



# Trading with the US | How to export and import goods under new tariff measures

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16 April 2025

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# Exporting to the US

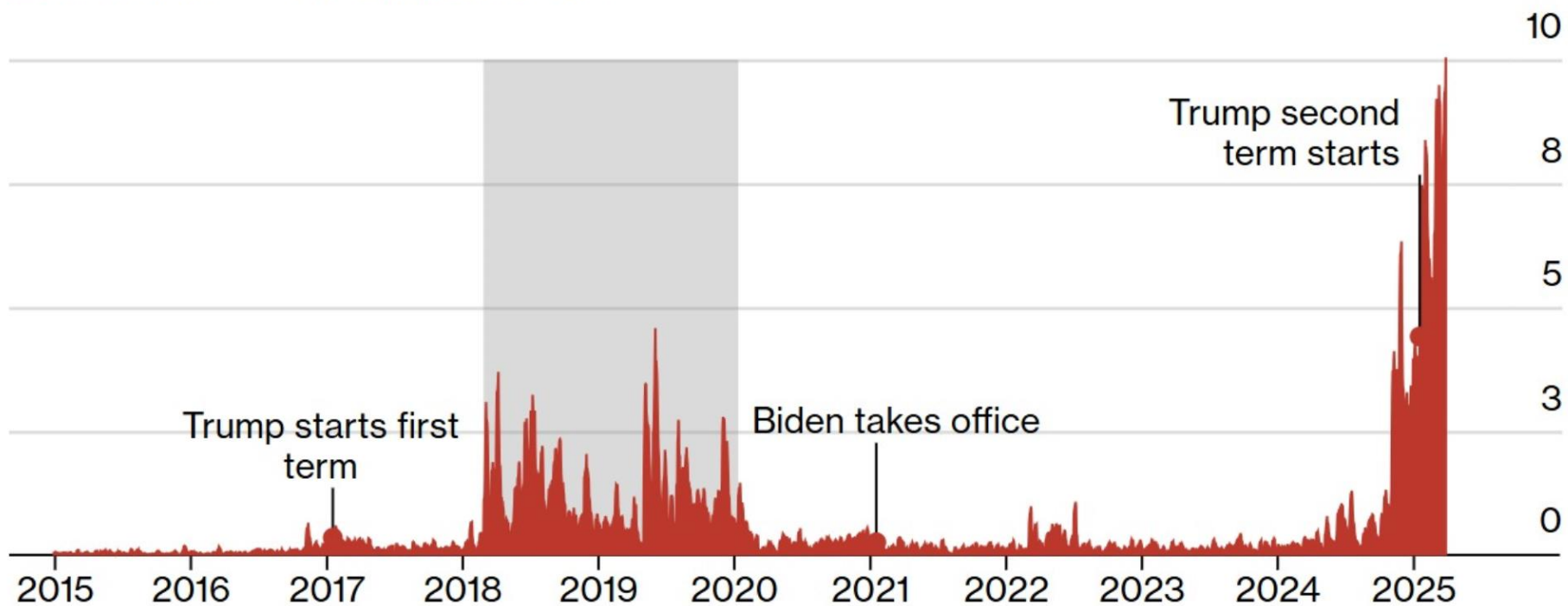
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## Trade Policy Uncertainty Hits a New Record High

■ Index level   ■ US-China trade war



Source: Bloomberg Economics

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IN EFFECT BEFORE MR. TRUMP'S SECOND TERM

**Base Rate**

A standard tax applied to imports from the world. The rate depends on the goods. Most rates are very low.

3.4% avg.

**Pre-2025 Protectionist Tariffs**

Taxes introduced during the first Trump administration and expanded by former President Joseph R. Biden as a way to protect U.S. industries.

+7.5%–100%

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NEW TARIFFS UNDER MR. TRUMP'S SECOND TERM

**Steel, Aluminum and Auto**

Trump imposed a 25% tariff on these imports worldwide.

**+25%** On steel and some products that contain steel.

**+25%** On aluminum and some products that contain aluminum.

**+25%** On cars and car parts.

**“Fentanyl” and “Reciprocal”**

Trump imposed and raised tariffs on Chinese goods multiple times this year.

