

Section 338-Canada Modified HTS List

*HTSUS classifications subject to Section 338 duties as of September 15, 2026 are in bold font

9903.03.12

2203.00.00	2204.10.00	2204.21.20	2204.21.30	2204.21.50	2204.21.60
2204.21.80	2204.22.20	2204.22.40	2204.22.60	2204.22.80	2204.29.61
2204.29.81	2205.10.30	2206.00.15	2206.00.30	2206.00.45	2206.00.60
2206.00.90	2207.10.30	2208.20.10	2208.20.20	2208.20.30	2208.20.40
2208.20.50	2208.20.60	2208.30.30	2208.40.20	2208.40.40	2208.40.60
2208.40.80	2208.50.00	2208.60.10	2208.60.20	2208.60.50	2208.90.10
2208.90.12	2208.90.14	2208.90.15	2208.90.20	2208.90.25	2208.90.30
2208.90.35	2208.90.40	2208.90.50	2208.90.72	2208.90.75	3301.19.10
4413.00.00	4419.90.91	4420.90.80	4421.91.60	4421.91.70	4602.19.80
4804.11.00	4806.20.00	4810.13.19	4811.59.60	4811.90.80	4811.90.90
9506.99.25	0406.10.64	0406.10.84	0406.10.88	0406.10.95	0406.20.33
0406.20.53	0406.30.81	0406.30.91	0406.30.95	0406.40.40	0406.40.54
0406.40.70	0406.90.08	0406.90.12	0406.90.18	0406.90.42	0406.90.48
0406.90.56	0406.90.59	0406.90.78	0406.90.88	0406.90.95	0406.90.97
1518.00.40	2208.30.6020	2208.30.6040	2208.30.6055	2208.30.6065	2208.30.6075
2208.70.0030	4101.50.10	4101.90.10	4107.11.50	4301.60.60	4302.19.30
4302.19.45	4302.19.60	8903.31.00	8903.32.00	8903.93.20	

9903.03.13

0402.10.05	0402.10.10	0402.10.50	0402.21.02	0402.21.05	0402.21.25
0402.21.27	0402.21.30	0402.21.50	0402.21.73	0402.21.75	0402.21.90
0402.91.03	0402.91.06	0402.99.68	0404.10.05	0404.10.08	0404.10.11
0404.10.15	0404.10.20	0404.10.48	0404.10.50	0404.10.90	0404.90.10
0404.90.28	0404.90.30	0404.90.50	0404.90.70	0506.90.00	1210.20.00
1301.90.91	1702.11.00	1702.19.00	1702.30.28	1702.40.28	1702.60.28
1702.90.35	1702.90.58	1702.90.68	1703.10.30	1703.10.50	1703.90.30
1703.90.50	1901.20.35	2202.91.00	3301.24.00	3501.10.10	3501.10.50
3501.90.20	3501.90.60	3502.20.00	3504.00.50		

9903.03.14

0409.00.00	0505.10.00	0506.10.00	0507.90.00	0510.00.40	0511.99.20
0511.99.33	0511.99.36	0511.99.40	0601.10.15	0601.10.30	0601.10.45
0601.10.60	0601.10.90	0601.20.10	0602.10.00	0602.90.20	0602.90.50
0603.11.00	0603.13.00	0603.14.00	0603.15.00	0603.19.01	0603.90.00

