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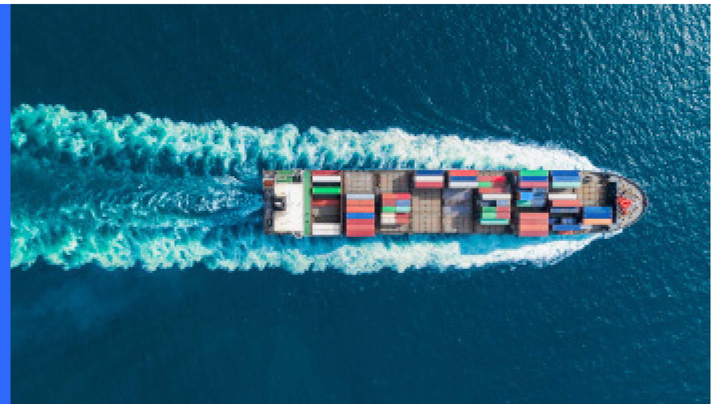

International Trade Advisory & Enforcement and Sanctions & Export Enforcement Update

August 5, 2025

U.S. Tariff Policy in Flux: July Executive Actions Add Clarity and Complexity

Toward the end of July, President Trump made a flurry of announcements that further complicate the tariff landscape. Country-specific reciprocal tariff rates are set to go into effect by August 7. Legal challenges to the tariffs face a long road ahead.

Over the last two days of July, President Trump made a flurry of announcements that further roil the tariff landscape, already in flux since the announcement of the Liberation Day tariffs on April 2, 2025. Operating under the International Emergency Economic Powers Act (IEEPA), President Trump sent letters to trading partners threatening imminent steep tariff increases, announced tariff-reducing deals with several countries, and issued tariff-related executive orders providing direction on the implementation of some (but not all) of the announced tariffs. This burst of activity further demonstrates President Trump's strategy of leveraging trade tools for non-trade ends—many of the announced tariffs were not promulgated to address unfair trade practices or even trade deficits. Rather, some explicitly serve other ends: the newly imposed tariffs on Brazil, for instance, are based in part on President Trump's concerns about the prosecution of former Brazilian President Jair Bolsonaro (these trade measures were pared with sanctions imposed on a Brazilian judge leading this prosecution). Higher tariffs on India seek to stem India's growing trading relationship with Russia.

While the Trump Administration has continued to implement and enforce an unprecedented interpretation and use of IEEPA as an emergency-based tariff program, which Gibson Dunn has previously discussed [here]() and [here](), the legality of these measures remains under review in several U.S. federal courts. Moreover, as of this writing, many of the announced trade deals remain handshake arrangements with few publicly disclosed terms, and some trading partners have offered different views of the terms (such as levels or types of planned investment in the United States) than those expressed by the White House. Taken together, these developments introduce the potential for both clearer rules (for example, new proposed tariff rates for 69 trading partners) and ongoing uncertainties (such as the potential for additional trade deals, or the tariff treatment of "transshipped" goods) into President Trump's evolving trade policy.

Tariff Actions of July 31, 2025

On July 31, 2025, President Trump issued a suite of executive orders modifying U.S. tariff rates under the Administration's evolving reciprocal trade and border security framework. In addition to reinstating and revising country-specific reciprocal tariffs, the White House announced increased duties on imports from Canada, claimed to be based on a continued flow of illicit drugs across the northern border.

A day prior to these tariff measures, the White House announced 40 percent IEEPA-based tariffs on Brazil, consisting of newly imposed "free speech" tariffs targeting Brazilian political and judicial actions that are alleged to undermine U.S. free speech rights and "the rule of law in Brazil." These are imposed in addition to the 10 percent reciprocal tariffs on goods from Brazil.