**+20%** On all goods as a punishment for the flow of fentanyl into the United States.

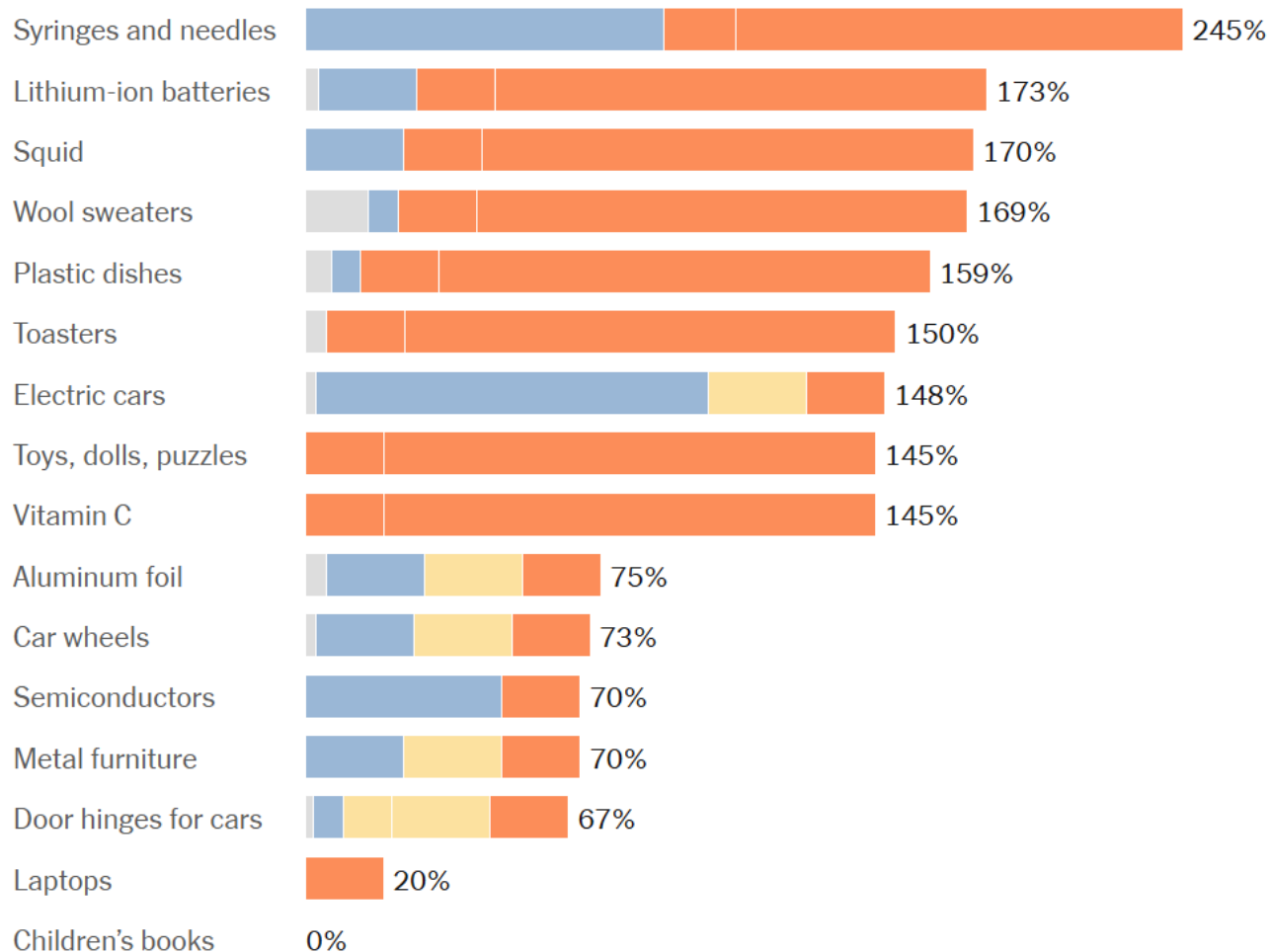
**+125%** On all goods in an effort to reset the trade balance between the two countries.

Note: The tariff on auto parts comes into effect in early May. The average provided for the base rate is calculated by the [World Trade Organization](#), which computes an average of all tariff lines. A large share of U.S. imports are assigned a 0% duty, but there are some very [high rates](#) in the tariff schedule.

Source:  
[https://www.nytimes.com/interactive/2025/04/12/business/economy/china-tariff-product-costs.html?unlocked\\_article\\_code=1.\\_E4.7s2W.qut-Tz\\_z3JcC&smid=nytcore-ios-share&referringSource=articleShare&sgrp=g](https://www.nytimes.com/interactive/2025/04/12/business/economy/china-tariff-product-costs.html?unlocked_article_code=1._E4.7s2W.qut-Tz_z3JcC&smid=nytcore-ios-share&referringSource=articleShare&sgrp=g)

## New tariff rates on select goods from China

■ Base Rate ■ Pre-2025 Tariffs ■ Steel, Aluminum and Auto ■ “Fentanyl” and “Reciprocal”



Note: Rates are rounded to the nearest whole number. The rates are calculated assuming metal furniture made of 100 percent aluminum and door hinges made of 50 percent aluminum.

Source:  
[https://www.nytimes.com/interactive/2025/04/12/business/economy/china-tariff-product-costs.html?unlocked\\_article\\_code=1.\\_E4.7s2W.qut-Tz\\_z3JcC&smid=nytcore-ios-share&referringSource=articleShare&sgrp=g](https://www.nytimes.com/interactive/2025/04/12/business/economy/china-tariff-product-costs.html?unlocked_article_code=1._E4.7s2W.qut-Tz_z3JcC&smid=nytcore-ios-share&referringSource=articleShare&sgrp=g)

## Example of 2 April “reciprocal” tariffs and semiconductors

- Executive Order, 2 April applying 10% baseline tariff on everyone (even penguins) and “reciprocal” rate on some countries. US/non-US content above 20% of value.
- Trade agreements still apply.
- Mexico and Canada excluded and subject “only” to their own fentanyl tariffs and USMCA.
- De minimis for China and Honk Kong will stop 2 May
- Annex II published – contains exemptions such as semiconductors and pharma goods (expected to be subject to separate, sectoral Section 232 tariffs)
- “Reciprocal” tariffs paused for 90 days, except on China. China reciprocal tariff increased from 84% to 125%
- Step one to bilateral negotiations?
- 11 April – CBP guidance published explaining Annex II (exemptions from 10% tariffs) AND adding new exemptions including smartphones and computers.
- IT glitch means that exemptions are not getting through
- CBP to issue refunds





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Trump exempting computers & phones from the tariffs today means that Chinese-made laptops now have lower tariffs than European Cars, Mexican Steel, & Canadian Lumber.

