



## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

#### Notice of Implementation of the President's Executive Order 14324, Suspending Duty-Free *De Minimis* Treatment For All Countries

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** Notice.

**SUMMARY:** In order to effectuate the President's Executive Order 14324 of July 30, 2025 (Suspending Duty-Free *De Minimis* Treatment For All Countries), the Secretary of Homeland Security has determined that appropriate action is needed to ensure collection of applicable duties as well as to modify the Harmonized Tariff Schedule of the United States (HTSUS) as set out in the Annex to this notice. Executive Order 14324 suspends the duty-free *de minimis* exemption otherwise authorized under section 321(a)(2)(C) of the Tariff Act of 1930, as amended, for all covered products, regardless of country of origin, valued at \$800 or less, and requires such articles, except articles that are sent to the United States through the international postal network, to be entered using an appropriate entry type in the Automated Commercial Environment (ACE) by a party qualified to make entry. Executive Order 14324 also establishes a new duty rate for covered products that are sent to the United States through the international postal network.

**DATES:** Except for articles sent to the United States through the international postal network, as set out in the Annex to this document, the amendments outlined herein are effective for articles that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on August 29, 2025. For articles sent to the United States through the international postal network, the duties set out in the Annex to this document are effective for such covered articles that are entered for consumption on or after 12:01 a.m. eastern daylight time on August 29, 2025.

**FOR FURTHER INFORMATION CONTACT:** Brandon Lord, Executive Director, Trade Policy and Programs, Office of Trade, U.S. Customs and Border Protection, (202) 325-6432 or by email at [traderemedy@cbp.dhs.gov](mailto:traderemedy@cbp.dhs.gov). C. Shane Campbell, Acting Executive Director, Cargo and Conveyance Security, Office of Field Operations, U.S. Customs and Border Protection, (202) 344-3401 or by email at [traderemedy@cbp.dhs.gov](mailto:traderemedy@cbp.dhs.gov).

**SUPPLEMENTARY INFORMATION:**

In Executive Order 14193 of February 1, 2025 (Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border), the President declared a national emergency regarding the unusual and extraordinary threat to the safety and security of Americans, including the public health crisis caused by fentanyl and other illicit drugs and the failure of Canada to do more to arrest, seize, detain, or otherwise intercept drug trafficking organizations, other drug and human traffickers, criminals at large, and illicit drugs. In that order, the President determined that it was necessary and appropriate to, among other things, suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for articles described in section 2(a) and section 2(b) of that order. In Executive Order 14226 of March 2, 2025 (Amendment to Duties To Address the Flow of Illicit Drugs Across Our Northern Border), the President paused the suspension of duty-free *de minimis* treatment on such articles until the President received a notification from the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties for such articles that would otherwise be eligible for duty-free *de minimis* treatment.

In Executive Order 14194 of February 1, 2025 (Imposing Duties To Address the Situation at Our Southern Border), the President declared a national emergency regarding the unusual and extraordinary threat to the safety and security of Americans, including the public health crisis caused by fentanyl and other illicit drugs and the failure of Mexico to do more to arrest, seize, detain, or otherwise intercept drug trafficking organizations, other drug and human traffickers, criminals at large, and illicit drugs. In that order, the President determined that it was

necessary and appropriate to, among other things, suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for articles described in section 2(a) of that order. In Executive Order 14227 of March 2, 2025 (Amendment to Duties To Address the Situation at Our Southern Border), the President paused the suspension of duty-free *de minimis* treatment on such articles until the President received a notification from the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties for such articles that would otherwise be eligible for duty-free *de minimis* treatment.

In Executive Order 14195 of February 1, 2025 (Imposing Duties To Address the Synthetic Opioid Supply Chain in the People's Republic of China), the President declared a national emergency regarding the unusual and extraordinary threat from the failure of the Government of the People's Republic of China (PRC) to arrest, seize, detain, or otherwise intercept chemical precursor suppliers, money launderers, other transnational criminal organizations, criminals at large, and illicit drugs. In that order, the President determined that it was necessary and appropriate to, among other things, suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for articles described in section 2(a) of that order. In Executive Order 14200 of February 5, 2025 (Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China), the President paused the suspension of duty-free *de minimis* treatment for articles described in section 2(a) of Executive Order 14195 until the President received a notification from the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties for such articles that would otherwise be eligible for duty-free *de minimis* treatment.

