

Background

Pursuant to the EO 14324 of July 30, 2025, (“[Suspending Duty-Free De Minimis Treatment for All Countries](#)”), the Secretary of Commerce has notified President Trump that adequate systems are now in place to fully and expeditiously process and collect duties for articles otherwise eligible for duty-free *de minimis* treatment on a global basis, including for products described in section 2(a) and section 2(b) of Executive Order 14193, section 2(a) of Executive Order 14194, and section 3(a) of Executive Order 14257. Effective August 29, 2025, *de minimis* duty-free treatment under 19 U.S.C. § 1321(a)(2)(C) will no longer be available for shipments entering into the United States not covered by 50 U.S.C. § 1702(b), including those entering through international mail.

Carriers delivering shipments to the United States through the international postal network, or other qualifying parties that are approved by CBP, must collect and remit duties to CBP using one of the two methodologies described below.

- Methodology 1: A duty equal to the effective International Emergency Economic Powers Act (50 U.S.C. § 1701 et seq.) (IEEPA) tariff rate applicable to the country of origin of the product shall be assessed on the value of each dutiable postal item (package) containing goods entered for consumption, or
- Methodology 2: A specific duty shall be assessed on each package containing goods entered for consumption, based on the effective IEEPA tariff rate applicable to the country of origin of the product as follows:
 - Countries with an effective IEEPA tariff rate of less than 16 percent: \$80 per item;
 - Countries with an effective IEEPA tariff rate between 16 and 25 percent (inclusive): \$160 per item; and
 - Countries with an effective IEEPA rate above 25 percent: \$200 per item.
- If products from multiple countries of origin are contained within the package, only the highest IEEPA rate will be used to determine the specific duty rate.
- For all international postal shipments, the country of origin of the article must be declared to CBP as part of the monthly worksheet provided to CBP as described further below.
- The specific duty methodology (Methodology 2) shall only be available for selection for a period of 6 months from the effective date of EO 14324. After such time, effective on February 28, 2026, all covered shipments to the United States through the international postal network must comply with the *ad valorem* duty methodology (Methodology 1).
- Shipments subject to antidumping and countervailing duties or a quota and any other shipments that would not otherwise be eligible for the *de minimis* duty exemption are ineligible for the entry process described in Sections 2(b) and 3 of EO 14324. Such shipments must continue to be entered under an appropriate informal (19 C.F.R. § 145.12(b)) or formal (19 C.F.R. § 145.12(a)) entry type.

Any carrier that transports international postal shipments to the United States, by any mode of transportation, must have an international carrier bond (19 C.F.R. § 113.64) to ensure payment of

the duties in accordance with EO 14324. For other qualified parties approved by CBP to remit these duties in lieu of such transportation carriers, CBP will require a basic importation and entry bond as described in 19 C.F.R. § 113.62. CBP is authorized to ensure that the required bond is sufficient to account for the duties owed.

The process by which CBP prepares informal entries for dutiable mail shipments (19 C.F.R. § 145.12(b)) will no longer be available as of August 29, 2025, for products covered by EO 14324. A formal entry continues to be required for any shipments valued at over \$2,500.

Each carrier or other qualified party shall apply the same methodology across all covered shipments during any given period (i.e., the duty rate under either Section 3(b) or (c) of EO 14324) to all postal items but may change the duty collection methodology no more than once per calendar month (from Section 3(b) to 3(c), or vice versa), or on another schedule determined to be appropriate by CBP, upon providing at least 24 hours' notice to CBP. The 24-hour notice shall be provided through CBPDM@cbp.dhs.gov and IntlMailDutyHelp@cbp.dhs.gov.

Transition of Pay.gov forms:

Starting on August 29, 2025, Pay.gov will have a new International Mail Duty worksheet and detailed page. This new worksheet will be required to submit the data to CBP.

Process for Filing Data and Remitting Duty to CBP

Notification to CBP:

Carriers or Qualified Parties must notify CBP of all international mail importations prior to arrival. Submit arrivals to CBPDM@cbp.dhs.gov.

To enable CBP to implement the duties consistent with EO 14324, carriers or qualified parties will provide the total numbers of items (packages) containing goods within all receptacles (this equates to the total number of items with an S-10 bar code per Universal Postal Union (UPU) Article 08-002). The country of origin of goods must be listed for every product contained within the package. Aggregate value for all postal items containing goods is also required if the carrier or qualified party is electing to use the duty equal to the effective IEEPA tariff rate.