Also means Vietnamese-made laptops have a lower tariff than Ethiopian coffee, Indian tea, & Guatemalan bananas

12 April 2025 at 16:11 🗨️ Everybody can reply



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Import Chinese battery: 145% tariff

Import Chinese battery inside Chinese laptop: 20% tariff

Import Chinese battery inside Vietnamese laptop: 0% tariff

# What to expect?

- Steel and aluminum tariffs to continue
- Automotive parts tariffs to enter into force
- “Deals” negotiations
- More tariffs: sectoral tariffs on pharma, semiconductors, lumber etc.
- More US/ non-US content tariffs
- Return of “special, reciprocal tariffs” in 90 days
- Perpetual state of urgency and crisis

**XRIN 0694-XC121**

**Notice of Request for Public Comments on Section 232 National Security Investigation of Imports of Semiconductors and Semiconductor Manufacturing Equipment**

**How to prepare?**

# Key steps and points

1. Treat each tariff separately – each is applied in a different way (drawback, deadlines, free zones etc)
2. Read EOs, proclamations, CBP guidance and clarification (CSMS)
3. Not all guidance will be provided – supply chain relationships
4. Check who you're getting guidance from
5. Remember that these are US tariffs (subject to supply chains) and applied by US customs based on US legislation and rules
6. Review contracts and Incoterms
7. Review customs basics



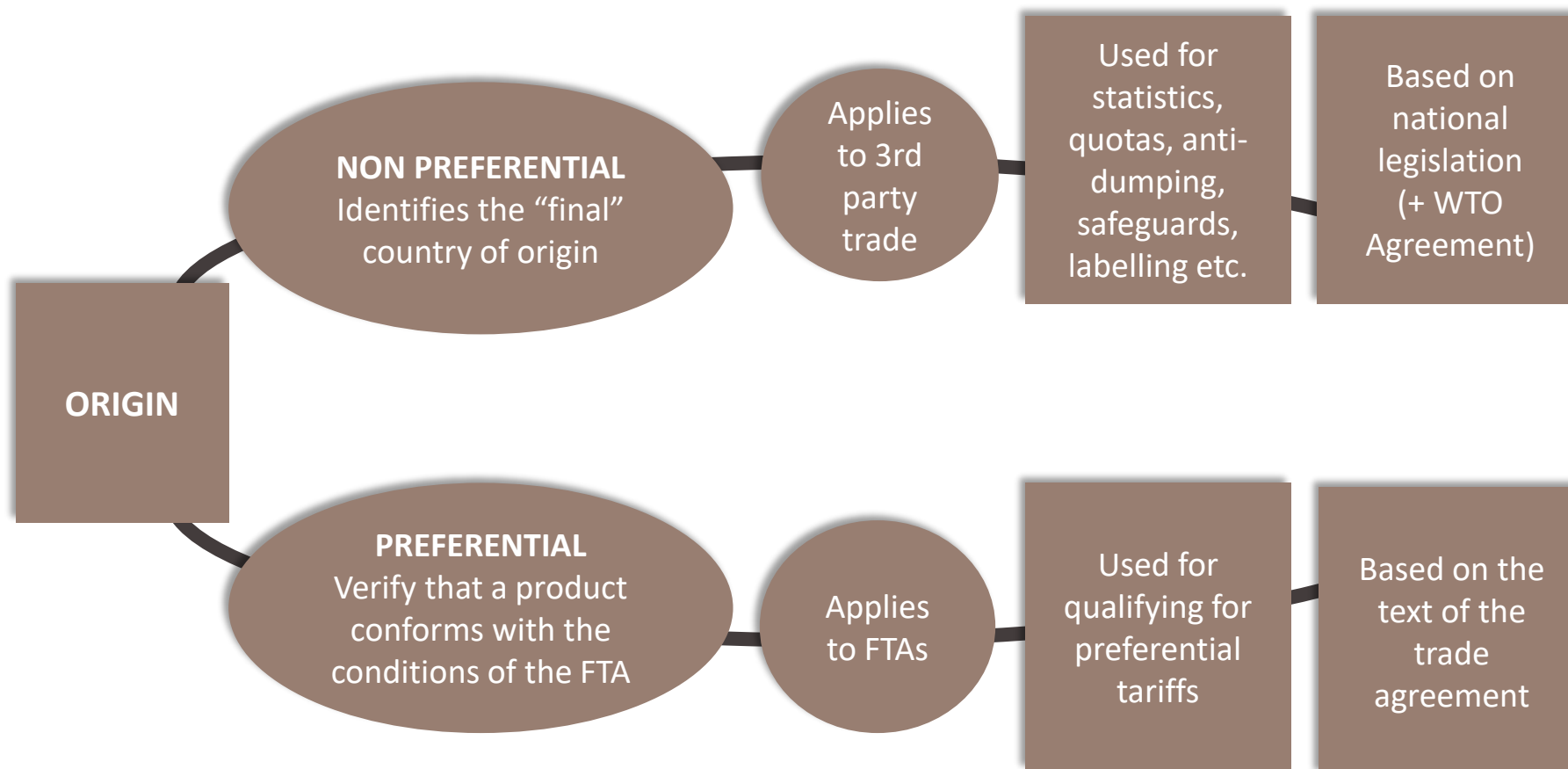
# Lowering tariffs: review the basics



# Classification

- Important for sectoral tariffs and exclusions from wider tariffs
- Refers to classification at import: based on US classification and US tariff, not at export
- US classification rulings can be of help
- US Tariff: [https://www.usitc.gov/harmonized tariff information](https://www.usitc.gov/harmonized_tariff_information)

# Two types of origin



# Preferential origin

- Still relevant for countries with which the US has an agreement
- Only offers a discount on the “basic” rate (Most Favourite Nation, 3rd country rate)
- To be checked for each US agreement

# Non-preferential origin

- Would be crucial under reciprocal tariffs
- Currently important for goods of Chinese origin (subject to further changes)
- Also important for calculations of US/non-US content under some tariffs
- Non-preferential rules of origin are less defined than preferential rules
- Usually based on the Kyoto Convention principles and definitions. HOWEVER, local customs legislation or guidelines can include more detailed definitions of “wholly obtained” and “substantial transformation”

