



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

19 CFR Part 145

[USCBP-2026-0761; CBP Dec. 26-13]

RIN 1685-AA45

Indefinite Suspension of the De Minimis Exemption for Mail Shipments and New Postal Informal Entry Process

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

ACTION: Interim final rule; request for comments.

SUMMARY: This document amends the U.S. Customs and Border Protection (CBP) regulations to implement an indefinite suspension of the *de minimis* administrative exemption for imports valued at \$800 or less arriving through the international postal network. This document also establishes a new postal informal entry process for certain merchandise entering the United States through the mail environment.

DATES: *Effective date:* This interim final rule is effective on [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], except for amendatory instruction 4 (19 CFR 145.31), which is effective on [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

Compliance date: The compliance date for 19 CFR 145.12(a)(2)(v) and (vi) is on [INSERT DATE 120 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

Comments due date: Comments on the rule must be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

ADDRESSES: You may submit comments, identified by docket number, through the Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments via docket number USCBP-2026-0761.

Instructions: All submissions received must include the agency name and docket number for this rulemaking. All comments received may be posted without change to <http://www.regulations.gov>, including any personal information provided. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Participation” heading of the SUPPLEMENTARY INFORMATION section of this document.

Docket: For access to the docket to read background documents and submitted comments, go to <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Christopher Mabelitini, Director, Intellectual Property Rights & E-Commerce Division, Office of Trade, U.S. Customs and Border Protection, 202-325-6915, ecommerce@cbp.dhs.gov.

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I. PUBLIC PARTICIPATION

Interested persons are invited to participate in this rulemaking by submitting written data, views, or arguments on all aspects of this rulemaking. U.S. Customs and Border Protection (CBP) also invites comments that relate to the economic, environmental, or federalism effects that might result from this rule, if relevant. If appropriate to a specific comment, the commenter should reference the specific portion of the rule, explain the reason for any recommended change, and include data, information, or authority that supports the recommended change.

II. BACKGROUND

On July 30, 2025, the President signed Executive Order (E.O.) 14324 (Suspending Duty-Free De Minimis Treatment For All Countries).¹ Among other things, E.O. 14324 suspended the availability of the *de minimis* administrative exemption under 19 U.S.C. 1321(a)(2)(C) for most imports, to address the national emergencies declared in E.O. 14193 of February 1, 2025 (Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border), E.O. 14194 of February 1, 2025 (Imposing Duties To Address the Situation at Our Southern Border), E.O. 14195 of February 1, 2025 (Imposing Duties To Address the Synthetic Opioid Supply Chain in the People's Republic of China), and E.O. 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).² E.O. 14324 generally calls for shipments that qualified for

¹ 90 FR 37775 (Aug. 5, 2025).

² For more information regarding these national emergency declarations, please see “Notice of Implementation of the President’s Executive Order 14324, Suspending Duty-Free De Minimis Treatment for All Countries” at 90 FR

the *de minimis* exemption prior to the effective date of the order, other than shipments sent 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 such entry.

On February 20, 2026, the United States Supreme Court decided *Learning Resources, Inc. v. Trump*, 607 U.S. ____ (2026), holding that the International Emergency Economic Powers Act (IEEPA), 50 U.S.C. 1701 *et seq.*, does not authorize the President to impose additional tariffs. That decision did not address the suspension of the *de minimis* administrative exemption pursuant to IEEPA. In light of that decision, E.O. 14389 of February 20, 2026 (Ending Certain Tariff Actions),³ terminated the additional duties that had been imposed under IEEPA in certain Executive Orders (including the Executive Orders listed in the preceding paragraph), while making clear that the national emergency declarations underlying the imposition of the tariffs remain ongoing and maintaining other measures adopted under those orders. On the same day, E.O. 14388 of February 20, 2026 (Continuing the Suspension of Duty-Free De Minimis Treatment for All Countries),⁴ continued the suspension of the duty-free *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C), including for shipments sent through the international postal network, and stated that CBP should continue to inspect such goods and collect applicable duties, taxes, fees, exactions, and charges on such shipments.

Pursuant to section 2(b) of E.O. 14324, as revised by E.O. 14388, shipments sent through the international postal network 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 specified in section 3 of this order,” and without the preparation of an entry by CBP, “until the effective date for the new entry process for postal shipments established by CBP and published in the *Federal Register*.”

42418 (Sept. 2, 2025), which is CBP’s notice effectuating Executive Order 14324, *inter alia*: Executive Order 14193, 90 FR 9113 (Feb. 7, 2025); Executive Order 14194, 90 FR 9117 (Feb. 7, 2025); Executive Order 14195, 90 FR 9121 (Feb. 7, 2025); and Executive Order 14257, 90 FR 15041 (Apr. 7, 2025). As noted in Executive Order 14389, 91 FR 9437 (Feb. 20, 2026), the national emergencies declared or described in the above orders remain in effect.

³ 91 FR 9437 (Feb. 25, 2026).

⁴ 91 FR 9433 (Feb. 25, 2026).

Section 3 of E.O. 14324, as revised by E.O. 14388, established an interim process and new duty rates for covered products sent to the United States through the international postal network, discussed in more detail below, and directed that the duty rate “shall be assessed until the expiration date of the temporary import surcharge established by Proclamation 11012 of February 20, 2026 (Imposing a Temporary Import Surcharge to Address Fundamental International Payment Problems), or until the effective date of the new entry process for postal shipments established by CBP, whichever date occurs first.”⁵ In turn, Proclamation 11012 invoked Section 122 of the Trade Act of 1974, and pursuant to Section 122, imposed, for a period of 150 days, a 10 percent *ad valorem* surcharge on certain imports.

Consistent with the policy objectives encapsulated by these Executive Orders, and independently pursuant to CBP’s own statutory authorities, as discussed in further detail below, and after considering the relevant issues and factors and weighing the relevant considerations, this rulemaking implements in CBP regulations an indefinite suspension of the *de minimis* administrative exemption under 19 U.S.C. 1321(a)(2)(C) (hereinafter “the *de minimis* administrative exemption” or “the *de minimis* exemption”) for merchandise valued at \$800 or less and imported by one person on one day arriving through the international postal network, consistent with 19 U.S.C. 1321(b), to protect revenue, prevent unlawful importations, and for further reasons discussed in more detail below. This rulemaking does not affect the availability of the exemptions for bona fide gifts under 19 U.S.C. 1321(a)(2)(A) or personal or household articles accompanying travelers under 19 U.S.C. 1321(a)(2)(B). Further, this rulemaking establishes a new process for merchandise valued at \$2,500 or less entering the United States through the mail environment, including shipments that would previously have been eligible for the *de minimis* exemption. Although this rulemaking is implementing the indefinite suspension

⁵ The products subject to this interim process are shipments of articles that formerly qualified for the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C), and which are not identified in 50 U.S.C. 1702(b). A detailed description of this interim process prior to E.O. 14388 appears in the *Federal Register* notice implementing E.O. 14324. See 90 FR 42418 (Sept. 2, 2025).

of the *de minimis* administrative exemption for merchandise valued at \$800 or less arriving through the international postal network (also referred to in this document as mail or postal environment), CBP is publishing a concurrent rulemaking announcing the indefinite suspension of the *de minimis* administrative exemption for merchandise valued at \$800 or less arriving via all modes other than through the international postal network.⁶

Specifically, and as discussed in more detail below, this rulemaking addresses certain challenges CBP faces in the informal mail entry environment related to the *de minimis* exemption. These challenges concern efforts to protect the revenue and to identify violations of U.S. customs and trade laws, health and safety requirements, intellectual property rights, and consumer protection rules, as well as to detect and prevent the entry of illicit drugs such as fentanyl (including synthetic drug precursors and related chemicals and related manufacturing equipment). To address these challenges, in addition to announcing the indefinite suspension of the *de minimis* exemption for merchandise in the postal environment, this rule also makes changes from what is currently required under the interim process announced in Executive Order 14324, as amended, for goods arriving through the international postal network and further specified in CBP's Notice of Implementation of the President's Executive Order 14324, Suspending Duty-Free De Minimis Treatment for All Countries.⁷

A. Authority

1. The De Minimis Administrative Exemption

Section 321 of the Tariff Act of 1930 (19 U.S.C. 1321), as amended by the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA), Section 901, Public Law 114-125,

⁶ Although CBP is issuing this interim final rule concurrently with a separate interim final rule addressing related issues under 19 U.S.C. 1321, CBP views each rule as a distinct regulatory action. CBP would have issued this interim final rule even if the other interim final rule had not been issued, and CBP intends that this interim final rule remain in effect even if the other interim final rule is later amended, delayed, or held invalid in whole or in part, unless CBP itself changes this rule through subsequent rulemaking.

⁷ 90 FR 42418 (Sept. 2, 2025).

130 Stat. 122, authorizes the Secretary of the Treasury,⁸ “in order to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected,” to provide by regulation for administrative exemptions from duty and any tax imposed on or by reason of importation for three categories of articles. These categories include: bona-fide gifts valued at \$100 or less (\$200, if the gift is from certain island possessions) sent from persons in foreign countries to persons in the United States (19 U.S.C. 1321(a)(2)(A)); certain personal or household articles valued at \$200 or less accompanying persons arriving in the United States (19 U.S.C. 1321(a)(2)(B)); and other articles when the value of the article is \$800 or less, referred to here as the *de minimis* administrative exemption (19 U.S.C. 1321(a)(2)(C)). The origin of the *de minimis* exemption was to codify the Government’s existing discretionary “practice of waiving duties when, in the opinion of local customs officials, collecting the duty would be an inefficient use of government resources.”⁹ Though Congress has several times amended Section 321, including to adjust the statute’s dollar amounts, the purpose of Section 321 has remained the same.¹⁰

In granting this discretion to admit articles free of duty and of any tax imposed by reason of importation, in order to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected, Section 321(a)(2)(C) sets a framework for any *de minimis* exemption that the Secretary of the Treasury (Secretary) (and now

⁸ The Secretary of the Treasury has delegated this authority to the Secretary of Homeland Security pursuant to the Homeland Security Act of 2002 (*see* Pub. L. 107–296, 116 Stat. 2142) and Treasury Order 100-20 (Oct. 30, 2024), available at <https://home.treasury.gov/about/general-information/orders-and-directives/treasury-order-100-20>.

⁹ *Imports and the Section 321 (De Minimis) Exemption: Origins, Evolution, and Use*, Cong. Research Serv., R48380 at 5-6 (Jan. 31, 2025); *see also, e.g.*, Customs Administrative Act of 1938, Pub. L. 75-721, 52 Stat. 1081 (June 25, 1938), ch. 679, § 7.

¹⁰ *See, e.g.*, Simplification of Customs Administration: Hearings on H.R. 1535 Before the Comm. on Ways and Means House of Rep., 82nd Cong., at 19 (1951) (“the purpose” of this provision was “to avoid waste of customs manpower in determining and collecting trivial amounts of money,” and “[t]he object of the [1953] amendment [was] the same as that of the original section[] ... [as it was] necessary in order to minimize the cost of administering the customs service”); H.R. Rep. No. 83-760, at 123 (1953) (noting that Section 321 was “intended to avoid dissipating customs manpower in assessing and collecting duties in trivial amounts”); H.R. Rep. No. 103-361, pt. 1, at 144-45 (1993) (changing the statutory amount because “inflation and the substantial increases in passenger arrivals and low-value entries” meant that the statutory amounts that were then in place were “not sufficiently high for the statutorily stated goal of limiting expense to the Government disproportionate to the revenue that is collected”); S. Rep. No. 103-189, at 93 (1993); Customs Modernization Act, Title VI of the North American Free Trade Agreement Implementation Act, Pub. L. 103-182, § 651, 107 Stat. 2057, 2209 (1993); Trade Facilitation and Trade Enforcement Act of 2015, Pub. L. No. 114-125, § 901, 130 Stat. 122 (2016).

the Secretary of Homeland Security) chooses, in his or her discretion, to implement. In other words, the Secretary's authority to implement the administrative exemptions authorized under Section 321 is, and has always been, discretionary, not mandatory. Nothing in Section 321 requires the Secretary to create (or to maintain) a *de minimis* exemption. Instead, the creation (or the maintaining) of the *de minimis* exemption is in the Secretary's discretion.

Importantly, 19 U.S.C. 1321(b) also authorizes the Secretary to promulgate regulations that except certain merchandise from eligibility for the administrative exemptions in 19 U.S.C. 1321(a) when the Secretary finds that such an exception is consistent with the purpose of 19 U.S.C. 1321(a) or is necessary for any reason to protect the revenue or to prevent unlawful importations.

The *de minimis* exemption is implemented in part 10 of title 19 of the Code of Federal Regulations (19 CFR part 10) at 19 CFR 10.151 and 10.153, and is also referenced in 19 CFR parts 128, 143, and 145 (Mail Importations), the general subject of this rulemaking.

2. Entry Procedures

All merchandise imported into the customs territory of the United States is subject to entry and clearance procedures, unless specifically excepted. These procedures ensure the proper appraisal, valuation, and tariff classification of the merchandise for the purpose of collecting the lawful amount of duties owed, as well as compliance with all other laws and regulations administered and enforced by CBP. Different types of entry procedures are used for the entry and clearance of merchandise depending upon its value and other relevant criteria.

Formal entry procedures, established by 19 U.S.C. 1484 and 1485, are generally applicable to shipments of merchandise valued in excess of \$2,500.¹¹ Informal entry procedures are authorized by 19 U.S.C. 1498(a)(1)(A) for shipments of merchandise valued at \$2,500 or

¹¹ Part 142 of title 19 of the CFR (19 CFR part 142) implements 19 U.S.C. 1484, as amended, and prescribes formal entry procedures.

less, and may incorporate formal entry procedures appearing in 19 U.S.C. 1484 and 1485.¹² 19 U.S.C. 1498(b). Informal entry regulations are generally found in 19 CFR part 143, subpart C. Specific procedures for shipments imported by mail, including informal mail entries, are found in part 145, Mail Importations (19 CFR part 145). Generally, informal entry procedures are less burdensome and complex than formal entry procedures. But CBP may require formal entry for any merchandise if deemed necessary for purposes of admissibility, revenue protection, or the efficient conduct of customs business. 19 CFR 143.22.

