

Attachment 1

Material	Effective through December 31, 2026	Effective January 1, 2027
SmCo and NdFeB magnets	<ul style="list-style-type: none"> • Melting samarium with cobalt to produce the samarium-cobalt alloy or melting neodymium with iron and boron to produce the neodymium-iron-boron alloy; and • All subsequent phases of production of the magnets, such as powder formation, pressing, sintering or bonding and magnetization. 	<ul style="list-style-type: none"> • For SmCo magnets, this restriction includes the entire supply chain from mining or production of a cobalt and samarium ore or feedstock, including recycled material, through production of finished magnets, except as provided at DFARS 225.7018–3 (this includes exceptions for acquisitions at or below the simplified acquisition threshold, outside the United States for use outside the United States, an end item containing a covered material that is a COTS with certain exceptions or an electronic device with exceptions, or if an authorized DoD official determines that compliant covered materials of satisfactory quality and quantity, in the required form cannot be procured as and when needed at a reasonable price). • Note the restriction on melting and producing of SmCo magnets applies in addition to applicable restrictions on melting of specialty metals under DFARS 225.7003 (related to melt or produce requirements for certain end items or components and specialty metals procured directly by DoD or a prime contractor) and DFARS 225.7009 (related to melt or produce requirements for specialty metals incorporated under DoD contracts), both of which apply to certain cobalt alloys. • For NdFeB magnets, this restriction includes the entire supply chain from mining of neodymium, iron and boron through production of finished magnets, except as provided at 225.7018–3. • For both, there is an exception for magnets manufactured from recycled material if the milling of the recycled material and sintering of the final magnet takes place in the United States. The FY 2026 NDAA added this exception for SmCo magnets.

Material	Effective through December 31, 2026	Effective January 1, 2027
Tantalum metals and alloys	<ul style="list-style-type: none"> This restriction includes the reduction or melting of any form of tantalum to create tantalum metal including unwrought, powder, mill products and alloys. The restriction also covers all subsequent phases of production of tantalum metals and alloys. 	<ul style="list-style-type: none"> This restriction includes mining or production of a tantalum ore or feedstock, including recycled material, through production of metals of any kind and alloys, except as provided at DFARS 225.7018–3. Under the FY 2026 NDAA, there is also an exception for tantalum, tungsten or molybdenum produced from recycled material if the contractor demonstrates to DoD that the recycled material was produced outside of a covered nation and the melting of the recycled material and any further processing and manufacturing of the recycled material takes place in the United States or in the country of a qualifying foreign government.
Tungsten metal powder and tungsten heavy alloy	<ul style="list-style-type: none"> This restriction includes— (i) Atomization; (ii) Calcination and reduction into powder; (iii) Final consolidation of non-melt derived metal powders; and (iv) All subsequent phases of production of tungsten metal powder, tungsten heavy alloy or any finished or semi-finished component containing tungsten heavy alloy. 	<ul style="list-style-type: none"> For production of tungsten metal powder, tungsten heavy alloy or any finished or semi-finished component containing tungsten heavy alloy, this restriction includes mining or production of a tungsten ore or feedstock, including recycled material, through production of tungsten metal powders, except as provided at DFARS 225.7018–3. See above for an additional exception related to recycled materials.

Note: The FY 2026 NDAA adds molybdenum, gallium, and germanium to the definition of “covered materials.” The restrictions applicable to gallium and germanium take effect in December 2027. The restrictions applicable to molybdenum apply on the same timelines that apply to other “covered materials.” To date, the statutory and regulatory changes have not been made to reflect these additions.