



Snowsports  
Industries  
America

# Snowsports Industries Association

## 10 April 2025 Tariffs Update

*Joseph Brubaker, Kirton McConkie*

KIRTON | McCONKIE

# Joseph Brubaker – International Trade Attorney

- (1) Snowsports Industries: Advised clients on trade matters for helmets, skis, gloves, boots, clothing, shoes, bags, and other recreational equipment.
- (2) Expertise: Assists companies with products, services, intellectual property, and general business issues globally.
- (3) Global Experience: Advised on matters relating to over 200 countries. Served as legal counsel to the Republic of Bulgaria, the People's Republic of China, the Republic of the Philippines, Romania, and the Republic of Uzbekistan and as legal counsel against the Argentine Republic, the Bolivarian Republic of Venezuela, and the United States of America.
- (4) International Boards: Serves as chair of the Utah District Export Council, on the board of the World Trade Center Utah, on the board of 47G, on the Utah Advisory Committee for the U.S. Global Leadership Coalition, and as former chair of the International section of the Utah Bar.



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# What are the customs duties?

- (1) U.S. Duties on Foreign Imports
- (2) U.S. Duties on Mexico Imports
- (3) U.S. Duties on Canadian Imports
- (4) U.S. Duties on Chinese Imports



# (1) What duties will you pay today? (Excluding Mexico, Canada, and China)

Total Tariff, except for Imports for China:

- Base Duty +
- 10% Duty +
- Any Special Duties (AD / CVD)



# What are base duties?



# HTS

## Harmonized Tariff Schedule | 2025 HTS Revision 8

The Harmonized Tariff Schedule of the United States (HTS) sets out the tariff rates and statistical categories for all merchandise imported into the United States. The HTS is based on the international Harmonized System, which is the global system of nomenclature applied to most world trade in goods.

|            |                    |  |      |         |  |     |
|------------|--------------------|--|------|---------|--|-----|
|            |                    | Ski or snowmobile gloves, mittens and mitts: |      |         |  |     |
| 4203.21.55 | <a href="#">00</a> | Cross-country ski gloves, mittens and mitts  | prs. | 3.5% 1/ | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 45% |
| 4203.21.60 | <a href="#">00</a> | Other  | prs. | 5.5% 1/ | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 45% |



# What are the 10% duties?

President Trump announced 10% duties on April 2, 2025, effective April 5, 2025.

