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Insight

Trump's Well-Stocked Tariff Toolkit Demands Importers' Attention

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Over the past year, the Trump administration's reciprocal tariffs, imposed under the International Emergency Economic Powers Act, have absorbed media and market attention while the world awaits a US Supreme Court decision on whether IEEPA authorizes the president to impose broad tariffs under its emergency powers.

This decision could affect both future separation-of-powers questions and the practical administration of US trade policy.

The administration, however, hasn't placed all of its trade leverage in the IEEPA basket. With less fanfare, it continues to invoke other, more established tariff authorities—most notably Section 232 of the Trade Expansion Act of 1962 and Section 301 of the Trade Act of 1974—to impose or expand duties on discrete sectors and products.

So even while IEEPA's tariff theory awaits resolution, the administration's tariff toolkit remains well-stocked.

Tariff Power Reliance

The pending Supreme Court decision matters because it may define the outer boundary of presidential tariff power under emergency authorities. Yet a ruling that narrows IEEPA wouldn't end the administration's tariff agenda.

The more likely near-term consequence is substitution—a shift toward tariff regimes resting on firmer legal footing, particularly Sections 232 and 301, both of which Congress designed to support trade restrictions in certain circumstances (national security for Section 232; unfair trade practices for Section 301). The US Trade Representative recently confirmed as much, stating that “the reality is the president is going to have tariffs as part of his trade policy going forward.”

Section 232 has served as a core pillar of the administration's industrial and security strategy. The administration has used Section 232 to adjust tariff levels and coverage for covered items including (among others) certain steel and aluminum products, automobiles and automobile parts, timber products, and, most recently, semiconductors.

The implementation of these tariffs reflects the administration's view that Section 232 is a durable tool for implementing sector-specific trade policy.

Section 301 remains equally important when the administration seeks to counter targeted foreign conduct through product-level duties. During his first administration, Trump used Section 301 to impose tariffs on certain Chinese goods in response to Chinese policies related to intellectual property and technology.

At the end of 2025, the administration announced further Section 301 actions to impose additional tariffs on certain Chinese shipbuilding cranes, cargo-handling equipment, and 18 categories of imported Chinese semiconductor products, following the conclusion of Section 301 investigations into China's intervention in these industries. Like Section 232 measures, Section 301 tariffs typically are implemented by identifying specific categories of covered products associated with the countries under scrutiny.

Classification Is Critical

Section 232 and Section 301 tariffs are often imposed on a sector (such as shipbuilding) or on specific products (such as steel and aluminum). Products subject to Sections 232 and 301 duties are identified by classification number on the Harmonized Tariff Schedule of the United States, or HTSUS.

This differs, in part, from most of the IEEPA tariffs, as those are generally applied on a country-wide basis. Even in the IEEPA context, the administration has adopted carve-outs for products classified under particular HTSUS provisions. Those carve-outs are enumerated as exclusions, meaning they're exempted from the executive order imposing IEEPA tariffs.

The practical takeaway is that even where the underlying tariffs are framed as targeting products at the country level, application can be affected by classification under the HTSUS.

Because duty rates are implemented based on classification, the compliance and cost consequences of misclassification can be immediate and material. HTSUS provisions frequently draw bright lines between similar products, and those lines are defined by the text of the HTSUS headings and subheadings, not necessarily by a company's commercial description of its products.

Many products could reasonably fall under more than one HTSUS provision. In those cases, the general rules of interpretation could govern the analysis and provide the framework for determining which provision applies. Application of these rules can be complex, even for seasoned customs professionals.

For example, the administration's Section 232 actions have imposed substantial additional duties on certain steel and aluminum articles and derivatives. Whether those duties apply ultimately depends on how the product is classified under the HTSUS, including the applicable heading and subheading and any relevant implementing notes or provisions. A product that is merely "steel-containing" or "aluminum-containing" isn't necessarily a covered "article" for tariff purposes. That distinction can have substantial cost impacts for importers.

In this environment, with IEEPA uncertainty on one hand and expanding product-based tariff actions under Sections 232 and 301 on the other, importers should treat HTSUS classification as a core risk-mitigation function rather than a back-office formality. Practical steps include:

- **Running a targeted classification and country of origin audit** for product types most likely to be affected by new tariff actions, including Sections 232 and 301. If the IEEPA tariffs remain, country of origin determinations will be critical to mitigating tariff liability in the future.
- **Strengthening internal classification resources** by retaining product specifications, composition data, drawings, engineering documentation, and using narratives that allow for proper classification under the applicable HTSUS subheading.
- **Aligning broker instructions and internal data** so the code declared at entry matches the company's intended classification and is applied consistently across shipments.
- **Considering prospective certainty measures** (including advance rulings from Customs and Border Protection) for high-volume or high-exposure items, where tariff exposure depends on close technical distinctions.

The Supreme Court's decision in *Learning Resources, Inc. v. Trump* may determine whether the administration can sustain broad, country-specific reciprocal tariffs under IEEPA. Regardless of how the justices rule, the administration's trade agenda will continue to be executed through more settled authorities, including Sections 232 and 301.

Now more than ever, importers should ensure that their products are properly classified. HTSUS precision isn't just compliance; it's one of the most direct levers available to manage duty cost and legal risk.

The case is *Learning Resources, Inc. v. Trump*, U.S., No. 24-1287.

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