Additionally, specific procedures for shipments arriving through the international postal network, including merchandise that could have previously qualified for the *de minimis* exemption prior to its suspension, are found in part 145, Mail Importations (19 CFR part 145). CBP is publishing a separate rulemaking concurrently with this rulemaking announcing the indefinite suspension of the *de minimis* administrative exemption for merchandise valued at \$800 or less arriving via all modes other than through the international postal network.

B. *De Minimis* and the Dangers of the Low-Value Shipment E-Commerce Environment

The Customs Administrative Act of 1938 amended the Tariff Act of 1930 by adding Section 321, which authorized the original *de minimis* exemption for articles imported by one person on one day which are valued at \$1 or less, in order to limit the “expense and inconvenience” of collecting duty when “disproportionate to the amount of such duty.”¹³ At that time, the amount of duty to be collected for these low-value shipments was deemed to be so

¹² The Secretary of the Treasury is authorized to “prescribe rules and regulations for the declaration and entry of merchandise when the aggregate value of the shipment does not exceed an amount specified . . . by regulation, but not more than \$2,500.” See 19 U.S.C. 1498(a)(1)(A). The Homeland Security Act of 2002 (HSA) generally transferred the functions of the U.S. Customs Service from the Treasury Department to the Secretary of Homeland Security. See Pub. L. 107–296, 116 Stat. 2142; 6 U.S.C. 203 (“there shall be transferred to the Secretary [of Homeland Security] the functions . . . of (1) the United States Customs Service of the Department of the Treasury, including the functions of the Secretary of the Treasury relating thereto”). Nevertheless, pursuant to Section 412 of the HSA, the Treasury Department retained authority related to various customs revenue functions, including those functions found in the Tariff Act of 1930, Pub. L. 71-361, 46 Stat. 590, as amended (codified at 19 U.S.C. 1202 *et seq.*). 6 U.S.C. 212(a)(1), (2). But the Secretary of the Treasury may delegate any such retained authority at the Secretary’s discretion. 6 U.S.C. 212(a)(1). Consistent with this delegation authority, the Secretary of the Treasury issued Treasury Order 100-20 (available at <https://home.treasury.gov/about/general-information/orders-and-directives/treasury-order-100-20>), delegating the authorities contained in 6 U.S.C. 212 and 215 to the Secretary of Homeland Security.

¹³ Customs Administrative Act of 1938, Pub. L. 75-721, 52 Stat. 1077, 1081 (1938).

minimal (especially when compared to the costs associated with collecting the duties that would have been owed) that “the purpose of [Section 321 as added in 1938 was] to avoid waste of customs manpower in determining and collecting trivial amounts of money.”¹⁴ Congress subsequently raised the value cap for articles eligible for the *de minimis* exemption authorized by Section 321(a)(2)(C), as amended, to \$5 in 1978, \$200 in 1993, and most recently, to \$800 in 2016.¹⁵

The current regulatory framework for the *de minimis* exemption was promulgated through two final rules in 1994 and 1995. The 1994 rule provided express consignment operators and carriers the right to enter goods into the United States without a registered customs broker.¹⁶ The 1995 rule amended the customs regulations to implement the legislative increase of the value cap to \$200, and to specify the special informal entry procedures applicable to qualifying low-value shipments.¹⁷ In 2016, Section 901(d) of the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) amended 19 U.S.C. 1321(a)(2)(C) by increasing the value cap from \$200 to \$800.¹⁸ CBP published an interim final rule amending the regulations to implement the new statutory value cap and to identify certain goods excluded from eligibility for the *de minimis* exemption.¹⁹ Otherwise, CBP has not made any significant changes to the regulatory requirements since 1995. In those intervening three decades, however, as discussed in more detail below, there have been significant changes in the trade environment relating to the *de minimis* exemption.

¹⁴ Hearings on H.R. 1535 before House Committee on Ways and Means, Aug. 6, 1951, at 19 (Analysis of Customs Simplification Act of 1951 at section 11, Administrative Exemptions) (analysis was prepared by the Department of the Treasury and included as part of the legislative record for the Customs Simplification Act of 1953 (Aug. 8, 1953)), Pub. L. 83-243, c. 397, § 13, 67 Stat. 515.

¹⁵ Customs Procedural Reform and Simplification Act of 1978, Pub. L. 95-410, § 205(b)(3), 92 Stat. 888, 900 (1978) (raising the daily value cap to \$5); North American Free Trade Agreement Implementation Act, Pub. L. 103-182, 107 Stat. 2057, 2209 (1993) (raising the daily value cap to \$200 and also removing the specific authorization to the Secretary of the Treasury to diminish the dollar amount of the administrative exemption); Trade Facilitation and Trade Enforcement Act of 2015, Pub. L. 114-125, 130 Stat. 122 (2016) (raising the daily value cap to \$800).

¹⁶ T.D. 94-71 (59 FR 43283 (Aug. 23, 1994)).

¹⁷ T.D. 95-31 (60 FR 18983 (Apr. 14, 1995)).

¹⁸ Section 901 did not change the administrative exemptions for bona-fide gifts and personal or household articles accompanying travelers under 19 U.S.C. 1321(a)(2)(A) and (B), respectively.

¹⁹ CBP Dec. No. 16-13 (81 FR 58831 (Aug. 26, 2016)).

As noted above, E.O. 14324 suspended duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) and established an interim process for mail shipments formerly eligible for *de minimis*. Given the risks of evasion of U.S. laws, fraud, and illicit-drug importations that create health and safety risks, as well as risks to the revenue described in the following sections, CBP is implementing a *de minimis* suspension for all merchandise arriving through the international postal network in its regulations pursuant to the authority provided for in 19 U.S.C. 1321.

Because these shipments are no longer eligible for the *de minimis* exemption, they are also unable to use the special informal entry procedures applicable to articles claiming the *de minimis* exemption. Therefore, as explained in more detail below, these shipments will need to use an appropriate method of entry, such as the new postal informal entry process announced in this rulemaking, which is limited to articles classifiable only in chapters 1-97 of the Harmonized Tariff Schedule of the United States (HTSUS). For merchandise arriving through the international postal network that is subject to any additional duties imposed under chapter 99 of the HTSUS, quota, antidumping or countervailing duties (AD/CVD) orders, Partner Government Agency (PGA) data requirements²⁰, or merchandise for which duty-free treatment is claimed under Chapter 98 of the HTSUS or pursuant to a Free Trade Agreement, formal entry is required, *see* 19 CFR 145.12(a).

Although this rule is consistent with and responsive to E.O. 14324 and related Presidential actions, CBP is herein independently exercising its statutory authorities to implement a *de minimis* suspension for merchandise arriving through the international postal network. After considering the relevant issues and factors and weighing the relevant considerations, CBP has determined that duty-free *de minimis* treatment under 19 U.S.C.

²⁰ As detailed below, CBP has provided a delayed compliance date for the requirement that certain merchandise arriving through the international postal network must file formal entry. During the delayed compliance period, CBP will permit merchandise subject to PGA requirements, merchandise subject to duties under Chapter 98 or Chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS), or for which duty-free treatment is claimed under Chapter 98 of the HTSUS or pursuant to a Free Trade Agreement (*see* new 19 CFR 145.12(a)(2)(v)-(vi)) to use the postal informal entry process established by this rule. For more information on the compliance date, please see Section III. Explanation of Amendments to the CBP Regulations.

1321(a)(2)(C) is no longer necessary for shipments through the international postal network to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected. *See* 19 U.S.C. 1321(a). Further, after considering the relevant issues and factors and weighing the relevant considerations, CBP has determined that the suspension of duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) is consistent with the purpose of 19 U.S.C. 1321(a). *See* 19 U.S.C. 1321(b). Moreover, after considering the relevant issues and factors and weighing the relevant considerations, CBP has independently determined that the suspension of duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) is necessary to protect the revenue. *See* 19 U.S.C. 1321(b). In addition, after considering the relevant issues and factors and weighing the relevant considerations, CBP has independently determined that the suspension of duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) is necessary to prevent unlawful importations, including unlawful importations of illicit or dangerous goods. *See* 19 U.S.C. 1321(b). Finally, after considering the relevant issues and factors and weighing the relevant considerations, CBP has determined that any of the above reasons—separately, cumulatively, or in any combination—justifies the suspension of duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C).

In making these determinations, CBP considered the relevant issues and factors and weighed the relevant considerations. For example, CBP considered any potential reliance interests but determined that the reliance interests are either not actually present or are outweighed by the benefits of this rule. CBP also considered various alternatives but determined that this rule is more reasonable than and preferable to potential alternatives. In CBP's judgment, this rule is reasonable, consistent with the purpose of 19 U.S.C. 1321(a), necessary to protect the revenue, and necessary to prevent unlawful importations.

CBP is adopting these regulatory measures under its own statutory authority and would do so even in the absence of E.O. 14324 or any related Executive Orders. Moreover, this rulemaking aligns with U.S. Government positions in trade and security negotiations with

countries regarding policy matters that are squarely within the foreign affairs domain. The timing of this rulemaking is linked intimately with the United States's overall foreign-affairs and national-security agenda and affects relations with foreign countries.

1. Exponential Increase in the Volume of De Minimis Packages

The continued rise of e-commerce, with the internet empowering individuals to easily make international purchases, the increase of the value cap for the *de minimis* exemption to \$800 in 2016, and the establishment of the Entry Type 86 Test²¹ in which CBP authorized a voluntary electronic entry process for qualifying low-value shipments in the Automated Commercial Environment (ACE), led to drastic increases in the volume of shipments using the \$800 *de minimis* exemption, including through the international postal environment. The dramatic increase in the volume of *de minimis* shipments accelerated overwhelmingly during the COVID-19 pandemic and never returned to pre-pandemic levels. During Fiscal Year 2024, over 1.36 billion *de minimis* shipments were processed by CBP, an almost ten-fold increase over the 139 million *de minimis* shipments processed by CBP in 2015.²² Today, the crushing volume of these *de minimis* shipments imposes a significant and costly burden on CBP related to identifying violative merchandise and processing the shipments.

Despite the staggering volume of trade involved, CBP's current regulations generally require minimal data for entry of shipments claiming the *de minimis* administrative exemption, and no entry is prepared for shipments claiming *de minimis* in the postal environment. The risks associated with merchandise that would have previously qualified for the *de minimis* exemption are even further exacerbated in the mail environment. Prior to its suspension, *de minimis* shipments sent via mail were processed initially at one of the U.S. Postal Service's (USPS) International Service Centers (ISCs) that sort international mail, before being transferred to a CBP facility for further examination. Under the current regulatory framework for informal entry

²¹ 84 FR 40079 (Aug. 13, 2019), suspended by 90 FR 42418 (Sept. 2, 2025).

²² Source: CBP's Automated Targeting System (ATS) Data.

of merchandise arriving by mail, there is a burdensome and manual process for CBP to verify the information necessary for the shipment to be deemed admissible and properly entered in accordance with all applicable requirements, such as verifying origin and value to ensure duties are accurately collected. Pursuant to 19 CFR 145.12(b)(1), subject to exceptions, a CBP officer must manually prepare a mail entry form for a shipment valued at \$2,500 or less, and the recipient will pay the duties, taxes, and fees owed. Payment is generally tendered at the local post office prior to the recipient taking possession of the shipment.

In addition to the time-intensive and costly manual process of preparing an entry and collecting duties for informally entered mail articles, the high volume and the lack of advance entry information to aid in risk assessment and targeting creates substantial problems for CBP. CBP also lacks advance information regarding the volume of shipments arriving, preventing CBP from effectively allocating resources to aid in the processing of mail shipments.

As noted above, E.O. 14324 resulted in the implementation of an interim entry process for low-value mail shipments valued at \$2,500 or less, including shipments formerly eligible for the *de minimis* exemption. This process did not require CBP to prepare a manual entry for those mail shipments, but did mandate duty collection that necessitates manual auditing by CBP to ensure proper duty remittance. Pursuant to section 2(b) of E.O. 14324, as revised by E.O. 14388, the interim process is applicable to mail shipments until such time as CBP establishes a new entry process and implementing regulations published in the *Federal Register* take effect.

Under the Executive Order's interim process as specified by the CBP notice, qualified third parties transmit entry data and duties owed to CBP. The foreign post office would receive the package from the shipper, collect the required information and duties, and transmit relevant information and duties owed to the qualified third party. The qualified third party would then transmit the following information to CBP via email in the form of an Excel spreadsheet:

- Carrier
- Flight Number
- Tracking Number (generated by the foreign post operator)
- Arrival Port

Arrival Date
Duty Rate
Country of Origin
Value
Total Duty Owed

The spreadsheet is required to be transmitted to CBP on the 7th day of the month following the arrival of the postal shipment. At the same time, the qualified third party would transmit payment for duties owed for all shipments arriving the prior month, via Pay.gov. For example, for a package that arrived on April 15th, the spreadsheet and payment would be due no later than May 7th. Qualified third parties transmitting data to CBP are required to have a basic importation and entry bond, consistent with 19 CFR 113.62.

Although this interim process was critical to address the urgent issues leading to the emergency declarations detailed in E.O. 14324, concerns regarding minimal shipment data and the need for manual verification by CBP remain. As explained in more detail in the economic analysis section below, the volume of merchandise imported by mail has decreased²³ since the Executive Order's effective date, but the overall burden on CBP to assess admissibility of the merchandise and collect the relevant duties continues to present challenges.

2. Attempted Unlawful Importations

There is an apparent perception amongst transnational criminal organizations and other bad actors that low-value shipments, including those through the international postal environment, are less likely to be interdicted due to the sheer volume of entries and because these shipments are generally not subject to the more extensive formal entry procedures. This has resulted in attempts to enter illicit and dangerous goods, such as firearms, counterfeit merchandise, illicit fentanyl, and other illicit drugs, by claiming the *de minimis* exemption.²⁴

²³ There has been an estimated two-thirds reduction in mail shipments following the global suspension of the *de minimis* exemption in E.O. 14324.