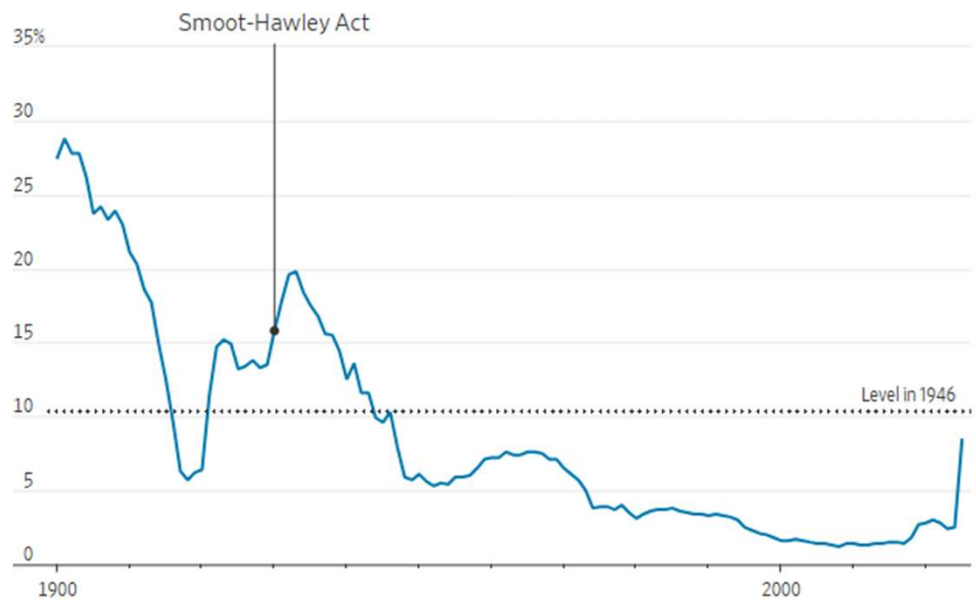
*The* WHITE HOUSE

Sec. 2. Reciprocal Tariff Policy. It is the policy of the United States to **rebalance global trade flows by imposing an additional ad valorem duty on all imports from all trading partners** except as otherwise provided herein. The additional ad valorem duty on all imports from all trading partners shall start at **10 percent** and shortly thereafter, the additional ad valorem duty shall increase for trading partners enumerated in Annex I to this order at the rates set forth in Annex I to this order. These additional ad valorem duties shall apply until such time as I determine that the underlying conditions described above are satisfied, resolved, or mitigated.

# How do we feel about 10% duties?

- Global Trade War: The world is experiencing a protectionist spiral, paralleling effects of the U.S. Smoot-Hawley Act of 1930, which led to an average tariff rate among major economies of **22%** in 1947.
- The 90s are Over: By 1999, the average tariff rate among all major economies had fallen to only **3%**.
- Global Tariff Increase: As of March 1, the “Group of 20” largest economies have 4,650 import restrictions, **an increase of nearly 900% since 2008**.
- Not just the United States: Before President Trump, many nations were already increasing trade barriers, **targeting China’s manufacturing sector to protect domestic industries**.

U.S. average tariff rate



Source: Tax Foundation

# What are the exceptions to the 10% duty?

The 10% duties do not apply to goods already in transit.

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Sec. 3. Implementation. (a) Except as otherwise provided in this order, all articles imported into the customs territory of the United States shall be, consistent with law, subject to an additional ad valorem rate of duty of 10 percent. Such rates of duty shall apply with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on April 5, 2025, except that goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on April 5, 2025, and entered for consumption or withdrawn from warehouse for consumption after 12:01 a.m. eastern daylight time on April 5, 2025, shall not be subject to such additional duty.



# What are the exceptions to the 10% duty?

The 10% duties do not apply to “U.S. Content” of more than 20%.

*The* WHITE HOUSE

(f) More generally, the ad valorem rates of duty set forth in this order shall apply only to the non-U.S. content of a subject article, provided at least 20 percent of the value of the subject article is U.S. originating. For the purposes of this subsection, “U.S. content” refers to the value of an article attributable to the components produced entirely, or substantially transformed in, the United States. U.S. Customs and Border Protection (CBP), to the extent permitted by law, is authorized to require the collection of such information and documentation regarding an imported article, including with the entry filing, as is necessary to enable CBP to ascertain and verify the value of the U.S. content of the article, as well as to ascertain and verify whether an article is substantially finished in the United States.

# What are the exceptions to the 10% duty?

More exceptions:

- Items subject to Section 232 Aluminum/Steel Tariffs
- Items listed in 37-page Annex II  
(gold and silver, critical minerals, items likely to be subject to Section 232 tariffs soon (copper, pharmaceuticals, semiconductors, and lumber articles))
- Humanitarian Donations
- Information Materials
- Luggage



# What about the additional tariffs previously announced on other countries?

President Trump tweeted a 90-day pause yesterday.



Based on the lack of respect that China has shown to the World's Markets, I am hereby raising the Tariff charged to China by the United States of America to 125%, effective immediately. At some point, hopefully in the near future, China will realize that the days of ripping off the U.S.A., and other Countries, is no longer sustainable or acceptable. Conversely, and based on the fact that more than 75 Countries have called Representatives of the United States, including the Departments of Commerce, Treasury, and the USTR, to negotiate a solution to the subjects being discussed relative to Trade, Trade Barriers, Tariffs, Currency Manipulation, and Non Monetary Tariffs, and that these Countries have not, at my strong suggestion, retaliated in any way, shape, or form against the United States, I have authorized a 90 day PAUSE, and a substantially lowered Reciprocal Tariff during this period, of 10%, also effective immediately. Thank you for your attention to this matter!