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0604.90.10	0604.90.30	0604.90.60	1209.10.00	1209.22.20	1209.29.10
1209.30.00	1209.91.40	1209.91.80	1209.99.20	1209.99.41	1210.10.00
1211.90.20	1211.90.40	1211.90.89	1211.90.93	1212.21.00	1212.92.00
1212.99.92	1301.20.00	1301.90.40	1302.13.00	1302.19.41	1302.19.91
1302.20.00	1302.31.00	1302.32.00	1302.39.00	1401.10.00	1401.90.20
1401.90.40	1404.20.00	1404.90.40	1404.90.90	1901.20.25	1901.20.60
1901.20.70	2208.90.05	2208.90.80	2905.43.00	2905.44.00	2905.45.00
2940.00.20	3208.90.00	3214.90.50	3215.19.90	3301.12.00	3301.13.00
3301.19.51	3301.25.00	3301.29.10	3301.29.20	3301.29.51	3301.30.00
3301.90.10	3301.90.50	3302.10.10	3302.10.20	3302.10.40	3302.10.50
3302.10.90	3303.00.30	3304.10.00	3304.20.00	3304.30.00	3305.90.00
3406.00.00	3502.11.00	3502.90.00	3503.00.40	3503.00.55	3504.00.10
3505.10.00	3505.20.00	3811.21.00	3823.11.00	3823.12.00	3823.13.00
3823.19.20	3823.19.40	3823.70.40	3823.70.60	3824.60.00	3824.99.39
3824.99.55	3824.99.93	3907.70.00	3907.99.50	3918.10.10	3919.10.20
3919.90.50	3920.20.00	3921.19.00	3921.90.50	3923.10.90	3923.21.00
3923.30.00	3923.50.00	3924.10.20	3924.10.40	3924.90.56	3926.10.00
3926.30.10	3926.30.50	3926.40.00	3926.90.99	4016.93.50	4016.99.15
4016.99.35	4101.20.10	4101.20.20	4101.50.20	4101.90.50	4103.20.30
4201.00.30	4201.00.60	4202.12.21	4202.12.81	4202.12.89	4202.92.15
4202.92.31	4202.92.50	4202.92.97	4202.99.10	4202.99.90	4203.29.40
4203.30.00	4205.00.80	4301.90.00	4303.10.00	4401.12.00	4402.90.01
4407.99.02	4408.10.01	4409.10.40	4409.10.50	4409.10.90	4409.29.91
4410.19.00	4411.13.20	4411.13.90	4411.14.20	4411.14.30	4411.14.90
4412.10.05	4412.10.90	4412.31.06	4412.31.26	4412.31.42	4412.31.45
4412.31.48	4412.31.52	4412.31.61	4412.31.92	4412.33.06	4412.33.26
4412.33.32	4412.33.57	4412.34.26	4412.34.32	4412.34.57	4412.39.10
4412.39.30	4412.39.40	4412.39.50	4412.41.00	4412.42.00	4412.49.00
4412.51.10	4412.51.31	4412.52.10	4412.52.31	4412.52.51	4412.91.06
4412.91.31	4412.91.41	4412.91.51	4412.92.07	4412.92.11	4412.92.31
4412.92.42	4412.92.52	4412.99.58	4412.99.61	4412.99.81	4412.99.91
4412.99.97	4414.90.00	4418.21.80	4418.29.80	4420.19.00	4421.99.70
4421.99.94	4421.99.98	4702.00.00	4811.51.20	4811.51.40	4823.69.00
4802.55.10	4810.29.10	4810.92.12	4818.30.00	4819.10.00	4911.91.40
4813.10.00	4814.20.00	4817.10.00	4820.30.00	4821.90.40	5201.00.80
4819.40.00	4819.50.40	4820.10.20	4823.90.86	4908.90.00	5512.19.00

