

# 美國海關及邊境保護署(CBP)2025 年 11 月 14 日發布「更新農產品豁免對等關稅」訊息中文摘譯

駐美經濟組整理

美國 CBP 於本年 11 月 14 日發布旨揭貨運系統訊息服務 (Cargo System Messaging Service, CSMS)，要點如次：

一、本訊息旨在提供就特定商品免除關稅之最新指引，該關稅係依據 2025 年 4 月 2 日發布之第 14257 號(對等關稅)行政命令所課徵，另 11 月 14 日發布「修改部分農產品之對等關稅範圍」行政命令，針對對等關稅豁免之產品範圍進行更新。

二、指引：

- (一) 對自 2025 年 11 月 13 日美國東部時間凌晨 12:01 後，進入美國消費或自倉庫提取消費之貨品生效，現將 237 項農產品及 11 類其他農產品增列於經修訂之第 14257 號(對等關稅)行政命令之附件二，列入該附件二之產品不適用對等關稅。(註，亦即 11 月 14 日行政命令附件二 Notes 欄位標示 Addition 之產品。)
- (二) 其中 237 項新增農產品列於 11 月 14 日行政命令之附件一(f 項)，該等產品進口時以 9903.01.32 進行申報，以免徵對等關稅。
- (三) 另列於 11 月 14 日行政命令之附件一 ((b)項下之(1)至(11)) 11 類農產品，應以 9903.02.78 申報，以免徵該貨物之對等關稅。該等農產品類別如下：
  - 1. 香櫞(0805.90.01)；
  - 2. 熱帶水果，未分類，冷凍，不論是否曾蒸煮 (0811.90.80)；

3. 僅用於宗教用途之椰棗樹枝、桃金娘樹枝或其他植物材料(1404.90.90)；
4. 麵包、糕點、蛋糕、餅乾及類似烘焙食品、其他食品 and 布丁，不論是否含有巧克力、水果、堅果或糖果，僅供宗教用途(1905.90.10)；
5. 麵包師傅用具、聖餐餅、適合藥用之空膠囊、密封餅、米紙及類似製品，其他未分類，僅供宗教用途(1905.90.90)；
6. 巴西莓(2008.99.21)；
7. 任何單一柑橘類水果(柳橙、葡萄柚或青檸除外)之柑橘汁，糖度不超過 20，濃縮，未發酵，但檸檬汁除外(2009.31.60)；
8. 椰子水或巴西莓汁(2009.89.70)；
9. 椰子水(2009.90.40)；
10. 用於製造飲料之巴西莓製劑(2106.90.99)；
11. 柑橘類水果以外之其他精油，其他未分類的，僅供宗教用途(3301.29.51)

(四) 申報人必須確保所有能證明產品預期用途之支持性文件(倘適用)均已存檔，以便記錄保存。

(五) 凡已以稅號 9903.01.25、9903.02.02 至 9903.02.73 申報，且包含被認定可免徵對等關稅之農產品，並於 2025 年 11 月 13 日美東時間凌晨 12 時 01 分後申報供消費或自倉庫提貨供消費之報關單，進口商應儘速採取必要措施修正申報資料，標示符合本修正案規定之對等關稅豁免產品。

(六) 針對過去 10 日內申報之貨物，應於貨物自海關監管釋放後 10 日內修正報關資料，並在預計關稅繳納前

完成修正，以避免後續退稅程序。針對已繳納預估關稅之未結算報關單，進口商可提交事後摘要更正(post summary correction, PSC)申請退稅。PSC 核准後，退稅將於清關時發放。已結清報關單之進口商，可於結清報關後 180 日內提交退稅申請。

- (七) CBP 將酌情透過 CSMS 向貿易各界提供更多指引。  
倘業者在填寫通關摘要時遭遇任何問題，請聯絡業者各自之 CBP 客戶代表或 ACE 服務台。
- (八) 有關此訊息之問題可致函 CBP 貿易救濟信箱 [traderemedymail@cbp.dhs.gov](mailto:traderemedymail@cbp.dhs.gov)。

## Cargo Systems Messaging Service

### CSMS # 66814923 - UPDATE- Agricultural Products Exempted from Reciprocal Tariffs

The purpose of this message is to provide updated guidance regarding certain exemptions from the tariffs on imported merchandise imposed by Executive Order 14257, issued April 2, 2025, [“Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits,”](#) as amended (the “reciprocal tariffs”). The November 14, 2025, Executive Order, [“Modifying the Scope of the Reciprocal Tariff with Respect to Certain Agricultural Products,”](#) provides updates to the products exempted from reciprocal tariffs.