Although the White House has emphasized progress in negotiations with certain U.S. trading partners, none of these negotiations have led to the complete elimination of tariffs against any country, and President Trump's latest orders suggest that the President will continue to leverage tariffs to accomplish a range of different foreign policy objectives during the remainder of his administration, unless restricted by court or other action. Notably, many of the deals announced include agreements to on topics beyond the scope of the tariffs, such as agreements by trading partners to make substantial new investments in U.S. industries, purchase U.S. goods, or align on supply chain and economic security measures. Further, President Trump's announcement of a new category of "free speech" tariffs targeting the Brazilian government may also signal his intent to use IEEPA-based tariffs to address foreign policy issues more traditionally addressed through other means, including sanctions programs.

I. Country-specific Reciprocal Tariffs Reinstated and Revised Reflecting Trade Negotiations

On July 31, 2025, President Trump issued an Executive Order titled *"Further Modifying the Reciprocal Tariff Rates"* (referred to hereafter as the "July 31 Reciprocal Order" or "Order"). The Order reinstates the reciprocal tariff framework announced on Liberation Day by Executive Order 14257—comprised of a 10 percent baseline (virtually worldwide) tariff and a schedule of higher country-specific rates set forth in an annex—and adjusts those country-specific rates based on "the status of trade negotiations, [trading partners'] efforts to retaliate against the United States . . . and [their] efforts to align with the United States on economic and national security matters." The Order also introduces what appears to be a new tariff category—the "transshipment tariff"—aimed at curbing tariff evasion through transshipments used to secure preferential rates. All measures are announced pursuant to the President's authority under the International Emergency Economic Powers Act (IEEPA).

These new tariffs come after a string of trade deals were announced, beginning with the May 8, 2025, announcement of the U.S.-UK Economic Prosperity Deal. That framework agreement was followed by announcements of trade deals with China, Vietnam, Indonesia, the Philippines, Japan, the European Union, and South Korea. Each of these announcements have indicated that trading partners have agreed to a certain "baseline" tariff on goods originating in that country (for example, 10 percent for the United Kingdom, 15 percent for the European Union, Japan, and South Korea, 19 percent for Indonesia and the Philippines, and 20 percent for Vietnam). In addition, the announcements have included commitments by some trading partners to make significant new investments in U.S. industries—according to the announcement, the European Union agreed to make new investments worth $600 billion in U.S. industries by 2028, Japan agreed to investments worth $550 billion, and South Korea agreed to $350 billion. The announcements also address a range of tariff and non-tariff trade issues, including commitments to establish preferential quotas for certain categories of goods, exemptions or partial relief from Section 232 duties (discussed further below), agreements to align on country of origin rules and cooperate to address duty evasion, commitments to negotiate non-tariff barriers (such as technical and safety standards, and importation formalities), and agreements to cooperate on economic security priorities, including supply chain resilience and investment security.

Effective Dates. The order provides that all modifications, either effectuated in the form of the 10 percent baseline tariffs or country-specific rates, will take effect "on or after 12:01 a.m. eastern daylight time 7 days after the date of this order," or August 7, 2025.

For goods that are loaded onto a vessel at the port of loading and in transit on the final mode of transport before the effective date, and that are entered for consumption or withdrawn from warehouse for consumption before 12:01 a.m. EDT on October 5, 2025, the applicable duty rate will remain as previously imposed under Executive Order 14257, as amended.

Country-Specific Rates. Annex I[i] of the July 31 Reciprocal Order outlines specific tariff rates for U.S. trading partners, ranging from 10 percent to 41 percent. As noted above, several of these rates reflect the outcome of trade agreements announced in recent months. For instance, the United Kingdom secured the lowest rate—10 percent—matching the baseline reciprocal rate. The European Union obtained a two-tiered structure based on the existing Column 1 duty rates for goods originating in the European Union. For example, for EU-origin goods that already have a tariff rate over 15 percent under the United States' Column 1 duty (this is the duty applicable to U.S. trading partners eligible for "normal trading relations" status, also referred to as "Most Favored Nation" rates), the reciprocal tariff rate will be zero. For EU-origin goods that have an existing tariff rate less than 15 percent, the reciprocal tariff rate is 15 percent minus the amount of the existing duty.