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4823.70.00	4823.90.10	4823.90.67	5103.20.00	5201.00.05	5607.50.40
5002.00.00	5003.00.90	5101.11.60	5407.52.20	5511.10.00	5911.90.00
5202.10.00	5202.91.00	5202.99.50	5603.92.00	5603.94.90	6109.10.00
5603.12.00	5603.13.00	5603.14.90	5903.90.30	5907.00.60	6202.40.10
5703.39.20	5806.32.20	5903.90.25	6104.43.20	6104.63.20	6203.41.60
6006.31.00	6006.32.00	6006.33.00	6201.40.55	6201.40.60	6211.32.90
6110.20.20	6110.30.30	6116.93.88	6203.31.50	6203.31.90	6306.19.21
6202.40.55	6202.40.60	6203.11.90	6210.40.55	6210.50.55	6809.11.00
6204.43.40	6204.49.10	6210.20.50	6305.33.00	6306.12.00	7113.11.50
6211.33.90	6211.43.10	6303.92.20	6506.10.60	6704.19.00	8203.30.00
6307.90.98	6403.91.90	6505.00.60	7102.39.00	7106.92.10	8206.00.00
6810.99.00	7010.90.50	7013.99.90	7118.10.00	7203.10.00	8410.11.00
7113.19.29	7113.19.50	7117.19.90	8202.40.60	8203.20.60	8421.99.01
8113.00.00	8201.30.00	8202.31.00	8205.20.30	8205.59.80	8426.41.00
8204.11.00	8204.12.00	8204.20.00	8303.00.00	8306.29.00	8479.82.00
8209.00.00	8212.10.00	8301.60.00	8419.40.00	8419.89.95	8521.90.00
8414.80.05	8418.50.00	8418.69.01	8424.30.10	8424.30.90	8525.50.70
8422.30.91	8422.40.91	8422.90.91	8442.50.10	8443.91.30	8526.10.00
8433.60.00	8438.40.00	8440.10.00	8517.62.00	8517.79.00	8528.69.45
8508.19.00	8517.13.00	8517.61.00	8523.52.00	8525.50.30	8529.90.81
8523.49.40	8523.49.50	8523.51.00	8525.89.40	8525.89.50	9401.39.00
8525.81.00	8525.89.20	8525.89.30	8528.59.33	8528.62.00	9403.20.00
8526.91.00	8526.92.50	8528.52.00	8529.90.16	8529.90.21	9403.99.30
8529.10.40	8529.10.91	8529.90.13	8544.49.30	8544.70.00	9405.42.84
8529.90.87	8534.00.00	8543.70.98	8907.90.00	9031.49.90	9505.10.25
8711.50.00	8905.90.10	8906.90.00	9401.91.90	9401.99.10	9506.99.55
9401.69.60	9401.71.00	9401.79.00	9403.99.10	9403.99.20	9403.50.90
9403.60.80	9403.70.80	9405.11.80	9405.42.60	9403.99.40	9403.99.50
9405.11.60	9504.50.00	9504.90.40	9405.99.40	9503.00.00	9504.30.00
9506.70.60	9506.91.00	9505.90.60	9506.39.00	9506.70.40	9701.99.00
9702.90.00	9506.99.60	9701.21.00	9701.91.00	9705.10.00	9705.29.00
9705.39.00	9703.10.00	9703.90.00	9704.00.00	9706.90.00	0406.90.99
4802.61.10	4802.61.20	4802.61.60	4802.62.10	4802.62.20	4802.62.30
4802.62.61	4802.69.10	4802.69.20	4802.69.30	4818.90.0020	7308.90.30
7308.90.60	7308.90.95	7604.10.10	7604.10.30	7604.10.50	7604.21.00
7604.29.10	7604.29.30	7604.29.50	7608.10.00	7608.20.00	8307.10.30
8307.90.30	8308.10.00	8308.20.30	8308.20.60	8308.90.30	8308.90.60

8308.90.90	8309.10.00	8310.00.00	8311.10.00	8311.20.00	8311.30.30
8311.30.60	8537.10.9130	8537.10.9150	8537.10.9160	8537.10.9170	8703.10.50
8703.21.01	8903.99.21	9401.41.00	9401.49.00	9401.52.00	9401.53.00
9401.59.00	9401.61.20	9401.69.20	9401.69.40	9401.69.80	9401.80.20
9401.80.40	9401.80.60	9401.91.15	9401.91.20	9401.99.25	9401.99.35
9401.99.90	9403.30.40	9403.40.40	9403.40.60	9403.60.40	9403.70.40
9403.82.00	9403.83.00	9403.89.30	9403.89.60	9404.10.00	9404.21.00
9404.29.10	9404.29.90	9405.21.40	9405.21.60	9405.21.80	9405.29.40
9405.29.60	9405.29.80	9507.10.0040			

9903.03.15

As provided in heading 9903.03.15, the additional duties imposed by heading 9903.03.13 shall not apply to:

