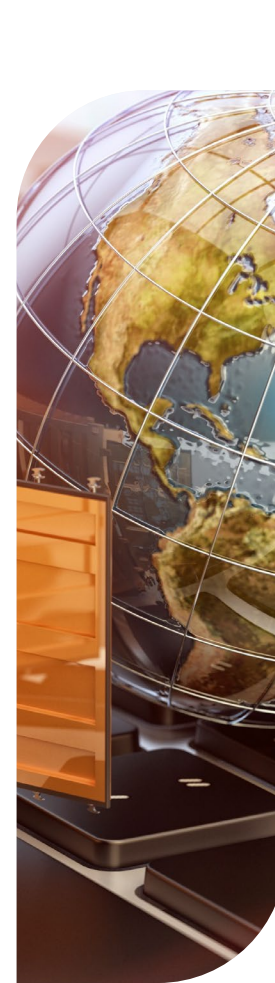




SPLIT TARIFF LINE REPORTING/ SWAPPING

IMCR SCENARIOS FOR SECTION 122

Updated 3/13/2026



SPLIT TARIFF LINE REPORTING/SWAPPING – GENERAL INFORMATION

The concept of split tariff line reporting was introduced by CBP in March 2025 when Steel and Aluminum Derivatives were added to the 232 Reporting requirements. CBP has modified their rules around this reporting several times as different commodity/country tariffs have been introduced. ONESOURCE has added this ability to split tariff lines as well as the benefit of automatically “swapping” out applicable chapter 99’s depending on the type of split. This document explains how Section 122 has now been added to ONESOURCE Split Tariff Line Reporting/Swapping logic.

Please keep in mind:

- The Split Tariff Line Reporting/Swapping Logic for Section 122 is current as of 3/13/2026. Future Updates/Additions will need to be analyzed and incorporated into future Code Delivery Dates. For information regarding the IEEPA Split Tariff Line Reporting/Swapping logic, please refer to that information in the Help and Support center.
- The split tariff line reporting/swapping for 20% US Content has not been updated for Section 122, as there were no Section 122 chapter 99’s provided.
- To report any type of Split Tariff Line Reporting, you must
 - Utilize Item Master Custom Rules (IMCR)
 - We have tried to utilize as few chapter 99’s as possible when filling out the IMCR, but keep in mind CBP has different requirements per commodity and country, so we will swap out tariffs between the split tariff lines to meet guidance.
 - Please see the various sections on how each split tariff should be reported in IMCR and how we will handle the various swapping requirements in the CBP reports and files.

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<u>Page 26</u>	<u>Split Tariff Line Reporting/Swapping – Auto/USMCA</u>



SPLIT TARIFF LINE REPORTING/SWAPPING – STEEL/ALUM DERIVATIVES

- Currently for Steel/Alum Derivative Reporting, there are a few different requirements that need to be followed depending on the country.
- There has been NO guidance provided by CBP for split handling of Section 122. We are following previous guidance and swapping the Section 122 utilizing applicable chapter 99's depending on the type of split. Please use this at your own discretion.
- This is current as of 3/13/2026 and subject to change without notice.
 - [Section 122 for CN](#)
 - [Section 122 for CA/MX](#)
 - [Everyone Else](#)
- Link here to see guidance from CBP on Tariff Line Break out
 - [Steel Guidance on Tariff Line Breakout](#)
 - [Aluminum Guidance on Tariff Line Breakout](#)

STEEL – CBP GUIDANCE ON TARIFF LINE BREAKOUT

CSMS # 65236374 - UPDATED GUIDANCE: Import Duties on Imports of Steel and Steel Derivative Products

In the case where the value of the steel content is less than the entered value of the imported article, the good must be reported on two lines. The first line will represent the non-steel content while the second line will represent the steel content. Each line should be reported in accordance with the below instructions.