In contrast, countries that have not reached an agreement with the United States generally received higher rates. For example, India was assigned a 25 percent *ad valorem* rate; Laos, 40 percent; Switzerland, 39 percent; and Syria the highest, at 41 percent. The rates announced on July 31 are on average lower than those announced on Liberation Day, when the highest country-specific rate was 50 percent. However, many countries have received higher rates than originally proposed.

Notably, the Order leaves room for rapid revision, emphasizing that "[c]ertain foreign trading partners identified in Annex I to this order have agreed to, or are on the verge of concluding, meaningful trade and security agreements," which may be formalized through "subsequent orders memorializing the terms of those agreements."

10 Percent Baseline Tariff. Under the July 31 Reciprocal Order, goods from any foreign trading partner (other than Canada or Mexico) not listed in Annex I will be subject to an additional 10 percent *ad valorem* duty, consistent with the framework set forth in Executive Order 14257, as amended—thereby preserving the 10 percent baseline worldwide rate announced on Liberation Day.

It bears noting that the reciprocal tariff structure described above is separate from the Administration's distinct tariff regime on imports from China, which is discussed further below. It is also separate from the fentanyl-related tariff framework applicable to Canada and Mexico.

The Transshipment Tariff. Notably, the July 31 Reciprocal Order appears to introduce a new subcategory within the reciprocal tariff framework: the so-called "transshipment tariff." The Order states that "[a]n article determined by CBP to have been transshipped to evade applicable duties under section 2 of this order" will be subject to a **40 percent duty rate**, replacing the reciprocal rate otherwise applicable.

While further guidance from U.S. Customs and Border Protection (CBP) will be necessary to clarify implementation, this new tariff category may carry significant implications. Traditionally, a country-of-origin analysis alone has governed the tariff rate that would be applied to imports originating from multi-country supply chains, subject to limited adjustment in certain trade cases where "circumvention" could be demonstrated. The "transshipment tariff," by contrast, could introduce a second layer of inquiry—whether the item's production or shipment history reflects an intent to circumvent duties but without the procedural and substantive limitations in the current "circumvention" rules that apply in some trade cases. If such a finding is made, the applicable rate could default to 40 percent regardless of a potentially more favorable country-of-origin determination. However, it is not clear from the language of the order what criteria CBP will use to distinguish "transshipment" or "evasion" from the everyday decisions companies make when selecting suppliers and manufactures in different jurisdictions—decisions that are often informed, at least in part, by tariff mitigation strategies.

Importantly, the application of the transshipment tariff rate is separate from and in addition to CBP's existing authority to impose penalties for tariff evasion. The Order further directs CBP to "publish every 6 months a list of countries and specific facilities used in circumvention schemes," intended to inform public procurement decisions, national security reviews, and commercial due diligence.

Available Exemptions. The Order provides that "[e]xcluding the changes set forth in subsections (a) through (d)," the terms of E.O. 14257, as amended, "continue to apply." Based on this language, the exemptions previously established in Annex II of E.O. 14257—as well as the semiconductor exemption introduced in the April 11, 2025 presidential memorandum—appear to remain available under the July 31 Reciprocal Order.

The 14257 Order exemptions include:

1. Items that are exempt from regulation under IEEPA, such as informational materials and donations of articles, such as food, clothing, and medicine, intended to be used to relieve human suffering;

2. Articles and derivatives of steel and aluminum that are subject to previously imposed 25 percent duties, subsequently raised to 50 percent duties, under Section 232 of the Trade Expansion Act of 1962 (Section 232). Section 232 is a statutory provision that authorizes the President to impose duties on articles that the U.S. Department of Commerce has determined are imported into the United States in quantities or under circumstances that threaten to impair national security;

3. Automobiles and automotive parts subject to additional 25 percent duties under a separate Section 232 action announced by President Trump on March 26, 2025;

4. Other items enumerated in Annex II to the April 2 Executive Order, including semi-refined and copper derivates (which now have a 50 percent tariff rate), refined copper, pharmaceuticals, semiconductors, lumber articles, certain critical minerals, and energy and energy products (the Trump Administration has separately initiated investigations into, or imposed tariffs on, most of these items under Section 232);