²⁴ See, e.g., E.O. 14324, 90 FR at 37776-77 (“For example, many shippers go to great lengths to evade law enforcement and hide illicit substances in imports that go through international commerce. These shippers conceal the true contents of shipments sent to the United States through deceptive shipping practices. Some of the techniques employed by these shippers to conceal the true contents of the shipments, the identity of the distributors, and the country of origin of the imports include the use of re-shippers in the United States, false invoices, fraudulent

As noted above, the overwhelming volume of low-value shipments, including in the postal environment, makes it more challenging for CBP to conduct targeting for purposes of identifying violations of U.S. customs and trade laws, health and safety requirements, intellectual property rights, and consumer protection rules, as well as preventing illicit drugs, such as fentanyl (including synthetic drug precursors and related chemicals and related manufacturing equipment) from entering the country. Moreover, the fact that many consumers ordering goods online that were shipped through the international postal network are not familiar with the customs and trade laws increases the danger that an item they are purchasing may not comply with U.S. health and safety standards or pose other risks. Taken together, if not addressed, the enforcement challenges in the current environment have the capacity to put American consumers' well-being and lives at risk.

3. *Significant Uncollected Duties Endangering the Revenue*

Because of the significant burdens that *de minimis* valued merchandise imposes on CBP relating to targeting and processing, allowing for the *de minimis* exemption to remain in place for merchandise arriving through the international postal network is no longer consistent with the purpose of 19 U.S.C. 1321(a), which is to avoid a cost and inconvenience to the government that is outweighed by the duties that would be collected. To put it plainly, despite collecting no revenue, the burden of work imposed on CBP related to the *de minimis* exemption was growing with each passing year until the exemption was suspended.

Moreover, advances in technology have facilitated the electronic filing of an entry along with the automation of data verification and duty collection. As a result, where an electronic entry is filed for dutiable merchandise, the cost to and burden on CBP from collecting duties is negligible, particularly when compared to the burden and amount of duties that would otherwise

postage, and deceptive packaging. The risks of evasion, deception, and illicit-drug importation are particularly high for low-value articles that have been eligible for duty-free *de minimis* treatment.”). For more information regarding the national emergency declarations, see 90 FR 42418 (Sept. 2, 2025) discussing, *inter alia*, E.O. 14193 of February 1, 2025 (Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border), E.O. 14194 of February 1, 2025 (Imposing Duties To Address the Situation at Our Southern Border), and E.O. 14195 of February 1, 2025 (Imposing Duties To Address the Synthetic Opioid Supply Chain in the People’s Republic of China).

be owed but for the *de minimis* exemption. Additionally, there have been significant improvements in CBP's automation regarding the targeting, verification, and processing of entry or related data, which removed a significant time burden that was part of the original justification for establishing the *de minimis* exemption.

Today, the outdated and burdensome tasks, involving CBP employees having to manually review documents and process money or paper checks to collect duties, stand ready to be replaced by fully electronic processes. These newer processes minimize the cost to CBP to assess and collect duty payments, enforce compliance with applicable PGA requirements, and determine admissibility. Technological advances, including expanded use of Pay.gov, have significantly reduced the burden on CBP personnel pertaining to general duty collection and enforcement.²⁵

Moreover, the revenue forgone due to the *de minimis* exemption has steadily increased, as even low-value merchandise would otherwise be subject to additional duties pursuant to trade actions addressing discriminatory trade practices and threats to national security and domestic industries.²⁶ In addition, given CBP's challenges in the *de minimis* enforcement environment, the volume of shipments that claimed the *de minimis* exemption but did not actually qualify resulted in significant lost revenue. Therefore, the cost to and burden on CBP to collect the duties owed, given advances in technology, pale in comparison to the vast aggregate amount of duties uncollected due to the *de minimis* exemption, which endangers the revenue.

Accordingly, in addition to CBP implementing in the regulations the indefinite suspension of the *de minimis* exemption pursuant to its authority in 19 U.S.C. 1321 for merchandise arriving through the international postal network, as discussed in more detail below, CBP is implementing a new postal informal entry process to better address unlawful and

²⁵ For example, CBP recently announced Pay.gov as being available to pay bills at the importer's convenience. For more information, see <https://www.cbp.gov/trade/priority-issues/revenue/bill-payments>.

²⁶ For example, additional duties imposed pursuant to Section 232 of the Trade Expansion Act of 1962, Section 201 of the Trade Act of 1974, and Section 301 of the Trade Act of 1974. See 90 FR 6852 (Jan. 21, 2025).

potentially dangerous importations, and the risks to the revenue of the United States, arising from *de minimis* packages sent through the international postal network.²⁷

4. January 2025 Notices of Proposed Rulemaking and Other Potential Alternatives

In January 2025, CBP published two notices of proposed rulemaking that proposed changes to the entry process for low-value shipments. The first of these, the “Entry of Low-Value Shipments” (ELVS) proposed rule, proposed new “enhanced” and “basic” entry processes and associated data requirements for shipments qualifying for and seeking the benefit of the *de minimis* duty exemption authorized under 19 U.S.C. 1321(a)(2)(C) and 19 CFR 10.151 (90 FR 3048, Jan. 14, 2025). The second, the “Trade and National Security Actions and Low-Value Shipments” (TranSALS) proposed rule, proposed to make merchandise subject to specified Sections 232, 201, and 301 actions ineligible for the administrative exemption and to require 10-digit HTSUS classification for shipments entered under both the basic and enhanced processes (90 FR 6852, Jan. 21, 2025).

But CBP proposed these two rulemakings under very different circumstances. Since that time, additional legal and factual developments, including E.O. 14324, as revised, subsequent national emergency declarations, enactment of legislation terminating the *de minimis* exemption effective July 1, 2027,²⁸ and further experience with the interim mail process, have demonstrated that these proposed rulemakings are not the appropriate course of action at this time and do not adequately address revenue and public safety risks associated with low-value shipments to the United States.

As further discussed below, although this rulemaking represents a different approach from those proposed in ELVS and TranSALS, ELVS and TranSALS demonstrate the path CBP has taken in its attempts to get control of the overwhelming volume of low-value shipments, as well as the associated risks discussed throughout this document. While the ELVS proposed rule

²⁷ As noted elsewhere, CBP is also publishing a concurrent rulemaking regarding the suspension of the *de minimis* exemption for merchandise arriving via all modes other than through the international postal network.

²⁸ One Big Beautiful Bill Act, Public Law 119-21, Section 70531(b)(3), 139 Stat. 72, 283 (2025).

was intended to assist CBP in acquiring additional data regarding low-value shipments, the TranSALS proposed rule was designed to limit the availability of the *de minimis* exemption in certain scenarios. Neither of the rules went far enough to address the current issues CBP faces in the *de minimis* and low-value shipment environment, particularly with respect to the postal environment. Unlawful importation concerns exist for all imports that could qualify for the *de minimis* exemption. Further, limited exceptions to the *de minimis* exemption would raise circumvention or evasion concerns. Lastly, the sheer volume of shipments claiming the *de minimis* exemption, including shipments sent through the international postal network, combined with the technological advances CBP has implemented in recent years, means that allowing the exemption is no longer consistent with the purpose stated in Section 321(a); that is, the administrative burden of collecting the duties no longer outweighs the revenue to be collected for low-value shipments.

Accordingly, considering its past efforts and the changed landscape, CBP has determined that it is necessary to move forward with the indefinite suspension of the *de minimis* exemption for merchandise arriving through the international postal network, under CBP's own authorities. As described throughout this preamble, the indefinite suspension of the *de minimis* exemption for goods valued at \$800 or less arriving through the international postal network will help CBP address the risks to the revenue and public safety consistent with long-standing and recent developments, including the policy objectives of this Administration.

CBP has considered other alternatives and determined that at this time, this rule is still more reasonable than and preferable to potential alternatives. For example, CBP has considered excepting from the *de minimis* exemption some low-value imports but not other low-value imports, as in the TranSALS proposed rule discussed above.²⁹ But unlawful importation

²⁹ This rule does not suspend the exemptions for bona fide gifts under 19 U.S.C. 1321(a)(2)(A) or personal or household articles accompanying travelers under 19 U.S.C. 1321(a)(2)(B). The lower volume and lower value threshold of these exemptions raise different issues. Bona fide gifts and personal or household articles accompanying travelers do not raise the same unlawful-importation or revenue concerns or at least do not do so anywhere near the same extent. In CBP's judgment, it is not necessary at this time to suspend the exemptions for

concerns exist for all low-value imports that could qualify for the *de minimis* exemption. And in general, the expense and inconvenience of imports under the *de minimis* exemption exist for all such imports; a limited suspension of the *de minimis* exemption would not resolve the imbalance of the expense and inconvenience of administering the exemption vis-à-vis the potential revenue collection. A limited exception to the suspension of the *de minimis* exemption also raises circumvention or evasion concerns that are obviated by applying the suspension to all shipments. So a limited suspension of only certain low-value imports is not as consistent with the purpose of 19 U.S.C. 1321(a) as this rule, and would not as effectively protect the revenue or prevent unlawful importations. In CBP's judgment, this rule is more reasonable than and preferable to this alternative approach.

CBP has considered the option of requiring additional information while not indefinitely suspending the *de minimis* exemption, as proposed in the ELVS proposed rule discussed above.³⁰ But merely requiring additional entry requirements without the suspension of *de minimis* does not adequately address the revenue and unlawful-importation concerns. Indeed, even if increased information could as effectively address unlawful importation, increased information does not protect the revenue and, in fact, exacerbates the expense and inconvenience to the Government, making such expenses and inconvenience even more disproportionate to the amount of revenue that would otherwise be collected. So this alternative is not as consistent with the purpose of 19 U.S.C. 1321(a) as this rule and does not as effectively protect the revenue or prevent unlawful importations as this rule.

bona fide gifts under 19 U.S.C. 1321(a)(2)(A) or personal or household articles accompanying travelers under 19 U.S.C. 1321(a)(2)(B).

³⁰ In this interim final rule, CBP is also modifying entry requirements for shipments through the international postal environment to ensure the accurate collection of duties, taxes, and fees, and to better enable CBP to prevent unlawful importations. In CBP's judgment, these modifications, in tandem with the indefinite suspension of the *de minimis* exemption, are necessary to protect the revenue and to prevent unlawful importations. Still, as noted above, although CBP is issuing this interim final rule concurrently with a separate interim final rule addressing related issues under 19 U.S.C. 1321 for the non-postal environment, CBP views each rule as a distinct regulatory action. CBP would have issued this interim final rule even if the other interim final rule had not been issued, and CBP intends that this interim final rule remain in effect even if the other interim final rule is later amended, delayed, or held invalid in whole or in part, unless CBP itself changes this rule through subsequent rulemaking.

Finally, CBP has considered other alternatives, including a combination of the above alternatives, but CBP has determined that at this time, this rule's approach is more consistent with the applicable statutory provisions and more effectively protects the revenue and prevents unlawful importations than potential alternatives. In CBP's judgment and based on CBP's experience, this rule is better than alternative approaches and is the most reasonable approach for addressing the relevant issues.

C. Addressing the Dangers of the *De Minimis* Administrative Exemption in the Postal Environment

1. Suspension of the De Minimis Administrative Exemption for Merchandise Arriving Through the International Postal Network

As discussed above, the *de minimis* exemption is discretionary under Section 321. Moreover, 19 U.S.C. 1321(b) authorizes the Secretary to promulgate regulations that except merchandise from eligibility for the administrative exemptions otherwise authorized by 19 U.S.C. 1321(a) when such exceptions are consistent with the purpose of 19 U.S.C. 1321(a), or necessary to protect the revenue or to prevent unlawful importations. Pursuant to this statutory authority, and consistent with E.O. 14324, as revised by E.O. 14388, CBP is implementing a regulatory suspension of the exemption authorized in 19 U.S.C. 1321(a)(2)(C).³¹ Accordingly, this rule amends 19 CFR 145.31 to announce the indefinite suspension of the *de minimis* exemption at 19 U.S.C. 1321(a)(2)(C) for merchandise arriving through the international postal network. Any subsequent modification or revocation of this suspension will be announced in the *Federal Register*.

No other duty exemptions specified in 19 U.S.C. 1321(a)(2) are affected by this rulemaking. Specifically, the requirements for entering shipments exempt from duty under 19 U.S.C. 1321(a)(2)(A), bona-fide gifts valued at \$100 or less (\$200, if the gift is from certain island possessions) sent from persons in foreign countries to persons in the United States, and

³¹ Again, CBP issues this rule independently of the Executive Orders.

under 19 U.S.C. 1321(a)(2)(B), certain personal or household articles valued at \$200 or less accompanying persons arriving in the United States, remain unchanged. As noted elsewhere in this document, CBP is also publishing a concurrent rulemaking regarding the suspension of the *de minimis* exemption for merchandise arriving via all modes other than through the international postal network.

2. New Informal Mail Procedures

Considering the issues discussed above and the shifting of mail volumes formerly eligible for the *de minimis* exemption to other informal entry processes, CBP has determined it is necessary to amend the regulations to include a new informal entry process for mail shipments valued at \$2,500 or less that will replace the interim process applied pursuant to Executive Order 14324, as amended. The modified entry process and requirements will allow CBP to collect all applicable duties, taxes, and other fees (rather than a subset); better ensure the accuracy of the collection of applicable duties, taxes, and other fees; better enable CBP to police undervaluation, evasion, and fraud; and better prevent unlawful importation through the international postal environment. Accordingly, CBP is amending 19 CFR 145.31(b), as well as making other conforming changes throughout part 145, to provide for this new postal informal entry process. Notably, the requirements for this new process are related to the entry and release of merchandise imported into the United States through the postal network and are distinct from, and in addition to, Universal Postal Union (UPU) requirements.

a. Eligible Shipments of Merchandise

Except during the delayed compliance period described below, the new postal informal entry process provided for in this rulemaking is available only to shipments of merchandise valued at \$2,500 or less, that are sent to the United States via mail, and are classifiable only in Harmonized Tariff Schedule of the United States (HTSUS) chapters 1-97. Merchandise subject to quota, antidumping or countervailing duties (AD/CVD) orders, any duties imposed under chapters 98 and 99 of the HTSUS, import and entry-related Partner Government Agency (PGA)

requirements, or merchandise for which duty-free treatment is claimed under Chapter 98 of the HTSUS or pursuant to a Free Trade Agreement, is ineligible to use the new informal postal entry process. Such merchandise must instead use formal entry procedures (see 19 CFR 145.12(a)).

b. Eligible Parties

The process for filing under this new postal informal entry process is limited to parties with the right to make entry under 19 CFR 143.26(a), that is, an owner or purchaser of the merchandise being mailed to the United States, or a licensed customs broker appropriately designated by the owner, purchaser, or consignee. *See* 19 CFR 143.26(a).

c. Bonding Requirements

The Secretary of Homeland Security and the Commissioner of CBP have broad legal authority to require bonds or other security “by regulation or specific instruction” when necessary to protect the revenue of the United States or to assure compliance with any law, regulation, or instruction that CBP is authorized to enforce. 19 U.S.C. 1623(a);³² 19 CFR 113.1. The Secretary and the Commissioner also have the authority to prescribe the conditions and form of the bond, the manner in which the bond may be filed, and the amount of the bond. 19 U.S.C. 1623(b); 19 CFR 113.2. In 19 CFR part 113, CBP has promulgated regulations exercising this authority, detailing requirements for the execution and filing of bonds required by Chapter I of title 19 of the Code of Federal Regulations. Subpart G of 19 CFR part 113 enumerates the terms and conditions for regulatory bonds required by CBP. The terms and conditions for the Basic Importation and Entry Bond are found in 19 CFR 113.62.

