

Situación Aranceles USA – Comunicación FIATA

Para su información, facilitamos la comunicación de FIATA sobre la situación arancelaria en los Estados Unidos.

El pasado 20 de febrero, el Tribunal Supremo de Estados Unidos tumbó varios de los aranceles impuestos por el Gobierno de Estados Unidos. Como respuesta, el Presidente de los Estados Unidos emitió 3 órdenes ejecutivas con diversas medidas, de las que destacamos las siguientes:

1. En la segunda Orden Ejecutiva se establece un arancel general del 15% sobre todas las importaciones, con efecto desde el 24 de febrero y hasta el 24 de julio de 2026). Cualquier prórroga más allá de ese período requiere una ley del Congreso. Se prevé, eso sí, una excepción para las mercancías que se cargaron antes del 24 de febrero y entren en los Estados Unidos antes del 28 de febrero.

Hay ciertos productos que están exceptuados.

2. En la tercera Orden Ejecutiva se confirma que los envíos de bajo valor seguirán estando sujetos a derechos de aduana y a todos los trámites aduaneros.

Asunto: Alert: US Supreme Court strikes down IEEPA tariffs

On 20 February 2026, **the United States Supreme Court struck down several tariffs imposed under the International Emergency Economic Powers Act (IEEPA)**, including the “reciprocal” tariffs, fentanyl-related tariffs on China, Canada and Mexico, and additional duties on Brazil (40%) and India (25%). **Tariffs imposed under other legal mechanisms**, namely Section 232 (e.g. autos, steel, aluminium) and Section 301 (e.g. Chinese goods), **are not affected**.

What is changing ?

Within hours of the ruling, the US President issued three Executive Orders introducing transitional measures:

1. Termination of certain IEEPA tariff actions

The first [Executive Order](#) formally ends multiple IEEPA-based tariffs, including :

- the IEEPA Trafficking (also known as “IEEPA Fentanyl” tariffs) Tariffs on Canada, Mexico, and China;
- the IEEPA Reciprocal Tariffs;
- the additional escalating (or “secondary”) tariffs on Brazil, India, Cuba, and Iran;
- tariffs on countries importing Venezuelan oil.

2. Temporary 15% blanket tariff

The second [Executive Order](#) establishes a **blanket 15% tariff on all imports** under Section 122 of the Trade Act of 1974 for 150 days (**taking effect on 24 February and expiring on 24 July 2026**). Any extension beyond that period requires an act of Congress.

Key features:

2. **In-transit exception** for goods that were loaded before 24 February and enter the US before 28 February;
2. **No stacking** of Section 122 tariffs with existing Section 232 tariffs;
2. **Exception for certain product categories from the new Section 122 tariffs** under [Annex I](#) and [Annex II](#) of the Executive Order, including certain critical minerals, energy and energy products, certain agricultural products, including beef, tomatoes, and oranges, pharmaceuticals, and certain electronics;
- 3.

It remains unclear whether partners – like the UK, EU and Korea – that had secured low reciprocal tariffs through trade deals with the US, could see their tariffs rise under Section 122, and if all trade agreements negotiated by President Trump will remain in effect.

3. Continued suspension of de minimis treatment

The third [Executive Order](#) confirmed that low-value shipments will remain subject to duties and full customs formalities.

Refunds of duties already paid

The Supreme Court did not address the refund of duties already collected under IEEPA. That issue is expected to proceed before the United States Court of International Trade.

While established legal principles suggest that unlawfully collected duties must be repaid, the refund process is expected to be complex and potentially lengthy. Importers may need to challenge the US Customs and Border Protection (CBP) themselves to secure repayment.

Implications for freight forwarders

Freight forwarders play a critical operational and advisory role in today's rapidly evolving trade environment. To mitigate operational, financial, and legal risks arising from the sudden tariff changes, forwarders may consider the following practical measures:

- **Verify in-transit eligibility documentation:** secure proof of loading dates (e.g. bills of lading, airway bills, terminal receipts) for shipments seeking exemption; monitor transit timelines closely to avoid unexpected duty exposure.
- **Strengthen customs compliance processes:** prepare for increased formal entries due to the continued suspension of de minimis treatment, particularly for e-commerce flows; allocate additional brokerage capacity if needed.
- **Communicate cost impacts promptly:** review quotations and landed-cost assumptions with customers, making clear that pricing may change due to regulatory developments.
- **Reinforce contractual protections:** review standard trading conditions, agency terms, and liability limitations to ensure that additional duties, charges, or delays can be dealt with appropriately.
- **Advise customers on supply-chain options:** where appropriate, discuss alternative routing, timing adjustments, bonded storage, or free-trade zone solutions during the 150-day period.
- **Maintain robust records:** preserve shipment and entry documentation to support any potential future refund claims relating to previously paid IEEPA duties.

FIATA will continue to monitor developments closely and to support its members through timely updates, guidance, and engagement with relevant authorities and stakeholders. For further information, please contact legal@fiata.org.

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Secretaría.
Irun, 26 de febrero de 2026