

Annex II

A. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on December 4, 2026, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the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 42 is inserted in numerical order:

“42. (a) Headings 9903.45.30–9903.45.36 provide the ordinary customs duty treatment of polysilicon and certain polysilicon derivative products. These products may be subject to both the applicable *ad valorem* rate of duty imposed by headings 9903.45.30–9903.45.32 and the applicable specific rate of duty imposed by headings 9903.45.33–9903.45.36. The rates of duty imposed by headings 9903.45.33–9903.45.36 will apply to products described in those headings if the importer of such products fails to submit documentation concerning the resale of those products in the United States to U.S. Customs and Border Protection (CBP) upon entry, or if the importer submits such documentation but CBP is required to adjust the customs duty assessed on those entries, as provided for in this proclamation.

Headings 9903.45.33–9903.45.36 do not apply to products described in those headings if the product’s entered value meets or exceeds the specific rate of duty provided in headings 9903.45.33–9903.45.36 for that product and:

1. the product will not be resold in the United States and any downstream product made from the product will be sold at or above the specific rate of duty provided in headings 9903.45.33–9903.45.36 for that downstream product;
 2. the product will be resold in the United States at a price at or above the specific rate of duty provided in headings 9903.45.33–9903.45.36 for that product; or
 3. the product will be resold in the United States pursuant to fixed terms in a time-limited contract entered into prior to August 6, 2026.
- (b) For imported articles provided for in headings 9903.45.30–9903.45.36 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 these headings 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 to the HTSUS and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations. No claim for entry or for any duty exemption or reduction shall be allowed under a provision of chapter 99 to the HTSUS that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP. All

antidumping, countervailing or other duties and charges applicable to such goods shall continue to be imposed.

- (c) For articles provided for in heading 9903.45.31 with a column 1 rate of duty less than 15 percent, the sum of the column 1 rate of duty and the additional *ad valorem* rate of duty pursuant to heading 9903.45.31 will total 15 percent *ad valorem*.”
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	
“9903.45.30	Except as provided for in headings 9903.45.31 and 9903.45.3232, polysilicon ingots and wafers (provided for in statistical reporting numbers 3818.00.0020, 3818.00.0040, 3818.00.0045, 3818.00.0050 and 3818.00.0091), solar cells (provided for in subheading 8541.42.00), and solar modules (provided for in subheading 8541.43.00), as provided for in subdivisions (a)–(b) of U.S. note 42 to this subchapter	The duty provided in the applicable subheading + 15%	The duty provided in the applicable subheading + 15%	The duty provided in the applicable subheading + 15%

9903.45.31	Polysilicon ingots and wafers (provided for in statistical reporting numbers 3818.00.0020, 3818.00.0040, 3818.00.0045, 3818.00.0050 and 3818.00.0091), solar cells (provided for in subheading 8541.42.00), and solar modules (provided for in subheading 8541.43.00), that are the product of Liechtenstein, Japan, South Korea, Switzerland, Taiwan or of a member nation of the European Union, as provided for in subdivisions (a)–(b) and (d) of U.S. note 42 to this subchapter	15%	15%	No change
9903.45.32	Polysilicon ingots and wafers (provided for in statistical reporting numbers 3818.00.0020, 3818.00.0040, 3818.00.0045, 3818.00.0050 and 3818.00.0091), solar cells (provided for in subheading 8541.42.00), and solar modules (provided for in subheading 8541.43.00) that are the product of the United Kingdom, as provided for in subdivisions (a)–(b) of U.S. note 42 to this subchapter	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%	No change
9903.45.33	Polysilicon provided for in statistical reporting number 2804.61.0000 and in subdivisions (a)–(b) of U.S. note 42 to this subchapter	The duty provided in the applicable subheading + \$21/kg	The duty provided in the applicable subheading + \$21/kg	The duty provided in the applicable subheading + \$21/kg

9903.45.34	Polysilicon ingots and wafers provided for in statistical reporting numbers 3818.00.0020, 3818.00.0040, 3818.00.0045, 3818.00.0050 and 3818.00.0091 and in subdivisions (a)–(b) of U.S. note 42 to this subchapter	The duty provided in the applicable subheading + \$100/kg	The duty provided in the applicable subheading + \$100/kg	The duty provided in the applicable subheading + \$100/kg
9903.45.35	Polysilicon solar cells provided for in subheading 8541.42.00 and in subdivisions (a)–(b) of U.S. note 42 to this subchapter	The duty provided in the applicable subheading + \$0.22/watt	The duty provided in the applicable subheading + \$0.22/watt	The duty provided in the applicable subheading + \$0.22/watt
9903.45.36	Polysilicon solar modules provided for in subheading 8541.43.00 and in subdivisions (a)–(b) of U.S. note 42 to this subchapter	The duty provided in the applicable subheading + \$0.38/watt	The duty provided in the applicable subheading + \$0.38/watt	The duty provided in the applicable subheading + \$0.38/watt”