

Below is the CBP position on Section 232 “content value” that we have been sharing for the last several months.

Steel and Aluminum

References to “steel” and “aluminum” includes steel and aluminum alloys. *Do not break down the chemistry* of an imported article to remove the value of alloying elements to arrive at the Section 232 steel or aluminum content. Non-Section 232 content refers to non-steel/aluminum components that are part of the imported article.

- Steel articles of chapter 72 are 100% steel. Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.
- For steel articles of chapter 73, aluminum articles of chapter 76, and articles classified elsewhere (not including chapter 72):
 - If the *articles* are 100% steel or 100% aluminum, there is no non-steel or aluminum content to separate and Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Costs of production, manufacturing, machining, fabrication, labor, overhead, profit, packaging, coating, etc., are not subtracted.
 - If the *articles* are not wholly of steel or aluminum (meaning there are non-steel or non-aluminum parts/components), and there is legitimately non-steel or aluminum content to separate, the Section 232 duty is assessed on the value of the steel/aluminum content of the article.
 - HQ has said this would be based on “the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller of the steel/aluminum content”. The current position is, this is what the *importer* paid for the steel/aluminum content of the *finished* article and is the entered value of the imported article minus the cost of the non-steel/aluminum part/component of the finished article. Non-steel/aluminum content does not refer to costs of production, manufacturing, machining, fabrication, labor, overhead, profit, packaging, coating, painting, galvanizing, plating, etc.*
 - If allowed to separate steel/aluminum and non-steel/aluminum content value, identify the cost to the importer of the non-steel/aluminum part/component. Again, there is no backing out of any costs not allowed by the Customs Value laws. Costs for production, manufacturing, machining, fabrication, labor, overhead, profit, packaging, coating, painting, galvanizing, plating, etc., are not subtracted.*

* For costs that are attributable to both the non-steel/aluminum/copper content and the steel/aluminum/copper content, like labor, overhead, profit, packaging, etc., an acceptable method is to apportion the costs to both lines based on a value ratio.

- If the value of the steel/aluminum content cannot be determined, then report the duty based on the total entered value, on only one entry summary line.
- If the article is composed of US steel/aluminum and foreign steel/aluminum, Section 232 duty is still assessed based on the article's country of origin. The value of the US steel/aluminum cannot be separated out.
- Likewise, the exemptions from Section 232 duty for articles made from US melted and poured steel and US smelted and cast aluminum (9903.81.92 and 9903.85.09) are all or nothing provisions. If only a portion of the source steel/aluminum was melted and poured/smelt and cast in the US, the article cannot be split into a US content line and a non-US content line. If the *imported article* is not *exclusively* made of US melted and poured steel and US smelted and cast aluminum, the Section 232 duty is assessed on the article's entire value.
- As far as documentation goes for separating out steel/aluminum content value from non-steel/aluminum value, we would say, "documentation sufficient to support the importer's claimed steel/aluminum content value", if CBP asks.
- *New* If an obviously non-steel or aluminum article like perfume or lotion is on a Section 232 derivatives tariff numbers list, it is the article's container that is the target of Section 232, and it is the importer's cost of the *container*, if made of aluminum or steel, that is subject to the Section 232 duty (like HTS 2203.00.0060 and 2203.00.0090 for malt beer in an *aluminum* can).

Example

Aluminum windows are imported—

- What did the importer of record pay for the finished windows?
- If the windows have non-aluminum components/parts like glass, what was the cost of that to the importer?
- Minus the cost to the importer of the non-aluminum parts from the total window cost to the importer and that equals the Section 232 steel content value.

So if—

- The importer paid \$100 for the window.
- \$20 of the cost is attributable to glass or other component/parts.
- The entered value of the window is \$100. It may be separated into two lines, a non-aluminum content line of \$20 and an aluminum content line of \$80.

* For costs that are attributable to both the non-aluminum content and the aluminum content, like labor, overhead, profit, packaging, etc., an acceptable method is to apportion the costs to both lines based on a value ratio.

Copper

References to “copper” includes copper alloys (including brass and bronze).

- Unless we receive guidance otherwise, our current understanding is copper, copper alloys, and copper derivatives are treated the same as steel and aluminum and their alloys and derivatives. *Do not break down the chemistry* of an imported article to remove the value of alloying elements to determine the Section 232 copper content. Non-Section 232 content refers to non-copper or copper alloy components that are part of the imported article.
- The copper content value is determined in the same manner as steel and aluminum.

New Section 232 and articles of iron

- For iron articles subject to Section 232, the iron content value is determined in the same manner as steel and aluminum.
- Certain articles of iron, like cast iron, wrought iron, pig iron, etc., may not be subject to Section 232 duty. That does not refer to the **iron present in all steel**. There is *no breaking down the chemistry* of a steel article to arrive at a separate, non-Section 232, iron content.

Until 6/4/25, no distinction was made between steel and iron, and Section 232 assessment was based on tariff number alone. The HTSUS Section XV notes state iron and steel are generally treated as the same metal. Here is a timeline for Section 232 and iron:

- March 2018 through March 11, 2025: **no distinction**. Iron or not, if the article was classified under a Section 232 tariff number it had to pay Section 232 duty.
- March 12, 2025 – June 3, 2025: only steel content (not iron content) **appearing in Section 232 derivative articles classified outside of chapter 73 and 76** was subject to Section 232 duty. Not including articles classified outside of Chapter 73 in pre-March 12 Section 232 derivatives* or chapter 72 (there are no derivative articles in chapter 72).
- June 4, 2025 onward, only steel content (and not iron content/articles) appearing in **articles classified in chapter 73, and in derivative articles classified anywhere** (except chapter 72 and not including articles classified outside of Chapter 73 in pre-March 12 derivatives*), is subject to Section 232 duty.

Not including articles classified outside of Chapter 73 in pre-March 12 derivatives refers to these “existing Section 232 derivatives” added in 2020:

(C) bumper stampings of steel, the foregoing comprising parts and accessories of the motor vehicles of headings 8701 to 8705 (described in subheading **8708.10.30**); and
(D) body stampings of steel, for tractors suitable for agricultural use (described in subheading **8708.29.21**).

In other words, for Section 232 subject tariff numbers:

- **March 2018 – present:** iron articles classified in chapter 72 **pay** Section 232 duty (**there are no derivatives in chapter 72 and no separation of content value**)
- **March 2018 – March 11, 2025:** iron articles **pay** Section 232 duty.
- **March 12, 2025 – June 3, 2025:** derivative iron articles and iron parts classified outside of chapter 73 **do not pay** Section 232 duty (except for chapter 72, 8708.10.30 and 8708.29.21, where iron does pay).
- **June 4, 2025 onward:** iron articles and iron parts classified in chapter 73 and in derivative articles classified elsewhere **do not pay** Section 232 duty (except for chapter 72, 8708.10.30 and 8708.29.21, where iron does pay).

(“parts” refers to subject steel/aluminum/copper articles with non-subject iron parts)

Continue to monitor the CSMS messages, Trade Remedy FAQs, and CBP rulings posted on cbp.gov, or any changes from the Department of Commerce.

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