## (2) What duties will you pay today for imports from Mexico?

Total Tariff, except for Imports for China:

- Base Duty +
- 25% / 10% Duty +  
(No drawback)
- Any Special Duties  
(Section 232, AD / CVD)



# What are base duties?



# HTS

## Harmonized Tariff Schedule

2025 HTS Revision 8

The Harmonized Tariff Schedule of the United States (HTS) sets out the tariff rates and statistical categories for all merchandise imported into the United States. The HTS is based on the international Harmonized System, which is the global system of nomenclature applied to most world trade in goods.

|            |                    |  |      |         |  |     |
|------------|--------------------|--|------|---------|--|-----|
|            |                    | Ski or snowmobile gloves, mittens and mitts: |      |         |  |     |
| 4203.21.55 | <a href="#">00</a> | Cross-country ski gloves, mittens and mitts  | prs. | 3.5% 1/ | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 45% |
| 4203.21.60 | <a href="#">00</a> | Other  | prs. | 5.5% 1/ | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 45% |



# What are the 25% duties?

President Trump announced 25% duties on February 1, 2025, that were suspended and then went into effect on March 4, 2025.

*The* WHITE HOUSE

Sec. 2. (a) All articles that are products of Mexico, as defined by the *Federal Register* notice described in section 2(d) of this order (the *Federal Register* notice), shall be, consistent with law, subject to an additional 25 percent ad valorem rate of duty. Such rate of duty shall apply

# What are the 10% duties?

The duties are reduced to 10% for potash, a critical mineral primarily used as a fertilizer and essential for growing corn, wheat, and soybeans.



# What are the exceptions to the 25% / 10% duties?

The 25% / 10% duties do not apply to goods already in transit by March 4, 2025.

*The* WHITE HOUSE

Sec. 2. (a) All articles that are products of Mexico, as defined by the *Federal Register* notice described in section 2(d) of this order (the *Federal Register* notice), shall be, consistent with law, subject to an additional 25 percent ad valorem rate of duty. Such rate of duty shall apply with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on February 4, 2025, except that goods entered for consumption, or withdrawn from warehouse for consumption, after such time that were loaded onto a vessel at the port of loading or in transit on the final mode of transport prior to entry into the United States before 12:01 a.m. eastern time on February 1, 2025, shall not be subject to such additional duty, only if the importer certifies to CBP as specified in the *Federal Register* notice.

# What are the exceptions to the 25% / 10% duties?

On April 2, 2025, President Trump confirmed again that the U.S.-Mexico-Canada Agreement still applies.

*The* WHITE HOUSE

For Canada and Mexico, the existing fentanyl/migration IEEPA orders remain in effect, and are unaffected by this order. This means USMCA compliant goods will continue to see a 0% tariff, non-USMCA compliant goods will see a 25% tariff, and non-USMCA compliant energy and potash will see a 10% tariff. In the event the existing fentanyl/migration IEEPA orders are terminated, USMCA compliant goods would continue to receive preferential treatment, while non-USMCA compliant goods would be subject to a 12% reciprocal tariff.

### (3) What duties will you pay today for imports from Canada?

Total Tariff, except for Imports for China:

- Base Duty +
- 25% / 10% Duty +  
(No drawback)
- Any Special Duties  
(Section 232, AD / CVD)





# What are base duties?



# HTS

## Harmonized Tariff Schedule | 2025 HTS Revision 8

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| 4203.21.60 | <a href="#">00</a> | Other  | prs. | 5.5% 1/ | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 45% |

# What are the 25% duties?

President Trump announced 25% duties on February 1, 2025, that were suspended and then went into effect on March 4, 2025.