Non-Steel content, first line:

- Ch 1-97 HTS, this same HTS must be reported on both lines.
- Country of origin, same must be reported on both lines.
- Total entered value of the article less the value of steel content.
- Report the total quantity of the imported goods.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

Steel content, second line:

- Same Ch. 1-97 HTS reported on the first line.
- Same country of origin reported on the first line.
- Report 0 for quantity for the Ch. 1- 97 HTS.
- Report the value of steel content.
- Report the Section 232 duties based on the value of steel content with the Chapter 99 HTS.
- Report a second quantity (of the steel content) in kilograms with the Chapter 99 HTS.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

ALUMINUM – CBP GUIDANCE ON TARIFF LINE BREAKOUT

CSMS # 65236645 - UPDATED GUIDANCE: Import Duties on Imports of Aluminum and Aluminum Derivative Products

Where the value of the aluminum content is less than the total entered value of the imported article, the good must be reported on two lines. The first line will represent the non-aluminum content while the second line will represent the aluminum content. Each line should be reported in accordance with the below instructions.

Non-Aluminum content, first line:

- Ch 1-97 HTS, this same HTS must be reported on both lines.
- Country of origin, same must be reported on both lines.
- Total entered value of the article less the value of aluminum content.
- Report the total quantity of the imported goods.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

Aluminum content, second line:

- Same Ch. 1-97 HTS reported on the first line.
- Same country of origin reported on the first line.
- Report 0 for quantity for the Ch. 1- 97 HTS.
- Report the value of aluminum content.
- Report the Section 232 duties based on the value of aluminum content with the Chapter 99 HTS.
- Report a second quantity (of the aluminum content) in kilograms with the Chapter 99 HTS.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

STEEL/ALUM DERIVATIVES – SECTION 122 FOR CN

- Currently for China (CN) the derivative reporting allows for:
 - Section 122 Duty is utilized on the Non-Metal portion of the split tariff line reporting.
 - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming **after** the commodity HTS
 - 99038803 – 301 (0 Value/0 Conversion Factor)
 - 99030306 - Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 7301201000 – Base **(Non-Metal Value/0 Conversion Factor)**
 - 99038190 - 232-Steel **(Metal Value/Steel Conversion Factor)**
- This is how this will appear on the tariff lines:
 - Non-Metal Portion
 - 99038803 - 301 (0 Value/Non-metal 301 Duty)
 - 99030301 – Section 122 Duty **(Swap for Duty) (0 Value/Non-Metal Section 122 Duty)**
 - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
 - Metal Portion
 - 99038803 - 301 (0 Value/Metal 301 Duty)
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Metal Exclusion)
 - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
 - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

STEEL/ALUM DERIVATIVES – SECTION 122 FOR CN

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

	Rule ID	Target	Start Effective Date	End Effective Date	Match Product Number	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
Edit	Deactivate	414	Transactions	2026-02-24	2026-07-24	SPLIT-STEEL-CN	CN		7301201000		N	

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv Factor	Addl HTS UOM Conv Factor
☐		99038803	P	1	0	1	0			
☐		99030306	P	2	0	1	0			
☒	7301201000	7301201000	P	3	0	1	0.8			
☐		99038190	P	4	0	1	0.2		0.076	

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STEEL/ALUM DERIVATIVES – SECTION 122 FOR CN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-STEEL-CN
MatchCountryOfOrigin	CN
MatchManufacturerID	
MatchHtsIndex	7301201000
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99038803
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddlHTSUOMConvFactorClock0	
MatchHTSNumClock1	
MatchRecordClock1	N
UpdateToHtsIndexClock1	99030306
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	0
WeightClock1	
HTSUOMConvFactorClock1	
AddlHTSUOMConvFactorClock1	