³² The Homeland Security Act of 2002 (HSA) generally transferred the functions of the U.S. Customs Service from the Treasury Department to the Secretary of Homeland Security. *See* Pub. L. 107–296, 116 Stat. 2142; 6 U.S.C. 203 (“there shall be transferred to the Secretary [of Homeland Security] the functions . . . of (1) the United States Customs Service of the Department of the Treasury, including the functions of the Secretary of the Treasury relating thereto”). Nevertheless, pursuant to Section 412 of the HSA, the Treasury Department retained authority related to various customs revenue functions, including those functions found in the Tariff Act of 1930, Pub. L. 71-361, 46 Stat. 590, as amended (codified at 19 U.S.C. 1202 et seq.). 6 U.S.C. 212(a)(1), (2). But the Secretary of the Treasury may delegate any such retained authority at the Secretary’s discretion. 6 U.S.C. 212(a)(1). Consistent with this delegation authority, the Secretary of the Treasury issued Treasury Order 100-20 (available at <https://home.treasury.gov/about/general-information/orders-and-directives/treasury-order-100-20>), delegating the authorities contained in 6 U.S.C. 212 and 215 to the Secretary of Homeland Security.

To protect the revenue, and ensure compliance with applicable laws and regulations, CBP is requiring that the party filing a postal informal entry have a bond to secure the transaction. Accordingly, CBP is amending the regulations for informal mail entries by adding a new regulation at 19 CFR 145.15 to clarify that the party making entry must obtain a basic importation and entry bond (either a single transaction bond (STB) or a continuous bond), with the conditions found in 19 CFR 113.62, sufficient to secure the entries using the new mail process for informal entries provided for in this rulemaking.

This bonding requirement secures the revenue to be collected from such imported merchandise. A basic importation and entry bond also secures redelivery of merchandise, *e.g.*, when additional information is necessary to determine admissibility, and obligates an importer of record to correct non-compliance with an applicable law or regulation pertaining to admissibility, thereby ensuring the safety and security of American consumers. Importantly, as noted above, qualified third parties participating in the current interim process for mail shipments are already required to have a bond.

d. New Regulatory Process and Data Requirements

CBP is establishing in the regulations a new process for informal mail shipments. This new regulatory process improves upon the interim process established pursuant to Executive Order 14324, as amended. Under the new regulatory process, the filer will be responsible for obtaining and transmitting the following required information to CBP via email in the form of an Excel spreadsheet:

- Filer Code
- Bond Number
- Description of Merchandise
- Country of Origin of Merchandise
- All applicable 10-digit HTSUS classification(s)
- Quantity/weight (conditional and required ONLY if using a specific duty rate)
- Duty Rate
- Value
- Total Duty Owed
- Carrier
- Flight/Conveyance Number
- Tracking Number (generated by the foreign post operator)

Arrival Port
Arrival Date

The Excel spreadsheet must be transmitted to CBPDM@cbp.dhs.gov no later than the 7th day of the month following the package's arrival. Pursuant to 19 U.S.C. 1315(a)(1), the duty rate for a mail article is based on the "rate or rates in effect when the preparation of the entry is completed[.]" Because CBP is no longer preparing the entry, the regulations are being amended to reflect that the preparation of the informal mail entry is completed upon the filing of the entry in proper form, meaning in accordance with 19 CFR 141.68(h) and all other applicable requirements, including the timely transmittal of the Excel spreadsheet. Payment must be transmitted via Pay.gov no later than the 7th day of the month following the arrival of the shipment. For example, for a package that arrived on April 15th, the spreadsheet and payment would be due no later than May 7th.

e. No CBP Officer Manual Preparation of Forms

As part of the transition to this new postal informal entry process for mail shipments, CBP officers will no longer manually prepare entry forms for such shipments, and duties will not be collected upon delivery of such shipments to addressees. Accordingly, CBP is amending 19 CFR 145.12(b)(1) to remove the relevant language providing for manual preparation of the entry forms.

3. Reliance Interests

It is well established that there is no protectable legal interest in importing merchandise, let alone doing so free of duty.³³ Indeed, importers lack any constitutional right to the maintenance of an existing rate of duty. But to the extent importers may have reliance interests

³³ See, e.g., *Int'l Custom Prods., Inc. v. United States*, 791 F.3d 1329, 1337 (Fed. Cir. 2015) ("As we noted, 'the Constitution does not provide a right to import merchandise under a particular classification or rate of duty,' ... or even afford 'a protectable interest to engage in international trade.'" (quoting, respectively, *A Classic Time v. United States*, 123 F.3d 1475, 1476 (Fed. Cir. 1997), and *Am. Ass'n of Exporters & Importers—Textile & Apparel Grp. v. United States*, 751 F.2d 1239, 1250 (Fed. Cir. 1985))); *The Abby Dodge v. United States*, 223 U.S. 166, 176-77 (1912) ("[N]o one can be said to have a vested right to carry on foreign commerce with the United States."); *Norwegian Nitrogen Prods. Co. v. United States*, 288 U.S. 294, 318 (1933) ("No one has a legal right to the maintenance of an existing rate or duty.").

tethered to the regulatory *status quo*, CBP has determined that they in no event outweigh the United States's interest in indefinitely suspending the *de minimis* exemption.

Whatever reliance interest related to the *de minimis* exemption importers may have, the interest is not weighty. The existence of the *de minimis* administrative exemption has always been at the discretion of the Secretary under Section 321 and in any event, has always been subject to an express statutory authorization for reduction or modification through regulatory action. Plus, the *de minimis* exemption has been suspended since at least August 29, 2025.³⁴ Moreover, the One Big Beautiful Bill Act, which was enacted on July 4, 2025, terminated the *de minimis* exemption effective July 1, 2027.³⁵ Thus, any reliance interests from prior regulatory policy are significantly minimized by the fact that the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C) was always subject to change under Section 321, is currently suspended, has been suspended for months, and will in 2027 be permanently terminated pursuant to a recent statute. Though CBP is cognizant that importers may have some minimal residual reliance interests in the *de minimis* exemption, CBP has determined that such reliance interests are outweighed by the benefits of eliminating the *de minimis* exemption. Indeed, CBP has determined at this time that any of the above reasons—separately, cumulatively, or in any combination—outweighs any reliance interests created by a prior policy allowing the *de minimis* exemption for low-value imports through the international postal environment and any benefits from a prior policy allowing the *de minimis* exemption for low-value imports through the international postal environment.

III. EXPLANATION OF AMENDMENTS TO THE CBP REGULATIONS

³⁴ See E.O. 14324, 90 FR 37775 (suspending duty-free *de minimis* treatment for low-value imports of all countries since August 29, 2025); E.O. 14256, 90 FR 14899 (suspending duty-free *de minimis* treatment for low-value imports from the People's Republic of China since May 2, 2025). To be sure, due to practical limitations, only certain duties were collected for low-value imports sent through the international postal environment under the current suspension of *de minimis* treatment under IEEPA. But importers were on notice that CBP would issue new processes to address these practical limitations, greatly reducing (if not eliminating) any reliance interest. See *Suspending Duty-Free De Minimis Treatment for All Countries*, 90 FR 37775, 37777 (allowing low-value postal shipments to pass without entry and only limited duties “until such time as CBP establishes a new entry process and publishes that process in the *Federal Register*.”).

³⁵ One Big Beautiful Bill Act, Public Law 119-21, Section 70531(b), 139 Stat. 72, 283 (2025).

Amendments to Part 145

CBP is amending part 145, in accordance with the new requirements described above. Specifically, CBP is making the following changes:

CBP is amending 19 CFR 145.12 in multiple places. CBP is amending 19 CFR 145.12(a) by removing the requirement that formal entries be made at the customhouse, and further enumerating the circumstances where a formal mail entry is required. Additionally, as mentioned above, CBP is providing a narrow and short-term delayed compliance window regarding the enforcement of 19 CFR 145.12(a)(2)(v)-(vi), during which CBP will permit merchandise subject to PGA requirements, merchandise subject to duties under Chapter 98 or Chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS), or for which duty-free treatment is claimed under Chapter 98 of the HTSUS or pursuant to a Free Trade Agreement to use the postal informal entry process established by this rule. Accordingly, until the date specified in the Dates section of this document for 19 CFR 145.12(a)(2)(v)-(vi), mail shipments valued at \$2,500 or less and subject to PGA data requirements, merchandise subject to duties under Chapter 98 or Chapter 99 of the HTSUS, or for which duty-free treatment is claimed under Chapter 98 of the HTSUS or pursuant to a Free Trade Agreement, may use the new postal informal entry procedures provided for in this rulemaking. CBP is providing this flexible and narrow delayed compliance window in order to provide the trade with sufficient time to adjust to the new requirements and in consideration of the business process changes that may be necessary to achieve full compliance. Concurrently with this rulemaking, CBP is also announcing a test of a new voluntary electronic mail process for shipments valued at \$2,500 or less, known as the Entry Type 13 test, which will provide an optional alternative to filing formal entry in those cases. The opening of the Entry Type 13 test will coincide with the end of the delayed compliance window. Accordingly, at the end of the delayed compliance window for those specified shipments, filers may choose to utilize formal entry procedures (in accordance with 19 CFR 145.12(a)(2)(v)-(vi)) or participate in the Entry Type 13 test.

CBP is amending 19 CFR 145.12(b) in multiple places to provide for the new postal process for informal mail entries discussed throughout this rulemaking, as well as removing the requirement that a CBP Officer prepare manual entries.

CBP is adding a new Section 145.15 (19 CFR 145.15) to state that an informally entered mail shipment entered using the new postal informal entry process provided for in 19 CFR 145.12(b) will not be released from CBP custody, and the entry will not be accepted, unless a single transaction or continuous bond, containing the bond conditions set forth in § 113.62 of this chapter, executed by an approved corporate surety, or secured by cash deposits as provided for in § 113.40 of this chapter, has been transmitted to CBP pursuant to part 113.

CBP is amending 19 CFR 145.31 to provide for the indefinite suspension of the *de minimis* exemption for merchandise arriving through the international postal network. CBP's determinations and amendments in this interim final rule are intended to operate independently of one another. Each provision, including the suspension of the *de minimis* administrative exemption for merchandise arriving through the international postal network, the new postal informal entry process and its associated data requirements, and the bonding requirements for informal mail entries, is supported by the record and authorities described in this preamble, and CBP would have adopted each provision even in the absence of any other provision in this interim final rule. Accordingly, if any provision, or the application of any provision to a particular person or circumstance, is held unlawful or unenforceable, CBP intends that the remaining provisions, and their application to other persons or circumstances, continue in effect to the maximum extent permitted by law. For example, if a particular data element or procedural requirement in the postal informal entry process were set aside by a court, CBP would continue to implement the suspension of the *de minimis* administrative exemption for postal shipments, as well as the remaining aspects of the postal informal entry process and the bonding requirements.

IV. STATUTORY AND REGULATORY REQUIREMENTS

A. Administrative Procedure Act

The Administrative Procedure Act (APA), 5 U.S.C. 551 *et seq.*, generally requires agencies to publish a notice of proposed rulemaking in the *Federal Register* and provide interested persons the opportunity to submit comments prior to issuing a final rule. Notice and comment, however, is not required here because this rule involves a foreign affairs function of the United States and because CBP finds good cause, as notice and public comment here is impracticable and contrary to the public interest. 5 U.S.C. 553(a)(1), (b)(B).

First, the requirements of the APA do not apply to the extent that the rulemaking involves a foreign affairs function of the United States. 5 U.S.C. 553(a)(1). Because this rule involves a foreign affairs function of the United States, notice and comment is not required.

Proceeding before notice and comment will prevent definitely undesirable international consequences.³⁶ It will allow the U.S. Government to more promptly address sensitive foreign-policy and national-security matters that affect relations with foreign governments. Proceeding before notice and comment will reduce the risk that a delay in acting would undermine the strength of U.S. Government positions in trade and security negotiations with foreign countries, which implicate this rulemaking. For example, the United States is currently in negotiations regarding imports of certain articles and derivative articles that the President has found under Section 232 are being imported into the United States in such quantities or under such circumstances as to threaten to impair the national security of the United States.³⁷ This rule

³⁶ See, e.g., *Am. Ass'n of Exporters & Importers-Textile & Apparel Grp. v. United States*, 751 F.2d 1239, 1249 (Fed. Cir. 1985) (“The purpose of the exemption was to allow more cautious and sensitive consideration of those matters which ‘so affect relations with other Governments that, for example, public rule-making provisions would provoke definitely undesirable international consequences.’”).

³⁷ See, e.g., Proclamation 10976 of September 29, 2025, *Adjusting Imports of Timber, Lumber, and Their Derivative Products*, 90 FR 48127 (Oct. 6, 2025) (imposing tariffs under Section 232 on certain imports of wood products and directing senior officials to pursue negotiations of agreements regarding the national security threat posed by imports of wood products); Proclamation 11002 of January 14, 2026, *Adjusting Imports of Semiconductors, Semiconductor Manufacturing Equipment, and Their Derivative Products Into the United States*, 91 FR 2443 (Jan. 20, 2026) (imposing tariffs under Section 232 on certain semiconductors and directing senior officials to pursue negotiations of agreements regarding the national security threat posed by imports of semiconductors, semiconductor manufacturing equipment, and their derivative products); Proclamation 11020 of April 2, 2026, *Adjusting Imports of Pharmaceuticals and Pharmaceutical Ingredients Into the United States*, 91 FR 18183 (Apr. 9, 2026) (similar with respect to imports of pharmaceuticals and pharmaceutical ingredients).

directly implicates the collection of duties for such imports and how such imports enter the United States. In addition, the United States is negotiating trade and security agreements with foreign governments, as well as issuing joint statements on framework trade and security agreements.³⁸ Again, this rule could implicate the collection of duties and the terms of entry for imports that are at issue in these negotiations and framework trade and security agreements.

