

CBP Base Metals Center 12/03/25

Guidance we have been sharing **regarding Section 232 “content value”** for the last several months—

If you have an article that legitimately has non-steel/aluminum/copper content to separate, the CBP position is:

- 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 (there are non-steel/aluminum parts/components), 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 represents 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/aluminum part/component of the finished article. Non-steel/aluminum 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.
 - Surface treatments like galvanizing and anodizing are integral to the finished steel product, not a separate component or part. Paint, lacquer and other coatings are also not parts. Their cost cannot be deducted. Rule of thumb: if you can’t deduct the specific cost when an item classified in chapter 72, you cannot deduct it for a derivative article classified elsewhere either.

- For costs that can be attributable to both the non-steel/aluminum/copper content and the steel/aluminum/copper content, like packaging, we would apportion them across both.
- As far as documentation goes for separating out steel/aluminum content value from non-steel/aluminum value, I would say, “documentation sufficient to support the importer’s claimed steel/aluminum content value”, if CBP asks.
- Our current understanding is we are treating copper and its alloys the same. Copper articles and copper alloy articles like brass are treated the same as steel and aluminum alloys. They are subject to Section 232 duty. We *do not break down the chemistry* of the imported articles to arrive at a copper only value. Chemistry is not a separate component or part. The value of alloying elements is not deducted.

It's pretty 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.

CBP has not posted any new guidance recently, but continue to monitor the CSMS messages, Trade Remedy FAQs, and CBP rulings posted on cbp.gov.

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