Annex

A. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on January 15, 2026, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is modified as follows:

1. The following new U.S. note 39 is inserted in numerical order:

"(a) Except as provided for in headings 9903.79.02–9903.79.09, heading 9903.79.01 provides the ordinary customs duty treatment of semiconductor articles of all countries as described in subdivision (b) of the note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duties provided in heading 9903.79.01 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection (CBP) regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for semiconductor articles enumerated in subdivision (b) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duties in heading 9903.79.01.

All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duties in heading 9903.79.01, except that such articles shall not be subject to:

(1) the additional duties imposed on entries of passenger vehicles and light trucks under headings 9903.94.01, 9903.94.03, 9903.94.31, 9903.94.40, 9903.94.41, 9903.94.50, 9903.94.51, 9903.94.60 and 9903.94.61;

(2) the additional duties imposed on entries of parts for passenger vehicles and light trucks under headings 9903.94.05, 9903.94.07, 9903.94.32, 9903.94.33, 9903.94.42, 9903.94.43, 9903.94.44, 9903.94.45, 9903.94.52, 9903.94.53, 9903.94.54, 9903.94.55, 9903.94.62, 9903.94.63, 9903.94.64 and 9903.94.65;

(3) the additional duties imposed on entries of medium- and heavy-duty vehicles under headings 9903.74.01, 9903.74.02 and 9903.74.03;

(4) the additional duties imposed on entries of parts of medium- and heavy-duty vehicles under headings 9903.74.08 and 9903.74.09;

(5) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;

(6) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;

(7) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;

(8) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;

(9) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;

(10) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10;

(11) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01; and

(12) the additional duties imposed on entries of articles under headings 9903.01.24–9903.01.76 and 9903.02.01–9903.02.71.

(b) For the purposes of this note, "semiconductor articles" refers to imported products meeting certain technical parameters and that are classifiable in the provisions of the HTSUS enumerated in this subdivision:

8471.50
8471.80
8473.30

To be included within the definition of semiconductor articles, the imported products must be a logic integrated circuit, or an article that contains a logic integrated circuit, that meets the technical parameters of having:
(1) a total processing performance greater than 14,000 and less than 17,500, and a total DRAM bandwidth greater than 4,500 GB/s and less than 5,000 GB/s;
or
(2) a total processing performance greater than 20,800 and less than 21,100, and total DRAM bandwidth greater than 5,800 GB/s and less than 6,200 GB/s.
For the purposes of this note, total processing performance (TPP) is 2 × "MacTOPS" × "bit length of the operation," aggregated over all processing units on the integrated circuit. "MacTOPS" is the theoretical peak number of Tera (10^{12}) operations per second for multiply-accumulate computation ($D = A \times B + C$). The 2 in the TPP formula is based on the industry convention of counting one multiply-accumulate computation ($D = A \times B + C$) as two operations for purpose of product datasheets. Therefore, 2 × "MacTOPS" may correspond to the reported TOPS or FLOPS on a product datasheet. The "bit length of the operation" for a multiply-accumulate computation is the largest bit-length of the inputs to the multiply operation. The TPP for the imported product is determined by aggregating the TPP for each processing unit on the integrated circuit: $TPP = TPP1 + TPP2 + \ldots + TPPn$ (where n is the number of processing units on the integrated circuit). The rate of "MacTOPS" is to be calculated at its maximum value theoretically possible. The rate of "MacTOPS" is assumed to be the highest value the manufacturer claims in annual or brochure for the integrated circuit. For example, a "TPP" threshold of 4800 can be met with 600 tera integer operations (or 2 × 300 "MacTOPS") at 8 bits or 300 tera FLOPS (or 2 × 150 "MacTOPS") at 16 bits. If the integrated circuit is designed for MAC computation with multiple bit lengths that achieve different "TPP" values, the highest "TPP" value should be used. For integrated circuits that provide processing of both sparse and dense matrices, the "TPP" values are the values for processing of dense matrices (e.g., without sparsity).