Qualified Parties:

Qualified Parties are companies working with or independently of a carrier, foreign postal operator, or the United States Postal Service; those companies assume liability for remittance of the duties under one of the two methodologies described above via Pay.gov and submission of the worksheet for postal items (packages) containing goods to CBP. Qualified parties must have a basic importation and entry bond sufficient to secure the imports, be able to remit payment of all duties and must be able to submit the worksheet with all required data elements listed. A qualified party is approved once a CBP Form 5106 has been processed, a basic importation bond is obtained, and both are on file with CBP.

In accordance with 19 C.F.R. § 24.5, CBP Form 5106 is used to establish an identification number and an account with CBP via the Automated Commercial Environment (ACE).

Members of the trade community use the “Create/Update Importer Identification Form,” commonly referred to as the “CBP Form 5106,” to register an entity. The identification number will be either an Internal Revenue Service (IRS) Employer Identification Number (EIN), a Social Security Number (SSN), or a CBP-Assigned Number (CAN), in accordance with 19 C.F.R. § 24.5(b)-(c). Once an account has been established, the entity can begin conducting business with CBP and establish a bond.

Process for Qualified Parties to register with CBP by submitting CBP Form 5106:

- Qualified parties can find the CBP Form 5106 online at: [CBP Form 5106 - Create/Update Importer Identity Form](#)
- Once completed, the CBP Form 5106 should be submitted to CBP via email at: bondquestions@cbp.dhs.gov, with the subject line: “New Bond IR#.”
 - This email submission process is only for the qualified parties allowed for in EO 14324. Transportation carriers must continue to manage their transportation bonds using existing processes.
 - CBP will review the information in the CBP Form 5106 and notify the qualified party once it is processed and a CBP importer account has been created.

Qualified Party Bond Requirements:

Any qualified party, who collects and remits duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, must have an activity code 1 - basic importation and entry (19 C.F.R. § 113.62) single transaction or continuous bond to ensure remittance of duties in accordance with Sections 3(b) and 3(c) of Executive Order 14324 and compliance with all other applicable requirements as determined by CBP.

Continuous bonds secure transactions for a period of up to one year and renew automatically for successive one-year periods unless they are terminated sooner. Single transaction bonds secure only one transaction.

The amount of such bond must equal or exceed the following guidelines:

Continuous bond: The minimum continuous basic importation and entry bond amount for any qualified party who collects and remits duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, is \$50,000 or 10% of the total duties due on such packages over the previous 12-month period, whichever is greater. If no duties were due in the previous 12-month period, the minimum bond amount is \$50,000 or 10% of the duties on such packages that the bond principal estimates will accrue during the next 12-month period, whichever is greater. In no event can the bond amount be less than \$50,000.

Single transaction bond: The minimum single transaction basic importation and entry bond amount for any qualified party who collects and remits duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, is 100% of the value of the shipment plus 100% of the duties due on the shipment.

If the qualified party is conducting other activities that are also required to be secured by the basic importation and entry bond, the required basic importation and entry bond amount to ensure the payment of the duty described in EO 14324 will be *in addition to* the bond amount otherwise required under sections 6.4.1 and 6.4.2 of [A Guide for the Public: How CBP Sets Bond Amounts](#).

For example, if qualified party already has a sufficient continuous basic importation and entry bond on file and active in ACE eBond equal to \$2,000,000, which covers existing activities, and that qualified party is also collecting and remitting duties to CBP for shipments sent through the international postal network, and thereby accepts liability for payment of said duties, for which there has not been any duties due on such packages over the previous 12-month period, the basic importation and entry bond will need to be terminated and replaced with a new basic importation and entry bond which includes an additional amount equal to \$50,000 or 10% of the duties on such packages that the qualified party estimates will accrue during the next 12-month period, whichever is greater. If the qualified party estimates that \$5,000,000 in duties on such packages will accrue during the next 12-month period, then the additional amount required is greater than or equal to 10% x \$5,000,000 or \$500,000. The new basic importation and entry bond should then be greater than or equal to \$2,500,000 (\$2,000,000 plus \$500,000).

Obtaining the Required Bond for Qualified Parties:

A CBP single transaction or continuous bond ([CBP Form 301](#) or its electronic equivalent) may be obtained from a surety company. CBP cannot recommend any particular surety. Please visit the [U.S. Department of the Treasury, Bureau of the Fiscal Service website](#) and research the [List of Certified Surety Companies](#) to find a company to work with. Sureties will charge a fee for their services, and CBP does not know or control those rates.

