



## About Us

Peacock Tariff Consulting is a boutique firm specializing in tariffs and international trade. With 20+ years of experience, we help businesses navigate shifting global markets with integrity, expertise, and tailored solutions. Specializing in tariff analysis, customs compliance, and strategic trade planning, we give our clients the tools to cut costs, mitigate risks, and grow across global markets. Our collaborative approach ensures every client gains actionable insights, greater efficiency, and long-term success.

## Essential U.S. Trade Tariff Reference

### Section 301 (“China Tariff”)

- Legal Authority: Section 301 of the Trade Act of 1974 empowers the USTR to investigate and address unfair trade practices by foreign nations.
- Implementation Timeline:
  - Initiated in 2018 under the Trump administration, targeting Chinese goods.
  - Major waves: July 2018 (\$34B), August 2018 (\$16B), followed by periodic additions and modifications through 2025.
- Scope: About \$370 billion of Chinese goods—tech, IP, and strategic sectors.
- Rates: 7.5%–25% added, stacking with IEEPA and Section 232 duties as applicable.

### IEEPA Tariffs (“Trump Tariffs”)

- Legal Authority: International Emergency Economic Powers Act (IEEPA, 50 U.S.C. 1701 et seq.).
- Implementation Timeline:
  - April 2025: 10–20% “reciprocal” and “fentanyl” tariffs on Canada, China, and Mexico.
  - August 2025: Global 10% tariff on U.S. imports and increased country-specific tariffs.
- Ongoing court challenges may impact refund opportunities.
- Scope: Extremely broad—minerals, pharmaceuticals, and strategic products. Exemptions exist for certain Section 232 goods; see latest CBP notices.
- Transshipment Enforcement: Additional 40% penalty for CBP-identified evasions.

### Section 232

- Legal Authority: Section 232 of the Trade Expansion Act of 1962, administered by the Commerce Secretary, allows tariffs for national security.
- Implementation Timeline:
  - Steel (25%) and aluminum (10%) tariffs began March 2018, doubled for most trade partners in June 2025.
  - March–August 2025 added scope: autos, auto parts (25%), copper (50%), derivative products.
  - All Section 232 exclusions terminated in spring 2025.
- Scope: Globally imposed on metals, their derivatives, and in 2025 expanded to automobiles and parts.
- Stacking: Applies only to steel, aluminum, copper content—other product value faces IEEPA or Section 301 tariffs.

### Tariff Stacking Order

- Section 232 duties override IEEPA “fentanyl” tariffs on metals, automotive, and copper.
- All other duties (MFN, Section 301, anti-dumping, countervailing) may be stacked, creating very high effective rates.





## Country-Specific Agreements and Deals

|                      |                                                                         |                                                                                    |
|----------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| China                | Multi-layered: 25% (301), 10% (fentanyl), 10% reciprocal, plus 232s     | Export controls on rare earths, tech bans                                          |
| United Kingdom       | 10% reciprocal (IEEPA), 10–25% autos, 0% aircraft, quotas on steel/alum | Beef import reforms, pharma negotiations                                           |
| European Union       | 15% reciprocal, 50% metals, expanded market access                      | \$600B+ investment pledges, sectoral rules                                         |
| Japan                | 15% autos/parts, 50% metals, tariff refund rules                        | \$550B investment, large ag purchases                                              |
| Korea                | 15% reciprocal, \$100B annual U.S. energy buys                          | \$350B investment pledges, semiconductor, shipbuilding cooperation, autos, biotech |
| Vietnam              | 20% tariff with duty-free if direct, 40% for transshipment              | Transshipment enforcement                                                          |
| PK/ID/PH/TH/Cambodia | 19–20% reciprocal tariffs                                               | Specific reductions via bilateral deals                                            |
| Canada/Mexico        | Fentanyl tariff (25–35%), Section 232/IEEPA stackable; USMCA relief     | USMCA-compliant goods enter duty-free                                              |



## Tariff Risk Management

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- Diversify sourcing, explore alternative suppliers or manufacturing bases.
- Use Foreign-Trade Zones (FTZs) and bonded warehouses to defer or eliminate duties on re-exported goods.
- Maximize USMCA eligibility and leverage Chapter 98 for U.S. rework/assembly exceptions.
- Stay current on CBP notices and implementing proclamations as scope, exclusions, and stacking rules update frequently.
- Map products to new HTS codes for drawback, FTZ, or in-bond treatment.
- Enhanced compliance: Track supply chain details, origin documentation, and legal developments; you may need this for audits or refund claims if litigation resolves in favor of importers.

## Foreign Trade Zones

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- Strategic benefits: Duty deferral, duty elimination on exports, quota management for critical minerals/metals, and documentation delays.
- Limitations: Inverted tariffs generally not reduced, USMCA goods excluded from some benefits.
- Application: Requires FTZ operator certification, activation by CBP, and production notification if seeking inverted tariff relief.

## Legal and Compliance Update

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- 2025 saw key court rulings on presidential authority (IEEPA), pending Supreme Court review may result in refund opportunities for IEEPA-based duties if struck down.
- Tariff stacking and enforcement have grown stricter, with severe penalties for transshipment and origin misrepresentation – up to 40% extra duty for evasion.
- USTR and Commerce continue expanding the tariff scope amid global negotiations; monitoring Federal Register and CBP updates is critical.

## Core Services

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### **Tariff & Commodity Review**

Optimize product classifications and identify savings opportunities through expert tariff analysis

### **Regulatory Compliance Guidance**

Ensure seamless cross-border operations with up-to-date customs compliance and procedural support

### **Strategic Trade Planning**

Align global operations with smart, long-term trade strategies tailored to business goals

### **Tariff Mitigation & Refunds**

Reduce tariff burden with proactive planning and proven strategies for minimizing duty costs

### **CUSMA Certifications**

Ensure smooth cross-border trade and preferential tariff treatment through compliant certifications

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**Contact Us for Tariff Support and Planning**

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