare for Trump tariffs
- Reciprocal tariffs explained: Impact on your business
- What you need to know about the US-Canada trade war
- How to handle U.S.-China tariffs and the end of de minimis
- Trump steel and aluminum tariffs: What you need to know - Avalara

## Keep learning

- View Tariff Code Classification Demo
- Cross Border Resources – Avalara
- U.S. Tariffs by Country – 2025 Overview and Impact Summary – Avalara
- De Minimis Threshold Table - Avalara

# Global trade glossary

| Term | Definition |
|---|---|
| Delivered Duty Paid (DDP) | The seller assumes all responsibility, risk, and costs associated with transporting goods to the buyer's location, including import duties, taxes, and customs clearance. |
| Delivered Duty Unpaid / Delivered at Place (DDU /DAP) | The buyer being responsible for import duties and taxes. Under DAP, the seller delivers the goods ready for unloading but does not handle customs clearance or pay duties. |
| De minimis | A threshold below which imports are exempt from customs duties and/or taxes. Varies by country (e.g., USD 800 in the U.S. for most shipments). Critical for assessing cross-border e-commerce profitability and compliance. |
| Landed cost | The total cost of a product once it has arrived at the buyer's location. Includes product cost, shipping, insurance, duties, taxes, handling, and any other import charges. |
| Country of Origin (CoO) | A document certifying the country in which the goods were manufactured. It may impact duties under free trade agreements and is often required for customs clearance. |
| Tariff code | General term referring to classifications used to impose duties on imports, varying by country and often based on the HS system. |
| Harmonized System (HS) codes | Internationally standardized 6-digit codes used to classify traded goods. |
| Harmonized Tariff Schedule (HTS) codes | 10-digit extensions of HS codes used by the U.S. to determine import duties and regulations. |
| Schedule B code | 10-digit codes used by the U.S. to classify exported goods, maintained by the U.S. Census Bureau. |
| Product classification | The process of assigning the correct HS/HTS/Schedule B code to a product. Crucial for determining duties, eligibility for trade agreements, export controls, and reporting. |
| IEEPA | U.S. legislation empowering the President to regulate commerce in response to national emergencies, including sanctions and trade restrictions on entities or countries. |
| Section 232 | Part of U.S. trade law that allows the President to impose trade restrictions (e.g., tariffs) on imports that threaten national security (e.g., steel and aluminum). |
| Section 301 | Allows the U.S. to take action against foreign trade practices that are unfair or discriminatory. Often used to impose tariffs in response to intellectual property theft or trade imbalances (e.g., U.S.-China trade war). |
| Merchant of Record | The entity legally responsible for selling the product to the end customer, including handling tax collection, payment processing, compliance, and refunds. |

# Upcoming webinars

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## Webinars Calendar

- **9/30** 2025 Tax changes: Q4 outlook
- **10/7** Trade and Tariff Tuesdays
- **10/9** Building a Resilient Supply Chain
- **10/14** Untangling use tax: expert insights from the front lines
- **10/15** Breaking tax barriers to global growth
- **10/21** Trade and Tariff Tuesdays

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