

# CUSTOMER ADVISORY

Further Duty Increases / Explained  
08 AUGUST 2025



**KWE**  
Global Logistics Partner

- U.S. President Trump issued an [Executive Order](#) on August 6, 2025, imposing an additional 25% tariff on India because it imports Russian oil and oil products, referencing the International Economic Emergency Powers Act (IEEPA) authority. This is not an increase to IEEPA Reciprocal tariff announced last week, but a separate tariff imposed under the IEEPA to address India's imports of Russian oil and oil products. [Refer to EO 14066](#), expanded by U.S. President Biden. As such, this will be referred to as the IEEPA Russian Oil tariff and will be effective as of August 27, 2025. Therefore, stacking of duties on goods from India will be as follows:  
25% ad valorem, IEEPA Russian Oil Tariff, 25% Reciprocal IEEPA Reciprocal Tariff (Not applicable if Section 232 duties applicable), Articles listed in [Annex II in Executive Order 14257](#) will not be subject to the 25% additional IEEPA Russian Oil Tariffs. Other exemptions may apply such as goods intended for personal use, donations, informational materials, etc. The scope of coverage of these duties may be expanded to include other countries as well. Refer to [Fact Sheet](#) issued by the White House on this subject.
- United States Customs and Border Protection has issued [CSMS 65829726](#) to update guidance on the European Union Harmonized Tariff Schedule application of 9903.02.19 / 9903.02.20 which is dependent on the Column 1 / General duty rate applicable to the goods.
  - For a good of the European Union with a Column 1 duty rate greater than or equal to 15%, the reciprocal tariff is zero and the entry must be filed under heading **9903.02.19**.
  - For a good of the European Union with a Column 1 / General duty rate less than 15%, the sum of the Column 1 / General duty rate and the reciprocal tariff shall be 15% and the entry must be filed under heading **9903.02.20**

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