# US non-preferential rules

- For all US tariffs it's US non-preferential rules that matter
- UK or EU certificates of non-preferential origin will not be accepted
- No legislation similar to what the EU has
- Congress document (<https://www.congress.gov/crs-product/RL34524>)
- CBP guidance
- CBP case law (origin rulings) and interpretation – inherently subjective



*“Origin determinations are fact-specific, but CBP acknowledges that there can be considerable uncertainty about what is deemed to be substantial transformation due to the “inherently subjective nature” that may be involved in CBP interpretations of these facts.”*

# Substantial transformation in the US

Note: Substantial transformation means that the good underwent a fundamental change in form, appearance, nature, or character. This fundamental change normally occurs as a result of processing or manufacturing in the country claiming origin. Additionally, this change adds to the good's value at an amount or percentage that is significant, compared to the value which the good (or its components or materials) had when exported from the country where it was first made or grown.

# Valuation

- De minimis USD 800
- Excluding royalties
- First sale for export (<https://www.cbp.gov/trade/programs-administration/entry-summary/first-sale-declaration>)

Companies get creative in finding ways to limit impact of Trump's tariffs

Consultants are helping clients lower the customs value of imports to cut the cost of new levies

**Other ways of minimising the impact**

# Needs to be checked for each type of tariffs – Chapter 98 exemptions

- Returned goods
- Repaired goods
- Personal items



- This is just the beginning
- US tariffs apply based on US rules
- Duty of care
- Compliance determined post-importation like in the EU/UK
- Checking US guidance and legislation
- CBP likely to be overstretched
- Compliance likely to be low (some customs brokers already “helping” their clients)
- Ensure you work closely with your US based clients

Thank you!

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# US Trade Tariff Policy and the Implications for N.I. Exporters & Importers

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16/04/25

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**COUNTER-MEASURES ANNOUNCED BY  
U.K. OR THE EU?**



# EU COUNTER- MEASURES

The European Union has paused its countermeasures on US trade tariffs until the **14.07.25** to allow time and space for EU-US negotiations. Another tranche of countermeasures is currently scheduled to take effect on **01.12.25**.

The pause was first announced by EU Commission President **Ursula von der Leyen** on the 09.04.25 and was then formally adopted through [Implementing Regulation \(EU\) 2025/778](#) on the 14.04.25 and then immediately suspended under [Regulation \(EU\) 2025/786](#).

The **MAXIMUM** tariff which will be applied under these measures is now set at 25%

The decision – which puts on hold for up to 90 days the EU's [planned countermeasures](#) against US tariffs on EU steel and aluminum imports - was made in response to the US delaying by 90 days its “Reciprocal” tariffs on the EU.

In total, the suspended EU countermeasures cover €21 billion of US exports.

**In addition to these now-suspended countermeasures against US tariffs on steel and aluminum; preparatory work on further EU countermeasures continues.**

# U.K. COUNTER-MEASURES

At the time of writing, as they pursue a Trade Deal with the US, the U.K. Government have taken a more 'pragmatic' approach, to counter-measures against the USA, however, they did publish [an Indicative Product list](#) on the 03.04.25 to demonstrate what products may be subject to any future UK tariff response.

On the 13.04.24, the UKG announced that they would suspend import tariffs on a whole range of products to lower costs for businesses; tariffs will now be cut to zero until July 2027. The full list of products that will have tariffs temporarily removed can be found here: [List of tariff suspensions resulting from the 2024 application window](#) \*







# **SO WHAT DOES THIS ALL MEAN FOR TRADERS IN NORTHERN IRELAND**

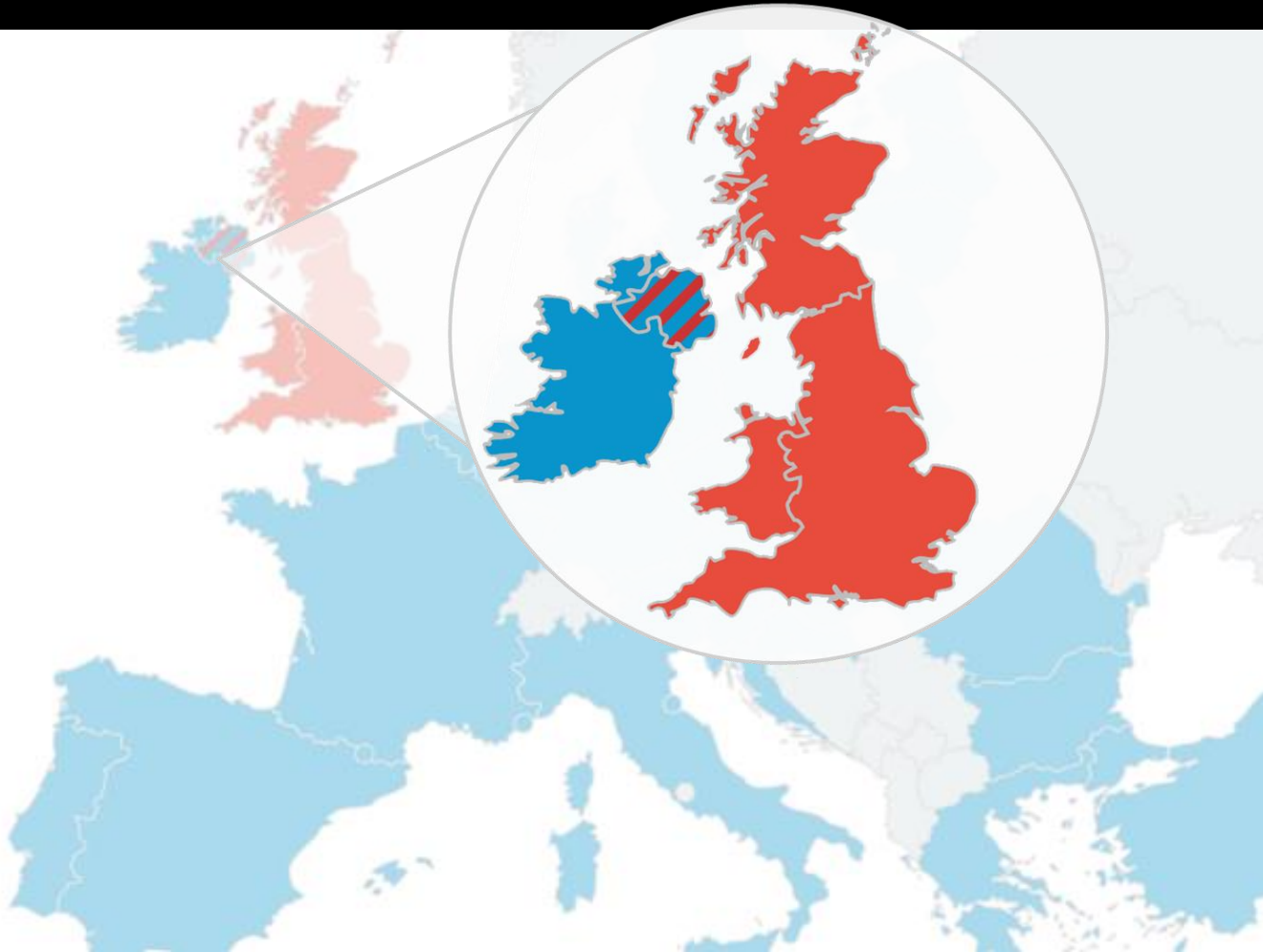
**Are we in the U.K. internal market  
or are we part of the EU Single  
Market?**