MatchHTSNumClock2	7301201000
MatchRecordClock2	Y
UpdateToHtsIndexClock2	7301201000
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	0.8
WeightClock2	
HTSUOMConvFactorClock2	
AddlHTSUOMConvFactorClock2	
MatchHTSNumClock3	
MatchRecordClock3	N
UpdateToHtsIndexClock3	99038190
UpdateToStatusCodeClock3	P
ValuePercentClock3	0
UnitValueClock3	0.2
WeightClock3	
HTSUOMConvFactorClock3	0.076
AddlHTSUOMConvFactorClock3	

STEEL/ALUM DERIVATIVES – SECTION 122 FOR CA/MX

- Currently for Canada and Mexico (CA and MX) the derivative reporting allows for:
 - Important - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 USMCA exclusion on the Non-Metal portion. Without the SPI you will get the exclusion on the Metal portion only.
 - Section 122 Exclusion for CA/MX USMCA products on the Non-Metal portion of the split tariff line reporting.
 - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
 - 99030306 – Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
 - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
 - Non-Metal Portion
 - 99030307 - Section 122 Exclusion (Swap for USMCA Exclusion) (0 Value/Section 122 USMCA Exclusion)
 - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
 - Metal Portion
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Metal Exclusion)
 - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
 - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

STEEL/ALUM DERIVATIVES – SECTION 122 FOR CA/MX

- Sample IMCR
- Important - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 USMCA exclusion on the Non-Metal portion. Without the SPI you will get the exclusion on the Metal portion only.
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

	Rule ID	Target	Start Effective Date	End Effective Date	Match Product Number	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
▼ Edit Deactivate	408	Transactions	2026-02-24	2026-07-24	SPLIT-STEEL-CA	CA		7301201000S			N	

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv Facto	Addl HTS UOM Conv Factor
☐		99030306	P	1	0	1	0			
☒	7301201000	7301201000S	P	2	0	1	0.8			
☐		99038190	P	3	0	1	0.2		0.076	

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STEEL/ALUM DERIVATIVES – SECTION 122 FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-STEEL-CA
MatchCountryOfOrigin	CA
MatchManufacturerID	
MatchHtsIndex	7301201000S
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99030306
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddHTSUOMConvFactorClock0	
MatchHTSNumClock1	7301201000
MatchRecordClock1	Y
UpdateToHtsIndexClock1	7301201000S
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	0.8
WeightClock1	
HTSUOMConvFactorClock1	
AddHTSUOMConvFactorClock1	
MatchHTSNumClock2	
MatchRecordClock2	N
UpdateToHtsIndexClock2	99038190
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	0.2
WeightClock2	
HTSUOMConvFactorClock2	0.076
AddHTSUOMConvFactorClock2	

STEEL/ALUM DERIVATIVES – SECTION 122 FOR EVERYONE ELSE

- Currently for all other countries, the derivative reporting allows for:
 - Section 122 Duty is utilized on the Non-Metal portion of the split tariff line reporting.
 - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.
 - Important – CA and MX without the USMCA SPI code will get the exclusion on the Metal portion only.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming **after** the commodity HTS
 - 99030306 - Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
 - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
 - Non-Metal Portion
 - 99030301 – Section 122 Duty (Swap for Duty) (0 Value/Section 122 Non-Metal Duty)
 - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
 - Metal Portion
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Metal Exclusion)
 - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
 - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

STEEL/ALUM DERIVATIVES – SECTION 122 FOR EVERYONE ELSE

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Important – CA and MX without the USMCA SPI code will get the exclusion on the Metal portion only.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

		Rule ID	Target	Start Effective Date	End Effective Date	Match Product Numbe	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
						SPLIT-STEEL-AL							
▼	Edit	Deactivate	409	Transactions	2026-02-24	2026-07-24	SPLIT-STEEL-AU	AU		7301201000		N	

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv	Addl HTS UOM Conv Factor
☐		99030306	P	1	0	1	0			
☒	7301201000	7301201000	P	2	0	1	0.8			
☐		99038190	P	3	0	1	0.2		0.076	

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*Note- When saved, the order of the 'Update To Hts Index' field may show the commodity HTS as the last, but it is the HTS Sequence that is important. The chapter 232 indicating the split should be the last Sequence number.



