

US Expands Exemptions on Reciprocal Tariffs and Brazil Tariffs and Announces Framework Trade Deals With Additional Trading Partners

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On November 14, President Trump issued an executive order, “[Modifying the Scope of the Reciprocal Tariff with Respect to Certain Agricultural Products](#),” (the Order), narrowing the scope of the “reciprocal tariffs” to exempt certain agricultural products, signaling targeted duty relief alongside new trade [framework agreements](#) with El Salvador, Argentina, Ecuador, and Guatemala, as well as a separate trade deal [framework](#) with Switzerland and Liechtenstein. Furthermore, on November 20, President Trump issued another executive order, “[Modifying the Scope of Tariffs on the Government of Brazil](#),” (the Brazil Order), which amends the tariffs originally imposed under [Executive Order 14323](#).

Scope of the Order

Modifying the scope of reciprocal tariffs originally imposed under [Executive Order 14257](#), as amended by Executive Orders [14266](#), [14298](#), [14316](#), [14324](#), [14326](#), and [14346](#) (collectively, Reciprocal Tariffs) — which declared a national emergency based on U.S. goods trade deficits under the International Emergency Economic Powers Act (IEEPA) — President Trump issued the Order exempting more than 200 agricultural products from the Reciprocal Tariffs. The White House said the agricultural exemptions result from the administration’s progress on various trade deals, including with countries that produce agricultural goods not commonly grown in the U.S.

The exempted agricultural products include coffee and tea, tropical fruits and fruit juices, cocoa and spices, bananas, oranges, tomatoes, beef, and fertilizers, covering goods classified in Harmonized Tariff Schedule of the United States (HTSUS) Chapters 02, 07, 08, 09, 10, 11, 12, 15, 16, 18, 19, 20, 21, 22, and 31). These are goods listed as under Annex II of the Order. Importers should use HTSUS subheading 9903.01.32 to declare these goods as exempt from Reciprocal Tariffs.

As part of Annex I of the Order, the exempt goods include additional agricultural products covered by [11 other HTSUS subheadings](#) from Chapters 08, 14, 19, 20, 21, and 33, which include tropical fruit, communion wafers, acai, citrus juice, and coconut water, among other items. Importers should use HTSUS subheading 9903.02.78 to declare these goods as exempt from Reciprocal Tariffs. The full list of all agricultural goods exempt from Reciprocal Tariffs can be viewed [here](#).

Eligibility for the exemption applies to merchandise entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. ET November 13, 2025. Any overpaid duties on affected imports may be refunded pursuant to U.S. Customs and Border Protection (CBP) [procedures](#). Any other applicable duties,

including antidumping and countervailing duties (AD/CVD), remain in effect and are not eliminated by the Order.

Western Hemisphere Trade Frameworks

The administration's trade agreements with El Salvador, Argentina, Ecuador, and Guatemala aim to expand U.S. exports and streamline regulatory approvals. These countries have agreed to the following:

- **El Salvador** has agreed to accept U.S. motor vehicle safety and emissions standards and to recognize U.S. Food and Drug Administration certificates and prior marketing authorizations for pharmaceuticals and medical devices.
- **Argentina** has agreed to provide "preferential market access" for U.S. exports in sectors including certain medicines, machinery, medical devices, and information technology products.
- **Ecuador** has agreed to remove or reduce tariffs on sectors such as tree nuts, fresh fruit, wheat, wine, and distilled spirits, and to eliminate the Andean Price Band variable tariff on many agricultural goods.
- **Guatemala** has agreed to facilitate digital trade by refraining from discriminatory digital services taxes, supporting the World Trade Organization moratorium on customs duties for electronic transmissions, and enabling trusted cross-border data flows.

In response, the U.S. has agreed to:

- **Lift Reciprocal Tariffs** on certain textiles and apparel from El Salvador and Guatemala that meet the rules of origin set out under the Dominican Republic–Central America Free Trade Agreement (DRCAFTA); and
- **Extend Most Favored Nation (MFN) tariff treatment** to certain goods originating from these countries that cannot be grown, mined, or produced in sufficient quantities in the U.S.

Switzerland and Liechtenstein Framework

The U.S., Switzerland, and Liechtenstein have agreed to the "Agreement on Reciprocal, Fair, and Balanced Trade" framework, which would establish a "cumulative Reciprocal Tariff rate" no higher than 15% for goods of Switzerland or Liechtenstein imported into the U.S., along with steps to remove barriers to U.S. exports to these countries and a planned \$200 billion investment in the U.S. through 2026. The parties have further agreed to:

- **Pursue mutual tariff eliminations** across agricultural and industrial sectors — including fresh and dried nuts, fish and seafood, and spirits such as whiskey and rum — and implement a Swiss tariff?rate quota for U.S. poultry, beef, and bison.
- **Refrain from imposing digital services taxes**, address non?tariff barriers affecting U.S. poultry and dairy products, open markets to U.S. medical devices, and strengthen supply chain resilience through cooperation on export controls, sanctions, and investment screening.
- **Conclude trade negotiations by early 2026**, with phased implementation thereafter.

The Brazil Order

In response to ongoing U.S. trade negotiations with Brazil and to mitigate rising domestic food prices, President Trump issued the Brazil Order, revising Annex I of Executive Order 14323 to expand the list of goods exempt from the 40% tariff imposed under [Executive Order 14323](#) (the "Brazil Tariff") that had been layered on top of existing duties. Goods exempt from the Brazil Tariff now include more than 238 HTSUS codes covering food and agricultural products, as well as items meeting the requirements of 11 additional HTSUS categories, including

etrogs, tropical fruit, and coconut water. A full list of goods exempt from the Brazil Tariff can be found [here](#). When making declarations to claim these exemptions, customs brokers and importers should use HTSUS 9903.01.81 for exempt Annex I goods and HTSUS 9903.01.90 for goods described in one of the 11 categories of agricultural goods that are exempt from the Brazil Tariff under Annex II.

These modifications apply retroactively to goods entered for consumption or withdrawn from warehouse on or after 12:01 a.m. ET November 13, 2025. Any overpaid duties on affected imports may be refunded pursuant to CBP [procedures](#).

Conclusion

These developments underscore the Trump administration's active approach to U.S. trade policy, balancing new protections with targeted relief. It is important to note, however, that these trade deal frameworks are not finalized trade agreements, but rather lay the groundwork for future negotiations. Additionally, stakeholders should continue to watch for changes in tariff policy, especially with the pending litigation surrounding tariffs (discussed in detail [here](#), [here](#), and [here](#)).

Troutman Pepper Locke and its [Tariff + Trade Task Force](#) will continue to monitor for further changes affecting the trade landscape. This alert is intended as a guide only and is not a substitute for specific legal or tax advice. For questions about the impact of these changes on your business, please contact our team.

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