

經濟部國際貿易署 函

受文者：中華民國全國工業總會

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密等及解密條件或保密期限：

附件：如文(30840_0451963_1150451963-1.pdf、30840_0451963_1150451963-2.pdf)

主旨：有關美貿易代表署(USTR)宣布「禁止進口強迫勞動產品」301調查案最終關稅措施，臺灣獲上限10%稅率事，請查照並惠轉知會員廠商。

說明：

- 一、依據駐美國代表處經濟組115年7月23日經美字第1150000847號函副本辦理。
- 二、USTR於美東時間本(115)年7月23日公布「禁止進口強迫勞動產品」301調查案最終措施。USTR新聞稿指出，經與美貿易夥伴諮商及徵詢公眾意見後，美方認定臺灣等60個經濟體未能實施且有效執行強迫勞動產品進口禁令，爰依據《1974年貿易法》第301條規定，實施加徵關稅措施。
- 三、USTR於本次公布的最終行動措施中，針對美國60個貿易夥伴公布新關稅稅率如下：
 - (一)10%不疊加MFN：我國及歐盟已在ART或與美國的協議承諾執行強迫勞動產品進口禁令，爰獲上限10%稅率不疊加MFN待遇。
 - (二)10%疊加MFN：加拿大、印度、印尼、馬來西亞、墨西哥、英國等17國，因已實施強迫勞動產品進口禁令或已承諾透過ART實施及執行該等禁令、已部分有限執行該

等禁令等，為既有稅率加徵10%關稅。

(三)12.5%不疊加MFN：日本、南韓及瑞士3國。

(四)12.5%疊加MFN：包括中國、新加坡、紐西蘭、菲律賓等其餘38國。

四、301關稅措施實施時間點：

(一)自美東時間7月24日凌晨12:01起全面適用。

(二)倘貨物於美東時間7月24日凌晨12:01前已裝船且處於最終運輸階段，並於7月28日凌晨12:01前完成申報進口供消費或自保稅倉庫提貨出倉者，不適用該301關稅。

五、本次美方亦公告相關豁免與排除項目，主要包括：

(一)資訊性材料、捐贈物資、隨身行李。

(二)所有依「232條款」課徵關稅之貨品及其零組件。

(三)特定供應鏈與經濟關鍵產品，包括：若加徵關稅可能導致國內供應短缺之原物料、造成整體經濟供應中斷之產品；美國無法以足夠數量自給生產或自其他來源取得之產品；予以豁免能鼓勵我國、英國、瑞士、馬來西亞、印尼等特定經濟體履行強迫勞動產品進口禁令、或制定並有效執行進口禁令者之產品；以及加徵關稅無助消除本調查所認定之措施、政策或作法之產品。

(四)有關具體清單細節，臺美經貿工作小組將進一步確認後再對外說明臺灣實際獲得豁免的各項細節清單相關內容。

(五)檢送旨揭USTR新聞稿及事實文件如附件，另聯邦公報公告請至 USTR 網頁連結下載
(<https://ustr.gov/sites/default/files/files/Press/Releases/2026/FLIP%20301%20Investigation%20Final%20Action%20FARN%207-23-26%20FINAL.pdf>) 。

正本：中華民國全國工業總會、中華民國全國商業總會、中華民國報關商業同業公會全國聯合會、台北市進出口商業同業公會、財團法人中華民國對外貿易發展協

Response to the Failure of 60 Economies to Ban Imports Produced with Forced Labor

[About](#) [Policy Offices](#) [Press Office](#) [Fact Sheets](#) [2026 July](#) Fact Sheet: USTR Section 301 Action in Response to the Failure of 60 Economies to Ban Imports Produced with Forced Labor

COMBATING FORCED LABOR IN GLOBAL SUPPLY CHAINS: Today, Ambassador Jamieson Greer took final action, at the direction of President Trump, in the Office of the U.S. Trade Representative's (USTR) [Section 301 Investigations](#) into the *Acts, Policies, and Practices of Various Economies Related to the Failure to Impose and Effectively Enforce a Prohibition on the Importation of Goods Produced with Forced Labor* by imposing a 10% or 12.5% tariff on 60 trading partners, subject to certain product exemptions.