1. articles of aluminum, of steel or of copper or derivative aluminum or steel articles provided for in headings 9903.82.02 and 9903.82.04–9903.82.26;
2. passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans and cargo vans) and light trucks provided for in headings 9903.94.01, 9903.94.02 (as applied to the U.S. content of passenger vehicles and light trucks described in subdivision 33(d) of this subchapter upon approval from the Secretary of Commerce), 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;
3. parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans and cargo vans) and parts of light trucks provided for in headings 9903.94.05, 9903.94.06 (as applied to parts of passenger vehicles that are eligible for special tariff treatment under the United States-Mexico-Canada Agreement (USMCA) other than automobile knock-down kits or parts compilations), 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, 9903.94.65, 9903.94.66, 9903.94.67, 9903.94.68 and 9903.94.69, and parts of passenger vehicles (sedans, sport utility vehicles, crossover utility vehicles, minivans and cargo vans) and parts of light trucks subject to an import adjustment offset pursuant to Proclamation 10925 of April 29, 2025 (90 FR 18899), as amended;
4. wood products provided for in headings 9903.76.01, 9903.76.02, 9903.76.03, 9903.76.20, 9903.76.21, 9903.76.22, 9903.76.23 and 9903.76.24;
5. medium- and heavy-duty vehicles, buses and other vehicles provided for in headings 9903.74.01, 9903.74.02, 9903.74.03 and 9903.74.06;

6. medium- and heavy-duty vehicle parts provided for in headings 9903.74.08, 9903.74.09 and 9903.74.10, and parts of medium- and heavy-duty vehicles subject to an import adjustment offset pursuant to Proclamation 10984 of October 17, 2025 (90 FR 48451);
7. semiconductor articles provided for in heading 9903.79.01; and
8. patented pharmaceutical articles provided for in headings 9903.04.60–9903.04.66.

9903.03.16

As provided in heading 9903.03.16, the additional duties imposed by heading 9903.03.12 to 9903.03.14 shall not apply to articles of civil aircraft (all aircraft other than military aircraft and unmanned aircraft); their engines, parts and components; their other parts, components and subassemblies; and ground flight simulators and their parts and components the product of Canada, that otherwise meet the criteria of General Note 6 of the HTSUS and that are classifiable in the following provisions of the HTSUS, but regardless of whether a product is entered under a provision for which the rate of duty “Free (C)” appears in the “Special” sub column:

3917.21.00	3917.31.00	3926.90.45	4008.29.20	4009.42.00	4016.10.00
4017.00.00	4823.90.31	4823.90.67	6812.80.90	3917.22.00	3917.33.00
3926.90.94	4009.12.00	4011.30.00	4016.93.50	4504.90.00	4823.90.40
4823.90.70	6812.99.10	3917.23.00	3917.39.00	3926.90.96	4009.22.00
4012.13.00	4016.99.35	4823.90.10	4823.90.50	4823.90.80	6812.99.20
3917.29.00	3917.40.00	3926.90.99	4009.32.00	4012.20.10	4016.99.60
4823.90.20	4823.90.60	4823.90.86	6812.99.90	6813.20.00	6813.81.00
6813.89.00	7007.21.11	7304.31.30	7304.31.60	7304.39.00	7304.41.30
7304.41.60	7304.49.00	7304.51.10	7304.51.50	7304.59.10	7304.59.20
7304.59.60	7304.59.80	7304.90.10	7304.90.30	7304.90.50	7304.90.70
7306.30.10	7306.30.30	7306.30.50	7306.40.10	7306.40.50	7306.50.10
7306.50.30	7306.50.50	7306.61.10	7306.61.30	7306.61.50	7306.61.70
7306.69.10	7306.69.30	7306.69.50	7306.69.70	7312.10.05	7312.10.10
7312.10.20	7312.10.30	7312.10.50	7312.10.60	7312.10.70	7312.10.80
7312.10.90	7312.90.00	7322.90.00	7324.10.00	7324.90.00	7326.20.00
7413.00.90	7608.10.00	7608.20.00	8108.90.60	8302.10.60	8302.10.90
8302.20.00	8302.42.30	8302.42.60	8302.49.40	8302.49.60	8302.49.80
8302.60.30	8307.10.30	8307.90.30	8407.10.00	8408.90.90	8409.10.00
8411.11.40	8411.11.80	8411.12.40	8411.12.80	8411.21.40	8411.21.80
8411.22.40	8411.22.80	8411.81.40	8411.82.40	8411.91.10	8411.91.90
8411.99.10	8411.99.90	8412.10.00	8412.21.00	8412.29.40	8412.29.80
8412.31.00	8412.39.00	8412.80.10	8412.80.90	8412.90.90	8413.19.00
8413.20.00	8413.30.10	8413.30.90	8413.50.00	8413.60.00	8413.70.10
8413.70.20	8413.81.00	8413.91.10	8413.91.20	8413.91.90	8414.10.00
8414.20.00	8414.30.40	8414.30.80	8414.51.30	8414.51.90	8414.59.30
8414.59.65	8414.80.05	8414.80.16	8414.80.20	8414.80.90	8414.90.10

