

# Section 232 Pharmaceutical Tariffs

## HTSUS Classification & Duty-Rate Cheat Sheet

Proclamation "Adjusting Imports of Pharmaceuticals and Pharmaceutical Ingredients," April 2, 2026 · HTSUS Ch. 99, Subch. III, U.S. Note 40 (headings 9903.04.60–9903.04.69).

**These Section 232 duties are drawback eligible.** Clause (10): "Drawback shall be available with respect to the duties imposed pursuant to this proclamation." Unlike prior Section 232 actions, this proclamation does not foreclose drawback – the full toolkit under 19 U.S.C. § 1313 applies.

### Snapshot

|                      |   |
|----------------------|---|
| <b>Authority</b>     | Section 232, Trade Expansion Act of 1962 (19 U.S.C. § 1862)   |
| <b>Default rate</b>  | 100% <i>ad valorem</i> on patented pharmaceuticals & associated ingredients                               |
| <b>Covered goods</b> | Patented pharmaceuticals, APIs & key starting materials in 131 listed HTSUS provisions (Chapters 29 & 30) |
| <b>Drawback</b>      | <b>ELIGIBLE</b> – per Proclamation clause (10)  |
| <b>Excluded</b>      | Generic pharmaceuticals & biosimilars; U.S.-origin dosage-form products                                   |
| <b>Effective</b>     | Jul 31, 2026 (Annex III companies) / Sep 29, 2026 (all others)  |

### Duty rates by Chapter 99 heading

| HTSUS             | Applies to  | Duty rate (Col. 1, General)               |
|-------------------|---|---|
| <b>9903.04.60</b> | Patented pharmaceutical articles & ingredients – <b>default</b>   | <b>100%</b>                               |
| <b>9903.04.61</b> | Patented articles entered before 9/29/2026 for Secretary-identified companies (transitional)  | Col. 1 rate only                          |
| <b>9903.04.62</b> | Patented articles – product of Japan, the EU, South Korea, Switzerland, or Liechtenstein  | <b>15%</b>                                |
| <b>9903.04.63</b> | Patented articles – product of the United Kingdom   | Col. 1 + 10% (→ 0% per future US-UK deal) |
| <b>9903.04.64</b> | Patented articles under a Commerce-approved onshoring plan  | Col. 1 + 20% (→ +100% on 4/2/2030)        |
| <b>9903.04.65</b> | Onshoring plan + MFN pharmaceutical pricing agreement   | Col. 1 + 0% (ends 1/20/2029)              |
| <b>9903.04.66</b> | Specialty: orphan drugs, nuclear medicines, plasma-derived & cell/gene therapies, fertility treatments, ADCs, CBRN countermeasures, animal health, etc. | Col. 1 + 0%                               |
| <b>9903.04.67</b> | Generic pharmaceutical articles & biosimilars (not subject to §232)   | Col. 1 rate only                          |
| <b>9903.04.68</b> | U.S.-origin active ingredient packaged in dosage form   | Col. 1 rate only                          |
| <b>9903.04.69</b> | Articles in the listed HTSUS codes that are NOT pharmaceutical articles   | Col. 1 rate only                          |

Headings are mutually exclusive – an article is subject to no more than one. For 9903.04.60 and .62, the §232 duty plus the Column 1 rate equals the headline rate (100% / 15%); if Column 1 already exceeds it, no additional duty is due. If more than one rate could apply, the lowest applies.

## Key dates

|                     |  |
|---------------------|--|
| <b>Apr 2, 2026</b>  | Proclamation signed                                    |
| <b>Jul 31, 2026</b> | Tariffs effective for the 17 Annex III companies       |
| <b>Sep 29, 2026</b> | Tariffs effective for all other companies              |
| <b>Jan 20, 2029</b> | Heading 9903.04.65 (onshoring + MFN, 0%) terminated    |
| <b>Apr 2, 2030</b>  | Onshoring rate (9903.04.64) rises from + 20% to + 100% |

