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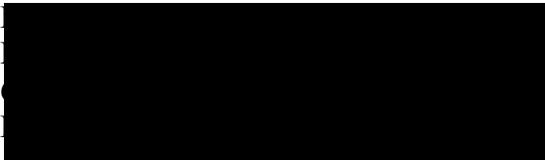
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July 18, 2025

VIA E-MAIL



Re: Opinion Letter
Reciprocal Tariffs
Our File: EDITIO-001



This letter follows your request for a legal opinion indicating which exceptions from the current Reciprocal Tariffs imposed by the Trump Administration under the International Emergency Economic Powers Act (IEEPA) (50 U.S.C. §1701 *et seq.*) are available for books and artwork. These Reciprocal Tariffs currently are imposed at various percentage amounts on every country that exports to the U.S.

However, there are exceptions and their language states that the only duty that is applied is “The duty provided in the applicable subheading.” This refers to the “normal,” pre-existing duty. For these exceptions to apply they must meet the requirements of the additional HTSUS subheadings created for this purpose.

HTSUS subheading 9903.01.31 is one exception. It states (emphasis added):

Articles that are **informational materials, including but not limited to**, publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CD ROMs, **artworks**, and news wire feeds.....

Another exception is found in HTSUS subheading 9903.01.32, which states: “Articles the product of any country, classified in the subheadings enumerated in subdivision (v)(iii) of U.S. note 2 to this subchapter.....” This subdivision note includes HTS headings 4901–4906 and subheadings 4911.10 and 4911.99. These HTSUS codes

cover printed books, newspapers, journals and other printed articles, children's books, printed music, maps, certain technical plans, advertising materials and catalogs and "other" printed materials not specifically provided for in the above headings.

Based on the foregoing, informational materials, printed materials and artwork described above by HTSUS subheadings 9903.01.31 or 9903.01.32 are *not* subject the Reciprocal Tariffs imposed under IEEPA.

U.S. Customs has specifically answered this question "What are informational materials described in ...9903.01.31?" in their FAQs (emphasis added; the other 9903 subheadings refer specifically to products of China, Canada and Mexico):

A: Headings 9903.01.22, 9903.01.12, 9903.01.03, and **9903.01.31** describe informational materials, including but not limited to, publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact discs, CD ROMs, **artworks**, and news wire feeds.

Goods properly classified under the following headings and subheadings of the HTSUS may qualify for the exception under 9903.01.22, 9903.01.12, 9903.01.03, and 9903.01.31: Chapter 49; goods provided for in headings 3704, 3705, 3706, 5807, 8310, and 9701 through 9705, inclusive; goods provided for in subheadings 6307.90.30, 6307.90.85, 8523.80.10, 8523.29, 8523.41, 8523.49, 9405.61, and 9405.69.

See, [International Emergency Economic Powers Act \(IEEPA\) Frequently Asked Questions | U.S. Customs and Border Protection](#)

In addition to printed books and materials in HTSUS Chapter 49, CBP lists Headings 9701-9705 (Collections and Collector pieces of historical interest and Antiques) as eligible for the exception. An importer of any of the articles listed above should inform their customs broker or courier that their shipment qualifies under 9903.01.31 or 9903.01.32 and is exempt from the Reciprocal Tariffs.

If you have any questions please contact me at robert.leo@mscustoms.com.

Sincerely,
MEEKS, SHEPPARD, LEO & PILLSBURY LLP



Robert J. Leo