A map of Europe with a dark blue background. The United Kingdom is highlighted in the Union Jack flag. Overlaid on the map is the European Union flag, which consists of a blue field with twelve yellow stars arranged in a circle. The text "SINCE JAN 1ST 2021 ..." is written in large, white, bold, sans-serif capital letters across the center of the map.

**SINCE JAN 1<sup>ST</sup> 2021 ...**

**U.K. outside EU Customs Union and Single Market  
(including Northern Ireland)**

# NORTHERN IRELAND TRADING RELATIONSHIP WITH GB & EU SINCE 2021



Northern Ireland part of UK customs territory  
Unfettered access to rest of the UK market  
Included in any of the 39 Free Trade  
Agreements (FTAs) made by the U.K. with third  
countries (for Exports)

*However*

**NI also continues to follow EU regulations on  
trade of goods**

As a result, avoids the need for checks  
between NI & the EU

**Providing Northern Ireland with Dual Market  
Access (for Goods)**

# **DUAL MARKET ACCESS**

**Dual Market Access refers to the ability to access two markets without restrictions.**

**For Northern Ireland, this means having free access to both the internal market of the United Kingdom of Great Britain and Northern Ireland, as well as the 27 Member States of the European Union Single Market for GOODS.**

**Additionally, NI dual market access permits the free movement of goods between Northern Ireland and Norway, Lichtenstein & Sweden, members of the European Economic Area.**





# EXPORTS FROM NORTHERN IRELAND TO THE USA

*Article 4*  
*Customs territory of the United Kingdom*

Northern Ireland is part of the customs territory of the United Kingdom.

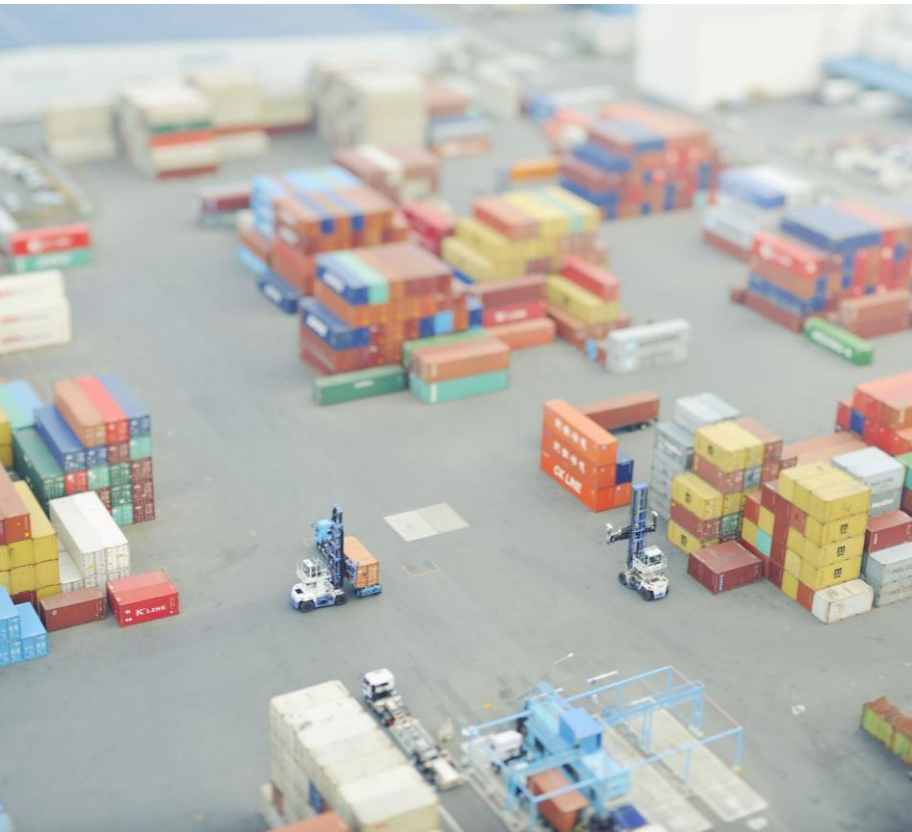
Accordingly, nothing in this Protocol shall prevent the United Kingdom from including Northern Ireland in the territorial scope of any agreements it may conclude with third countries, provided that those agreements do not prejudice the application of this Protocol.