For the purposes of this note, "total DRAM bandwidth" refers to the aggregate memory bandwidth in gigabytes per second between the integrated circuit (IC) and dynamic random access memory (DRAM) ICs, including copackaged DRAM ICs and non-copackaged DRAM ICs. Copackaged DRAM ICs include, for example, high bandwidth memory (HBM). Non-copackaged DRAM ICs include, for example, graphics double data rate (GDDR) ICs. "Total DRAM bandwidth" does not include bandwidth from DRAM ICs accessed remotely over an interconnect medium.

(c) Heading 9903.79.02 applies to entries of articles that are classifiable under provisions of the HTSUS enumerated in subdivision (b) of this note but that do not meet the technical parameters specified in subdivision (b) of this note.

(d) Certain semiconductor articles that would otherwise meet the requirements of subdivision (b) of this note are excluded from the additional rate of duty pursuant to heading 9903.79.01. Instead, such semiconductor articles are subject to the following headings:

(i) Heading 9903.79.03 applies to semiconductor articles for use in U.S. data centers;

(ii) Heading 9903.79.04 applies to semiconductor articles for repairs or replacements performed in the United States;

(iii) Heading 9903.79.05 applies to semiconductor articles for research and development in the United States involving these chips;

(iv) Heading 9903.79.06 applies to semiconductor articles for use by startups in the United States;

(v) Heading 9903.79.07 applies to semiconductor articles for use in non-data center consumer electronics applications in the United States, including gaming, personal computing, professional visualization, workstation applications, and automotive applications;

(vi) Heading 9903.79.08 applies to semiconductor articles for use in non-data center civil industrial applications in the United States, including factory robotics and industrial machinery; and

(vii) Heading 9903.79.09 applies to semiconductor articles for use in United States public sector applications.

For the purposes of this note, a "U.S. data center" refers to a facility that requires greater than 100 megawatts (MW) of new load dedicated to AI inference, training, simulation, or synthetic data generation.

For the purposes of this note, "research and development" is defined as any activity that is (a) a systematic, intensive study directed toward greater knowledge or understanding of the subject studied; (b) a systematic study directed specifically toward applying new knowledge to meet a recognized need; or (c) a systematic application of knowledge toward the production of useful materials, devices, services or methods, and includes design, development and improvement of prototypes and new processes to meet specific requirements.
For the purposes of this note, a "startup" is an "emerging growth company," as defined at 15 U.S.C. § 77b(a)(19).

2. The following new headings are inserted in numerical sequence, with the material in each new heading inserted in the columns of the HTSUS labeled "Heading/Subheading", "Article Description", "Rates of Duty 1-General", "Rates of Duty 1-Special" and "Rates of Duty 2", respectively:

Heading/ Subheading	**Article Description**	**Rates of Duty**		
		1		**2**
		General	**Special**	
"9903.79.01	Semiconductor articles as provided for in subdivisions (a) and (b) of U.S. note 39 to this subchapter.	The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%
9903.79.02	Articles as provided for in subdivision (c) of U.S. note 39 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading

9903.79.03	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for use in U.S. data centers, as defined in subdivision (d) of U.S. note 39 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.79.04	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for repairs or replacement in the United States.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.79.05	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for research and development in the United States, as defined in subdivision (d) of U.S. note 39 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.79.06	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for use by startups in the United States, as defined in subdivision (d) of U.S. note 39 to this subchapter.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.79.07	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for use in non-data center consumer electronics applications in the United States.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.79.08	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for use in non-data center civil industrial applications in the United States.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading
9903.79.09	Semiconductor articles, as defined in subdivision (b) of U.S. note 39 to this subchapter, that are for use in United States public sector applications.	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading”

3. U.S. note 2(v) is modified by:

   a. modifying subdivision (i) by deleting “subdivisions (v)(ii) through (v)(xxiv)” in each place that it appears and inserting “subdivisions (v)(ii) through (v)(xxv)” in lieu thereof;

   b. renumbering subdivisions (xvi) through (xxiv) as (xvii) through (xxv), respectively; and

   c. adding new subdivision (xvi), in numerical order:

> "The additional duties imposed by headings 9903.01.25, 9903.01.35, 9903.01.39, 9903.01.63, 9903.02.01–9903.02.73, 9903.02.80, 9903.02.83, and 9903.02.88 shall not apply to semiconductor articles provided for in heading 9903.79.01."

