

Publications

November 18, 2025 • Updates

New Tariff Exemptions Announced for Agricultural Products

UPDATE (as of December 1): *The White House has updated Annex to this Executive Order with additions and modifications with respect to whether certain HTS codes are exempted from the reciprocal tariffs and, if applicable, what scope limitations are for those products. Please refer to the updated Annex to evaluate how this update would affect your business.*

Key Takeaways:

1. **U.S. exempts certain agricultural products from reciprocal tariffs:** Effective Nov. 13, the U.S. exempted certain agricultural products from reciprocal tariffs imposed pursuant to the International Emergency Economic Powers Act (IEEPA).
2. **Exemptions apply to products not widely produced in the U.S.:** Qualifying agricultural products include foods not grown or produced in sufficient quantities in the U.S., such as coffee and tea; tropical fruits and fruit juices; cocoa and spices; bananas, oranges and tomatoes; beef; and some fertilizers.
3. **Importers should verify exemption status and pursue refunds if eligible:** Businesses should consult the updated Annex II and monitor for misapplied duties, as refunds are available through standard Customs and Border Protection (CBP) procedures.

On Nov. 14, President Trump issued an executive order modifying the scope of the reciprocal tariffs originally imposed in April under EO 14257, adding a broad list of agricultural products to the existing exemption list as set forth in an updated version of Annex II to EO 14257 and the related Potential Tariff Adjustments for Aligned Partners Annex. These new exemptions took effect on Nov. 13.

Tariff Exemption Additions Reflect Progress in U.S. Trade Negotiations

The additions to Annex II reflect recent progress in trade negotiations. Since imposing global reciprocal tariffs, President Trump has negotiated several reciprocal trade deals (two reciprocal trade agreements with Malaysia and Cambodia; nine framework deals with El Salvador, Argentina, Ecuador, Guatemala, Thailand, Vietnam, the UK, EU and Switzerland; and two investment agreements with Japan and Korea).

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Many of the announced trade deals and negotiations involve countries that produce substantial volumes of agricultural products not grown or produced in sufficient quantities in the U.S. President Trump therefore found it “necessary and appropriate” to exempt such agricultural products from the reciprocal tariffs. These products include coffee and tea; tropical fruits and fruit juices; cocoa and spices; bananas, oranges and tomatoes; beef; and some fertilizers.

Importers Should Review Updated Exemption List and Tariff Refund Eligibility

Businesses importing agricultural products should check the updated Annex II to identify whether their imports qualify for reciprocal tariff exemptions and whether they are eligible for refunds for any misapplied duties on exempted products. The modification order expressly provides for refunds on such improperly collected duties in accordance with standard CBP procedures.

If your business needs strategic legal guidance or anticipates potential impacts resulting from these announcements, contact Deanna Okun, Lydia Pardini, Dominic Bianchi, Polsinelli’s Executive Action Working Group or your Polsinelli contact.