Moreover, proceeding before notice and comment will reduce the risk of impairing relations with other countries through advance public discussion of whether certain imports from certain countries are a potential danger to the national security and revenue collection of the United States. It will also reduce the risk of the United States suffering retaliation from foreign countries for the action in this interim final rule before the rule takes effect.³⁹

In short, advance public notice and comment here would hamper the President and his Administration's ability to conduct foreign policy regarding matters that are squarely within the foreign-affairs domain. The timing and substance of this rulemaking are linked intimately with the United States's overall foreign-affairs and national-security agenda and relations with foreign countries.⁴⁰

In addition, proceeding before notice and comment may prevent the flooding of low-value merchandise into the United States, including the illegal importation or smuggling of illicit

³⁸ See, e.g., Executive Order 14346 of September 5, 2025, *Modifying the Scope of Reciprocal Tariffs and Establishing Procedures for Implementing Trade and Security Agreements*, 90 FR 43737 (Sept. 10, 2025); *General Terms for the United States of America and the United Kingdom of Great Britain and Northern Ireland Economic Prosperity Deal*, White House (May 8, 2025), <https://www.whitehouse.gov/briefings-statements/2025/05/general-terms-for-the-united-states-of-america-and-the-united-kingdom-of-great-britain-and-northern-ireland-economic-prosperity-deal/>; *Joint Statement on a United States-European Union Framework on an Agreement on Reciprocal, Fair, and Balance Trade*, White House (Aug. 21, 2025), <https://www.whitehouse.gov/briefings-statements/2025/08/joint-statement-on-a-united-states-european-union-framework-on-an-agreement-on-reciprocal-fair-and-balanced-trade/>; *United States-India Joint Statement*, White House (Feb. 6, 2026), <https://www.whitehouse.gov/briefings-statements/2026/02/united-states-india-joint-statement/>.

³⁹ See, e.g., Executive Order 14259 of April 8, 2025, *Amendment to Reciprocal Tariffs and Updated Duties as Applied to Low-Value Imports From the People's Republic of China*, 90 FR 15509 (Apr. 14, 2025); Executive Order 14266 of April 9, 2025, *Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment*, 90 FR 15625 (Apr. 15, 2025).

⁴⁰ CBP has determined that the 30-day delayed effective date for the new postal informal entry process provided for in this rulemaking strikes the appropriate balance between sufficient preparation time without undue interruption in implementation. The 30-day delayed effective date is designed to provide adequate time to affected parties to prepare for the changes set forth in this rule while not unduly delaying the implementation of the critical measures needed to target illicit and dangerous goods, protect the national security of the United States, and protect the revenue of the United States.

drugs and other harmful unlawful imports in these low-value shipments. Before completion of advance notice and comment, manufacturers and importers may have a significant incentive to flood as much low-value merchandise as possible into the United States before this rule takes effect, thereby frustrating the purpose of the rule.⁴¹ The flooding concern is particularly acute here, where current implementation of the suspension of the *de minimis* exemption under IEEPA does not practically enable full collection of applicable duties for shipments through the international postal environment, while this rule would enable full collection of applicable duties for shipments through the international postal environment.

The President's actions under IEEPA confirm that this interim final rule falls under the foreign affairs function exception.⁴² In E.O. 14324, as modified by E.O. 14388, discussed in more detail above, the President took several actions "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." As noted in E.O. 14324 and related Executive Orders, these threats include the public health crisis caused by fentanyl and other illicit drugs, and the activities of chemical precursor suppliers, money launderers, and other transnational criminal organizations. To address these threats, E.O. 14324 suspended the *de minimis* exemption, mandated certain filing requirements for shipments that qualified for the *de minimis* exemption prior to the effective date of the order, and established an interim process and new duty rate for covered products sent to the United States through the international postal network. The President also recognized that to more efficiently and effectively implement the

⁴¹ See *Am. Ass'n of Exporters & Importers-Textile & Apparel Grp.*, 751 F.2d at 1249 (concluding that the foreign affairs function exception applied in part because "prior announcement of CITA's intention to impose stricter quotas pending consultations creates an incentive for foreign interests and American importers to increase artificially the amount of trade in textiles prior to a final administrative determination. American importers would want to increase inventories in the face of the prospect that foreign supplies could drop below current levels. Foreign manufacturers would have a great incentive to dump (in the literal and technical senses of the word) as much merchandise as possible into the United States, since the quotas CITA imposes are based on the levels of trade in the preceding months. The expansion in American imports between the date of notice and date of the final rule would exacerbate the market disruption which led CITA to act in the first place." (citation modified)).

⁴² See, e.g., *United States v. Quinn*, 401 F. Supp. 2d 80, 94, n.12 (D.D.C. 2005) ("IEEPA-based regulations are likely to be exempt from the notice-and-comment requirements of the Administrative Procedure Act as relating to the 'foreign affairs function of the United States,' within the meaning of 5 U.S.C. 553(a)(1).").

suspension of the *de minimis* exemption under IEEPA, CBP would need to supplement the interim process that the Executive Order, as amended, established for international mail shipments with a new entry process that enables collection of all applicable duties for the postal environment.⁴³

Though this interim final rule is under CBP's independent statutory authority, it is grounded in, and addresses, the same foreign unusual and extraordinary threats on which the President's suspension of the *de minimis* exemption under IEEPA was based. Specifically, as discussed above, this interim final rule implements the regulatory suspension of the *de minimis* exemption for merchandise arriving through the international postal network under CBP's own statutory authority, and expands upon the very measures taken in E.O. 14324, as amended, to address those foreign threats (*e.g.*, establishing an additional postal process for informal entries for merchandise entering through the mail environment). Therefore, this interim final rule involves foreign affairs functions of the United States.

Second, the APA provides an exception to advance notice and comment requirements "when the agency for good cause finds (and incorporates the finding and a brief statement of reasons therefor in the rules issued) that notice and public comment thereon are impracticable, unnecessary, or contrary to the public interest." 5 U.S.C. 553(b)(B).

CBP finds that good cause exists to issue this rule as an interim final rule, with provisions for post-promulgation public comments, under the APA's good cause exception. Delaying the publication of this interim final rule for purposes of providing public notice and comment would be impracticable and contrary to the public interest. CBP finds that due and timely execution of its functions would be significantly impeded by advance notice and comment.⁴⁴ CBP finds that

⁴³ See E.O. 14324, 90 FR at 37778 ("until such time as CBP establishes a new entry process and publishes that process in the *Federal Register*"); E.O. 14388, 91 FR at 9434 ("until the effective date for the new entry process for postal shipments established by CBP and published in the *Federal Register*").

⁴⁴ See, *e.g.*, Tom C. Clark, Attorney General's Manual on the Administrative Procedure Act, at 30 (1947) ("In general, it may be said that a situation is 'impracticable' when an agency finds that due and timely execution of its functions would be impeded by the notice otherwise required in section 4 (a)."); S. Doc. No. 248, 79th Cong., 2d Sess. 200 (1946); *Jifry v. FAA*, 370 F.3d 1174, 1179 (D.C. Cir. 2004); *NRDC v. Nat'l Highway Traffic Safety Admin.*, 894 F.3d 95, 114 (2d Cir. 2018).

immediate implementation of this rule directly affects public safety and addresses imminent hazards to persons or property within the United States. CBP finds that delay for advance notice and comment would create a significant threat of serious damage to important public interests, would harm the public welfare, and would tend to defeat the purpose of the action in this interim final rule.⁴⁵ In CBP's judgment and based on CBP's experience, the urgency here is one that does not always exist in the trade context.

As an initial matter, as explained above, further delaying the interim final rule's effectiveness for notice and comment will have significant foreign affairs implications and undesirable international consequences. Further, as explained above, it may also result in the flooding of low value shipments into the United States that undermines this rule and the foreign policy, national security, and economy of the United States. And as noted above, this interim final rule addresses the unusual and extraordinary foreign threats acknowledged in E.O. 14324 and other related Executive Orders, consistent with the Administration's direction and foreign policy priorities. As discussed above, and for the reasons cited above, as well as those cited in E.O. 14324 and E.O. 14388, to address the unusual and extraordinary threats to the national security, foreign policy, and economy of the United States, this rule establishes a new process for informal mail entries, to replace the temporary process set forth in E.O. 14324, as amended, including additional data elements to aid in targeting and processing, thereby protecting the revenue of the United States, and most importantly, protecting the health and safety of the public.

Moreover, given the critical public health and safety implications of continued shipments of illegal opioids into the United States in the *de minimis* mail environment, to delay the implementation of this rule would be impracticable and contrary to the public interest. With this rulemaking, CBP is addressing various issues threatening public safety and posing risks to the

⁴⁵ See, e.g., Tom C. Clark, Attorney General's Manual on the Administrative Procedure Act, at 30-31 (1947).

revenue in the *de minimis* informal mail environment, while facilitating lawful importers in complying with their statutory and regulatory responsibilities.⁴⁶

In the mail environment, under current regulations at 19 CFR 145.31, *de minimis* shipments would (in the absence of the Executive Orders) pass free of duty and tax without preparing an entry, such that the processes applicable to mail shipments eligible for the *de minimis* exemption provide insufficient and untimely data for CBP to handle the extreme volume of low-value shipments while also addressing the influx of illicit shipments, including dangerous and harmful drugs, being shipped to the United States in the mail environment. Though the interim process for mail shipments implemented pursuant to Executive Order 14324, as amended, provides a pathway for the entry of low-value mail shipments, it was intended to be temporary until CBP establishes a new entry process, and did not fully address the information gaps in the mail environment required to fully collect duties on shipments formerly eligible for the *de minimis* exemption.⁴⁷ This interim final rule provides important additional entry processes to ensure the full collection of information and duties for postal shipments beyond those in E.O. 14324, as amended, which will reduce unlawful importation and protect the revenue. The new postal informal entry process provided for in this rulemaking is needed to ensure that CBP has more information about shipments arriving in the mail environment, to interdict dangerous and illegal shipments, including those with fentanyl and other illicit drugs, chemical precursors, and other dangerous goods. The new postal process will also allow lawful importers to enter merchandise in a safer and more secure mail environment. Moreover, this rule requires goods subject to the requirements of PGAs to be entered under formal entry procedures. This allows

⁴⁶ See *Mack Trucks, Inc. v. EPA*, 682 F.3d 87, 93 (D.C. Cir. 2012) (citing as an example of a proper showing, “possible imminent hazard to aircraft, persons, and property” and rules of “life-saving importance” necessary to “stave off any imminent threat to the environment or safety or national security”); see also *Util. Solid Waste Activities Group v. EPA*, 236 F.3d 749 (D.C. Cir. 2001) (citing the Attorney General’s Manual for the proposition that the contrary to the public interest prong is applicable where advance notice would defeat the purpose of the rule).

⁴⁷ Indeed, the applicable Executive Orders anticipated that CBP would need to continue to establish additional entry processes for postal environment, including to collect all applicable duties in the postal environment. See E.O. 14324, 90 FR at 37778 (“until such time as CBP establishes a new entry process and publishes that process in the *Federal Register*”); E.O. 14388, 91 FR at 9434 (“until the effective date for the new entry process for postal shipments established by CBP and published in the *Federal Register*”).

the Government to ensure compliance with the health and safety requirements of PGAs under the more robust formal entry process, to prevent dangerous and illegal merchandise from entering the country.

In short, delaying implementation of these requirements, for purposes of notice-and-comment proceedings, would delay action that immediately addresses risks to the public's health and safety. A delay would also result in multiple burdens for the Government. As discussed above, the threat to the revenue posed by the sheer volume of shipments claiming the *de minimis* exemption has defeated the underlying purpose of the *de minimis* exemption. That is, there was no revenue being collected, yet the burden of processing the vast numbers of *de minimis* mail shipments continued to grow. The suspension of *de minimis* for mail, in conjunction with the establishment of a new postal process allowing for the full collection of duties, is essential to protect the revenue of the United States. Moreover, under this rule, goods subject to quota, AD/CVD, or additional duties imposed under Chapters 98 and 99 of the HTSUS, or for which a claim for duty-free treatment is made under Chapter 98 or pursuant to a Free Trade Agreement, are required to enter under formal entry procedures. This ensures that CBP has adequate data and processes to collect the revenue in these special circumstances. Accordingly, it would be impracticable and contrary to the public interest to further delay implementation of these requirements, which will provide CBP with more data to help protect the American public from dangerous and illegal goods entering from abroad, and to protect the revenue of the United States.

CBP is publishing this rulemaking with a request for comments to allow the public to weigh in on the regulatory changes. Additionally, CBP is publishing this rulemaking with a delayed effective date for the requirements regarding the new postal informal entry process in order to give the lawful importing community time to modify the relevant processes. However, the substantial additional delays in implementation that would result from advance notice and comment or a more protracted delayed effective date would risk frustrating the Administration's

chosen and appropriate means of addressing the very issues targeted by this rulemaking. Such delays would also create a degree of uncertainty that would undermine the credibility and effectiveness of the United States's emergency trade and counter-narcotics measures and could incentivize attempts to send more illicit shipments into the country before this rulemaking enters into effect. Nevertheless, CBP is voluntarily soliciting public comments on this interim final rule and will consider all timely submitted comments in determining whether and how to revise the rule in a subsequent final rulemaking.

In sum, for the reasons discussed, this rule is exempt from the prior public notice and comment requirements of the APA under both the foreign affairs exception and the good cause exception. For more information and statistics on the volume of attempted illicit shipments, including dangerous and harmful drugs, and informal entry shipments generally, please see the analysis below.