To obtain the bond, the qualified party will have to provide the surety with either a Social Security Number (SSN), Employer Identification Number (EIN), or a CBP-Assigned Number (CAN). This is the same number used on the CBP Form 5106 to establish the importer account. If requesting a CAN, qualified parties will have to ensure that the CBP Form 5106 has been processed before they will be able to finalize the bond with the surety.

The qualified party will purchase the bond, the surety will issue the bond, and that bond must then be submitted electronically to CBP. Most sureties have the ability, as ACE eBond test participants, to transmit the bond directly to CBP ACE eBond, on your behalf. If a surety is not an ACE eBond test participant, the bond must be emailed to CBP's Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov by either the surety, surety agent, or qualified party for manual input into ACE eBond. It is important that the bond be on file in ACE eBond before any activity being secured by the bond occurs.

For additional information about CBP bonds, reference may be made to the [ACE Entry Summary Business Process Document](#) (Version 12.0, Chapter 3) and [A Guide for the Public: How CBP Sets Bond Amounts](#).

For bond policy questions, please reach out to Office of Trade – Trade Policy and Programs at otbond@cbp.dhs.gov.

For bond administration questions, please reach out to Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov.

Carrier Bond Requirements:

Pursuant to Section 4(d) of Executive Order 14324, any carrier who transports international postal packages to the United States, by any mode of transportation, must have an activity code 3 - international carrier (19 C.F.R. § 113.64) single transaction or continuous bond on file and active in ACE eBond to ensure payment of the duty in accordance with Section 3 of EO 14324.

Continuous bonds secure transactions for a period of up to one year and renew automatically for successive one-year periods unless they are terminated sooner. Single transaction bonds secure only one transaction.

The amount of such bond must equal or exceed the following guidelines:

Continuous bond: The minimum continuous international carrier bond amount for any carrier who transports international postal packages to the United States, by any mode of transportation, is \$50,000 or 10% of the total duties due on such packages over the previous 12-month period, whichever is greater. If no duties were due in the previous 12-month period, the minimum bond amount is \$50,000 or 10% of the duties on such packages that the bond principal estimates will accrue during the next 12-month period, whichever is greater. In no event can the bond amount be less than \$50,000.

Single transaction bond: The minimum single transaction international carrier bond amount for any carrier who transports international postal packages to the United States, by any mode of transportation, is 100% of the value of the shipment plus 100% of the duties due on the shipment.

If the carrier is conducting other activities that are also required to be secured by the international carrier bond, the required international carrier bond amount to ensure the payment of the duty described in EO 14324 will be ***in addition to*** the bond amount otherwise required under sections 6.4.6 and 6.4.7 of [A Guide for the Public: How CBP Sets Bond Amounts | U.S. Customs and Border Protection](#).

For example, if an international air carrier is currently conducting commercial aircraft activity and already has a sufficient continuous international carrier bond on file and active in ACE eBond equal to \$8,000,000, which covers twice the average collection of passenger user fees, based on the previous four quarters, and that international air carrier is also transporting international postal packages to the United States, for which there has not been any duties due on such packages over the previous 12-month period, the international carrier bond will need to be terminated and replaced with a new international carrier bond which includes an additional amount equal to \$50,000 or 10% of the duties on such packages that the international air carrier estimates will accrue during the next 12-month period, whichever is greater. If the international

air carrier estimates that \$15,000,000 in duties on such packages will accrue during the next 12-month period, then the additional amount required is greater than or equal to 10% x \$15,000,000 or \$1,500,000. The new international carrier bond should then be greater than or equal to \$9,500,000 (\$8,000,000 plus \$1,500,000).

Obtaining the Required Bond for Carriers:

A CBP single transaction or continuous bond ([CBP Form 301](#) or its electronic equivalent) may be obtained from a surety company. CBP cannot recommend any particular surety. Please visit the [U.S. Department of the Treasury, Bureau of the Fiscal Service website](#) and research the [List of Certified Surety Companies](#) to find a company to work with. Sureties will charge a fee for their services, and CBP does not know or control those rates.

The carrier will purchase the bond, the surety will issue the bond, and that bond must then be submitted electronically to CBP. Most sureties have the ability, as ACE eBond test participants, to transmit the bond directly to CBP ACE eBond, on your behalf. If a surety is not an ACE eBond test participant, the bond must be emailed to CBP's Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov by either the surety, surety agent, or carrier for manual input into ACE eBond. It is important that the bond be on file in ACE eBond before any activity being secured by the bond occurs.