In particular, nothing in this Protocol shall prevent the United Kingdom from concluding agreements with a third country that grant goods produced in Northern Ireland preferential access to that country's market on the same terms as goods produced in other parts of the United Kingdom.

Nothing in this Protocol shall prevent the United Kingdom from including Northern Ireland in the territorial scope of its Schedules of Concessions annexed to the General Agreement on Tariffs and Trade 1994.



# US TRADE TARIFFS



“The United States has announced that it will impose an additional 10% tariff on imports from the UK in addition to existing US duties, fees, and taxes. This came into effect on 5 April 2025 at 12:01am EST.

These additional tariffs do not apply to US imports of:

- steel and aluminium articles and automobiles/automobile parts, which are subject to separate additional 25% tariffs
- copper, pharmaceuticals, semiconductors and lumber
- energy, energy products and other minerals not available in the US”

You can check new taxes on imports to the US using the [check duties and customs procedures for exporting goods](#) tool.

<https://nibusinessinfo.co.uk/content/us-trade-tariffs>

(Last updated: 14 April 2025)



**DIRECT & INDIRECT IMPORTS OF US  
PRODUCTS INTO NORTHERN IRELAND**



**ARE THEY DEEMED  
TO BE 'AT RISK' OR  
'NOT AT RISK'?**

# 'NOT AT RISK' IMPORTS

'Not at risk' goods moved into Northern Ireland will be charged:

- no duty if entering Northern Ireland from free circulation in Great Britain
- UK duty if entering Northern Ireland from outside of both the EU and the UK
- UK duty if entering Northern Ireland from Great Britain and the good was not in free circulation in Great Britain





# 'AT RISK' IMPORTS INTO NORTHERN IRELAND

'At risk' goods will be charged the applicable EU rate of duty, including any additional country specific tariffs.

# ARTICLE 5 (NI PROTOCOL)

## **'AT RISK' GOODS**

Goods are deemed to be "at risk" unless they meet the criteria established for determining that they are "not at risk"; consequently, whether such a "risk" applies to a particular consignment entering Northern Ireland from outside the EU (including GB) is made on the basis of two separate determinations:

- a "commercial processing" test, namely whether the goods are to be subject in Northern Ireland to "any alteration" or "transformation"; and
- a general "at risk" test, to determine whether a good brought into Northern Ireland from outside the EU – whether subject to commercial processing or not – "is at risk of subsequently being moved into the EU".

# EXTRACT FROM DIRECT CORRESPONDENCE WITH TSS/HMRC

“Please make sure that you are using the UK Internal Market scheme correctly under the terms of the scheme, and can comply with the compliance requirements of the scheme. You need to know at the time of movement that goods are 'not at risk' of entering the EU, and that goods will remain in the UK Internal Market. It is the responsibility of the UKIMS authorisation holder to know this for their goods movements and you need to be able to evidence this and hold supporting records of the movement for 5 years.

If you cannot evidence at the time of goods movement that those goods are 'not at risk' then you cannot declare those goods as 'not at risk' under UKIMS.

# DECLARING IMPORTS AS 'NOT AT RISK': PRE-REQUISITE REQUIREMENT

The 'Importer of Record' must be authorised under the U.K. Internal Market Scheme.

You need to use the Economic Operators Registration and Identification number (EORI) starting with GB or XI that linked to your UK Internal Market Scheme authorisation.

You can only use your UK Internal Market Scheme authorisation for goods that you move on or after the date that you're authorised.

If you want to move a proportion of a single line item as 'not at risk', you must submit those goods as a separate line item. The remaining proportion which is 'at risk' must be a separate line item for which no code is necessary.

If using a specialist intermediary to complete declarations, you need to:

- make them aware that the goods you intend to bring into Northern Ireland are 'not at risk'
- confirm whether you're authorised for the UK Internal Market Scheme
- tell them your UK Internal Market Scheme authorisation number and the EORI that is linked to your authorisation

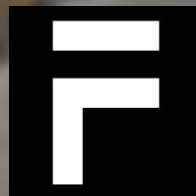
# U.K. INTERNAL MARKET SCHEME

- Goods to be sold only in Northern Ireland / United Kingdom will be freed of unnecessary paperwork, checks and duties (previously only EU 'Third Country' Duty was removed through U.K. Trader Scheme) when moving from GB to NI.
- 'Trusted' Traders will enjoy smoother processes when transporting goods for 'end-use' in Northern Ireland with drastically reduced number of data-sets required ('circa' 21 instead of 80+).
- Scrapping of burdensome Supplementary Declarations for UKIMS Enrolled Traders moving 'Not At Risk' consignments from Great Britain.
- Significantly expanded range of businesses who can benefit; including GB-based businesses and Commercial Processors with a turnover up to £2M (previously £500K) or involved in one of several 'exempted' End-Uses (Construction; Animal-Food; Healthcare; Consumer Food-Production; Not-For-Profit).