B. Executive Orders 12866, 13563, and 14192

Executive Orders 12866 (Regulatory Planning and Review) and 13563 (Improving Regulation and Regulatory Review) direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. Executive Order 14192 (Unleashing Prosperity Through Deregulation) directs agencies to significantly reduce the private expenditures required to comply with Federal regulations and provides that “any new incremental costs associated with new regulations shall, to the extent permitted by law, be offset by the elimination of existing costs associated with at least 10 prior regulations.”

This rule has been designated a “significant regulatory action” that is economically significant, under section 3(f)(1) of Executive Order 12866. Accordingly, the rule has been reviewed by the Office of Management and Budget. Pursuant to section 5(a) of Executive Order

14192, the requirements of that Executive Order do not apply to regulations issued with respect to foreign affairs-related functions of the United States. As discussed above, this interim final rule is issued with respect to foreign affairs-related functions of the United States Government. Accordingly, this rule is exempt from the requirements of Executive Order 14192. CBP discusses both quantified and qualitative effects of the rule in the analysis below. The estimated quantified net annualized costs of the rule equal \$169,794 at a 7% discount rate or \$172,980 at a 3% discount rate. The rule will also result in an increase in tariff revenue, discussed in the Transfers section. The estimated annualized tariff revenue that would result from the rule is \$166,130,323 at a 7% discount rate or \$163,007,696 at a 3% discount rate. Table 1 shows an accounting statement for the effects of the rule.

Table 1: A-4 Accounting Statement for the Rule

Category	Annualized Estimate (in 2025 USD) over mid-2026 to mid-2036	
	3% Discount Rate	7% Discount Rate
Benefits		
Monetized benefits	None	None
Quantified, non-monetized benefits	None	None
Qualitative (unquantified) benefits	Stricter enforcement of trade enforcement actions through greater parity between postal informal entries and ET11 informal entries.	
Costs	3% Discount Rate	7% Discount Rate
Monetized costs	\$172,980	\$169,794
Quantified, non-monetized costs	None	None
Qualitative (unquantified) costs	Costs resulting from possible short-term postal shipment hiatuses, the need for some importers to find a licensed customs broker, additional importer compliance burdens for shipments excluded from postal informal entry, and deadweight loss from reduced imports.	
Cost Savings	3% Discount Rate	7% Discount Rate

Monetized cost savings	None	None
Quantified, non-monetized cost savings	None	None
Qualitative (unquantified) cost savings	None	None
Transfers	3% Discount Rate	7% Discount Rate
Monetized budgetary transfers (Increased duties from duty payers to Federal government)	\$163,007,696	\$166,130,323
Other monetized transfers	None	
Distributional Effects	3% Discount Rate	7% Discount Rate
Effects on State, local, and/or tribal governments	Not estimated	Not estimated
Effects on small businesses	Because a general notice of proposed rulemaking was not necessary for this rule, CBP did not prepare a regulatory flexibility analysis to analyze the effects on small businesses.	
Effects on wages	Not estimated	Not estimated
Effects on growth	Not estimated	Not estimated

Source: Calculations using data sources described throughout the main text.

Background

The Customs Administrative Act of 1938 amended the Tariff Act of 1930 by adding Section 321, which authorized a general *de minimis* exemption for imported merchandise valued at \$1 or less in order to limit the “expense and inconvenience” of collecting duty when “disproportionate to the amount of such duty.”⁴⁸ The duties potentially owed for such shipments

⁴⁸ Customs Administrative Act of 1938, Pub. L. 75-721, 52 Stat. 1077, 1081 (1938).

were considered *de minimis* because the revenue associated with collecting the duties that would have been owed would not have covered the cost of collecting the duties.

The current regulatory framework for the *de minimis* exemption was promulgated through a final rule in 1995, which, among other things, amended the customs regulations to implement the legislative increase of the exemption to \$200 and specify the special informal entry procedures applicable to qualifying low-value shipments.⁴⁹ Such shipments were not subject to the same formal customs entry procedures and data requirements as higher-value shipments entering the United States.⁵⁰

In 2016, TFTEA increased the administrative exemption from \$200 to \$800.⁵¹ CBP published an interim final rule amending the regulations to implement the new statutory amount and to specify certain goods excluded from the administrative exemption.⁵² Otherwise, CBP has not made any significant changes to the regulatory requirements since 1995. In the intervening three decades, however, there have been significant changes in the trade environment relating to the *de minimis* exemption.

The continued rise of e-commerce, with the internet empowering individuals to easily make international purchases, the increase of the value cap for the *de minimis* exemption to \$800 in 2016, and the trade's usage of the Entry Type 86 Test⁵³ in which CBP authorized a voluntary new electronic entry process for qualifying low-value shipments in ACE, have led to drastic increases in the volume of shipments using the \$800 *de minimis* exemption (and low-value informal entries more generally, *i.e.*, shipments valued at \$2,500 or less). The dramatic increase in the volume of *de minimis* shipments (and low-value shipments generally) accelerated overwhelmingly during the COVID-19 pandemic and has shown no signs of returning to pre-

⁴⁹ 60 FR 18983 (Apr. 14, 1995). *See* 19 U.S.C. 1498(a)(1)(A) (authorizing regulations to prescribe special rules for the declaration and entry of merchandise when the aggregate value of the shipment does not exceed an amount specified by the Secretary by regulation, but not more than \$2,500).

⁵⁰ *See* 60 FR 18983.

⁵¹ Section 901 did not change the administrative exemptions for bona-fide gifts and personal or household articles accompanying travelers under 19 U.S.C. 1321(a)(2)(A) and (B), respectively.

⁵² 81 FR 58831 (Aug. 26, 2016).

⁵³ 84 FR 40079 (Aug. 13, 2019); suspended by 90 FR 42418 (Sept. 2, 2025).

pandemic levels. During Fiscal Year 2024, over 1.36 billion *de minimis* shipments were processed by CBP, an almost ten-fold increase over the 139 million *de minimis* shipments processed by CBP in 2015.⁵⁴ Today, the crushing volume of these shipments imposes a significant and costly burden on CBP relating to targeting and processing the shipments.

On July 4, 2025, the President signed into law the “One Big Beautiful Bill” Act, which, among other things, enacted the termination of the *de minimis* exemption effective July 1, 2027.⁵⁵ On July 30, 2025, the President signed E.O. 14324 (Suspending Duty-Free De Minimis Treatment For All Countries), which discussed multiple declared national emergencies and announced that the President determined that it was necessary and appropriate to suspend duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) for most imports, to deal with the continuing 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.⁵⁶

Prior to E.O. 14324, mail shipments claiming the administrative exemption under 19 U.S.C. 1321(a)(2)(C) did not have an entry prepared and were not required to pay duties. E.O. 14324, which suspended *de minimis* treatment for most importations, established an interim mail duty process and mail shipments previously eligible for duty-free *de minimis* treatment were subject to duty payments for the first time. Unlike for other entry methods, the Executive Order permitted two duty calculation methodologies for shipments sent through the international postal network that were no longer eligible for *de minimis* treatment—an *ad valorem* duty methodology and a specific duty methodology assessed on each package. The duties were allowed to be paid by carriers or qualified parties. So far, only qualified parties have submitted the international

⁵⁴ Source: CBP’s Automated Targeting System (ATS) Data.

⁵⁵ One Big Beautiful Bill Act, Public Law 119-21, Section 70531(b), 139 Stat. 72, 283 (2025).

⁵⁶ For more information regarding the multiple national emergency declarations, please see 90 FR 42418 (Sept. 2, 2025), which is CBP’s notice effectuating Executive Order 14324, discussing, *inter alia*, Executive Order 14193 of February 1, 2025 (Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border), Executive Order 14194 of February 1, 2025 (Imposing Duties To Address the Situation at Our Southern Border), and Executive Order 14195 of February 1, 2025 (Imposing Duties To Address the Synthetic Opioid Supply Chain in the People’s Republic of China).

mail duty worksheets needed to calculate duties, and all qualified parties have chosen to pay using the *ad valorem* method.

On February 20, 2026, the President signed E.O. 14388 (Continuing the Suspension of Duty-Free De Minimis Treatment For All Countries), which, among other things, continued the suspension of duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C), including for shipments sent through the international postal network, and confirmed that CBP should continue to collect applicable duties, taxes, fees, exactions, and charges on such shipments. Section 3 of E.O. 14324, as revised by E.O. 14388, established an interim process and new duty rates for covered products sent to the United States through the international postal network and directed that the duty rate “shall be assessed until the expiration date of the temporary import surcharge established by Proclamation 11012 of February 20, 2026 (Imposing a Temporary Import Surcharge to Address Fundamental International Payment Problems), or until the effective date of the new entry process for postal shipments established by CBP, whichever date occurs first.”⁵⁷ In turn, Proclamation 11012 invoked Section 122 of the Trade Act of 1974, and pursuant to Section 122, imposed, for a period of up to 150 days, a 10 percent *ad valorem* surcharge on certain imports to address fundamental international payments problems and to deal with large and serious United States balance-of-payments deficits.

Although the *de minimis* exemption has been suspended for both postal and non-postal environments, there is a disparity between postal and non-postal modes in terms of the information submitted and duties applied. Low-value non-postal shipments that would have claimed the *de minimis* exemption are now generally entered through entry type 11 (ET11), and CBP applies all applicable duties, taxes, and fees to those shipments. Low-value postal shipments that would have claimed the *de minimis* exemption are now entered through the

⁵⁷ The covered products subject to this interim process are shipments of articles that formerly qualified for the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C), and which are not identified in 50 U.S.C. 1702(b). A detailed description of this interim process prior to E.O. 14388 appears in the *Federal Register* notice implementing E.O. 14324. See 90 FR 42418 (Sept. 2, 2025).

interim postal process, and, unlike ET11, the postal process only applies the simple 10% *ad valorem* duty mentioned above. To declare the value of the imports and the duties owed to CBP, qualified parties must submit a monthly International Mail Duty Worksheet (IMDW) that details the value of each shipment and the corresponding duty owed.⁵⁸ Furthermore, even if CBP wanted to apply other duties to postal entries, the interim postal process does not currently collect enough data on entries to be able to apply all the duties to which ET11 entries are subject. Namely, postal shipments are not required to provide HTSUS classifications, which determine the appropriate duty rate in many cases. Accordingly, with this rule, CBP is requiring the relevant information needed to properly collect duties owed.

Purpose of Rule

CBP had been overwhelmed by the number of low-value shipments being brought into the country with little or no accurate and reliable data which CBP could use to properly assess admissibility, duty requirements, and PGA requirements. By 2025, the administrative exemption had become a substantial risk to the revenue and the health and welfare of U.S. residents, and, through E.O. 14324, the administrative exemption was suspended for most importations in 2025. This rule makes several changes to address various issues that remain unresolved by the current interim mail process.

Suspension of the De Minimis Exemption for Postal Shipments

Due to the high volume of *de minimis* shipments and the lack of reliable data for admissibility determinations, administering the *de minimis* exemption had become a significant time burden to CBP. CBP officers needed to manually review data submitted and, often, physically inspect the package to know what was in the shipment. At the same time, advances in technology that facilitate automation and electronic filing of entry and collection of duties reduced the burden of collecting duties on shipments. Combined, the increased burden of administering the *de minimis* exemption and the reduced burden of collecting duties made the

⁵⁸ Even if a qualified party has many clients, the party submits only one worksheet per month.

current environment no longer consistent with the purposes of 19 U.S.C. 1321(a), which is to avoid a cost and inconvenience to the government that is outweighed by the possible duties that would be collected. E.O. 14324 suspended use of the administrative exemption for most importations in 2025, and E.O. 14388 continued the suspension of the administrative exemption. For the reasons described in this rule and to establish new procedures for informal mail entry made necessary by the suspension of the administrative exemption, CBP is also amending the regulations under its own authorities to suspend the use of the Section 321(a)(2)(C) administrative exemption. As a result, the administrative exemption will no longer be available for formerly *de minimis* postal shipments pursuant to Section 321(a)(2)(C). Shipments must instead go through the new postal informal entry process or through a different entry type, such as formal entry. With the suspension of *de minimis*, importers of postal shipments will need to provide additional data for these shipments compared to the old *de minimis* processes.

While CBP is exercising its own authority to suspend *de minimis* for postal shipments, E.O. 14324 has been in effect since August 29, 2025, and the statutory repeal of the basis for *de minimis* will take effect starting on July 1, 2027. This rule does not, in practice, change the existing suspension of *de minimis* for postal shipments; rather it matches the existing suspension to a regulatory suspension implemented in this rule, providing better clarity. CBP considers the effects of the suspension of *de minimis* for postal shipments to belong to the Executive Orders (from August 29, 2025 until July 1, 2027) and the statutory repeal of the basis for the *de minimis* exemption (from July 1, 2027 on).

Should the Executive Order be amended or removed prior to the statutory repeal of *de minimis*, CBP's regulatory suspension would remain in effect and take on the effects of the suspension of *de minimis* for postal shipments that would have otherwise belonged to the Executive Orders between the effective date of the change in the Executive Orders and the statutory change. Once the statutory repeal of *de minimis* is effective, the effects of the *de minimis* suspension belong to the statutory change and not this rule.

New Postal Informal Entry Process

CBP has determined that it is necessary to update the temporary, interim postal process established by the Executive Order 14324, as amended by EO 14388 (with the new process to be called the new postal informal entry process) to reduce the disparity between postal and non-postal informal shipments. Filers will now need to submit on their international mail duty worksheets, the filer code, bond number, all applicable 10-digit HTSUS classifications for each shipment,⁵⁹ and a description of the merchandise. If the applicable duty is dependent on the quantity or weight of the merchandise, then that information must be submitted as well. These additional data elements will allow CBP to apply the duties to postal shipments that are already being collected from non-postal ET11 entries, improving parity between postal and non-postal shipments. Because the new postal informal entry process will require the filer to provide more detailed information, CBP is requiring that the filer be a party with the right to make entry, including a duly-authorized, licensed customs broker. The filer code is being added as a required data element so that CBP can validate that the broker is licensed. As with the baseline interim postal process, the filer will submit the information to CBP through a monthly IMDW, which will cover all the shipments handled by the filer that month. This method of data submission differs from the method of other entry types, for which a separate entry form is submitted for each shipment.