#### GUIDANCE

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 am eastern standard time on November 13, 2025, 237 agricultural HTSUS classifications, and eleven additional categories of agricultural products, described in new subdivision (iii)(b) to U.S. note 2(v) to subchapter III of chapter 99 of the HTSUS, are added to Annex II of Executive Order 14257, as amended, which identifies the products to which the reciprocal tariffs do not apply. The list of added agricultural products can be found in Annex I of the November 14, 2025, Executive Order. Thus, products that are properly classifiable under these 237 HTSUS classifications, or the eleven additional categories of products described in U.S. note 2(v)(iii)(b) to subchapter III of chapter 99 of the HTSUS, are now exempt from reciprocal tariffs. With the exception of products listed in the paragraph below, filers should use subheading **9903.01.32** when entering such goods to declare the goods as exempt from reciprocal tariffs.

Filers should use subheading **9903.02.78** when entering goods described by one of the categories of agricultural products that are described in new subdivision (iii)(b) to U.S. note 2(v) to subchapter III of chapter 99 of the HTSUS to declare the goods as exempt from reciprocal tariffs. The categories of agricultural products that are described in new subdivision (iii)(b) to U.S. note 2(v) to subchapter III of chapter 99 of the HTSUS are:

1. Etrogs (classifiable in subheading 0805.90.01)
2. Tropical fruit, nesoi, frozen, whether or not previously steamed or boiled (classifiable in subheading 0811.90.80)
3. Date palm branches, Myrtus branches, or other vegetable material for religious purposes only (classifiable in subheading 1404.90.90)
4. Bread, pastry, cakes, biscuits and similar baked products, nesoi, and puddings, whether or not containing chocolate, fruit, nuts or confectionery, for religious purposes only (classifiable in subheading 1905.90.10)
5. Bakers' wares, communion wafers, empty capsules suitable for pharmaceutical use, sealing wafers, rice paper and similar products, nesoi, for religious purposes only (classifiable in subheading 1905.90.90)
6. Acai (classifiable in subheading 2008.99.21)
7. Citrus juice of any single citrus fruit (other than orange, grapefruit or lime), of a Brix value not exceeding 20, concentrated, unfermented, except for lemon juice (classifiable in subheading 2009.31.60)
8. Coconut water or juice of acai (classifiable in subheading 2009.89.70)
9. Coconut water (classifiable in subheading 2009.90.40)
10. Acai preparations for the manufacture of beverages (classifiable in subheading 2106.90.99)
11. Essential oils other than those of citrus fruit, other, nesoi, for religious purposes only (classifiable in subheading 3301.29.51)

Filers must ensure that all supporting documentation that substantiates proof of the product's intended use, where applicable, is kept on file for recordkeeping purposes.

For any entries that have been filed with subheadings 9903.01.25, 9903.02.02-9903.02.73 that include the agricultural products identified as exempt from reciprocal tariffs and that have been entered for consumption or withdrawn from warehouse for consumption on or after 12:01am eastern standard time on November 13, 2025, importers should take action as necessary to correct entries to identify any products that are exempt from reciprocal tariffs pursuant to this amendment as soon as possible. For entries filed within the last 10 days, correct entries within 10 days of the cargo's release from CBP custody and prior to estimated duties being deposited to avoid needing refunds. For unliquidated entries for which estimated duties have already been deposited, importers may file a post summary correction (PSC) to request a refund. Upon PSC approval, the refund will be issued at liquidation. For liquidated entries, importers may request a refund by filing a protest within 180 days after liquidation in accordance with 19 U.S.C. 1514.

CBP will provide additional guidance to the trade community through CSMS messages as appropriate.

If you encounter any errors in filing an entry summary, contact your CBP client representative or the ACE Help Desk.

Questions regarding this message should be directed to the Trade Remedy inbox at [traderemedy@cbp.dhs.gov](mailto:traderemedy@cbp.dhs.gov).

Related messages: CSMS # 65829726, CSMS # 64649265, CSMS # 64680374, CSMS # 64687696, CSMS # 64701128, CSMS # 64724565, CSMS # 65029337, CSMS # 65201773, CSMS # 65573545



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## FACT SHEETS

Fact Sheet: Following Trade Deal Announcements, President Donald J. Trump Modifies the Scope of the Reciprocal Tariffs with Respect to Certain Agricultural Products

The White House

November 14, 2025

### **STRENGTHENING THE ECONOMY AND NATIONAL SECURITY THROUGH TARIFFS**

**AND TRADE DEALS:** Today, President Donald J. Trump signed an Executive Order modifying the scope of the reciprocal tariffs that he first announced on April 2, 2025. Specifically, certain qualifying agricultural products will no longer be subject to those tariffs.