STEEL/ALUM DERIVATIVES – SECTION 122 FOR EVERYONE ELSE

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-STEEL-AU
MatchCountryOfOrigin	AU
MatchManufacturerID	
MatchHtsIndex	7301201000
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99030306
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddlHTSUOMConvFactorClock0	
MatchHTSNumClock1	7301201000
MatchRecordClock1	Y
UpdateToHtsIndexClock1	7301201000
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	0.8
WeightClock1	
HTSUOMConvFactorClock1	
AddlHTSUOMConvFactorClock1	
MatchHTSNumClock2	
MatchRecordClock2	N
UpdateToHtsIndexClock2	99038190
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	0.2
WeightClock2	
HTSUOMConvFactorClock2	0.076
AddlHTSUOMConvFactorClock2	

SPLIT TARIFF LINE REPORTING/SWAPPING – COPPER DERIVATIVES

CSMS # 65794272 - GUIDANCE: Section 232 Import Duties on Copper and Copper Derivative Product

- Currently for Copper Derivative Reporting, there are a few different requirements that need to be followed depending on the country.
- There has been NO guidance provided by CBP for split handling of Section 122. We are following previous guidance and swapping the Section 122 utilizing applicable chapter 99's depending on the type of split. Please use this at your own discretion.
- This is current as of 3/13/2026 and subject to change without notice.
 - [Section 122 for CN](#)
 - [Section 122 for CA/MX](#)
 - [Everyone Else](#)

For articles not composed only of copper, the value of the copper content and the value of the non-copper content should be reported on two entry summary lines. The first line should represent the non-copper content, and the second line should represent the copper content. Each line should be reported in accordance with the instructions below.

Non-copper content, first line:

- Ch. 1-97 HTSUS, this same HTSUS must be reported on both lines.
- The same country of origin must be reported on both lines.
- Total entered value of the article less the value of copper content.
- Report the total quantity of the imported goods.
- Report the 0 percent Section 232 duties based on the value of the non-copper content with HTSUS 9903.78.02.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

Copper content, second line:

- Same Ch. 1-97 HTSUS reported on the first line.
- Same country of origin reported on the first line
- Report 0 quantity for the Ch. 1-97 HTSUS.
- Report the value of the copper content.
- Report the Section 232 duties based on the value of copper content with HTSUS 9903.78.01.
- Report a second quantity (of the copper content) in kilograms with the HTSUS 9903.78.01.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

COPPER DERIVATIVES - SECTION 122 FOR CN

- Currently for China (CN) the derivative reporting allows for:
 - Section 122 Duty is utilized on the Non-Metal portion of the split tariff line reporting.
 - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
 - 99038803 – 301 (0 Value/0 Conversion Factor)
 - 99030306 - Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
 - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
 - Non-Metal Portion
 - 99038803 - 301 (0 Value/Non-metal 301 Duty)
 - 99030301 – Section 122 Duty (Swap for Duty) (0 Value/Section 122 Non-Metal Duty)
 - 99037802 - 232-Copper Exclusion (Swap for Exclusion) (0 Value/Section 232 Non-Metal Exclusion)
 - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
 - Metal Portion
 - 99038803 - 301 (0 Value/Metal 301 Duty)
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Metal Exclusion)
 - 99037801 - 232-Copper (0 Value/Metal 232 Duty/Metal Report Qty)
 - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

COPPER DERIVATIVES - SECTION 122 FOR CN

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

		Rule ID	Target	Start Effective Date	End Effective Date	Match Product Number	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
						SPLIT-COPPER-							
▼ Edit	Deactivate	410	Transactions	2026-02-24	2026-07-24	SPLIT-COPPER-CN	CN		7408190030			N	