*The* WHITE HOUSE

Sec. 2. (a) All articles that are products of Canada as defined by the *Federal Register* notice described in subsection (e) of this section (*Federal Register* notice), and except for those products described in subsection (b) of this section, shall be, consistent with law, subject to an additional 25 percent ad valorem rate of duty. Such rate of duty shall apply with respect to

# What are the 10% duties?

The duties are reduced to 10% for “energy or energy resources” and for potash.

*The* WHITE HOUSE

(b) With respect to **energy or energy resources**, as defined in section 8 of Executive Order 14156 of January 20, 2025 (Declaring a National Energy Emergency), and as otherwise included in the *Federal Register* notice, such articles that are products of Canada as defined by the *Federal Register* notice shall be, consistent with law, subject to an additional **10 percent** ad valorem rate of duty. Such rate of duty shall apply with respect to goods entered for

# What are the exceptions to the 25% / 10% duties?

The 25% / 10% duties do not apply to goods already in transit by March 4, 2025.

*The* WHITE HOUSE

Sec. 2. (a) All articles that are products of Canada as defined by the *Federal Register* notice described in subsection (e) of this section (*Federal Register* notice), and except for those products described in subsection (b) of this section, shall be, consistent with law, subject to an additional 25 percent ad valorem rate of duty. Such rate of duty shall apply with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on February 4, 2025, except that goods entered for consumption, or withdrawn from warehouse for consumption, after such time that were loaded onto a vessel at the port of loading or in transit on the final mode of transport prior to entry into the United States before 12:01 a.m. eastern time on February 1, 2025, shall not be subject to such additional duty, only if the importer certifies to CBP as specified in the *Federal Register* notice.

# What are the exceptions to the 25% / 10% duties?

On April 2, 2025, President Trump confirmed that the U.S.-Mexico-Canada Agreement still applies.

*The* WHITE HOUSE

For Canada and Mexico, the existing fentanyl/migration IEEPA orders remain in effect, and are unaffected by this order. This means USMCA compliant goods will continue to see a 0% tariff, non-USMCA compliant goods will see a 25% tariff, and non-USMCA compliant energy and potash will see a 10% tariff. In the event the existing fentanyl/migration IEEPA orders are terminated, USMCA compliant goods would continue to receive preferential treatment, while non-USMCA compliant goods would be subject to a 12% reciprocal tariff.



## (4) What duties will you pay today for imports from China?

Total Tariff, except for Imports for China:

- Base Duty +
- 100% / 50% / 25% / 7.5 % +  
(Section 301)
- 20% Duty +  
(Fentanyl, No Drawback)
- 125% Duty +
- Any Special Duties  
(AD / CVD)



# What are base duties?



# HTS

## Harmonized Tariff Schedule | 2025 HTS Revision 8

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| 4203.21.60 | <a href="#">00</a> | Other  | prs. | 5.5% 1/ | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 45% |

# What are the Section 301 duties?

## Unfair Trade Practices: 2018-Present

Schedule of Section 301 tariff increases

| Section 301 | Ad valorem duty rate | Import volume | Number of 8-digit tariff subheadings | Effective date  |
|-------------|----------------------|---------------|--------------------------------------|---|
| List 1      | 25%                  | \$34 billion  | 818                                  | July 6, 2018  |
| List 2      | 25%                  | \$16 billion  | 279                                  | Aug. 23, 2018   |
| List 3      | 25%                  | \$200 billion | 5,745                                | 10% effective Sept. 24, 2018; raised to 25% by May 10, 2019   |
| List 4A     | 15%, then 7.5%       | \$120 billion | 3,230                                | 15% effective Sept. 1, 2019; reduced to 7.5% by Feb. 14, 2020, as a result of "phase one" trade agreement |
| List 4B     | Suspended            | \$180 billion | 540                                  | Suspended as a result of "phase one" trade agreement  |