For additional information about CBP bonds, reference may be made to the [ACE Entry Summary Business Process Document](#) (Version 12.0, Chapter 3) and [A Guide for the Public: How CBP Sets Bond Amounts](#).

For bond policy questions, please reach out to Office of Trade – Trade Policy and Programs at otbond@cbp.dhs.gov.

For bond administration questions, please reach out to Office of Finance – Revenue Division at bondquestions@cbp.dhs.gov.

Payment Due Date:

The carrier or qualified party must tender payment to CBP for the duties described in subsection 3 of the EO 14324 (referred to herein as “International Mail Duty”) no later than the 7th business day of the month following the month of entry. For example: International Mail Duty for an entry during the month of September 2025 will be due no later than October 9, 2025. Interest will be assessed for late payments at the rate provided in 19 C.F.R. § 24.3a. All payments require the completion and submission of the CBP International Mail Duty worksheet which is to be submitted by the payment due date.

Payment:

PAY.GOV is the preferred mechanism for the carrier or qualified party to tender payment of the International Mail Duty to CBP.

[Pay.gov](https://pay.gov) is a secure internet payment platform provided by the Department of the Treasury's Bureau of the Fiscal Service for payments to federal agencies using ACH debit transactions. To request access:

1. Create a Pay.gov account which requires utilizing ID.me or LOGIN.GOV as a login.
2. Provide to IntlMailDutyHelp@cbp.dhs.gov your full name and email address used for the pay.gov registration.
3. Your company will be notified by CBP when access is granted to the CBP International Mail Duty worksheet that is available via a Pay.gov worksheet.

If you currently have a Pay.gov account, please provide your full name and email address from your Pay.gov registration to IntlMailDutyHelp@cbp.dhs.gov to obtain access to the CBP International Mail Duty worksheet that is available via a Pay.gov form.

Pay.gov provides the worksheet to fill out with the required information.

The first and second page of the CBP International Mail Duty worksheet must be submitted to CBPDM@cbp.dhs.gov and IntlMailDutyHelp@cbp.dhs.gov.

CBP reserves the right to audit the spreadsheet and individual package count through physical verification or electronically through ACE.

If you are unable to pay via Pay.gov, please contact IntlMailDutyHelp@cbp.dhs.gov. Regardless of how payment is made to CBP, page 1 of the worksheet is required to be filled out and submitted via Pay.gov.

Worksheet Guidelines:

The worksheet is where the carrier or qualified party will declare its duty collection methodology (i.e., ad valorem or specific duty) for the given month, postal items count, and total International Mail Duty amount and submit to CBP. Only one duty collection methodology may be selected per month.

The second page will be utilized to list the specifics of imported postal items. This includes fields for:

Carrier Code (for airlines)= IATA designated 2 letter combination

Carrier Code (for trucks)= SCAC 4 letter, number combination

Flight Number= number to a specific flight

Trip Number= number to a specific truck crossing

Tracking Number= Mail Tracking Number of the individual international postal item containing goods (ex. LX12345679HK)

Arrival Port Code= Arrival port of the conveyance

Arrival Date= Arrival date of the conveyance

Only required if using ad valorem to calculate duty: Declared Value (USD) (if applicable) = Declared value of the individual international postal item containing goods.

Country of Origin= Country of Origin of the goods, not the export country

Tariff rate= A percentage equal to the effective IEEPA tariff rate applicable to the country of origin.

Duties Owed= The duty of the goods based on the declared value and the IEEPA tariff rate of the country of origin.

Carriers or qualified parties will also provide the total value of all the shipments (possible informal and formal) on page 2. Carriers or qualified parties will also provide the total count of all the shipments on page 2.

Please see worksheet for examples on how to submit information and pay with multiple countries of origin in one package.

Debt Collection:

If payment of the International Mail Duty is not received by CBP on or before the due date, interest charges will be assessed upon the delinquent principal amount of the duty in accordance with 19 C.F.R. § 24.3a.

If a delinquent debt is not paid, the debt is subject to being set off by a diverted refund, if available, per 19 C.F.R. § 24.72, and/or may result in other consequences provided for by law, such as suspension of immediate release privileges in accordance with 19 C.F.R. § 142.14 and 19 C.F.R. § 142.26.