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv Factor	Addl HTS UOM Conv Factor
☐		99038803	P	1	0	1	0			
☐		99030306	P	2	0	1	0			
☒	7408190030	7408190030	P	3	0	1	0.8			
☐		99037801	P	4	0	1	0.2		0.076	

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COPPER DERIVATIVES - SECTION 122 FOR CN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-COPPER-CN
MatchCountryOfOrigin	CN
MatchManufacturerID	
MatchHtsIndex	7408190030
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99038803
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddHTSUOMConvFactorClock0	
MatchHTSNumClock1	
MatchRecordClock1	N
UpdateToHtsIndexClock1	99030306
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	0
WeightClock1	
HTSUOMConvFactorClock1	
AddHTSUOMConvFactorClock1	
MatchHTSNumClock2	7408190030
MatchRecordClock2	Y
UpdateToHtsIndexClock2	7408190030
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	0.8
WeightClock2	
HTSUOMConvFactorClock2	
AddHTSUOMConvFactorClock2	

MatchHTSNumClock3	
MatchRecordClock3	N
UpdateToHtsIndexClock3	99037801
UpdateToStatusCodeClock3	P
ValuePercentClock3	0
UnitValueClock3	0.2
WeightClock3	
HTSUOMConvFactorClock3	0.076
AddHTSUOMConvFactorClock3	

COPPER DERIVATIVES – SECTION 122 FOR CA/MX

- Currently for Canada and Mexico (CA and MX) the derivative reporting allows for:
 - Important - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 USMCA exclusion on the Non-Metal portion. Without the SPI you will get the exclusion on the Metal portion only.
 - Section 122 Exclusion for CA/MX USMCA products on the Non-Metal portion of the split tariff line reporting.
 - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
 - 99030306 – Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
 - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
 - Non-Metal Portion
 - 99030307 - Section 122 Exclusion (Swap for USMCA Exclusion) (0 Value/Section 122 USMCA Exclusion)
 - 99037802 - 232-Copper Exclusion (Swap for Exclusion) (0 Value/Section 232 Non-Metal Exclusion)
 - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
 - Metal Portion
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Metal Exclusion)
 - 99037801 - 232-Copper (0 Value/Metal 232 Duty)
 - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

COPPER DERIVATIVES – SECTION 122 FOR CA/MX

- Sample IMCR
- Important - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 USMCA exclusion on the Non-Metal portion. Without the SPI you will get the exclusion on the Metal portion only.
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

	Rule ID	Target	Start Effective Date	End Effective Date	Match Product Number	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
T	T	T	T	T	T	T	T	T	T	T	T	T

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Transactions

2026-02-24

2026-07-24

SPLIT-COPPER-CA

CA

7408190030S

N

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv Factor	Add HTS UOM Conv Factor
☐		99030306	P	1	0	1	0			
☒	7408190030	7408190030S	P	2	0	1	0.8			
☐		99037801	P	3	0	1	0.2		0.076	

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1 items in 1 pages

COPPER DERIVATIVES – SECTION 122 FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-COPPER-CA
MatchCountryOfOrigin	CA
MatchManufacturerID	
MatchHtsIndex	7408190030S
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99030306
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddlHTSUOMConvFactorClock0	
MatchHTSNumClock1	7408190030
MatchRecordClock1	Y
UpdateToHtsIndexClock1	7408190030S
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	0.8
WeightClock1	
HTSUOMConvFactorClock1	
AddlHTSUOMConvFactorClock1	
MatchHTSNumClock2	
MatchRecordClock2	N
UpdateToHtsIndexClock2	99037801
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	0.2
WeightClock2	
HTSUOMConvFactorClock2	0.076
AddlHTSUOMConvFactorClock2	