| Product Group  | New Section 301 Tariff Rate | Application Date   | Previous Section 301 Tariff Rate |
|--|-----------------------------|--------------------|----------------------------------|
| Battery parts (non-lithium-ion batteries)                            | 25%                         | September 27, 2024 | 7.5%                             |
| Electric vehicles  | 100%                        | September 27, 2024 | 25%                              |
| Lithium-ion electrical vehicle batteries                             | 25%                         | September 27, 2024 | 7.5%                             |
| Surgical and non-surgical respirators and facemasks (first increase) | 25%                         | September 27, 2024 | 7.5%                             |
| Syringes and needles (excluding enteral syringes)                    | 100%                        | September 27, 2024 | 0%                               |
| Ship-to-shore gantry cranes  | 25%                         | September 27, 2024 | 0%                               |
| Solar cells (whether or not assembled into modules)                  | 50%                         | September 27, 2024 | 25%                              |
| Steel and aluminum products  | 25%                         | September 27, 2024 | 0% or 7.5%                       |
| Various critical minerals  | 25%                         | September 27, 2024 | 0%                               |

# What are the 10% + 10% Fentanyl Duties?

On February 1, 2025, President Trump imposed an additional 10% duties on all imports from China.

On March 3, 2025, President Trump imposed an additional 10% duties on all imports from China.

*The* WHITE HOUSE

The influx of these drugs to our Nation threatens the fabric of our society. The PRC plays a central role in this challenge, not merely by failing to stem the ultimate source of many illicit drugs distributed in the United States, but by actively sustaining and expanding the business of poisoning our citizens.

# What are the 125% Duties?

When announcing Liberation Day's duties, President Trump warned against retaliation. China retaliated by matching President Trump's tariffs.

## *The* WHITE HOUSE

(b) Should any trading partner retaliate against the United States in response to this action through import duties on U.S. exports or other measures, I may further modify the HTSUS to increase or expand in scope the duties imposed under this order to ensure the efficacy of this action.

(c) Should any trading partner take significant steps to remedy non-reciprocal trade arrangements and align sufficiently with the United States on economic and national security matters, I may further modify the HTSUS to decrease or limit in scope the duties imposed under this order.



# What are the 125% duties?

President Trump announced 125% duties on China yesterday.

*The* WHITE HOUSE

response to this latest retaliation. In my judgment, this modification is necessary and appropriate to effectively address the threat to U.S. national and economic security posed by the PRC's contribution to the conditions reflected in large and persistent trade deficits, including PRC industrial policies that have produced systemic excess manufacturing capacity in the PRC and suppressed U.S. domestic manufacturing capacity, which conditions are made worse by the PRC's recent actions.



Donald J. Trump  
@realDonaldTrump

Based on the lack of respect that China has shown to the World's Markets, I am hereby raising the Tariff charged to China by the United States of America to 125%, effective immediately. At some point, hopefully in the near future, China will realize that the days of ripping off the U.S.A., and other Countries, is no longer sustainable or acceptable. Conversely, and based on the fact that more than 75 Countries have called Representatives of the United States, including the Departments of Commerce, Treasury, and the USTR, to negotiate a solution to the subjects being discussed relative to Trade, Trade Barriers, Tariffs, Currency Manipulation, and Non Monetary Tariffs, and that these Countries have not, at my strong suggestion, retaliated in any way, shape, or form against the United States, I have authorized a 90 day PAUSE, and a substantially lowered Reciprocal Tariff during this period, of 10%, also effective immediately. Thank you for your attention to this matter!

# What are the exceptions to the 125% duties?

The 125% duties do not apply to goods already in transit by April 10, 2025.

*The* WHITE HOUSE

(a) heading 9903.01.25 of the HTSUS shall be amended by deleting the article description and by inserting “Articles the product of any country, except for products described in headings 9903.01.26-9903.01.33, and except as provided for in heading 9903.01.34, and except for articles the product of China, including Hong Kong and Macau, as described in heading 9903.01.63 that are entered for consumption, or withdrawn from warehouse for consumption, after 12:01 a.m. eastern daylight time on April 10, 2025, and that were not in transit on the final mode of transit prior to 12:01 a.m. eastern daylight time on April 10, 2025, as provided for in subdivision (v) of U.S. note 2 to this subchapter . . . . .” in lieu thereof;

# What are the exceptions to the 125% duty?

The 10% duties do not apply to “U.S. Content” of more than 20%.