**GOODS SUBJECT TO  
'COMMERCIAL  
PROCESSING'**







**GOODS SUBJECT TO  
COMMERCIAL  
PROCESSING WERE  
AUTOMATICALLY  
CONSIDERED “AT RISK”  
OF ENTERING THE EU  
MARKET (ARTICLE 5).**

# COMMERCIAL PROCESSORS: UK INTERNAL MARKET SCHEME ELIGIBILITY

If you move goods into Northern Ireland which are subject to commercial processing, to be eligible to use UKIMS for goods brought in for sale and/or processing, you must meet the following criteria:

- A turnover of less than £2million or,
- Be operating in one of the following exempt trade sectors:
  - Food for sale to end consumers in the UK
  - Construction: Where goods from a permanent part of a structure in Northern Ireland.
  - Health Care
  - Non-Profit
  - Animal Feed

NB: You must also meet the standard UKIMS eligibility criteria

NB: The exempt trade sector criteria applies to the importer and up to one subsequent entity

If you do not meet these requirements, you must NOT use the UK Internal Market Scheme





# **GOODS DEEMED AUTOMATICALLY 'AT RISK'**

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**For imports from outside the U.K. & EU: If the EU Common External Tariff rate is equal to or greater than 3% higher than the U.K. Global Tariff, then the product will be automatically "At Risk".\***

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**If the item has 'Trade Remedies' attached, such as, 'Rebalancing' tariffs, TRQs or Country of Origin specific Anti-Dumping Duty, it CANNOT be declared as 'Not At Risk' (Same applies on 'indirect' GB-NI movements of these goods)**



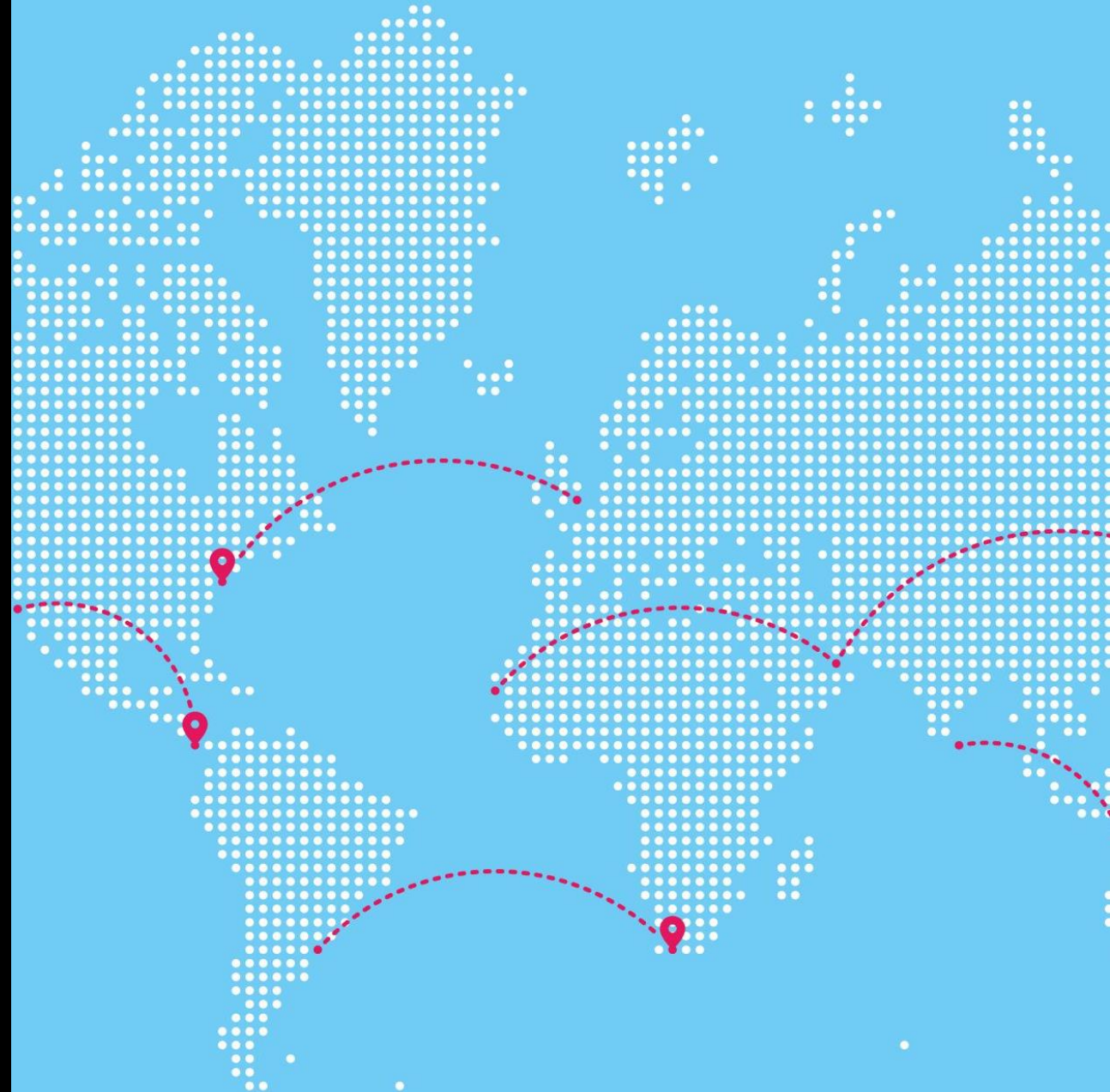
# MITIGATING RISK

What proactive measures can a business implement to mitigate the impact of potential threats or challenges, and ensure they are optimally prepared to manage future situations?

# GENERAL RECOMMENDATIONS

Map out your Supply Chain / Trade Flows:

- ✓ Where are your Suppliers located?
  1. Northern Ireland?
  2. Great Britain?
  3. Ireland?
  4. Continental Europe?
  5. Rest of World?
- ✓ What are the main Products / Materials you purchase?
  1. Frequency of movements?
  2. Size / Value of Movements?
  3. Incoterms?