5. Articles from countries that do not have Permanent Normal Trade Relations (PNTR) with the United States, which presently includes Cuba, North Korea, Russia and Belarus (imports from these countries are subject to punitive tariffs, and may also be separately subject to restrictions under sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control); and

6. All articles that may become subject to duties pursuant to future actions under Section 232.

Separate Tariff Regime for Chinese Goods. The July 31 Reciprocal Order makes clear that "[n]othing in this order shall be construed to alter or otherwise affect Executive Order 14298 of May 12, 2025." Executive Order 14298 provides that all goods imported from China—including goods from Hong Kong and Macau—remain subject to an additional 10 percent *ad valorem* duty under the reciprocal tariff structure established by E.O. 14257 of April 2, 2025.

The White House Fact Sheet that accompanied the May 12 order confirmed that the United States retained all previously imposed tariffs on Chinese-origin goods. As explained in our prior alert, these tariffs include a 20 percent IEEPA-based tariff tied to the fentanyl-related national emergency declared in Executive Order 14195. As a result, goods from China are currently subject to a cumulative IEEPA-related tariff burden of 30 percent. In addition to the IEEPA tariff burden, additional duties may apply depending upon the item, including (i) Most Favored Nation (or "normal trading relations") tariffs; (ii) Section 301 tariffs; and (iii) industry-specific tariffs under Section 232.

The Section 301 tariffs, which were originally imposed during the first Trump Administration in response to China's technology transfer and industrial policies, remain in effect and generally range from 7.5 percent to 25 percent, with certain products subject to duties as high as

100 percent.

Taken together, the effective average duty rate on most imports from China now ranges from approximately 40 to 55 percent, with higher duties for some products.

E.O. 14298 contemplates a potential sunset of this arrangement on August 12, 2025, unless a new agreement is reached. In effect, absent an additional agreement or a decision to extend the agreement reflected in E.O. 14298, the current 10 percent reciprocal tariff rate for goods of China and Hong Kong will increase to 34 percent (raising the cumulative average to approximately 65 to 79 percent, and higher for some products). As of this writing, neither the White House nor the Chinese government has announced such an agreement. We will continue to monitor developments in the ongoing negotiations.

Fentanyl-Related Duties on Canadian and Mexican Goods. In a separate executive order issued on July 31, titled *"Amendment to Duties to Address the Flow of Illicit Drugs Across Our Northern Border,"* President Trump increased fentanyl-related duties on Canadian goods, citing "Canada's lack of cooperation in stemming the flood of fentanyl and other illicit drugs across our northern border."

By way of background, President Trump initially imposed a 25 percent *ad valorem* duty on Canadian-origin goods in Executive Order 14193 of February 1, 2025, invoking national emergency authorities described in IEEPA to address fentanyl trafficking. (Unlike most other countries, Canada was not subject to reciprocal tariffs under E.O. 14257.) In the July 31 Order, President Trump raised the rate to 35 percent, while a 10 percent duty remains in place for a limited set of goods, including Canadian potash and energy products. The revised rates take effect at 12:01 a.m. EDT on August 1, 2025.

Notably, the Order preserves preferential treatment for goods that qualify as originating under the United States-Mexico-Canada Agreement (USMCA), which goods remain eligible for a zero percent duty rate. At the same time, the Order, similar to the July 31 Reciprocal Order, introduces a transshipment rule for non-USMCA qualifying goods, providing that "all articles of Canada that do not qualify as originating under USMCA and are determined by U.S. Customs and Border Protection (CBP) to have been transshipped to evade applicable duties" will be subject to a 40 percent duty in lieu of the otherwise applicable 35 percent. It remains unclear how this transshipment rule will apply to goods undergoing substantial transformation or assembly in Canada or Mexico for the purpose of satisfying USMCA origin rules or otherwise.