## *The* WHITE HOUSE

(f) More generally, the ad valorem rates of duty set forth in this order shall apply only to the non-U.S. content of a subject article, provided at least 20 percent of the value of the subject article is U.S. originating. For the purposes of this subsection, “U.S. content” refers to the value of an article attributable to the components produced entirely, or substantially transformed in, the United States. U.S. Customs and Border Protection (CBP), to the extent permitted by law, is authorized to require the collection of such information and documentation regarding an imported article, including with the entry filing, as is necessary to enable CBP to ascertain and verify the value of the U.S. content of the article, as well as to ascertain and verify whether an article is substantially finished in the United States.

# What are the exceptions to the 125% duty?

More exceptions:

- Items subject to Section 232 Aluminum/Steel Tariffs
- Items listed in 37-page Annex II  
(gold and silver, critical minerals, items likely to be subject to Section 232 tariffs soon (copper, pharmaceuticals, semiconductors, and lumber articles))
- Humanitarian Donations
- Information Materials
- Luggage



# Strategies for Avoiding / Reducing U.S. Duties

- Section 321 Shipments (De Minimis)
- Tariff Engineering (Base, 232, 301)
- First Sale Valuation
- Avoid Importing into the United States
- Free Trade Zones / Bonded Facilities?
- Operational Engineering
- Lobbying



# What is the future for Section 321 Shipments?

President Trump ordered the end of Section 321 exemptions for Chinese imports.

*The* WHITE HOUSE

(i) All postal items containing goods described in section 2(a) of Executive Order 14195 and sent to the United States through the international postal network from the PRC or Hong Kong and transported by carriers that are valued at or under 800 dollars and that would otherwise qualify for the *de minimis* exemption authorized in 19 U.S.C. 1321(a)(2)(C) shall be subject to the duties described in subsection (c) of this section. In order to address the threat

Sec. 4. *De Minimis* Tariff Increase. To ensure that the imposition of tariffs pursuant to section 3 of this order is not circumvented and that the purpose of Executive Order 14257, as modified by the Executive Order dated April 8, 2025, and this order are not undermined, I also deem it necessary and appropriate to:

(a) increase the *ad valorem* rate of duty set forth in section 2(c)(i) of Executive Order 14256 of April 2, 2025 (Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China as Applied to Low-Value Imports), as modified by the Executive Order dated April 8, 2025, from 90 percent to 120 percent;

(b) increase the per postal item containing goods duty in section 2(c)(ii) of Executive Order 14256, as modified by the Executive Order dated April 8, 2025, that is in effect on or after 12:01 a.m. eastern daylight time on May 2, 2025, and before 12:01 a.m. eastern daylight time on June 1, 2025, from 75 dollars to 100 dollars; and

(c) increase the per postal item containing goods duty in section 2(c)(ii) of Executive Order 14256, as modified by the Executive Order dated April 8, 2025, that is in effect on or after 12:01 a.m. eastern daylight time on June 1, 2025, from 150 dollars to 200 dollars.



# Joseph Brubaker – International Trade Attorney

- (1) Snowsports Industries: Advised clients on trade matters for helmets, skis, gloves, boots, clothing, shoes, bags, and other recreational equipment.
- (2) Expertise: Assists companies with products, services, intellectual property, and general business issues globally.
- (3) Global Experience: Advised on matters relating to over 200 countries. Served as legal counsel to the Republic of Bulgaria, the People's Republic of China, the Republic of the Philippines, Romania, and the Republic of Uzbekistan and as legal counsel against the Argentine Republic, the Bolivarian Republic of Venezuela, and the United States of America.
- (4) International Boards: Serves as chair of the Utah District Export Council, on the board of the World Trade Center Utah, on the board of 47G, on the Utah Advisory Committee for the U.S. Global Leadership Coalition, and as former chair of the International section of the Utah Bar.



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