4. U.S. note 2(x) is modified by:

    a. modifying subdivision (i) by deleting "subdivisions (x)(ii) through (x)(xiv)" in each place that it appears and inserting "subdivisions (x)(ii) through (x)(xv)" in lieu thereof; and

    b. adding new subdivision (xv), in numerical order:

    > "The additional duties imposed by heading 9903.01.77 shall not apply to semiconductor articles provided for in heading 9903.79.01."

5. U.S. note 2(z) is modified by:

    a. renumbering subdivision (xiii) as (xiv);

    b. modifying subdivision (i) by deleting "subdivisions (z)(ii) through (z)(xiii)" in each place that it appears and inserting "subdivisions (z)(ii) through (z)(xiv)" in lieu thereof; and

    c. adding new subdivision (xiii), in numerical order:

    > "The additional duties imposed by heading 9903.01.84 shall not apply to semiconductor articles provided for in heading 9903.79.01."

6. Heading 9903.01.33 is modified by:

    a. deleting "semi-finished copper;" and inserting "semiconductor articles; semi-finished copper;" in lieu thereof; and

    b. deleting "subdivisions (v)(vi) through (v)(xv)" and inserting "subdivisions (v)(vi) through (v)(xvi)" in lieu thereof.

7. Heading 9903.01.34 is modified by deleting "subdivision (v)(xvi)" and inserting "subdivision (v)(xvii)" in lieu thereof.

8. Heading 9903.01.83 is modified by:

    a. deleting "semi-finished copper;" and inserting "semiconductor articles; semi-finished copper;" in lieu thereof; and

    b. deleting "subdivisions (x)(v) through (x)(xiv)" and inserting "subdivisions (x)(v) through (x)(xv)" in lieu thereof.

9. Heading 9903.01.87 is modified by deleting "semi-finished copper;" and inserting "semiconductor articles; semi-finished copper;" in lieu thereof.

10. Heading 9903.01.88 is modified by deleting "subdivision (z)(xiii)" and inserting "subdivision (z)(xiv)" in lieu thereof.

11. Heading 9903.02.74 is modified by deleting "subdivision (v)(xix)" and inserting "subdivision (v)(xx)" in lieu thereof.

12. Heading 9903.02.75 is modified by deleting "subdivision (v)(xx)" and inserting "subdivision (v)(xxi)" in lieu thereof.

13. Heading 9903.02.76 is modified by deleting "subdivision (v)(xxi)" and inserting "subdivision (v)(xxii)" in lieu thereof.

14. Heading 9903.02.77 is modified by deleting "subdivision (v)(xxii)" and inserting "subdivision (v)(xxiii)" in lieu thereof.

15. Heading 9903.02.79 is modified by deleting "subdivision (v)(xxiii)(a)" and inserting "subdivision (v)(xxiv)(a)" in lieu thereof.

16. Heading 9903.02.80 is modified by deleting "subdivision (v)(xxiii)(a)" and inserting "subdivision (v)(xxiv)(a)" in lieu thereof.

17. Heading 9903.02.81 is modified by deleting "subdivision (v)(xxiii)(b)" and inserting "subdivision (v)(xxiv)(b)" in lieu thereof.

18. Heading 9903.02.84 is modified by deleting "subdivision (v)(xxiv)(b)" and inserting "subdivision (v)(xxv)(b)" in lieu thereof.

19. Heading 9903.02.85 is modified by deleting "subdivision (v)(xxiv)(c)" and inserting "subdivision (v)(xxv)(c)" in lieu thereof.

20. Heading 9903.02.86 is modified by deleting "subdivision (v)(xxiv)(d)" and inserting "subdivision (v)(xxv)(d)" in lieu thereof.

21. Heading 9903.02.89 is modified by deleting "subdivision (v)(xxiv)(b)" and inserting "subdivision (v)(xxv)(b)" in lieu thereof.

22. Heading 9903.02.90 is modified by deleting "subdivision (v)(xxiv)(c)" and inserting "subdivision (v)(xxv)(c)" in lieu thereof.

23. Heading 9903.02.91 is modified by deleting "subdivision (v)(xxiv)(d)" and inserting "subdivision (v)(xxv)(d)" in lieu thereof.