On the same day, President Trump and Mexican President Claudia Sheinbaum agreed to extend their existing tariff arrangement for an additional 90 days, during which the 25 percent fentanyl-related tariff—imposed under Executive Order 14194, as amended—on Mexican goods that do not qualify for USMCA remains in effect.

Suspension of Duty-Free* De Minimis *Treatment Universally. As part of the July 31 actions, President Trump issued an Executive Order suspending duty-free *de minimis* treatment for imports from all countries, which followed the Trump Administration's targeted removal of *de minimis* tariff treatment for Chinese goods in E.O. 14298. The suspension takes effect on August 29, 2025. The Order provides that "all such shipments [that would have qualified for the duty-free *de minimis* exemption provided under 19 U.S.C. 1321(a)(2)(C)], except those sent through the international postal network, shall be subject to all applicable duties, taxes, fees, exactions, and charges." For international postal shipments, duties are to be assessed in accordance with the methodology set forth in Section 3 of the Order. Section 3 offers two options for transportation carriers: (1) collect a duty equal to the IEEPA tariff rate applicable to the country of origin of the product assessed on an *ad valorem* basis, or (2) collect a specific duty (i.e. a flat fee) calculated according to a schedule: $80 per postal item for countries with an IEEPA tariff rate less than 16 percent, $160 for countries with a 16-25 percent IEEPA tariff rate, and $200 for countries with a 25 percent and higher IEEPA tariff rate. The second option will phase out after six months, after which time the *ad valorem* method of duty assessment will be required for international postal items.

II. Brazil IEEPA Tariffs and Section 301 Investigation

On July 30, President Trump issued an Executive Order resulting in a duty rate of 50 percent on certain goods of Brazil—adding a 40 percent "free speech" tariff to a range of goods in addition to the 10 percent reciprocal tariff rate for Brazil. Notably, the additional 40 percent rate will not apply to most of Brazil's most significant exports to the United States, including certain aircraft parts, oil, coal, minerals, orange juice, various chemicals and Brazil nuts. However, this rate does apply to coffee and could disrupt U.S. coffee supply chains, as Brazil—already the world's top grower and exporter—supplies roughly one-third of all U.S. coffee imports.

In parallel, on July 15, the U.S. Trade Representative (USTR) announced the initiation of an investigation of Brazil under Section 301 of the Trade Act of 1974. The investigation will "seek to determine whether acts, policies, and practices of the Government of Brazil related to digital trade and electronic payment services; unfair, preferential tariffs; anti-corruption interference; intellectual property protection; ethanol market access; and illegal deforestation are unreasonable or discriminatory and burden or restrict U.S. commerce."

A Section 301 investigation allows the USTR to investigate and act against foreign trade practices deemed unfair, unreasonable, or discriminatory and that burden or restrict U.S. commerce. In cases not involving trade agreements, USTR must make its determinations within 12 months after the investigation begins. If the investigation results in a determination that unfair practices exist, the United States may take the following actions:

- Impose duties on goods or services. The statute includes a preference for the use of this remedy above the options below.
- Withdraw or suspend trade agreement concessions.
- Enter into a binding agreement with the offending country to eliminate discriminatory policies or practices or provide compensatory trade benefits.

Public comments on the investigation will remain open until August 18, with a public hearing scheduled for September 3, 2025.

In addition, the Trump Administration has imposed sanctions in response to actions by the government of Brazil that are alleged to threaten U.S. national security, foreign policy, and economic interests, including concerns regarding the ability of U.S. persons to engage in protected political speech on U.S. social media platforms and the government of Brazil's pursuit of criminal charges against former Brazilian president Jair Bolsonaro for his alleged involvement in plans to stage a coup, among other charges. On July 30, the United States sanctioned Brazilian Supreme Court Justice Alexandre de Moraes, who is currently presiding over the criminal proceedings involving Bolsonaro.