- The United States is the only country in the world to adopt, and effectively enforce, a ban on imports made with forced labor. President Trump is asking all trading partners to join the United States in eliminating forced labor from global supply chains.
- This action applies to the top 60 U.S. trade partners covering 99.4% of U.S. imports.
- President Trump is tackling modern-day slavery at its source by requiring our trading partners to enact and enforce import bans to ensure products made by workers under such horrifying conditions are no longer traded in global commerce.

PROTECTING WORKERS WITH U.S. LEADERSHIP: Thanks to President Trump's leadership, the United States is setting high standards for protecting workers at home and abroad by taking tough action to root out modern slavery from global supply chains.

- For nearly a century, the United States has prohibited imports made with forced labor, recognizing that goods made through exploitation should not compete in the American market. Despite longstanding international consensus that this practice must be eliminated, the prevalence of forced labor persists worldwide and has even escalated in recent years.
- President Trump has been focused on eliminating forced labor from global supply chains since his first term.
 - When replacing the North American Free Trade Agreement (NAFTA) with the United States-Mexico-Canada Agreement (USMCA), President Trump secured historic commitments from Canada and Mexico to adopt their own forced labor import prohibitions.
 - In his second term, President Trump has included adoption of a forced labor import prohibition as a critical component of the Agreements on Reciprocal Trade. To date, 10 trading partners have agreed to enact such a ban in their Agreements on Reciprocal Trade and other countries have enacted such bans in response to these investigations in recent weeks.

TOUGH ACTION AGAINST THE MOST UNFAIR OF TRADE PRACTICES: Trading partners that have made commitments to adopt, and effectively enforce, forced labor import prohibitions will have a 10% tariff, and trading partners that have failed to adopt a forced labor import prohibition will have a 12.5% tariff rate.

- These tariffs will apply to most imports from the covered countries.
- The following goods are not covered by today's action:
 - Informational materials, donations, and accompanied baggage;
 - All articles and parts of articles subject to section 232 tariffs; and
 - Certain products which include (i) raw materials that if subject to the proposed additional tariffs could lead to the unavailability of domestic supply; (ii) products that could cause economy-wide disruptions if subject to the proposed additional tariffs; (iii) certain products that cannot be grown or produced in sufficient quantities in the United States or obtained from other sources; (iv) products that if exempted from these tariffs would encourage economies to enact and effectively enforce a forced labor import prohibition; and (v) articles for which additional tariffs may not contribute substantially to the elimination of the acts, policies, and practices determined to be actionable in the investigations.
- A full list of exempted products can be found in the [Federal Register Notice](#).
- For nearly a century, the United States has prohibited imports made with forced labor, and rigorously enforces this law.
 - U.S. Customs and Border Protection (CBP) works around the clock to effectively enforce America's forced labor import prohibition. In June 2026, U.S. Customs and Border Protection issued new Withhold Release Orders against [copper and copper products](#) manufactured in Serbia and [apparel products](#) manufactured in Jordan. CBP personnel at all U.S. ports of entry will detain shipments of these copper products due to evidence reasonably indicating the use of forced labor in their production.

- CBP, as part of promoting effective enforcement, also published a [guide](#) last month to help importers understand the differences among the various forced labor authorities concerning imports to the United States and their respective enforcement processes.

ADVANCING AMERICA FIRST TRADE POLICY: Since Day One, USTR has been working to execute President Trump's *America First Trade Policy* to eliminate non-reciprocal trading practices that restrict U.S. exports and restore reciprocity in our trade relations.

- President Trump is using both tariffs and trade deals to support American workers and correct trade imbalances, by eliminating trade barriers abroad and supporting domestic manufacturing at home.
- Today's action strikes an overdue blow against the prevalence of forced labor in global supply chains and sends a clarion call to the world to join the United States in adopting the most common sense of policies to combat this indefensible practice.

USTR Takes Action in Forced Labor Section 301 Investigations

[About](#) [Policy Offices](#) [Press Office](#) [Press Releases](#) [2026 July](#) USTR Takes Action in Forced Labor Section 301 Investigations

July 23, 2026

WASHINGTON – Today, Ambassador Jamieson Greer is taking final action, at President Trump's direction, under Section 301 of the Trade Act of 1974 by imposing tariffs on 60 economies for their failure to impose and effectively enforce a prohibition on the importation of goods produced with forced labor. Today's action comes after the Office of the United States Trade Representative's (USTR) investigations, which included two rounds of public hearings, more than 2,100 public comments, and engagement with our trading partners to remedy these longstanding concerns.

