

Annex IV

A. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on September 3, 2026, subchapter III of chapter 99 of the Harmonized Tariff Schedule of the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 43 is inserted in numerical order:

“43. (a) Except for heading 9903.08.20, headings 9903.08.21–9903.08.26 provide the ordinary customs duty treatment of unmanned aircraft systems, including their parts and components, as provided for in subdivision (c) of this note. These headings are mutually exclusive, such that an imported article will be subject to no more than one of these headings.

(b) For imported articles provided for in headings 9903.08.21–9903.08.26 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 U.S. Customs and Border Protection (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) Headings 9903.08.21–9903.08.26 apply to articles described below and provided for in the following HTSUS numbers:

(1) Unmanned aircraft, docking stations for unmanned aircraft or parts for such docking stations:

8504.40.9580	8537.10.9170	8806.24.00	8806.29.00
8806.94.00	8806.99.00		

(2) Parts or components for use in or with an unmanned aircraft system with a maximum take-off weight of more than 25 kg, except those for systems for retail delivery use, agricultural use, or sale to the Department of War:

8807.10.00	8807.20.00	8807.30.00	8807.90.90
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(3) Unmanned aircraft with thermal imaging:

8806.21.00	8806.22.00	8806.23.00	8806.91.00
8806.92.00	8806.93.00		

(4) Unmanned aircraft without thermal imaging:

8806.21.00
8806.92.00

8806.22.00
8806.93.00

8806.23.00

8806.91.00

(d) Headings 9903.08.23 and 9903.08.24 apply to articles provided for in subdivision (c) of this note if substantially all the critical components and technology are the product of the United States, Japan, the Republic of Korea, Taiwan, Switzerland, Liechtenstein, a member nation of the European Union or the United Kingdom. Heading 9903.08.23 applies to such articles that are the product of the United Kingdom.

Heading 9903.08.24 applies to such articles that are the product of Japan, Liechtenstein, South Korea, Switzerland, Taiwan or of a member nation of the European Union. For articles provided for in heading 9903.08.24 with a column 1 rate of duty of less than 15 percent, the sum of the column 1 rate of duty and the additional *ad valorem* rate of duty pursuant to heading 9903.08.24 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	
“9903.08.20	Articles provided for in the enumerated provisions of subdivision (c) of U.S. note 43 to this subchapter that are not for use in or with the products described therein.....	No change	No change	No change
9903.08.21	Except as provided in headings 9903.08.23–9903.08.26, unmanned aircraft, their parts and components, as provided for in subdivisions (c)(1)–(3) of U.S. note 43 to this subchapter.....	The duty provided in the applicable subheading + 100%	The duty provided in the applicable subheading + 100%	The duty provided in the applicable subheading + 100%
9903.08.22	Except as provided in headings 9903.08.23–9903.08.26, unmanned aircraft, as provided for in subdivision (c)(4) of U.S. note 43 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%

9903.08.23	Unmanned aircraft, their parts and components that are the product of the United Kingdom, as provided for in subdivisions (d) of U.S. note 43 to this subchapter.....	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%	No change
9903.08.24	Unmanned aircraft, their parts and components that are the product of Japan, Liechtenstein, South Korea, Switzerland, Taiwan or a member nation of the European Union, as provided for in subdivisions (d) of U.S. note 43 to this subchapter.....	15%	15%	No change
9903.08.25	Unmanned aircraft, their parts and components, as provided for in subdivision (c) of U.S. note 43, imported for companies subject to an onshoring plan approved by the Department of Homeland Security or the Department of War.....	No change	No change	No change
9903.08.26	Unmanned aircraft, their parts and components, as provided for in subdivision (c) of U.S. note 43, imported subject to an onshoring plan approved by the Secretary of Commerce in accordance with a process to be established in a Federal Register notice.....	No change	No change	No change”

B. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on February 9, 2027, subchapter III of chapter 99 of the HTSUS is modified as follows:

1. U.S. note 43 is modified by inserting new subdivision (c)(5) in numerical order:

“(5) Parts or components for use in or with an unmanned aircraft system, except those covered in subdivision (c)(2) of this note:

8807.10.00 8807.20.00 8807.30.00 8807.90.90”;

2. Heading 9903.08.22 is modified by deleting “as provided for in subdivision (c)(4)” and inserting “their parts and components, as provided for in subdivisions (c)(4) and (5)” in lieu thereof; and
3. Heading 9903.08.25 is terminated and deleted from the HTSUS.