III. IEEPA Legal Challenges and Implications

Since April 3, 2025, at least nine complaints have been filed challenging the tariffs imposed on the basis of IEEPA. Plaintiffs—including small businesses, universities, and state governments—argue that IEEPA, by its text, context, and legislative history, does not authorize the President to impose tariffs. Rather, the Constitution commits this power to Congress in Article 1, Section 8, where it states that the "Congress shall have power to lay and collect taxes, duties, imposts and excises…" By contrast, IEEPA makes no mention of "tariffs" and has never before been used to impose tariffs. Rather, that statute allows the President, following a declaration of a national emergency in response to "any unusual and extraordinary threat, which has its source in whole or substantial part outside the United States," to exercise certain powers, including the power to "regulate … importation" of any property in which any foreign person has any interest. Across cases, plaintiffs tend to make the following arguments:

1. The alleged national emergencies related to illegal drugs, irregular migration, and/or the "large and persistent" U.S. goods trade deficits are not unusual or extraordinary circumstances;
2. Congress has expressly delegated authority to the President to impose increased tariffs, including to address national security concerns and balance-of-payment emergencies, under separate trade-related statutes that require investigations and procedures; and
3. Certain canons of constitutional law, including the Major Questions Doctrine and Non-Delegation Doctrine, require a reading of IEEPA that either does not include the ability to impose tariffs or imposes limits on the scope of tariff measures that can be imposed by the executive branch.

On May 28, 2025, the United States Court of International Trade (CIT) invalidated the IEEPA-based tariffs—including the fentanyl-related and reciprocal tariffs—and permanently enjoined their enforcement nationwide. The U.S. Government immediately appealed to the United States Court of Appeals for the Federal Circuit and sought a stay, which was granted the next day, reinstating the tariffs. On July 31, the United States Court of Appeals for the Federal Circuit heard oral arguments in the CIT case, with a number of the judges on the panel expressing skepticism that President Trump has the power to use IEEPA to impose tariffs.

On May 29, 2025, the United States District Court for the District of Columbia (D.C. District Court) similarly found that the IEEPA tariffs lacked statutory authority and issued a preliminary injunction halting tariff collection. This action has also been stayed pending appeal. While CIT and D.C. District Court relied on different reasoning, both decisions reflect constitutional concerns over the President wielding an apparently unbounded ability to set, revise, lift, or remove tariffs.

On June 20, 2025, the United States Supreme Court denied certiorari to hear an expedited challenge to the IEEPA-based tariffs, meaning the Supreme Court will not weigh in until at least October. In the meantime, the tariffs remain in effect.

If found invalid, tariffs levied under IEEPA could be vacated, in whole or in part. Notably, President Trump's July 31 Reciprocal Order and other recent actions that rely upon IEEPA have included "severability" clauses that could keep in place measures that are not affected by a future judicial determination regarding the validity of some or all of the tariffs. If vacated, a court could order the United States to refund duties paid. If the IEEPA-based tariffs remain in place for most of the next year (when a final decision might be announced), the amount of such refunds could potentially reach hundreds of billions of dollars. Further, there could be procedural issues that would complicate the availability of a refund, including whether importers would be required to file formal "protests" to contest the finalization (i.e. "liquidation") of duties in order to be eligible. The proceedings to date have not addressed the issue of remedies in detail, and much remains to be determined as the litigation progresses.

IV. Conclusion

The myriad tariff developments leading into August reflect a mix of some emerging clarity and persistent uncertainty. Informal trade deals and a flurry of executive orders—some introducing entirely new categories of tariffs—continue to add layers of complexity to the trade landscape. Moreover, we have already seen countries prepare retaliatory measures against U.S. tariffs, further unsettling the global trading system. Consequently, it remains critical for companies with international exposure to carefully assess their customs compliance practices, including product classification, country-of-origin determinations, valuation, duty mitigation measures, and contractual terms governing responsibility for paying the duties.

