CBP Base Metals Center 01/15/2026

Regarding Section 232 "content value", below is what we have been sharing for the last several months.

- Steel articles of chapter 72 are 100% steel. Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.

- For steel articles of chapter 73, aluminum articles of chapter 76, and articles classified elsewhere (not including chapter 72):

    - If the ***articles*** are 100% steel or 100% aluminum, there is no non-steel/aluminum content to separate and Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.

    - If the ***articles*** are not wholly of steel or aluminum (think, parts/components), and you legitimately have non-steel/aluminum/copper content to separate, the Section 232 duty is assessed on the steel/aluminum content of the article.

    - HQ has said this would be based on "the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller of the steel/aluminum content". The current position is this is what the *importer* paid for the steel/aluminum content of the *finished* article and is the entered value of the imported article minus the cost of the non-steel part/component of the finished article. Non-steel content does not refer to fabrication, machining, labor, costs, etc.

    - If allowed to separate out steel/aluminum and non-steel/aluminum content value, separate out the cost to the importer of the non-steel/aluminum part/component. There is no backing out of any costs not allowed by the Customs Value laws. Costs for manufacturing, labor, coating, etc., are not subtracted.

- If the value of the steel/aluminum content cannot be determined, then report the duty based on the total entered value, on only one entry summary line.

- If the article is composed of US steel/aluminum and foreign steel/aluminum, Section 232 duty is still assessed based on the article's country of origin. The value of the US steel/aluminum cannot be separated out.

- Likewise, the exemptions from Section 232 duty for articles made from US melted and poured steel and US smelted and cast aluminum (9903.81.92 and 9903.85.09) are all or nothing provisions. If only a portion of the source steel/aluminum was melted and poured/smelt and cast in the US, the article cannot be split into a US content line and a non-US content line. If the *imported article* is not *exclusively* made of US melted and poured steel

and US smelted and cast aluminum, the Section 232 duty is assessed on the article's entire value.

- Surface treatments like galvanizing are integral to the finished steel product, not a separate component or part. The cost cannot be deducted.

- As far as documentation goes for separating out steel/aluminum content value from non-steel/aluminum value, we would say, "documentation sufficient to support the importer's claimed steel/aluminum content value", if CBP asks.

- Our current understanding is copper and its alloys are treated the same as steel and aluminum. That is, importers should *not break down the chemistry* of the imported articles. Unless we receive guidance otherwise, copper articles and copper alloy articles are treated as the same.

It's simple, except the importer may have to ask the manufacturer/seller a couple more questions than in the past. Take a window for example—

- What did the importer of record pay for the finished windows?
- If the windows have non-steel components/parts like glass, what was the cost of that to the importer?
- Minus the cost to the importer of the non-steel parts from the total window cost to the importer and that equals the Section 232 steel content value.

So if—

- The importer paid $100 for the window.
- $20 of the cost is attributable to glass or other component/parts.
- The entered value of the window is $100. It may be separated into two lines. A non-steel content line of $20 and a steel content line of $80.

Continue to monitor the CSMS messages, Trade Remedy FAQs, and CBP rulings posted on cbp.gov, or any changes from the Department of Commerce.

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