COPPER DERIVATIVES - SECTION 122 FOR EVERYONE ELSE

- Currently for all other countries the derivative reporting allows for:
 - Section 122 Duty is utilized on the Non-Metal portion of the split tariff line reporting.
 - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
 - 99030306 - Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
 - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
 - Non-Metal Portion
 - 99030301 – Section 122 Duty (Swap for Duty) (0 Value/Section 122 Non-Metal Duty)
 - 99037802 - 232-Copper Exclusion (Swap for Exclusion) (0 Value/Section 232 Non-Metal Exclusion)
 - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
 - Metal Portion
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Metal Exclusion)
 - 99037801 - 232-Copper (0 Value/Metal 232 Duty/Metal Report Qty)
 - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

COPPER DERIVATIVES - SECTION 122 FOR EVERYONE ELSE

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

		Rule ID	Target	Start Effective Date	End Effective Date	Match Product Number	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
▼	Edit	Deactivate	412	Transactions	2026-02-24	2026-07-24	SPLIT-COPPER-AU	AU		7408190030		N	

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv Factor	Addl HTS UOM Conv Factor
☐		99030306	P	1	0	1	0			
☒	7408190030	7408190030	P	2	0	1	0.8			
☐		99037801	P	3	0	1	0.2		0.076	

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*Note- When saved, the order of the 'Update To Hts Index' field may show the commodity HTS as the last, but it is the HTS Sequence that is important. The chapter 232 indicating the split should be the last Sequence number.



COPPER DERIVATIVES - SECTION 122 FOR EVERYONE ELSE

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-COPPER-AU
MatchCountryOfOrigin	AU
MatchManufacturerID	
MatchHtsIndex	7408190030
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99030306
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddHTSUOMConvFactorClock0	
MatchHTSNumClock1	7408190030
MatchRecordClock1	Y
UpdateToHtsIndexClock1	7408190030
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	0.8
WeightClock1	
HTSUOMConvFactorClock1	
AddHTSUOMConvFactorClock1	
MatchHTSNumClock2	
MatchRecordClock2	N
UpdateToHtsIndexClock2	99037801
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	0.2
WeightClock2	
HTSUOMConvFactorClock2	0.076
AddHTSUOMConvFactorClock2	

SPLIT TARIFF LINE REPORTING/SWAPPING – AUTO/USMCA

CSMS 65649652 - GUIDANCE: Applying Section 232 Import Duties on USMCA-Qualifying Passenger Vehicles and Light Trucks

- There has been NO guidance provided by CBP for split handling of Section 122. We are following previous guidance and swapping the Section 122 utilizing applicable chapter 99's depending on the type of split. Please use this at your own discretion.
- Currently for Auto/USMCA US-Content Reporting, the following is needed:
 - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 exclusion.
- This current as of 3/13/2026 and subject to change with no notice.
 - Auto/USMCA- for CA/MX

Reporting Instructions for Applying the Special Tariff Treatment Approved by the Commerce Department

Importers that receive approval from the Secretary of Commerce should follow the instructions below on how to apply the 25 percent ad valorem duty exclusively to the value of the non-U.S. content.

The non-U.S. content and the U.S. content value of the passenger vehicle and light truck must be reported on two lines.

The first line will represent the value of the non-U.S. content while the second line will represent the value of the U.S. content. Each line should be reported in accordance with the instructions below.

Non-U.S. content, first line:

- Report the total quantity of the imported goods
- Report the value of the non-U.S. content approved by the Commerce Department for entered value
- Report the Section 232 duties based on the value of the non-U.S. content with HTSUS 9903.94.03.
- Report Special Program Indicator (SPI) code "S"
- Report Ch. 1-97 HTSUS, same HTSUS must be reported on both lines.
- Report country of origin, same country of origin must be reported on both lines.
- Report all other applicable duties, such as antidumping and countervailing duties

U.S. content, second line:

- Report 0 for quantity.
- Report the entered value of the U.S. content by subtracting the value of the non-U.S. content from the entered value of the article.
- Report the 0 duties based on the value of U.S. content with HTSUS 9903.94.02.
- Report Special Program Indicator (SPI) code "S"
- Report the same Ch. 1-97 HTSUS reported on the first line.
- Report the same country of origin reported on the first line.
- Report all other applicable duties, such as antidumping and countervailing duties.

