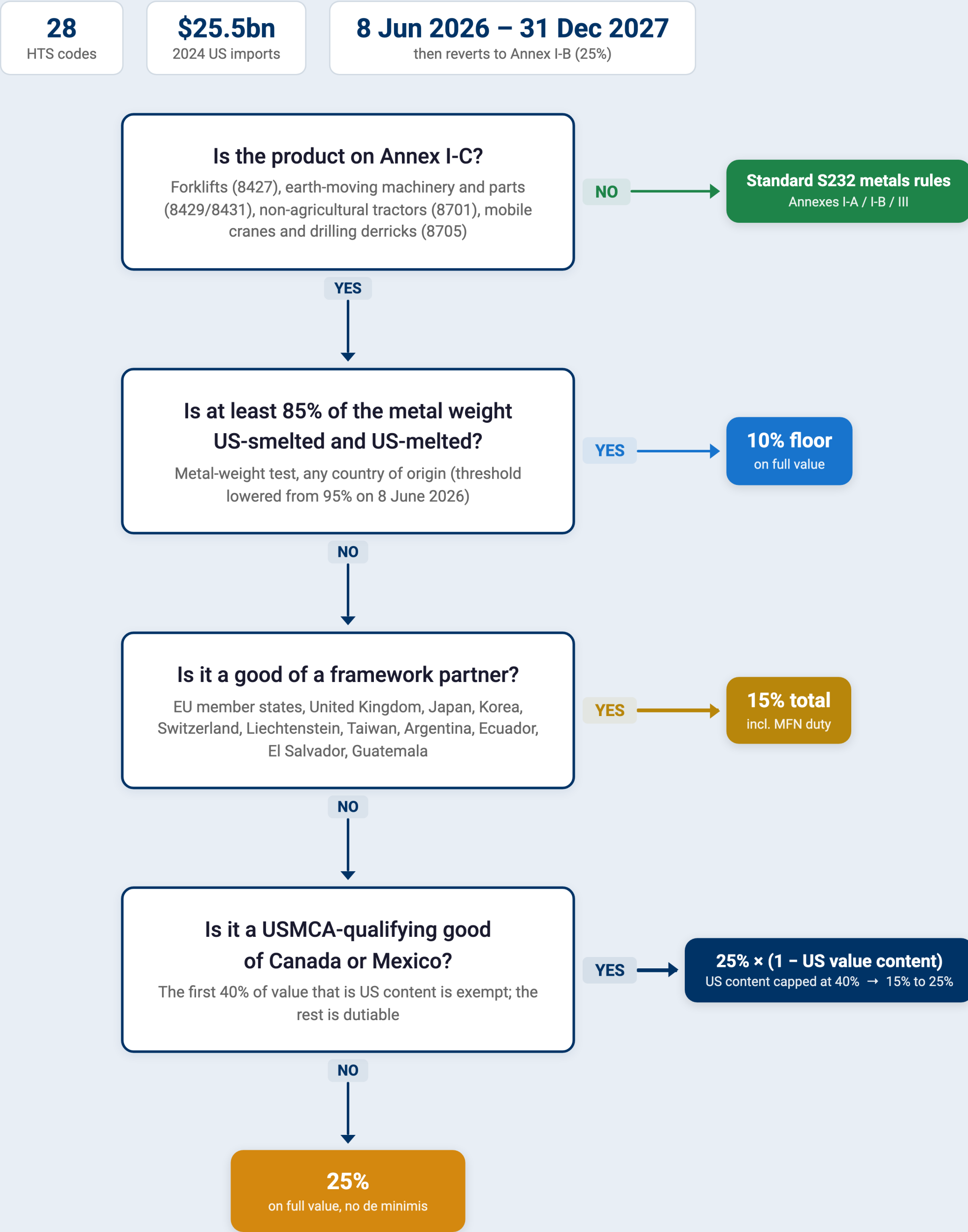


Section 232 Annex I-C

Tariff Decision Tree

Mobile industrial equipment | Proclamation of 1 June 2026, in force 8 June | The lowest applicable rate applies



**Lowest rate wins.** Where more than one mechanism applies, the good pays the lowest applicable rate (clause 3(b)). The questions above are ordered from the lowest outcome to the highest, so the first YES gives the final answer. The 85% test is a metal-*weight* test open to all origins; the 40% allowance is a US value-content rule for USMCA goods only.

Annex I-C applies from 8 June 2026 to 31 December 2027; from 1 January 2028 the 28 codes revert to the standard 25% Annex I-B treatment. All rates are additional duties on the full customs value. The framework-partner rate is implemented as a 15% total-tariff floor; every Annex I-C code is MFN duty-free, so it equals a flat 15%. Goods of Canada and Mexico that do not qualify under USMCA pay the general 25%.