## Compliance notes

- **Drawback.** Available on these duties (clause (10)); claimable under § 1313(j) unused-merchandise, § 1313(a)/(b) manufacturing, and § 1313(c) rejected-merchandise drawback.
- **Foreign Trade Zones.** Covered goods must be admitted as “privileged foreign” status (19 CFR 146.41) unless eligible for “domestic” status (19 CFR 146.43).
- **Stacking.** These duties are in addition to any Column 1 special rates and to all antidumping, countervailing, and other applicable duties (U.S. Note 40(b)).
- **Generics & biosimilars.** Not subject to Section 232 at this time (heading 9903.04.67); subject to review within one year.
- **U.S.-origin.** Dosage-form products with a U.S.-origin active ingredient are not subject (heading 9903.04.68).
- **Scope.** Limited to patented pharmaceutical articles and ingredients classifiable in the 131 HTSUS provisions listed below (Chapters 29 and 30).

## Covered HTSUS subheadings

| Covered HTSUS subheadings — Annex I, U.S. Note 40(c) (131 provisions) |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| 2918.99.3000  | 2921.49.3800 | 2921.49.4300 | 2922.19.0900 | 2922.29.2700 | 2922.49.2600 | 2922.50.1400 |
| 2922.50.2500  | 2924.29.6250 | 2925.29.2000 | 2928.00.3000 | 2930.90.9235 | 2931.90.2200 | 2932.20.2000 |
| 2933.19.3500  | 2933.19.4500 | 2933.29.2000 | 2933.29.4500 | 2933.39.4100 | 2933.49.2600 | 2933.59.2100 |
| 2933.59.3600  | 2933.59.4600 | 2933.59.5300 | 2933.59.5900 | 2933.79.0800 | 2933.79.8500 | 2933.99.4600 |
| 2933.99.5300  | 2933.99.5590 | 2933.99.6100 | 2933.99.6500 | 2933.99.7000 | 2933.99.7500 | 2933.99.9000 |
| 2934.30.2300  | 2934.30.2700 | 2934.99.3000 | 2934.99.4700 | 2935.90.4800 | 2935.90.6000 | 2937.11.0000 |
| 2937.12.0000  | 2937.19.0000 | 2937.22.0000 | 2937.23.1010 | 2937.23.1050 | 2937.23.5010 | 2937.23.5020 |
| 2937.23.5050  | 2937.29.9040 | 2937.29.9050 | 2937.29.9095 | 2937.50.0000 | 2937.90.4500 | 2937.90.9000 |
| 2938.90.0000  | 2939.11.0000 | 2939.19.2000 | 2939.19.5000 | 2941.10.5000 | 2941.90.1050 | 2941.90.3000 |
| 2941.90.5000  | 2942.00.0500 | 3002.12.0040 | 3002.13.0010 | 3002.13.0090 | 3002.14.0010 | 3002.14.0090 |
| 3002.15.0011  | 3002.15.0091 | 3002.41.0000 | 3002.42.0000 | 3002.49.0050 | 3002.51.0000 | 3002.59.0000 |
| 3002.90.1000  | 3002.90.5220 | 3002.90.5250 | 3003.20.0000 | 3003.31.0000 | 3003.39.1000 | 3003.39.5000 |
| 3003.49.0000  | 3003.90.0120 | 3003.90.0140 | 3003.90.0180 | 3003.90.0190 | 3004.10.1010 | 3004.10.5010 |
| 3004.20.0010  | 3004.20.0083 | 3004.31.0000 | 3004.32.0060 | 3004.39.0010 | 3004.39.0055 | 3004.41.0000 |
| 3004.49.0005  | 3004.49.0010 | 3004.49.0020 | 3004.49.0030 | 3004.49.0040 | 3004.49.0050 | 3004.49.0060 |
| 3004.49.0070  | 3004.50.5005 | 3004.90.1000 | 3004.90.9201 | 3004.90.9206 | 3004.90.9208 | 3004.90.9210 |
| 3004.90.9211  | 3004.90.9215 | 3004.90.9216 | 3004.90.9225 | 3004.90.9236 | 3004.90.9243 | 3004.90.9246 |
| 3004.90.9249  | 3004.90.9251 | 3004.90.9252 | 3004.90.9253 | 3004.90.9260 | 3004.90.9263 | 3004.90.9267 |
| 3004.90.9268  | 3004.90.9270 | 3004.90.9271 | 3004.90.9273 | 3004.90.9276 |              |              |