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U.S.–Taiwan Final Reciprocal Trade Agreement Signed; 15% Tariff Framework Confirmed

The United States and Taiwan have signed a final reciprocal trade agreement establishing a 15 percent all-in tariff framework for most Taiwanese goods entering the U.S. market. The agreement formalizes terms first outlined in a January memorandum of understanding and confirms the structure that had been under negotiation (see <https://ustr.gov/sites/default/files/files/Press/Releases/2026/AIT-TECRO%20ART%20sanitized.pdf>).

According to reporting and prior coverage of January, the agreement will take effect once both governments complete their internal approval procedures and formally notify one another that implementation requirements have been satisfied. Under the finalized framework, Taiwanese goods currently subject to most-favored nation tariff rates below 15 percent will be adjusted through a reciprocal mechanism so that total duty exposure does not exceed 15 percent. Products already subject to MFN rates above 15 percent will remain subject to reciprocal tariffs. The structure aligns with similar recent U.S. arrangements involving key trading partners.

The agreement also identifies specific Taiwanese goods that will be exempt from reciprocal tariffs. Some agricultural products were previously excluded from reciprocal duties under earlier adjustments, and additional items were drawn from the list of "Potential Tariff Adjustments for Aligned Partners" released in September. Additionally, Taiwanese auto parts and lumber derivatives that were subject to Section 232 tariffs will now fall within the 15 percent rate structure. The agreement signals potential preferential treatment for Taiwan in connection with

semiconductor-related Section 232 investigations, consistent with details outlined in a USTR fact sheet (see [USTR Fact Sheet – Feb. 12](#)).

In return, Taiwan has committed to eliminating or significantly reducing tariff barriers on the majority of U.S. exports. This includes expanded access for U.S. industrial products such as autos and auto parts, chemicals, machinery, health products, electrical equipment, metals, and minerals, as well as agricultural goods including beef, pork, poultry, dairy, fruits, nuts, and related products.

Taiwan also agreed to address non-tariff barriers affecting U.S. motor vehicles, medical devices, and pharmaceuticals by recognizing U.S. federal safety standards and FDA marketing authorizations. The agreement further includes commitments related to intellectual property protections, labor standards, environmental measures, and expanded investment in U.S. semiconductor production and advanced manufacturing.

The agreement contains a provision requiring Taiwan to apply comparable regulatory treatment if the United States imposes new tariffs or import restrictions on third countries, reinforcing coordinated trade enforcement measures.

We are monitoring additional implementation guidance from USTR and CBP and will provide updates as operational details become available. If your supply chain includes Taiwan-origin goods, we recommend reviewing tariff classifications and projected duty exposure in light of this development.

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