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US Rescinds 25% Additional Duties on Indian-Origin Imports

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On February 6, 2026, the president issued Executive Order 14384 (the Order), rescinding the additional 25% ad valorem duties imposed on imports of Indian-origin goods under Executive Order 14329. This modification applies to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. ET on February 7, 2026 (the effective date). Because India has pledged to stop importing Russian oil, increase purchases of U.S. energy, and expand defense cooperation with the United States, the president concluded that India is sufficiently addressing the national emergency and therefore decided it is appropriate to remove the additional duties. Executive Order 14385 directs the secretary of commerce to monitor whether India resumes importing Russian oil and, if it does, recommend whether to take further action, including reinstating the 25% additional duty.

Background

On August 6, 2025, President Trump issued Executive Order 14329, which imposed an additional 25% ad valorem rate of duty on imports of articles of India after determining that India was directly or indirectly importing Russian Federation oil. Those duties were implemented through Harmonized Tariff Schedule of the United States (HTSUS) headings 9903.01.84 through 9903.01.89 and subdivision (z) of U.S. Note 2 to Subchapter III of Chapter 99.

Key Aspects of the Order

The Order makes three key changes affecting imports of Indian-origin products:

1. **Elimination of the additional 25% duty:** The extra 25% ad valorem duty imposed under Executive Order 14329 is removed for goods of India entered for consumption, or withdrawn from warehouse for consumption, on or after the effective date. Regular duties and any other applicable tariffs (*e.g.*, tariffs issued pursuant to Section 232 of the Trade Expansion Act of 1962 (Section 232 Tariffs), tariffs imposed under Section 301 of the Trade Act of 1974 (Section 301 Tariffs), and antidumping and countervailing duties (AD/CVD)) may still apply, but this specific 25% surcharge no longer does for qualifying entries.
2. **Termination of Chapter 99 provisions:** The special Chapter 99 tariff provisions used to assess the additional 25% duty (HTSUS headings 9903.01.84 through 9903.01.89 and subdivision (z) of U.S. Note 2 to Subchapter III of Chapter 99) are terminated. As a result, brokers and importers must stop using these Chapter 99 numbers for entries on or after the effective date, and U.S. Customs and Border Protection (CBP) will no longer accept them in its systems.
3. **Refunds of duties previously paid:** Where duties were collected that are no longer owed because of this change, importers may be eligible for refunds. Any such refunds will be processed under existing law and CBP's normal procedures (*e.g.*, through post summary corrections (PSC) or protests), and will not be automatic (importers must take appropriate action to request them).

CBP Implementation Guidance

CBP issued implementing guidance in CSMS #67702087, which sets out the operational details of this change and provides instructions for correcting entries filed after the effective date. The CBP guidance confirms that:

- Products of India entered as of the effective date of the Order are no longer subject to the additional 25% ad valorem duties imposed by Executive Order 14329; and
- HTSUS headings 9903.01.84 through 9903.01.89 are no longer in use as of that time.

CBP also notes that the reciprocal tariffs imposed under Executive Order 14257, as amended, pursuant to the International Emergency Economic Powers Act (IEEPA) (the Reciprocal Tariffs) remain in effect for products of Indian origin that do not qualify for an exemption. The elimination of the India-specific 25% duties does not affect other applicable tariff programs, including Section 232 Tariffs, Section 301 Tariffs, and AD/CVD.

Correcting Previously Filed Entries

CBP instructs filers to take corrective action as soon as possible for any entries filed under HTSUS headings 9903.01.84 through 9903.01.89 that were entered for consumption, or withdrawn from warehouse for consumption, on or after the effective date.

- Unliquidated entries:
  - For entries where estimated duties have already been deposited and the entries remain unliquidated, importers may file a PSC to request a refund.
  - If the PSC is approved, the refund will be issued at liquidation.
- Liquidated entries:
  - For entries that have already liquidated, importers may seek a refund by filing a protest within 180 days of liquidation pursuant to 19 U.S.C. § 1514.

Practical Considerations for Importers

Importers sourcing from India should:

- Confirm entry dates for affected merchandise to determine whether the 25% duty properly applied.
- Review recent entries to identify whether Chapter 99 provisions 9903.01.84 through 9903.01.89 were declared for entries on or after the effective date, and assess refund opportunities where appropriate.
- Evaluate continued exposure under other tariff programs that remain in effect, including Reciprocal Tariffs, Section 232 Tariffs, Section 301 Tariffs, and AD/CVD.
- Monitor ongoing developments, given the intersection of sanctions policy and tariff authority reflected in these actions, particularly for companies engaged in global supply chains involving India.

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