"President Trump recognizes that decades of moral suasion have not eradicated forced labor from global supply chains. The United States has had a forced labor import ban for nearly a century, and rigorously enforces it; it's well past time for our trading partners to do the same," said **Ambassador Greer**. "Today's action will begin to correct what is both a human rights abuse and distortive trade practice to improve the welfare of workers everywhere. I am encouraged by the trading partners who have moved quickly to adopt forced labor import prohibitions, and look forward to ensuring their effective enforcement."

To view the pre-publication version of the *Federal Register* Notice, click [here](#).

To read USTR's Fact Sheet, click [here](#).

Background

Section 301 of the Trade Act of 1974, as amended (Trade Act), is designed to address unfair foreign practices affecting U.S. commerce. Section 301 may be used to respond to unjustifiable, unreasonable, or discriminatory foreign government acts, policies, or practices that burden or restrict U.S. commerce. A Section 301(b) investigation examines whether the acts, policies, or practices are unreasonable or discriminatory and burden or restrict U.S. commerce.

At the specific direction of the President, on March 12, 2026, the U.S. Trade Representative initiated 60 investigations related to the failure of various economies to impose and effectively enforce a prohibition on the importation of goods produced with forced labor. On April 28 and April 29, 2026, USTR and the Section 301 Committee convened public hearings regarding these investigations. Pursuant to Section 303(a) of the Trade Act, USTR also held consultations with more than 45 of the governments of the economies subject to the investigations.

On June 2, 2026, the U.S. Trade Representative determined under Section 301 of the Trade Act that the acts, policies, and practices of the 60 investigated economies related to the failure to impose and effectively enforce a prohibition on the importation of goods produced with forced labor is unreasonable and burdens or restricts U.S. commerce, and are thus actionable under Section 301(b) of the Trade Act. As a result of this determination, the U.S. Trade Representative proposed responsive action and invited the public to provide written comments on the proposed action by July 6, 2026. USTR received, reviewed, and analyzed over 1,600 written comments on the proposed responsive action. From July 7 to July 9, USTR also held public hearings regarding proposed responsive action in the investigations, at which over 100 witnesses provided testimony and responded to questions.

Consistent with the specific direction of the President, the U.S. Trade Representative has made the following determinations:

- 10 percent is the appropriate rate of Section 301 duties for investigated economies that (i) impose a forced labor import prohibition; (ii) have committed to impose and enforce such a prohibition through an Agreement on Reciprocal Trade; or (iii) have imposed a partial regime with the effect of preventing the importation of certain forced labor goods. These economies are: **Argentina, Bangladesh, Cambodia, Canada, Ecuador, El Salvador, Guatemala, Honduras, India, Indonesia, Jordan, Malaysia, Mexico, Pakistan, Sri Lanka, Trinidad and Tobago, and the United Kingdom;**
- 10 percent or 12.5 percent, net of Most-Favored-Nation (MFN) rate is the appropriate rate of Section 301 duties for certain products of the **European Union, Taiwan, Japan, Korea, and Switzerland** that are not otherwise exempted, as explained in greater detail in the *Federal Register* Notice; and
- 12.5 percent is the appropriate rate of Section 301 duty for **all other investigated economies**.

The U.S. Trade Representative has also determined, in accordance with the specific direction of the President, that product exemptions are appropriate for: (a) raw materials that if subject to these tariffs could lead to the unavailability of domestic supply; (b) products that could cause economy-wide disruptions if subject to these tariffs; (c) products that cannot be grown or produced in sufficient quantities or at reasonable prices in the United

States or obtained from other sources; (d) certain products of Argentina, Bangladesh, Cambodia, Ecuador, El Salvador, the European Union, Guatemala, Indonesia, Jordan, Malaysia, Switzerland, Taiwan, or the United Kingdom that would encourage these economies to fulfill commitments regarding forced labor import prohibitions or to enact and effectively enforce a forced labor import prohibition; or (e) articles for which these tariffs may not contribute substantially to the elimination of the acts, policies, and practices of found to be actionable in the investigations.

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