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8414.90.30	8414.90.41	8414.90.91	8415.10.60	8415.10.90	8415.81.01
8415.82.01	8415.83.00	8415.90.40	8415.90.80	8418.10.00	8418.30.00
8418.40.00	8418.61.01	8418.69.01	8419.50.10	8419.50.50	8419.81.50
8419.81.90	8419.90.10	8419.90.20	8419.90.30	8419.90.50	8419.90.85
8421.19.00	8421.21.00	8421.23.00	8421.29.00	8421.31.00	8421.32.00
8421.39.01	8424.10.00	8425.11.00	8425.19.00	8425.31.01	8425.39.01
8425.42.00	8425.49.00	8426.99.00	8428.10.00	8428.20.00	8428.33.00
8428.39.00	8428.90.03	8443.31.00	8443.32.10	8443.32.50	8471.41.01
8471.49.00	8471.50.01	8471.60.10	8471.60.20	8471.60.70	8471.60.80
8471.60.90	8471.70.10	8471.70.20	8471.70.30	8471.70.40	8471.70.50
8471.70.60	8471.70.90	8479.89.10	8479.89.20	8479.89.65	8479.89.70
8479.89.95	8479.90.41	8479.90.45	8479.90.55	8479.90.65	8479.90.75
8479.90.85	8479.90.95	8483.10.10	8483.10.30	8483.10.50	8483.30.40
8483.30.80	8483.40.10	8483.40.30	8483.40.50	8483.40.70	8483.40.80
8483.40.90	8483.50.40	8483.50.60	8483.50.90	8483.60.40	8483.60.80
8483.90.10	8483.90.20	8483.90.30	8483.90.50	8483.90.80	8484.10.00
8484.90.00	8501.20.50	8501.20.60	8501.31.50	8501.31.60	8501.31.81
8501.32.20	8501.32.55	8501.32.61	8501.33.20	8501.33.30	8501.33.61
8501.34.61	8501.40.50	8501.40.60	8501.51.50	8501.51.60	8501.52.40
8501.52.80	8501.53.40	8501.53.60	8501.61.01	8501.62.01	8501.63.01
8501.71.00	8501.72.10	8501.72.20	8501.72.30	8501.72.90	8501.80.10
8501.80.20	8501.80.30	8502.11.00	8502.12.00	8502.13.00	8502.20.00
8502.31.00	8502.39.00	8502.40.00	8504.10.00	8504.31.20	8504.31.40
8504.31.60	8504.32.00	8504.33.00	8504.40.40	8504.40.60	8504.40.70
8504.40.85	8504.40.95	8504.50.40	8504.50.80	8507.10.00	8507.20.80
8507.30.80	8507.50.00	8507.60.00	8507.80.82	8507.90.40	8507.90.80
8511.10.00	8511.20.00	8511.30.00	8511.40.00	8511.50.00	8511.80.20
8511.80.40	8511.80.60	8514.20.40	8516.80.40	8516.80.80	8517.13.00
8517.14.00	8517.61.00	8517.62.00	8517.69.00	8517.71.00	8518.10.40
8518.10.80	8518.21.00	8518.22.00	8518.29.40	8518.29.80	8518.30.10
8518.30.20	8518.40.10	8518.40.20	8518.50.00	8519.81.10	8519.81.20
8519.81.25	8519.81.30	8519.81.41	8519.89.10	8519.89.20	8519.89.30
8521.10.30	8521.10.60	8521.10.90	8522.90.25	8522.90.36	8522.90.45
8522.90.58	8522.90.65	8522.90.80	8526.10.00	8526.91.00	8526.92.10
8526.92.50	8528.42.00	8528.52.00	8528.62.00	8529.10.21	8529.10.40
8529.10.91	8529.90.04	8529.90.05	8529.90.06	8529.90.09	8529.90.13
8529.90.16	8529.90.19	8529.90.21	8529.90.24	8529.90.29	8529.90.33
8529.90.36	8529.90.39	8529.90.43	8529.90.46	8529.90.49	8529.90.55
8529.90.63	8529.90.68	8529.90.73	8529.90.77	8529.90.78	8529.90.81
8529.90.83	8529.90.87	8529.90.88	8529.90.89	8529.90.93	8529.90.95
8529.90.97	8529.90.98	8531.10.00	8531.20.00	8531.80.15	8531.80.90
8536.70.00	8539.10.00	8539.51.00	8543.70.42	8543.70.45	8543.70.60
8543.70.80	8543.70.91	8543.70.95	8543.90.12	8543.90.15	8543.90.35