Uncertainty also exists with respect to the ongoing legal challenges against the IEEPA-based tariffs. As the use of tariffs is likely, absent judicial or other constraints, to play an increasingly central role in the Trump Administration's foreign policy, it may become challenging for a court to wholly invalidate the trade measures. In addition, even if a final judicial determination finds that IEEPA does not provide authority for the President's imposition of tariffs, the President has other statutory trade authorities to deploy, including Section 301 and Section 232 discussed above. While the President's use of more traditional trade measures, such as Section 301 and 232, carry certain procedural provisions—such as an expectation that the administration will at least solicit public comments on potential tariffs and also provide the opportunity for a hearing—the resulting tariff actions could, at least for the products targeted by these measures, provide for tariff levels comparable to the IEEPA-based tariffs the Trump Administration has already imposed and be (based on historical precedent) less susceptible to judicial challenge. Accordingly, companies need to stay aware of the fluidity of trade rules and judicial decisions. Further, it will likely become even more important to monitor these possible trade actions such as Section 301 and Section 232, to participate in current and future public comment periods, and to plan possible countermeasures relating to these actions.

Gibson Dunn lawyers are working throughout the world to help clients navigate this rapidly evolving tariff landscape, to mitigate tariffs when possible, and to develop public comments and conduct other outreach to ensure that Administration officials are implementing the tariff orders with an understanding of how tariffs will impact different sectors.

[i] The chart below is compiled based on Annex I to the July 31 Reciprocal Order and E.O. 14257:

	Countries and Territories	Reciprocal Tariff, Adjusted (effective August 7, 2025)	Original Liberation Day Rate, as Announced in E.O. 14257 (of April 2, 2025)
1	Afghanistan	15%	10%
2	Algeria	30%	30%
3	Angola	15%	32%
4	Bangladesh	20%	37%
5	Bolivia	15%	10%
6	Bosnia and Herzegovina	30%	35%
7	Botswana	15%	37%
8	Brazil	10%	10%
9	Brunei	25%	24%
10	Cambodia	19%	49%
11	Cameroon	15%	11%
12	Chad	15%	13%
13	Costa Rica	15%	10%
14	Côte d`Ivoire	15%	21%
15	Democratic Republic of the Congo	15%	11%
16	Ecuador	15%	10%
17	Equatorial Guinea	15%	13%
18	European Union: Goods with Column 1 Duty Rate[1] > 15%	0%	20%
19	European Union: Goods with Column 1 Duty Rate < 15%	15% minus Column 1 Duty Rate	20%
20	Falkland Islands	10%	41%
21	Fiji	15%	32%
22	Ghana	15%	10%
23	Guyana	15%	38%
24	Iceland	15%	10%
25	India	25%	26%
26	Indonesia	19%	32%
27	Iraq	35%	39%
28	Israel	15%	17%
29	Japan	15%	24%
30	Jordan	15%	20%
31	Kazakhstan	25%	27%
32	Laos	40%	48%
33	Lesotho	15%	50%
34	Libya	30%	31%
35	Liechtenstein	15%	37%
36	Madagascar	15%	47%
37	Malawi	15%	17%
38	Malaysia	19%	24%
39	Mauritius	15%	40%
40	Moldova	25%	31%
41	Mozambique	15%	16%
42	Myanmar (Burma)	40%	44%
43	Namibia	15%	21%
44	Nauru	15%	30%
45	New Zealand	15%	10%
46	Nicaragua	18%	18%
47	Nigeria	15%	14%
48	North Macedonia	15%	33%

49	Norway	15%	15%
50	Pakistan	19%	29%
51	Papua New Guinea	15%	10%
52	Philippines	19%	17%
53	Serbia	35%	37%
54	South Africa	30%	30%
55	South Korea	15%	25%
56	Sri Lanka	20%	44%
57	Switzerland	39%	31%
58	Syria	41%	41%
59	Taiwan	20%	32%
60	Thailand	19%	36%
61	Trinidad and Tobago	15%	10%
62	Tunisia	25%	28%
63	Turkey	15%	10%
64	Uganda	15%	10%
65	United Kingdom	10%	10%
66	Vanuatu	15%	22%
67	Venezuela	15%	15%
68	Vietnam	20%	46%
69	Zambia	15%	17%
70	Zimbabwe	15%	18%

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