

Background

Pursuant to the EO 14256 of April 2, 2025 (“Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China As Applied to Low-Value Imports”), the Secretary of Commerce has provided the requisite notification to the President, and, accordingly, duty-free *de minimis* treatment under 19 U.S.C. § 1321(a)(2)(C) shall no longer be available for products of the PRC (which include products of Hong Kong) sent to the United States through the international postal network from the PRC or Hong Kong that are entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025.

U.S. Customs and Border Protection (CBP) is authorized to require the carrier transporting the international postal package into the United States to remit payment of the duty described in subsections 2(b) and 2(c) of the April 2, 2025, EO to CBP monthly, or on such other periodic timeframe as CBP determines appropriate. CBP may issue regulations and guidance as necessary or appropriate to implement and enforce this requirement.

The requirements of this EO apply to all shipments in the international postal network from China or Hong Kong, regardless of if they are shipped to another country and then transported to the United States. If the parcel is from China or Hong Kong and is destined for an address in the United States, it is subject to the duties outlined in the EO, regardless of the country from which it is shipped.

As noted in the implementing Federal Register Notice (FRN), CBP is temporarily suspending 19 CFR 145.12(b) (pertaining to CBP’s preparation of informal mail entry). This temporary suspension of 19 CFR 145.12(b) applies to all informal mail entries from China or Hong Kong, regardless of value. During the temporary suspension of 19 CFR 145.12(b), formal entry will be required for international postal packages from China or Hong Kong that are valued at over \$800. CBP will send notification of the formal entry requirement to the United States addressee of the package with information on how to proceed.

All carriers that transport international postal packages from the PRC or Hong Kong to the United States as part of or on behalf of the international postal network must report to CBP the total number of postal items containing goods and, if electing the duty rate specified in subsection 2(c)(i) of the April 2, 2025 EO, the value of each postal item containing goods, transported per conveyance in a timeframe and manner prescribed by CBP. CBP may require submission of documentation and information from the carrier to verify the total number and value of individual postal items containing goods to be electronically transmitted through the Automated Commercial Environment (ACE).

As amended on May 12, 2025 (“Modifying Reciprocal Tariff Rates To Reflect Discussions With The People’s Republic Of China”).

(a) decrease the *ad valorem* rate of duty set forth in section 2(c)(i) of Executive Order 14256 of April 2, 2025 (Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China as Applied to Low-Value Imports), as modified by Executive Order 14259 and Executive Order 14266, from 120 percent to 54 percent;

(b) retain in effect the per postal item containing goods duty of 100 dollars in section 2(c)(ii) of Executive Order 14256, as modified by Executive Order 14259 and Executive Order 14266, that has been in effect since 12:01 a.m. eastern daylight time on May 2, 2025, unless and until otherwise modified by a subsequent executive action, notwithstanding the increase contemplated effective June 1, 2025, pursuant to Executive Order 14256, as modified by Executive Order 14259 and Executive Order 14266

The carrier must apply the same duty collection methodology (i.e., the duty rate under either subsection 2(c)(i) or 2(c)(ii)) to all postal items but may change the duty collection methodology once a month (e.g., change from the duty collection rate in subsection 2(c)(ii) in May to the duty collection rate in subsection 2(c)(i) in June) or on such other periodic timeframe as CBP determines appropriate, upon providing 24-hour notice to CBP. The 24-hour notice shall be provided through CBPDM@cbp.dhs.gov and IntlMailDutyHelp@cbp.dhs.gov.

Any carrier that transports international postal items containing goods from the PRC or Hong Kong to the United States, by any mode of transportation, must have an international carrier bond to ensure payment of the duty described in subsection 2(c) of the April 2, 2025, EO. CBP is authorized to ensure that the international carrier bonds are sufficient to account for the duty.

Process for Filing Data and Remitting Duty to CBP

Currently, carriers transporting mail electronically submit a manifest, which includes but is not limited to the weight, quantity of receptacle, and value of all postal items combined per conveyance. To enable CBP to implement the duties consistent with April 2, 2025, EO, carriers will now provide the total numbers of items (parcels) 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). Aggregate value for all postal items containing goods is also required if the carrier is electing to use the ad valorem method to calculate duties.

ACE Accounts:

Carriers transporting international postal packages from the PRC or Hong Kong to the United States, by any mode of transportation, that are subject to the duty described in subsection 2(c) of the April 2, 2025, EO will require an ACE account to submit the required data electronically. The process outlined in this document will provide the information carriers need to create an ACE account.

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 ACE Account. Members of the trade community use the “Create/Update Importer Identification Form,” commonly referred to as the “CBP Form 5106,” to register an entity. Members of the trade that submit data electronically to an ACE-based trade transaction will be required to register via the CBP Form 5106 with CBP. 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 single transaction or continuous bond.

The CBP Form 5106 can be found at cbp.gov at:

[CBP Form 5106 - Create/Update Importer Identity Form](#)

Bonds:

Any carrier who transports international postal packages from the PRC or Hong Kong to the United States, by any mode of transportation, must have an activity code 3 - international carrier single transaction or continuous bond on file and active in ACE eBond to ensure payment of the duty in accordance with subsections 2(b) and 2(c) of the April 2, 2025, EO. 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 from the PRC or Hong Kong 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 from the PRC or Hong Kong 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 the April 2, 2025 EO 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 from the PRC or Hong Kong 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).

Payment Due Date:

The carrier must tender payment to CBP for the duties described in subsection 2(c) of the April 2, 2025 EO (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 May 2025 will be due no later than June 10, 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 to tender payment of the International Mail Duty to CBP.

[Pay.gov](#) is a secure internet payment platform provided by Bureau of 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 will 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 received, page 1 of the worksheet is required to be filled out and submitted via Pay.gov.

Worksheet Guidelines:

The worksheet is where the carrier will declare its duty collection methodology (i.e., ad valorem or specific duty) for the given month, postal items count, value (if applicable), and total International Mail Duty amount. 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

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

Debt Management:

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.