- President Trump is strengthening the U.S. economy and national security by modifying the scope of the reciprocal tariffs.
  - On April 2, the President announced global reciprocal tariffs to address the national emergency posed by our large and persistent trade deficits, which are driven by the absence of reciprocity in our bilateral trade relationships, among other things. The President also determined not to impose reciprocal tariffs on certain products, including certain critical minerals, energy, and energy products.
  - On September 5, the President modified the scope of the reciprocal tariffs. Some goods were added to Annex II of Executive Order 14257, meaning they would no longer be subject to reciprocal tariffs. Other goods were removed from Annex II, meaning they are now subject to reciprocal tariffs. The President also established a framework to implement existing and future trade deals, and he identified certain goods that may not be subject to reciprocal tariffs in the future.
  - Given the substantial progress in reciprocal trade negotiations—including the conclusion of 9 framework deals, 2 final agreements on reciprocal trade, and 2 investment agreements—current domestic demand for certain products, and current domestic capacity to produce certain

products, among other things, President Trump has now determined that it is necessary and appropriate to further modify the scope of the reciprocal tariffs. Specifically, certain qualifying agricultural products will no longer be subject to those tariffs, such as certain food not grown in the United States.

- Today's Order follows the significant progress the President has made in securing more reciprocal terms for our bilateral trade relationships. President Trump's deals have had and will continue to have broad impacts on domestic production and the economy as a whole, including enhanced market access for our agriculture exporters.
  - For example, many of the announced trade deals and ongoing negotiations involve countries that produce substantial volumes of agricultural products that are not grown or produced in sufficient quantities in the United States.
  - The President has thus determined that certain agricultural products shall no longer be subject to the reciprocal tariffs. Some of these products include:
    - coffee and tea;
    - tropical fruits and fruit juices;
    - cocoa and spices;
    - bananas, oranges, and tomatoes;
    - beef; and
    - additional fertilizers (some fertilizers have never been subject to the reciprocal tariffs).
  - The products that will no longer be subject to the reciprocal tariffs have been added to Annex II of Executive Order 14257, as amended, and, as appropriate, have been removed from the "Potential Tariff Adjustments for Aligned Partners" (PTAAP) Annex.
    - The PTAAP Annex continues to contain other natural resources not available in the United States for reasons of geology or climate, generic pharmaceutical inputs, and aircraft and aircraft parts.
    - The President may be willing to remove the reciprocal tariffs from these products upon the conclusion of any reciprocal trade and security deal.
  - A modified Annex II and PTAAP Annex are attached to today's Order, and the modifications will take effect on November 13, 2025.

**ACHIEVING RECIPROCAL TRADE:** In less than one year into his second term, President Trump has strengthened the international economic position of the United States by delivering a series of historic wins for the American people.

- The President has announced Agreements on Reciprocal Trade with Malaysia and Cambodia, and Joint Statements on Frameworks for such agreements with El Salvador, Argentina, Ecuador, and Guatemala; Thailand and Vietnam; the United Kingdom and European Union, and Switzerland; as well as investment deals with Japan and Korea. The President has also made significant progress on reciprocal trade negotiations with many other countries around the world.

**DELIVERING FOR THE AMERICAN PEOPLE:** President Trump's tariff policies have delivered significant and lasting wins for the American people through fair, tough, and strategic trade negotiations, strengthening the U.S. economy and national security while breaking down unfair trade barriers that have harmed American workers for decades.

- By imposing tariffs on countries with nonreciprocal trade practices, President Trump is incentivizing manufacturing on American soil and defending our industries.
- The Trump Administration has worked with America's trading partners to craft tailor-made trade deals designed to eliminate their most distortive trade practices and to ensure that trading partners align with the United States on key economic and national security matters.
- In a massive deal with the European Union, the EU has agreed to purchase \$750 billion in U.S. energy and make new investments of \$600 billion in the United States, all by 2028, while accepting a 15% tariff rate, and charging American companies zero.
- During his historic trip to Asia in October, President Trump signed trade deals with Malaysia and Cambodia and reached reciprocal trade frameworks with Thailand and Vietnam.
  - Cambodia will eliminate tariffs on 100% of U.S. industrial and agricultural goods, unlocking new market access for American workers and producers.
  - Malaysia agreed to slash trade barriers facing American exporters and expand market access for U.S. goods, ranging from passenger vehicles and machinery to dairy and poultry.