As discussed later in this analysis, CBP estimates that the new postal informal entry process will lead to an increase in duties of more than \$100 million per year. Therefore, CBP is protecting the revenue of the U.S. Government by requiring proper classification of merchandise and subjecting all informal mail entries to the appropriate duties, unless excepted pursuant to another exception.

Baseline and Regulatory Alternative Scenarios

⁵⁹ Some goods, like watches, may require multiple HTSUS classifications, corresponding to the different duties that all apply to that good.

This regulatory impact analysis estimates the net effects of the rule by comparing the baseline scenario with the regulatory alternative scenario. In the baseline, the President already suspended the use of the *de minimis* administrative exemption for most imports, including postal shipments, and postal shipments continue to be entered through the interim mail process that was put in place in 2025, pursuant to E.O. 14324, as amended by E.O. 14388. Additionally, the “One Big Beautiful Bill” Act, as enacted, eliminates the *de minimis* exemption effective July 1, 2027. This rule considers the effects of deviations from the baseline. In the regulatory alternative scenario, the interim postal process is updated to require additional data elements so that CBP may apply non-Section 122 duties to informal postal shipments. The benefits and costs of the rule are the benefits and costs of changing from the baseline to the regulatory alternative scenario. Because the rule takes effect midway through 2026, this analysis considers the effects of the rule over a 10-year regulatory period from mid-2026 to mid-2036. CBP deals with the shortened first and last year of the analysis by cutting the estimates of most costs and benefits in 2026 and 2036 by half.

Projected Entry Counts

In this section, CBP presents its projections for postal *de minimis* entry counts from 2026-2036, which CBP uses for its calculations in the Transfers section. Although the rule could affect import volumes, CBP assumes, for the purposes of calculating the effect of the rule on government revenue, that annual entry counts would be the same in the regulatory scenario as in the baseline scenario.⁶⁰ This simplifying assumption allows CBP to calculate total tax revenue and other costs using the same projected entry counts used in the baseline. However, the rule will result in certain higher duties and shipping costs for postal shipments, and these changes will likely cause total imports to fall by some amount. As a result of this decrease in imports, the total increase in government revenue will likely be lower than in the analysis, which assumes the

⁶⁰ The rule could lead to some entries shifting from postal to non-postal modes, but such a shift would not affect our quantified cost estimates. After all, the increase in duties would be the same whether a postal shipment uses the new postal informal entry process or switches to ET11 as a result of the rule.

rule will have no effect on the quantity of imports. The fall in imports will also lead to a deadweight loss, increasing the total cost of the rule to society beyond CBP’s cost estimates in the analysis. CBP discusses these limitations of the analysis further below. Table 1 displays the annual entry counts for postal entries from FY 2021 to FY 2024. Over this time period, the compound annual growth rate (CAGR) for postal *de minimis* entries was -11.63%.

Table 1: Annual Entry Counts

Fiscal Year	Postal <i>de minimis</i>
2021	108,400,000
2022	83,600,000
2023	81,200,000
2024	74,800,000

Source for postal *de minimis* shipments: CBP, *De Minimis Statistics*, last modified December 8, 2025. Available at <https://www.cbp.gov/trade/basic-import-export/e-commerce>. Accessed December 17, 2025.

In 2025, the imposition of new duties, the suspension of the *de minimis* exemption for most imports, and the creation of an interim mail process led to a large decrease in import volume. The *de minimis* exemption was suspended for most imported products of all countries effective August 29, 2025. Therefore, CBP uses entry counts from the following three months, September through November of 2025, to estimate the inflow of entries under the current status quo. From September 1 to November 30, 7,254,980 postal entries arrived in the United States. At that rate, 29,099,645 postal shipments would arrive annually. These numbers are shown in Table 2.

Table 2: Entry Counts for September 1 - November 30, 2025

	Postal
Sept.-Nov. 2025	7,254,980
Projected annual	29,099,645

Source: obtained from Office of Trade (OT) on December 4, 2025. The projected annual counts equal the counts from September 1 to November 30, 2025, multiplied by 365/91.

Compared to the 2024 entry counts, the figures in Table 2 show that the suspension of *de minimis* led to a fall in postal shipments. As *de minimis* will remain suspended (in either scenario), CBP does not expect postal volumes to return to pre-2025 levels. Moreover, now that the interim mail process is being updated, postal shipments could face even higher duties and data requirements than they did under the baseline interim mail process, making it even less likely that postal entry counts will rebound. To project postal entry counts during the regulatory period, 2026-2036, CBP applies the CAGR from 2021-2024 to the projected annual count in Table 2. These projections are shown in Table 3.

Table 3: Projected Entry Counts in Regulatory Period

Year	Postal
2026	25,714,522
2027	22,723,187
2028	20,079,829
2029	17,743,969
2030	15,679,837
2031	13,855,823
2032	12,243,994
2033	10,819,666
2034	9,561,029
2035	8,448,807
2036	7,465,969

Costs

The rule will result in costs due to increased information requirements, the exclusion of certain goods from the new postal informal entry process, deadweight loss from higher duties, and the possibility of temporary hiatuses of postal shipments.

CBP

Although more data will be submitted under the new postal informal entry process than under the interim process provided for in Section 3 of E.O. 14324, as revised by E.O. 14388, CBP does not expect that handling this extra data will be more work on CBP's part, other than

2026 and in 2036 will be \$87,768 (=\$175,536/2) because the period of analysis starts in the mid-2026 and ends in mid-2036. Although CBP is including this cost in the filer subsection, importers may bear some of the burden, as they may have to start giving brokers more information about the shipments so that the brokers can classify the goods. Moreover, brokers could shift some of the monetary burden onto importers by charging higher fees.

Importers

Exclusion of Non-broker Qualified Parties from Submitting an IMDW

Because the new version of the IMDW will require product classifications, submission of the IMDW will now be considered customs business. Therefore, if not the owner or purchaser, only licensed customs brokers will be allowed to submit the IMDW. Currently, about half of qualified parties are brokers. Importers and foreign postal operators (FPOs) that are working with non-broker qualified parties will need to find a licensed customs broker. Based on conversations with non-broker qualified parties representing a majority of IMDW submissions to CBP, these parties typically have an existing relationship with a broker, sometimes where the broker is part of the company or a subsidiary, so many of the importers will not be affected by this provision. This change will be an inconvenience to the importers and FPOs who do not already have a relationship with a broker, as it will take time to find a broker and perhaps for the FPO to sign a contract with that new party. Of course, the exclusion of non-broker qualified parties from submitting IMDWs will also hurt said qualified parties, but we count this effect as a pure transfer from non-brokers to brokers and discuss it in the Transfers section below.

Exclusion of Certain Goods from the New Postal Informal Entry Process

Under the rule, importers will not be allowed to import goods subject to Section 201, Section 232, or Section 301 duties, or goods subject to AD/CVD orders, or goods subject to PGA data requirements through the new postal informal entry process. Technically, goods subject to

PGA data requirements were already excluded from the interim postal process in the baseline, but enforcement of this rule could improve as a result of the product classification data that CBP will be requiring. To continue importing these goods excluded from the new postal informal entry process, importers will need to switch to another entry type. These other entry types require the importer to submit more data, and they also require the broker to do more work, which could entail significant broker fees. Importers who are not using the new postal informal entry process will have to provide data for CBP Forms 3461 and 7501 for entry and entry summary, respectively. The time burden for CBP Form 3461 is 10 minutes,⁶⁵ and that of CBP Form 7501 is 5 minutes.⁶⁶ Our estimate for the average hourly wage of importers is \$36.57.⁶⁷ The average costs of the time burdens for submitting CBP Forms 3461 and 7501 are therefore \$6.10 and \$3.05. Furthermore, these entry forms have to be submitted much sooner than the IMDW, which is not due until 7 days after the end of the current month. Due to the present lack

⁶⁵ Source: CBP. *Supporting Statement for Paperwork Reduction Act Submission OMB Number 1651-0024: Entry/Immediate Delivery Application and ACE Cargo Release*. December 1, 2025. Available at https://www.reginfo.gov/public/do/PRAViewDocument?ref_nbr=202511-1651-004. Accessed May 27, 2026.

⁶⁶ Source: CBP. *Supporting Statement for Paperwork Reduction Act Submission OMB Number 1651-0147: Entry Summary*. December 1, 2025. Available at https://www.reginfo.gov/public/do/PRAViewDocument?ref_nbr=202511-1651-003. Accessed May 27, 2026.

⁶⁷ CBP calculated this loaded wage rate by first multiplying the Bureau of Labor Statistics' (BLS) 2024 median hourly wage rate for Cargo and Freight Agents (\$23.99), which CBP assumes best represents the wage for importers, by the ratio of BLS' Q4 2024 total compensation to wages and salaries for Office and Administrative Support occupations (1.4886), the assumed occupational group for importers, to account for non-salary employee benefits. CBP uses an annual growth rate of 2.42% based on the prior year's change in the implicit price deflator, published by the Bureau of Economic Analysis. Source of median wage rate: U.S. Bureau of Labor Statistics. Occupational Employment and Wage Statistics, "May 2024 National Occupational Employment and Wage Estimates United States." Updated April 2, 2025. Available at https://www.bls.gov/oes/2024/may/oes_nat.htm. Accessed June 17, 2025. The total compensation to wages and salaries ratio is equal to the total compensation cost per hour worked for Office and Administrative Support occupations (\$35.86) divided by the wages and salaries cost per hour worked for the same occupation category (\$24.09). See "Table 2. Employer Costs for Employee Compensation for civilian workers by occupational and industry group." Bureau of Labor Statistics, "Employer Costs for Employee Compensation – December 2024." Released March 14, 2025. Available at https://www.bls.gov/news.release/archives/ecec_03142024.pdf. Accessed June 17, 2025. To adjust to 2025 dollars, multiply by the 2023-2024 percent change in the Bureau of Economic Analysis's Implicit Price Deflators for Gross Domestic Product (125.230/122.273-1). See "Table 1.1.9. Implicit Price Deflators for Gross Domestic Product," Line 1 Gross Domestic Product, annual. Bureau of Economic Analysis. Updated May 30, 2025. Available at <https://apps.bea.gov/iTable/?reqid=19&step=2&isuri=1&categories=survey#eyJhcHBpZCI6MTksInN0ZXBzIjpbMl0sImRhdGEiOltbImNhdGVnb3JpZXMlLCJtdXJ2ZXkiXSxbIk5JUEFvVGFiYGVfTGldcCIsljEzIl0sWjYJGaXJzdF9ZZWFyIiwilMjAxNiJdLFsiTGFZdF9ZZWFyIiwilMjAyNCJdLFsiU2NhbGUlLCIwIl0sWjYJTZXJpZXMiLCJBIll1dfQ==>. Accessed June 17, 2025.

of product classification data in the postal environment, CBP does not know what share of postal entries will no longer be eligible for the new postal informal entry process. Therefore, CBP cannot estimate the total cost resulting from some postal shipments having to use a different entry type as a result of the rule.

While CBP assumes for this analysis that these costs will fall entirely on importers, the incidence of the fees is determined by the relative price elasticities of supply and demand. The importers, the final deliver-to parties, the exporters, and the brokers will share the incidence of these costs to varying extents. How much of the incidence each party bears will depend on the relevant price elasticities of supply and demand, which CBP is unable to estimate for this analysis. The costs will result to some extent in reduced quantity demanded and ultimately deadweight loss, which we discuss in a later subsection.

Mail Hiatuses

As filers and FPOs transition to the new postal informal entry process, under the rule there could be temporary hiatuses or reductions of mail from certain countries. The different parties currently importing through the interim postal process may need time to adapt their processes to handle the new data requirements, and importers and FPOs who currently use non-broker qualified parties will need to switch to a licensed customs broker, as discussed above. If the filers or FPOs are unable to adapt immediately, there may be a short period during which postal shipping is not available in certain countries. In that case, the importers and exporters affected by the hiatus would need to ship the goods through a non-postal entry type or wait until the postal mode becomes available again. Either of these options would cost more or be an inconvenience to the importers and the other parties involved. As CBP does not know the extent to which postal shipping might be halted in the short-run, CBP is unable to estimate the costs of this effect.

Deadweight Loss

Although this analysis assumes in the Transfers section below that the quantity of imports will be unaffected by the rule (setting aside any short-run hiatuses), it is likely that the duty increase for postal shipments and other cost increases resulting from the rule will cause importers to import less. This decrease in imports would correspond to a cost to society in the form of deadweight loss. While some of these goods will not be imported under the rule, the fact that they would be imported in the baseline means that the benefit of those imports to the importers exceeds the cost of producing those goods, shipping them, and complying with the baseline entry process. Were importers to decide not to import some shipments because of the rule, society would be missing out on the net gains from trade that would have occurred with those shipments. The deadweight loss from the rule is the total value of this lost surplus. While CBP lacks the data to estimate deadweight loss in this analysis, this could be an important cost of the rule. Also, to the extent that there will be deadweight loss under the rule due to a decrease in imports, there will be a smaller increase in government revenue than CBP’s estimate in the Transfers section below, as there will be fewer shipments.

Total Costs

The rule would increase the annual time burden of submitting the IMDW to CBP, and this cost is shown in Table 4. Due to data limitations, CBP is unable to quantify the other costs that will result from the rule. These unquantified costs include the cost of switching some goods to a different entry type, the cost to some importers of finding a licensed customs broker, the deadweight loss that will result from reduced imports, and possibly a short-run hiatus of postal shipments for some FPOs. While CBP is unable to estimate these costs, it acknowledges that some of them could be significant.

Table 4: Total Quantified Costs under the Rule

Year	Cost
2026	\$87,768
2027	\$175,536
2028	\$175,536
2029	\$175,536
2030	\$175,536

2031	\$175,536
2032	\$175,536
2033	\$175,536
2034	\$175,536
2035	\$175,536
<u>2036</u>	<u>\$87,768</u>

Benefits

In the baseline, postal shipments pay a lower duty rate than non-postal shipments because the former only have to pay Section 122 duties, while the latter pay both Section 122 duties and any other applicable duties. This disparity between postal and non-postal modes will disappear under the rule because postal shipments will be subject to all applicable duties and will start providing to CBP the HTSUS classification data needed to calculate those duties. The rule will therefore lead to an increase in revenue collected by the government. Because this benefit to the government will be balanced out by the loss to the duty payers, we count this effect as a transfer instead of a benefit to society and estimate it in the Transfers section.