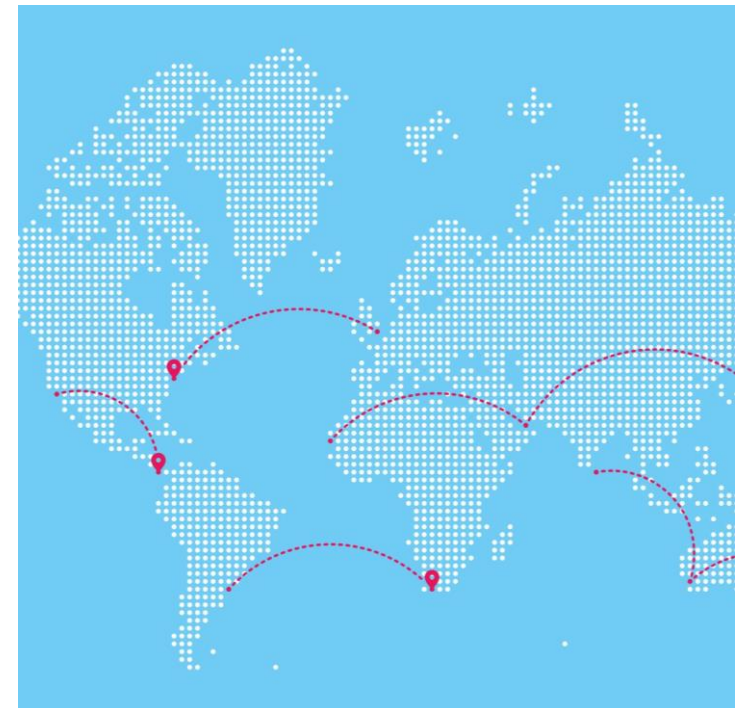
# GENERAL RECOMMENDATIONS

- ✓ Where are your Customers located?
  1. Northern Ireland?
  2. Great Britain?
  3. Ireland?
  4. Continental Europe?
  5. Rest of World?
- ✓ What are the main Products / Materials you sell & export?
  1. Frequency of movements?
  2. Size / Value of Movements?
  3. Incoterms?

# GENERAL RECOMMENDATIONS

✓ What information are you getting from your suppliers and providing your customers?

1. Incoterms
2. Commodity / HS Codes
3. Country of Origin
4. Information on Regulatory Compliance?



A photograph of an industrial factory interior. Large, dark, curved pipes run across the ceiling and down towards the floor. In the foreground, a yellow metal cart is filled with stacks of rolled metal sheets. A person wearing a dark jacket and a cap is visible in the background, working at a station. The lighting is industrial, with bright spots from overhead fixtures.

# COMMODITY CODE REVIEW

## Review

- ✓ Are you or your customer using the correct Commodity Code classification?

Is it worth considering an Application for a [Binding Tariff Information](#) decision?

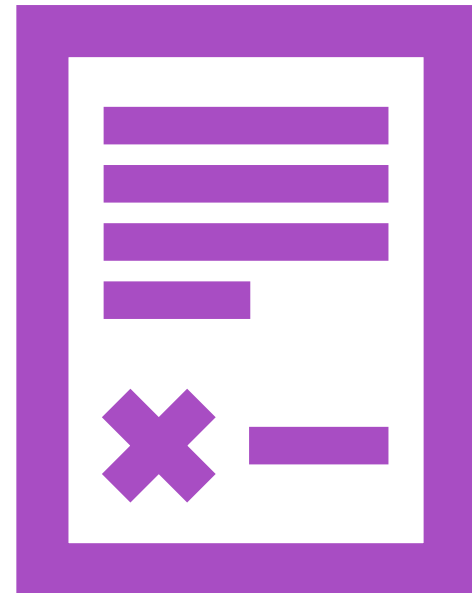
- ✓ Are you aware of ALL associated tariffs & potential future 'rebalancing' tariffs?
- ✓ Country of Origin?
- ✓ Certificates and/or other Document Requirements?
- ✓ Correct valuation of your imports/exports

# CONTRACT REVIEW

Evaluate current contractual terms with both suppliers & customers to identify which party is responsible for the costs associated with these tariffs.

Assess whether it is possible / necessary to invoke *force majeure* or termination clauses considering these new US (and potentially EU) governmental directives, and how surcharges could be implemented to offset the unforeseen expenses.

Update contract templates to mitigate against future changes and any possible counter-tariffs going forward.



# OPTIONS AVAILABLE FOR NORTHERN IRELAND IMPORTERS

- [Duty Reimbursement Scheme](#) (Average Turnaround for a claim? 16 Days)
- Claim a [Waiver](#) for duty on goods brought into Northern Ireland from Great Britain or countries outside the UK and EU using *de minimis* Allowance (€300,000 \* ROLLING '36-Month' Period)
- Consider using [Customs Special Procedures](#) to suspend (At the 'Point of Import') the duty payment on the goods brought into Northern Ireland
- Apply for a [Duty Deferment Account](#) or [General Guarantee Account](#) to defer duty payments when importing



# MITIGATING RISKS: EXPORTS



Do you know the key components that make up your finished product and where they originate from (Rules that apply to Exports)?



Review & Assess the 'Rules of Origin' Requirements (both 'Preferential', if applicable, & 'Non-Preferential') for the country you are exporting to.



Consider if (based on the markets you trade with beyond U.K. and EU) Export Documentation such as a U.K. Certificate of Origin would be advantageous - speak .



Diversify Export Markets: The U.K. now has 39 trade agreements in place with 73 partners. What other opportunities / markets can you explore (Export Support)?

# Q&A