



U.S.-TAIWAN AGREEMENT (January 15, 2026)

On January 15, the Commerce Department announced the signing of a trade deal between the United States and Taiwan. The terms of the agreement have not been released, but the Commerce Department has posted a [Fact Sheet](#). Based on the Fact Sheet, the deal provides trade benefits for Taiwanese imports in return for Taiwanese investment in the United States, particularly in advanced semiconductors.

Applicable Tariff Provisions

The trade deal is said to provide the following tariff benefits to products of Taiwan origin:

- The U.S. Reciprocal Tariff rate applied to Taiwanese goods will total no more than 15%.
- The U.S. Section 232 duties applied to Taiwanese auto parts, timber, lumber, and wood derivative products will total no more than 15%.
- The United States will apply a zero percent (0%) Reciprocal Tariff for generic pharmaceuticals, their generic ingredients, aircraft components, and unavailable natural resources.

Future Section 232 Duties for Taiwanese Semiconductors

- Taiwanese companies building new U.S. semiconductor capacity may import up to 2.5 times that planned capacity without paying Section 232 duties during the approved construction period, with a lower preferential Section 232 rate for above-quota imports.
- Taiwanese companies that have completed new chip production projects in the United States will still be able to import 1.5 times their new U.S. production capacity without paying Section 232 duties.

Taiwanese Investment in the U.S.

- Direct Investments: Taiwanese semiconductor and technology enterprises will make new, direct investments totaling at least \$250 billion to build and expand advanced semiconductor, energy, and artificial intelligence production and innovation capacity in the United States.
- Additional Investments: Taiwan will provide credit guarantees of at least \$250 billion to facilitate additional investment by Taiwanese enterprises, supporting the establishment and expansion of the full semiconductor supply chain and ecosystem in the United States.
- Industrial Clusters: The United States and Taiwan will establish world-class industrial parks in the United States to strengthen America's industrial

infrastructure and position the United States as the global center for next-generation technology, advanced manufacturing, and innovation.

The Fact Sheet does not provide details on when the 15% Reciprocal Tariff rate goes into effect. Expect additional details to be released.

This communication provides only a summary of the many issues and requirements included in these announcements. Clients should read and consider the source documents. Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) with questions.

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