

M.E. DEY & CO.

Steel & Aluminum Content Derivatives Value Confirmation

Current Section 232 duties require additional reporting details for steel and aluminum articles and certain derivative products. If your products have less than 100% steel/aluminum content and you are able to provide the value content of the steel/aluminum material in the article, then 232 duties apply only to that reported value. If the product is 100% steel/aluminum, no value breakdown is required but you must still provide, melt & pour details (steel) and smelt & cast details (aluminum) for reporting purposes.

See additional guidance below on completing form.

Part Number	Product Description	Check Box if Product Contains No Steel	Total Value of Steel Content	Total Weight of Steel Content in KGs	Steel Country of Melt and Pour	Check Box if Product Contains No Aluminum	Total Value of Aluminum Content	Total Weight of Aluminum Content in KGs	Aluminum Primary Country of Smelt	Aluminum Secondary Country of Smelt	Aluminum Cast Country

Company Name:

Name of Individual:

Title:

Signature:

Date:

GUIDANCE ON FORM COMPLETION

Part Number: List the part number from the Commercial Invoice

Product Description: Product name as listed on the invoice

Total Value of Steel Content:

For products declared as 100% steel (no value breakdown) leave this field blank.

For products with a value breakdown, report the value of the steel content only included in the product value. If you are unable to provide a content breakdown, then you should report the full value of the article. See [CSMS# 65236374](#) for additional information on reported value.

Total Weight of Steel Content: For products declared as 100% steel (no value breakdown), leave this field blank. For products less than 100% steel, report the weight of the steel content only if known.

Country of Melt and Pour: Required for all steel products. Report the country of melt and pour of the steel. If unknown, report UN (reporting UN will not impact 232 duties due).

Total Value of Aluminum Content: For products declared as 100% aluminum (no value breakdown), leave this field blank. For products with a value breakdown, report the value of the aluminum content only included in the product value. If you are unable to provide a content breakdown, then you should report the full value. See [CSMS# 65236645](#) for additional information on reported value.

Total Weight of Aluminum Content: For products declared as 100% aluminum (no value breakdown), leave this field blank. For products with a value breakdown, report the weight of the aluminum content only in the article.

Aluminum Primary Country of Smelt: Required for all aluminum products. Report the country where the largest volume of the aluminum was produced.**

Aluminum Secondary Country of Smelt: Report the country where the second largest volume of aluminum was produced.**

Aluminum Cast Country: Report the country where the aluminum was last cast.

****If country of cast or smelt is unknown, importers should report UN and the product will be subject to 200% duties. If actual country details are later obtained, importers may file a PSC for duty refunds.**

Note on Determining Value of Metal Content: Guidance from CBP is provided in the [Section 232 FAQs](#): "The value of the steel/aluminum content should be determined accordance with the principles of the Customs Valuation Agreement, as implemented in 19 U.S.C. 1401a. Thus, the value of the steel/aluminum content is the total price paid or payable for that content, which is the total payment (direct or indirect, and exclusive of any costs, charges, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the merchandise from the country of exportation to the country of importation) made/to be made for the steel/aluminum content by the buyer to, or for the benefit of, the seller of the steel/aluminum content. Normally, this would be based on the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller of the steel/aluminum content."

Note: Be sure you have comprehensive documentation on the above reported content value of the steel or aluminum declaration. Customs is routinely verifying the information and requesting substantiation. Documentation requested might include a bill of materials, raw material purchase evidence, production cost breakdown and product documentation.

Additional Resources:

Steel Products:

[CSMS# 65236374](#) - UPDATED GUIDANCE: Import Duties on Imports of Steel and Steel Derivative Products (Published 6/3/2025)

[CSMS# 65289012](#) - UPDATED GUIDANCE: Import Duties on Imports of Steel and Steel Derivative Products HTS List (Published 6/9/2025)

[CSMS # 65936570](#) - GUIDANCE: Section 232 Additional Steel Derivative Tariff Inclusion Products (Published 8/15/2025)

Aluminum Products:

[CSMS # 65236645](#) - UPDATED GUIDANCE: Import Duties on Imports of Aluminum and Aluminum Derivative Products (Published 6/3/2025)

[CSMS # 65288784](#) - UPDATED GUIDANCE: Import Duties on Imports of Aluminum and Aluminum Derivative Products HTS List (Published 6/9/2025)

[CSMS # 65936615](#) - GUIDANCE: Section 232 Additional Aluminum Derivative Tariff Inclusion Products (Published 8/15/2025)