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8543.90.65	8543.90.68	8543.90.85	8543.90.88	8544.30.00	8801.00.00
8802.11.01	8802.12.01	8802.20.01	8802.30.01	8802.40.01	8805.29.00
8807.10.00	8807.20.00	8807.30.00	8807.90.90	9001.90.40	9001.90.50
9001.90.60	9001.90.80	9001.90.90	9002.90.20	9002.90.40	9002.90.70
9002.90.85	9002.90.95	9014.10.10	9014.10.60	9014.10.70	9014.10.90
9014.20.20	9014.20.40	9014.20.60	9014.20.80	9014.90.10	9014.90.20
9014.90.40	9014.90.60	9020.00.40	9020.00.60	9025.11.20	9025.11.40
9025.19.40	9025.19.80	9025.80.10	9025.80.15	9025.80.20	9025.80.35
9025.80.40	9025.80.50	9025.90.06	9026.10.20	9026.10.40	9026.10.60
9026.20.40	9026.20.80	9026.80.20	9026.80.40	9026.80.60	9026.90.20
9026.90.40	9026.90.60	9029.10.80	9029.20.40	9029.90.80	9030.10.00
9030.20.05	9030.20.10	9030.31.00	9030.32.00	9030.33.34	9030.33.38
9030.39.01	9030.40.00	9030.84.00	9030.89.01	9030.90.25	9030.90.46
9030.90.66	9030.90.68	9030.90.84	9030.90.89	9031.80.40	9031.80.80
9031.90.21	9031.90.45	9031.90.54	9031.90.59	9031.90.70	9031.90.91
9032.10.00	9032.20.00	9032.81.00	9032.89.20	9032.89.40	9032.89.60
9032.90.21	9032.90.41	9032.90.61	9033.00.90	9104.00.05	9104.00.10
9104.00.20	9104.00.25	9104.00.30	9104.00.40	9104.00.45	9104.00.50
9104.00.60	9109.10.50	9109.10.60	9109.90.20	9401.10.40	9401.10.80
9403.20.00	9403.70.40	9403.70.80	9405.11.40	9405.11.60	9405.11.80
9405.19.40	9405.19.60	9405.19.80	9405.61.20	9405.61.40	9405.61.60
9405.69.20	9405.69.40	9405.69.60	9405.92.00	9405.99.20	9405.99.40
9620.00.50	9620.00.60	9802.00.40	9802.00.50	9802.00.60	9802.00.80
9818.00.05	9818.00.07				