The President subsequently received notification from the Secretary of Commerce that adequate systems have been established to process and collect duties for articles of the PRC and Hong Kong that would otherwise be eligible for duty-free *de minimis* treatment, and in 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), the

President suspended duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for products of the PRC and Hong Kong described in section 2(a) of Executive Order 14195, as amended by Executive Order 14228 (Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China). In addition, the President instructed the Secretary of Commerce to submit a report regarding the impact of Executive Order 14256 on American industries, consumers, and supply chains and to make recommendations for further action as he deems necessary.

In Executive Order 14257 of April 2, 2025 (Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits), the President declared a national emergency with respect to underlying conditions indicated by the large and persistent annual U.S. goods trade deficits. The President also provided that duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) would remain available for products described in section 3(a) of that order until the President received a notification by the Secretary of Commerce that adequate systems are in place to fully and expeditiously process and collect duties applicable for articles otherwise eligible for duty-free *de minimis* treatment.

The Secretary of Commerce has notified the President 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.

As stated in Executive Order 14324 of July 30, 2025 (Suspending Duty-Free *De Minimis* Treatment For All Countries), the President determined that it is still necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) in the manner and for the articles described below to deal with the unusual and extraordinary threats, which have their

source in whole or substantial part outside the United States, to the national security, foreign policy, and economy of the United States.

The President determined that it is necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for certain Canadian goods to deal with the emergency declared in Executive Order 14193, as amended.

Independently, the President determined that it is necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for certain Mexican goods to deal with the emergency declared in Executive Order 14194, as amended.

Independently, and after considering information newly provided by the Secretary of Commerce, among other things, the President determined that it is still necessary and appropriate to continue to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for certain goods of the PRC and Hong Kong to deal with the emergency declared in Executive Order 14195, as amended.

Also independently, the President determined that it is necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) on a global basis to deal with the emergency declared in Executive Order 14257, as amended.

#### **A. Suspension of Duty-Free *De Minimis* Treatment**

Consistent with Executive Order 14324, the duty-free *de minimis* exemption provided under 19 U.S.C. 1321(a)(2)(C) shall no longer apply to any shipment of articles not covered by 50 U.S.C. 1702(b), regardless of value, country of origin, mode of transportation, or method of entry, that is entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on August 29, 2025. Accordingly, all such shipments, except those sent through the international postal network, shall be subject to all applicable duties, taxes, fees, exactions, and charges. Entry for all such shipments, except for shipments sent through the international postal network, shall be filed using an appropriate entry type in the Automated Commercial Environment (ACE) by a party qualified to make such entry in

accordance with applicable regulations.<sup>1</sup> All applicable duties must be paid in accordance with the applicable entry and payment procedures. Shipments valued at or under \$800 that would otherwise be ineligible for the *de minimis* exemption, such as shipments of merchandise subject to antidumping or countervailing duties or quota, must continue to be entered under an appropriate entry type in ACE consistent with all applicable requirements.

Pursuant to Executive Order 14324, effective 12:01 a.m. eastern daylight time on August 29, 2025, shipments sent through the international postal network not covered by 50 U.S.C. 1702(b) that would otherwise qualify for the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C) shall pass free of any duties except those duties specified in section 3 of Executive Order 14324, and without the preparation of an entry by U.S. Customs and Border Protection (CBP), until such time as CBP establishes a new entry process and publishes that process in the *Federal Register*. Such international postal shipments shall be subject to one of the following two duty rates as elected by the carrier:

1. *Ad valorem Duty*: An *ad valorem* duty equal to the total effective tariff rate under the International Emergency Economic Powers Act (IEEPA), termed the “effective IEEPA tariff rate,”<sup>2</sup> that is applicable to the country of origin of the product and assessed on the value of each dutiable postal item (package) containing goods entered for consumption.
2. *Specific Duty*: A specific duty 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:

- (i) Countries with an effective IEEPA tariff rate of less than 16 percent: \$80 per item;

---

<sup>1</sup> An alternative entry process may be appropriate for articles eligible for duty exemptions which are not affected by Executive Order 14324.

<sup>2</sup> Pursuant to section 5 of Executive Order 14324, the term “effective IEEPA tariff rate” means the total duty rate imposed on articles to address a national emergency declared under IEEPA, including Executive Order 14257, as amended; Executive Order 14193, as amended; Executive Order 14194, as amended; and Executive Order 14195, as amended, in accordance with the stacking rules set out in Executive Order 14289 of April 29, 2025 (Addressing Certain Tariffs on Imported Articles), and any subsequent order or proclamation addressing stacking or the applicability of tariffs imposed under IEEPA.

- (ii) Countries with an effective IEEPA tariff rate between 16 and 25 percent (inclusive): \$160 per item; and
- (iii) Countries with an effective IEEPA tariff rate above 25 percent: \$200 per item.

