

Reciprocal Tariffs Update - Q3 Exceptions, Trade Deal Frameworks, and Increased Enforcement Risk

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The White House modified its reciprocal tariff policy effective this week in ways that may benefit some domestic US importers. On September 5, 2025, one month after releasing new reciprocal tariff rates for most countries to replace previous universal 10% duties, the Trump Administration (the “Administration”) published a new Executive Order that further modifies reciprocal tariff rates for specific goods (the “E.O.”). Key changes were effective on September 8, 2025. When reciprocal tariffs were first announced on “Liberation Day” in April 2025 the program applied to nearly all imports from most countries and excepted only certain classes of goods. The Administration now has added and removed certain goods from lists of exceptions, which could have a material impact on the cost of landed goods in some supply chains.

Annex II Modifications: Effective September 8, 2025, the Administration has excepted more goods from reciprocal tariffs including bullion-related articles as well as certain critical minerals and pharmaceutical products under pending Section 232 investigations. Some items that were once excepted are now eliminated from the Annex II list as a result of the E.O. Those items removed include certain aluminum hydroxide, resin, and silicone products which will now be subject to reciprocal tariffs. The ultimate application, or exception, of reciprocal tariffs may change depending on the circumstance of each negotiated agreement between the US and its trading partners.

Trade Deal Framework: The Administration also established a framework for implementing reciprocal trade deals by creating a new “Potential Tariff Adjustments for Aligned Partners” Annex (“PTAAP Annex”). The E.O. delegates the implementation authority to the Secretary of Commerce and the United States Trade Representative (“USTR”). The new PTAAP Annex identifies products eligible for Most-Favored-Nation tariff treatment upon conclusion of future trade and security agreements. The Administration structured these potential adjustments around four key product categories: (i) certain aircraft and aircraft parts; (ii) generic pharmaceuticals and their ingredients; (iii) unavailable natural resources and related derivatives; and (iv) and agricultural products not produced domestically in sufficient quantities to meet demand. The Administration will decide on a country-by-country basis which products qualify for tariff reductions based on the favorability of each trade agreement.

Trade Monitoring: The Administration has directed ongoing agency oversight to track the trade conditions that triggered the national emergency used to support reciprocal tariff programs. The Secretary of Commerce and USTR will continuously monitor factors including trade deficits, unfair trading practices, and domestic manufacturing strength. This monitoring system signals that the US tariff environment remains fluid, with the Administration preparing to quickly adjust its policy as economic circumstances shift.

The take-away for all domestic importers and those reliant on imported goods is that it remains mission critical to strengthen customs compliance processes and internal controls. The announcement on August 29, 2025, that the Department of Justice and Department of Homeland Security launched a joint Trade Fraud Task Force signals an escalation in the growing trend of increased customs enforcement with maximum penalties and damages. These developments do offer further clarity to the Administration's approach to trade policy although further change in categories of goods included in, or removed from, reciprocal tariff programs increases compliance cost and burden in addition to the potential for higher duties.

Benesch's team are available at your convenience to discuss tangible impacts that these tariff programs are having for your company, available options, and best practices for establishing or improving internal compliance programs.

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