AUTO/USMCA- SECTION 122 FOR CA/MX

- Currently for Canada and Mexico (CA and MX) the AUTO/USMCA reporting allows for:
 - Important - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 USMCA exclusion.
 - 232 Exclusion chapter 99 is required on the Non-US Content portion of the split tariff line reporting.
 - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
 - 99030306 – Section 122 Exclusion for 232 (0 Value/0 Conversion Factor)
 - 8703400005 – Base (Non-US Value)
 - 99039402 - 232-Auto/USMCA (US Value)
- This is how this will appear on the tariff lines:
 - Non-US Content Portion
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 Non-US Content Exclusion)
 - 99039403 - 232-Auto Duty (Swap for Duty) (0 Value/Section 232 Non-US Content Duty)
 - 8703400005 - Base (Non-US Content value/Non-US Content Duty/Full Report Qty Amount)
 - US Content Portion
 - 99030306 - Section 122 Exclusion (0 Value/Section 232 US Content Exclusion)
 - 99039402 - 232-Auto (0 Value/US Content 232 Exclusion)
 - 8703400005 - Base (US Content value/US Content Duty/0 Report Qty Amount)

AUTO/USMCA- SECTION 122 FOR CA/MX

- Sample IMCR
- Important - The USMCA SPI code must be present in the HTSIndex to get the additional benefit of the Section 122 USMCA exclusion.
- Make sure the Auto 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

	Rule ID	Target	Start Effective Date	End Effective Date	Match Product Number	Match Country Of Origin	Match Manufacturer ID	Match Hts Index	Match Hts Number	Match Hts Number 2	Match Status Code	Update Index
Edit Deactivate	413	Transactions	2026-02-24	2026-07-24	SPLIT-AUTO-CA	CA		8703400005S			N	

Add new record

Match Record	Match Hts Number	Update To Hts Index	Update To Status Code	Hts Sequence	Value Percent	Multiplier	Unit Value	Weight	HTS UOM Conv Factor	Addl HTS UOM Conv Factor
☐		99030306	P	1	0	1	0			
☒	8703400005	8703400005S	P	2	0	1	70			
☐		99039402	P	3	0	1	30			

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AUTO/USMCA- SECTION 122 FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

Target	Transactions
StartEffectiveDate	2/24/2026
EndEffectiveDate	7/24/2026
MatchProductNumber	SPLIT-AUTO-CA
MatchCountryOfOrigin	CA
MatchManufacturerID	
MatchHtsIndex	8703400005S
MatchHtsNumber	
MatchHtsNumber2	
MatchStatusCode	N
UpdateToHtsIndex	
UpdateToHtsNumber2	
UpdateToStatusCode	
MatchHTSNumClock0	
MatchRecordClock0	N
UpdateToHtsIndexClock0	99030306
UpdateToStatusCodeClock0	P
ValuePercentClock0	0
UnitValueClock0	0
WeightClock0	
HTSUOMConvFactorClock0	
AddHTSUOMConvFactorClock0	
MatchHTSNumClock1	8703400005
MatchRecordClock1	Y
UpdateToHtsIndexClock1	8703400005S
UpdateToStatusCodeClock1	P
ValuePercentClock1	0
UnitValueClock1	70
WeightClock1	
HTSUOMConvFactorClock1	
AddHTSUOMConvFactorClock1	
MatchHTSNumClock2	
MatchRecordClock2	N
UpdateToHtsIndexClock2	99039402
UpdateToStatusCodeClock2	P
ValuePercentClock2	0
UnitValueClock2	30
WeightClock2	
HTSUOMConvFactorClock2	
AddHTSUOMConvFactorClock2	