The Secretary of Homeland Security has determined that appropriate action is needed to modify the HTSUS as set out in the Annex to this notice to implement the duty rates established by Executive Order 14324. Moreover, pursuant to section 3(d) of that order, for all international postal shipments subject to the *ad valorem* or specific duty, the article's country of origin must be declared to CBP.

All carriers delivering shipments to the United States through the international postal network, or other parties if qualified in lieu of such carriers, that are approved by CBP, must collect and remit to CBP either the *ad valorem* or the specific duty. CBP will provide separate guidance on the requirements applicable to such qualified parties, including the definition of a "qualified party." Carriers, or such other qualified parties, must apply the same duty collection methodology for all covered shipments, but may change their duty collection methodology once a month or on such other periodic time frame as CBP determines is appropriate, upon providing 24 hours advance notice to CBP. Carriers, or such other qualified parties, must remit to CBP the duties collected pursuant to sections 3(b) and 3(c) of Executive Order 14324 on a monthly basis or on such other periodic time frame as CBP determines is appropriate. CBP will provide separate guidance instructing carriers and other qualified parties on how to remit payments. The specific duty will be available for carriers and other qualified parties to select for a period of 6 months from the August 29, 2025 effective date of Executive Order 14324. After such time, all covered shipments to the United States through the international postal network must comply with the *ad valorem* duty.

Executive Order 14324 supersedes section 2 of Executive Order 14256, as amended, with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or

after 12:01 a.m. eastern daylight time on August 29, 2025. Accordingly, the provisions of this *Federal Register* notice supersede those found at 90 FR 17608 (Apr. 28, 2025) with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on August 29, 2025. Section 2 of Executive Order 14256, as amended, and the provisions of the *Federal Register* notice found at 90 FR 17608 (Apr. 28, 2025), will remain in effect with respect to covered goods entered for consumption, or withdrawn from warehouse for consumption, before 12:01 a.m. eastern daylight time on August 29, 2025.

Shipments sent through the international postal network that would not otherwise qualify for the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C) shall continue to utilize an appropriate informal (19 CFR 145.12(b))<sup>3</sup> or formal (19 CFR 145.12(a)) entry type.

## **B. Bonding Requirements**

Pursuant to section 4(d) of Executive Order 14324, any carrier that transports international postal shipments to the United States, by any mode of transportation, must have an international carrier bond (19 CFR 113.64) to ensure that the duties are remitted in accordance with sections 3(b) and 3(c) of Executive Order 14324. CBP is authorized to ensure that the international carrier bond is sufficient to account for the duties the carrier is obligated to remit. CBP will monitor compliance as to accurate classification and valuation, as part of ensuring fulfilment of all requirements applicable to informally entered merchandise – to include the proper presentation of informal entries for physical exam.

As authorized by section 4(d) of Executive Order 14324, CBP may require a basic importation and entry bond (19 CFR 113.62) for informal entries valued at \$2,500 or less to ensure remittance of duties in accordance with this order, and to assure compliance with other

---

<sup>3</sup> The informal entry process detailed in 19 CFR 145.12(b) is only applicable to articles which are not covered by Executive Order 14324, meaning products that would not otherwise have been eligible for the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C) or products listed in 50 U.S.C. 1702(b). This informal entry process is not applicable to any covered products which are sent to the United States through the international postal network.



legal requirements. CBP will require a basic importation and entry bond for qualified parties who collect and remit duties to CBP for shipments sent through the international postal network. Such qualified parties will accept liability for payment of said duties and CBP may pursue collection against the qualified party's bond in instances where duties are not remitted to CBP in accordance with sections 3(b) and 3(c) of Executive Order 14324. Qualified parties are also expected to comply with all other applicable requirements as determined by CBP. CBP is authorized to ensure that the requisite bond is sufficient to account for the duties the qualified party remits.

### **C. Formal Entry May Be Required**

For all shipments of articles subject to Executive Order 14324, CBP may require formal entry in accordance with existing regulations (19 CFR 143.22 and 145.12(a)(1)). An international postal package for which CBP requires formal entry will not be subject to the duty rates in sections 3(b) and 3(c) of Executive Order 14324 and instead will be subject to all applicable duties, taxes, and fees in accordance with all applicable laws.