- Deals with four Latin American countries further opens those markets for U.S. exports by eliminating tariffs and non-tariff barriers, and strengthens our economic security relationships with these important neighbors.
- With billions in reshoring investments already announced, President Trump is bringing manufacturing jobs back to America, revitalizing communities, and strengthening supply chains.
- The Administration will continue to use all available tools to protect our national security, advance our economic interests, and uphold a system of trade based in fairness and reciprocity.



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## PRESIDENTIAL ACTIONS

### MODIFYING THE SCOPE OF THE RECIPROCAL TARIFF WITH RESPECT TO CERTAIN AGRICULTURAL PRODUCTS

Executive Orders

November 14, 2025

By the authority vested in me as President by the Constitution and the laws of the United States of America, including the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*) (IEEPA), the National Emergencies Act (50 U.S.C. 1601 *et seq.*), section 604 of the Trade Act of 1974, as amended (19 U.S.C. 2483), and section 301 of title 3, United States Code, it is hereby ordered:

Section 1. Background. In Executive Order 14257 of April 2, 2025 (Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits), I found that conditions reflected in large and persistent annual U.S. goods trade deficits, including the consequences of those deficits, constitute an unusual and extraordinary threat to the national security and economy of the United States that has its source in whole or substantial part outside the United States. I declared a national emergency with respect to that threat, and to deal with that threat, I imposed certain *ad valorem* duties that I deemed necessary and appropriate. In Annex II to Executive Order 14257, I set forth a list of certain goods that, in my judgment, should not be subject to the *ad valorem* rates of duty imposed pursuant to that order.

In Executive Order 14346 of September 5, 2025 (Modifying the Scope of Reciprocal Tariffs and Establishing Procedures for Implementing Trade and Security Agreements), I modified the scope of products subject to the reciprocal tariff

imposed under Executive Order 14257, as amended, and I issued an updated version of Annex II to Executive Order 14257.

I have received additional information and recommendations from various officials who, pursuant to my direction, have been monitoring the circumstances involving the emergency declared in Executive Order 14257. After considering the information and recommendations these officials have provided to me, the status of negotiations with various trading partners, current domestic demand for certain products, and current domestic capacity to produce certain products, among other things, I have determined that it is necessary and appropriate to further modify the scope of products subject to the reciprocal tariff imposed under Executive Order 14257, as amended. Specifically, I have determined that certain agricultural products shall not be subject to the reciprocal tariff imposed under Executive 14257, as amended. Accordingly, updated versions of Annex II to Executive Order 14257, as amended, and the Annex to Executive Order 14346 entitled, “Potential Tariff Adjustments for Aligned Partners,” are attached to this order and shall be effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on November 13, 2025. In my judgment, these modifications are necessary and appropriate to deal with the national emergency declared in Executive Order 14257.

Sec. 2. Updating Scope of Duties Globally. The Harmonized Tariff Schedule of the United States shall be modified as provided in Annex I to this order. The modifications shall be effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on November 13, 2025. To the extent that implementation of this order requires a refund of duties collected, refunds shall be processed pursuant to applicable law and the standard procedures of U.S. Customs and Border Protection for such refunds.

Sec. 3. Implementation. (a) The Secretary of Commerce and the United States Trade Representative shall continue to monitor the circumstances involving the emergency declared in Executive Order 14257 and shall regularly consult on such circumstances with any senior official they deem appropriate. The Secretary of Commerce and the United States Trade Representative shall inform me of any circumstance that, in their opinion, might indicate the need for further action by the President.

(b) Consistent with applicable law, the Secretary of Commerce, the Secretary of Homeland Security, and the United States Trade Representative are directed and authorized to take such actions, including adopting rules, regulations, or guidance, and to employ all powers granted to the President, including those granted by IEEPA,

as may be necessary to implement and effectuate this order. The Secretary of Commerce, the Secretary of Homeland Security, and the United States Trade Representative, consistent with applicable law, may redelegate any of these functions within their respective department or agency. All executive departments and agencies shall take all appropriate measures within their authority to implement this order.

Sec. 4. Severability. If any provision of this order, or the application of any provision to any individual or circumstance, is held to be invalid, the remainder of this order and the application of its other provisions to any other individuals or circumstances shall not be affected thereby.

Sec. 5. General Provisions. (a) Nothing in this order shall be construed to impair or otherwise affect:

- (i) the authority granted by law to an executive department or agency, or the head thereof; or
  - (ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.
- (b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.
- (c) This order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.
- (d) The costs for publication of this order shall be borne by the United States Trade Representative.

DONALD J. TRUMP

THE WHITE HOUSE,  
November 14, 2025.

[Click here to view Annex](#)