### **D. Suspension of Regulations**

All CBP regulatory provisions that are not consistent with, or that otherwise impede CBP's ability to effectuate, the directives in Executive Order 14324 implemented in this notice, are temporarily suspended or amended, as applicable, pursuant to the authorization in Executive Order 14324 permitting CBP to take all necessary actions to effectuate the objectives of that order. The regulations that are hereby temporarily suspended, until further notice, pursuant to this authorization, include, but may not be limited to: 19 CFR 145.12(b) (pertaining to CBP's preparation of informal mail entry for products covered by Executive Order 14324); 19 CFR 145.31 (pertaining to mail importations not over \$800 in value); the parenthetical exception clause in 19 CFR 143.21(a) (pertaining to articles valued in excess of \$250 classified in Chapter 99, Subchapters III and IV, HTSUS); and any provision of CBP regulations, other than with respect to mail, that permits filers to file entries with CBP, for articles valued at or under \$800

and that would otherwise qualify for the *de minimis* exemption authorized in 19 U.S.C.

1321(a)(2)(C), other than through ACE.

#### **E. Status of ACE Entry Type 86 Test**

Pursuant to section 4(c) of Executive Order 14324 directing the Secretary of Homeland Security to take all necessary actions to implement and effectuate that order, type 86 entries may no longer be utilized.

#### **F. Articles Covered by 50 U.S.C. 1702(b)**

Pursuant to section 2(a) of Executive Order 14324, the *de minimis* exemption otherwise authorized under 19 U.S.C. 1321(a)(2)(C) shall not apply to any shipment of articles except those covered by 50 U.S.C. 1702(b). Articles covered by 50 U.S.C. 1702(b) are certain donations, informational materials, and accompanying baggage as described in the applicable statutory provisions. Of these articles, only certain donations and informational materials are within the scope of 19 U.S.C. 1321(a)(2)(C).<sup>4</sup> The *de minimis* exemption shall continue to apply to such donations and informational materials in accordance with section 2(a) of Executive Order 14324 and the HTSUS modifications as set forth in the Annex to this document. Such articles may only be accorded duty-free treatment under the *de minimis* exemption if entered through the “release from manifest” process pursuant to 19 CFR 143.23(j)(3) or 19 CFR 128.24(e), as applicable. CBP will verify compliance with all applicable requirements to enforce Executive Order 14324.

---

Kristi Noem,  
Secretary of Homeland Security.

---

<sup>4</sup> A separate duty exemption is authorized under 19 U.S.C. 1321(a)(2)(B) for “articles accompanying, and for the personal or household use of, persons arriving in the United States who are not entitled to any exemption from duty under subheading 9804.00.30, 9804.00.65, or 9804.00.70 of [the HTSUS],” which is not affected by Executive Order 14324 of July 30, 2025, whereas the *de minimis* exemption authorized under 19 U.S.C. 1321(a)(2)(B) is for “any other case.”

## ANNEX

### TO MODIFY CHAPTER 99 OF THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on August 29, 2025, subchapter III of chapter 99 of the HTSUS is modified:

1. by modifying U.S. note 2(w) by deleting the last paragraph.
2. by inserting the following new subdivision (y) to U.S. Note 2 in numerical sequence:

“Products of all countries are not eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C), known as the “*de minimis*” exemption, except for the following: products that are donations, by persons subject to the jurisdiction of the United States, such as food, clothing, and medicine, intended to be used to relieve human suffering, except to the extent that the President determines that such donations (A) would seriously impair his ability to deal with any national emergency declared under 19 U.S.C. 1701, (B) are in response to coercion against the proposed recipient or donor, or (C) would endanger Armed Forces of the United States which are engaged in hostilities or are in a situation where imminent involvement in hostilities is clearly indicated by the circumstances; and, products that are informational materials, including but not limited to, publications, films, posters, phonograph records, photographs, microfilms, microfiche, tapes, compact disks, CDROMs, artworks, and news wire feeds.

Products shipped through the international postal network that are valued at or under \$800 and that would otherwise qualify for the *de minimis* exemption authorized at 19 U.S.C. 1321(a)(2)(C) shall be subject to either an *ad valorem* or specific duty based on the total duty rate imposed on the article to address a national emergency declared under the International Emergency Economic Powers Act (IEEPA) – termed the “effective IEEPA tariff rate.” The *ad valorem* duty is equal to the effective IEEPA tariff rate applicable to the country of origin of the product and shall be assessed on the value of each dutiable postal item (package) containing goods. The specific duty is based on the effective IEEPA tariff rate applicable to the country of origin of the product: (i) products of countries with an effective IEEPA tariff rate of less than 16 percent: \$80 per item; (ii) products of countries with an effective IEEPA tariff rate between 16 and 25 percent (inclusive): \$160 per item; (iii) products of countries with an effective IEEPA rate above 25 percent: \$200 per item. The specific duty will cease to be effective for products entered for consumption on or after 12:01 a.m. eastern daylight time on February 28, 2026, at which time only the *ad valorem* will be applicable.”