While the increased tax revenue is not a benefit per se, the rule does have the benefit of stricter enforcement of trade enforcement actions. U.S. trade law explicitly permits the President to impose tariffs under certain acts of Congress: the Trade Expansion Act of 1962 and the Trade Act of 1974. Section 232 of the Trade Expansion Act of 1962 allows the President to adjust imports if there are threats that impair U.S. national security. Section 201 of the Trade Act of 1974 allows the President to impose temporary trade measures if there is “substantial cause or threat of serious injury” to U.S. industries. Lastly, Section 301 of the Trade Act of 1974 allows the U.S. Trade Representative to impose import restrictions if a trading partner is violating trade agreements or engaging in practices that harm U.S. commerce. In this analysis, CBP refers to duties imposed under the authority of Section 232, 201, or 301 as “trade enforcement actions.” In the baseline, importers and exporters can avoid these trade-enforcement actions by importing through the interim postal process, where these duties (and all non-Section 122 duties) do not

apply. As a result, CBP is unable to strictly enforce measures and resultant duties that have been imposed for purposes other than revenue collection. Because the rule will require shipments subject to trade enforcement actions to use an entry type other than the new postal informal entry process, CBP will be able to pursue the goals of the trade enforcement actions more effectively.

Transfers

Shipments entered through the new postal informal entry process may be subject to higher duties under the rule than in the baseline, resulting in a transfer from duty payers to the U.S. government. As discussed earlier, the President suspended *de minimis* treatment for most importations by executive order, which is already factored into the baseline of this rule. Therefore, CBP does not include the effects of suspending *de minimis* treatment in this rule. However, duty payments on postal shipments could increase because in the baseline the only duties applied to postal shipments are based on the Section 122 duties established by Proclamation 11012. Under the new postal informal entry process, HTSUS classifications will be required for postal shipments, and CBP will use this information to assess all applicable duties, such as those depending on the product classification and country of origin. It is the filers who pay the duties in the postal informal entry process, but these duties can be passed on to other parties to the transaction such as the importer or the supplier.

Because CBP was not previously requiring the collection the HTSUS classifications for postal shipments, it is unable to say what the exact increase in duties on postal shipments would be under the rule. Therefore, CBP estimates the increase by assuming that the same effective average duty rate that is applied to ET11 entries will also apply to postal entries. CBP took a sample of 392,312 ET11 entries from September to November of 2025 and calculated the total duties, taxes, and fees⁶⁸ (referred to here collectively as duties), excluding the IEEPA duties

⁶⁸ The ET 11 entry fees included merchandise processing fees. However, postal entries are exempt from merchandise processing fees, pursuant to 19 CFR 24.23(c)(1)(v).

because the IEEPA duties applied to both postal and ET11 entries (and others).⁶⁹ Dividing those non-IEEPA duties (\$13,847,415) by the total value of the goods in the sample (\$160,675,653) yields 8.62%, the effective average rate of those non-IEEPA duties. From September to November of 2025, \$914,623,378 of postal shipments arrived in the United States. At that rate, CBP calculates that \$3,668,544,318 of postal shipments would arrive in the United States over one year.⁷⁰ Applying the non-IEEPA duties rate of 8.62% to this total, CBP estimates that annual duties from postal shipments would increase by \$316,163,988 under the rule. CBP assumes that -11.63%, the CAGR of postal entries over 2021-2024, is the rate at which annual postal duties would change over the regulatory period. Applying -11.63% growth to the annual duties of \$316,163,988, CBP projects the additional postal duties under the rule during the regulatory period, shown in Table 5. CBP reduces the projected amount in the first and last year by half because the rule takes effect midway through the year and the period of analysis is 10 years, extending to mid-2036. To the extent that postal shipment volumes will be affected by the higher duties or that the composition of postal shipments differs from that of ET11 entries, the true increase in duties will differ from our estimate. CBP also notes that in this analysis it did not quantify any additional tariffs that might be imposed in the future, because CBP did not have enough specific information about the rates and applicability of future tariffs.

Table 5: Projected Increase in Annual Duties from Postal Shipments under Rule

Year	Revenue
2026	\$139,692,528
2027	\$246,884,568
2028	\$218,164,818
2029	\$192,785,998
2030	\$170,359,462
2031	\$150,541,775
2032	\$133,029,453

⁶⁹ Source: data obtained from CBP’s ACE database on December 15, 2025. Similarly, under E.O. 14324, as revised by E.O. 14388, the applicable duty rate for goods shipped via the international postal network is “equal to the rate provided in Proclamation 11012 of February 20, 2026,” which imposed additional duties under Section 122 of the Trade Act of 1974 (19 U.S.C. 2132) (Section 122). Hence, the Section 122 duties are applicable to postal and non-postal shipments in the same manner as the formerly applicable IEEPA duties.

⁷⁰ $\$3,668,544,318 = \$914,623,378 \times (365/91 \text{ days})$.

2033	\$117,554,315
2034	\$103,879,380
2035	\$91,795,231
2036	\$40,558,408

Besides the transfers to the U.S. government through increased duties, taxes, and fees, the rule may also result in transfers to brokers. The rule requires that parties submitting IMDWs to CBP be the owner, purchaser, or duly appointed licensed customs brokers. As a result, clients that have been using non-broker qualified parties to submit IMDWs will switch to using brokers, except for clients whose non-broker qualified party becomes a licensed customs broker so that it can continue submitting the IMDW under the rule.

Net Impact

The rule updates the postal informal entry process so that postal shipments are subject to all applicable duties. To make this change, CBP will require filers to include the product classification and relevant duty rate on the IMDW. Furthermore, goods subject to trade enforcement and trade remedy actions or PGA data requirements will need to make entry some other way than through the new postal informal entry process. The rule will therefore strengthen CBP’s trade enforcement actions and generate revenue from increased duties on postal shipments. The projected duty increase is shown in Table 6.

Table 6: Projected Increase in Annual Duties from Postal Shipments under Rule

Year	Revenue
2026	\$139,692,528
2027	\$246,884,568
2028	\$218,164,818
2029	\$192,785,998
2030	\$170,359,462
2031	\$150,541,775
2032	\$133,029,453
2033	\$117,554,315
2034	\$103,879,380
2035	\$91,795,231
2036	\$40,558,408

These changes to the entry process will also result in costs. Filers will face a larger time burden when submitting the IMDW. Some importers will have to switch to importing through an entry type other than the new postal informal entry process, and some importers and FPOs will need to find a broker if their previous qualified party was not a licensed customs broker. Difficulties during the transition to the new postal informal entry process may cause temporary hiatuses of postal shipments. Finally, the higher duties on postal shipments, along with the higher costs of complying with the entry process, will result in deadweight loss as some importers decide to import less. Due to data limitations, CBP was only able to quantify the cost of the increased time burden of the IMDW. CBP does not anticipate any cost savings from the rule and has analyzed but not quantified the benefits of stricter enforcement of trade enforcement actions.

Table 7 shows the quantified estimates of the costs and net impact under the rule. Table 8 shows the discounted net impact during the regulatory period of mid-2026 to mid-2036. The increase in duties under the rule is not included in these calculations because the revenue is a transfer of value from one party (duty payers) to another (the U.S. government) that will not have a direct net effect on society as a whole. The annualized net impact of the rule is estimated to be a net cost of \$172,980 per year under a discount rate of 3% or \$169,794 under a discount rate of 7%. Other potential impacts discussed in this analysis, including potential increases in broker fees, additional importer compliance burdens for shipments that must use other entry types, possible short-term postal shipment hiatuses, and deadweight loss from reduced imports, are qualitatively described but not quantified, and therefore are not reflected in the quantified net impact estimates of the rule.

Table 7: Quantified Net Impact of Rule (2025 USD)

Year	Costs	Net Impact
2026	\$87,768	-\$87,768
2027	\$175,536	-\$175,536
2028	\$175,536	-\$175,536

2029	\$175,536	-\$175,536
2030	\$175,536	-\$175,536
2031	\$175,536	-\$175,536
2032	\$175,536	-\$175,536
2033	\$175,536	-\$175,536
2034	\$175,536	-\$175,536
2035	\$175,536	-\$175,536
2036	\$87,768	-\$87,768

Table 8: Discounted Net Impact of Rule (2025 USD)

	3% Discount Rate	7% Discount Rate
Present Value	-\$1,475,552	-\$1,192,563
Annualized Value	-\$172,980	-\$169,794

C. Regulatory Flexibility Act

The Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), as amended by the Small Business Regulatory Enforcement Fairness Act of 1996, requires an agency to prepare and make available to the public a regulatory flexibility analysis that describes the effect of a proposed rule on small entities (*i.e.*, small businesses, small organizations, and small governmental jurisdictions) when the agency is required to publish a general notice of proposed rulemaking for a rule. Since a general notice of proposed rulemaking was not necessary for this rule, CBP is not required to prepare a regulatory flexibility analysis for this rule.

D. Paperwork Reduction Act

In accordance with the Paperwork Reduction Act of 1995, Pub. L. 104-13, 109 Stat. 163 (44 U.S.C. 3501 *et seq.*) (PRA), CBP may not conduct, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number assigned by the Office of Management and Budget (OMB). The collection of

information contained in this IFR was submitted to OMB for emergency review and authorization under Section 3507(j) of the PRA.

In accordance with § 3507(j)(1)(A) and (B), CBP determined that the collection of information described in this IFR is needed prior to the expiration of the time periods established under the PRA and is essential to the mission of CBP. Delaying the implementation of this IFR for purposes of providing public notice and comment in accordance with the PRA would be reasonably likely to cause public harm. As noted above in section IV.A, CBP also determined that delaying the publication of this IFR for the purposes of providing notice and comment in general would be impracticable, and contrary to the public interest. It would create a significant threat of serious damage to important public interests. Additionally, in accordance with § 3507(j)(1)(B), CBP determined that it cannot reasonably comply with the provisions of the PRA because public harm is reasonably likely to result if normal clearance procedures are followed.

As discussed in Section IV.B of the preamble to this rule, in recent years there has been a dangerous increase in the volume of low-value packages. This has led to an unacceptable rate of attempted unlawful importations using the *de minimis* processes and has resulted in significant uncollected duties. As such, CBP is making numerous changes to the requirements for informal entries, including changes to a previously approved information collection. For the reasons stated above, CBP has determined that it is necessary to request, under § 3507(j), an emergency authorization for the collection of information discussed in this IFR.

CBP is simultaneously inviting the general public and other Federal agencies to comment on the proposed and/or continuing information collections, pursuant to § 3506(c)(2)(A). This process is conducted in accordance with 5 CFR 1320.8. Written comments and suggestions from the public and affected agencies should address one or more of the following four points: (1) whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (2) the accuracy of the agency's estimate of the burden of the proposed collection of information,

including the validity of the methodology and assumptions used; (3) suggestions to enhance the quality, utility, and clarity of the information to be collected; and (4) suggestions to minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submission of responses. The comments that are submitted will be summarized and included in the request for approval. All comments will become a matter of public record. Such comments can be submitted in the regulatory docket for this IFR or by email to CBP_PRA@cbp.dhs.gov.

Among other things, this IFR will require new data elements on the existing International Mail Duty Worksheet (OMB Control Number 1651-0147).

International Mail Duty Worksheet (1651-0147)

Estimated Number of Respondents: 100

Estimated Number of Total Annual Responses: 1,200

Estimated Time per Response: 6 hours

Estimated Total Annual Burden Hours: 7,200

E. Unfunded Mandates Reform Act of 1995

Title II of the Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-38, UMRA) requires each Federal agency to prepare a written statement assessing the effects of any Federal mandate in a proposed rule or final rule for which the agency published a proposed rule, which includes any Federal mandate that may result in a \$100 million or more expenditure (adjusted annually for inflation) in any one year by State, local, and tribal governments, in the aggregate, or by the private sector.

A written statement under UMRA is not required unless an agency has published a notice of proposed rulemaking. *See* 2 U.S.C. 1532(a). In addition, an action is exempt from UMRA if it is necessary for national security. *See* 2 U.S.C. 1503(5). As discussed elsewhere, this rule is

exempt from notice and comment rulemaking procedures and is necessary for national security.

Accordingly, CBP has not prepared a written statement in connection with this rule.

F. Congressional Review Act

Before a rule can take effect, 5 U.S.C. 801, the Congressional Review Act (CRA), requires agencies to submit the rule and a report indicating whether it is a major rule, to Congress and the Comptroller General. If a rule is deemed a “major rule” by OMB, the CRA generally provides that the rule may not take effect until at least 60 days following its publication. 5 U.S.C. 801(a)(3). However, the CRA provides that if an agency finds good cause that notice and public procedure are impracticable, unnecessary, or contrary to the public interest, the rule shall take effect at such time as the agency determines. 5 U.S.C. 808(2).

The Administrator of the Office of Information and Regulatory Affairs of OMB has determined that this IFR meets the criteria for a “major rule” in 5 U.S.C. 804(2). However, as discussed above, CBP finds good cause exists under 5 U.S.C. 808(2) to issue this rule notwithstanding the timing requirements for major rules under 5 U.S.C. 801(a)(3). As explained above, delaying the effectiveness of the new postal informal entry process provided for in this rule beyond 30 days is impracticable. As explained above, due to the unusual and extraordinary circumstances in the *de minimis* mail environment, delaying the implementation of the regulatory suspension of the *de minimis* administrative exception provided for in this rule beyond the date of publication could result in a gap during the pendency of the notice-and-comment proceedings, thereby allowing illicit drugs, violative intellectual property, and other violative goods to enter the United States. Requiring 60 days for the rule to take effect would pose a threat to the revenue due to the sheer volume of *de minimis* mail shipments that CBP processes on a daily basis without collecting revenue. Thus, this rule has two effective dates: the regulatory suspension of the *de minimis* administrative exception is effective on the date of publication and all other changes, including the new postal informal entry process requirements will take effect 30 days after publication. Until the new postal informal entry process requirements take effect,

importers may use the interim process provided for in Section 3 of E.O. 14324, as revised by E.O. 14388.

V. SIGNING AUTHORITY

In accordance with Treasury Order 100-20, the Secretary of the Treasury delegated to the Secretary of Homeland Security the authority related to the customs revenue functions vested in the Secretary of the Treasury as set forth in 6 U.S.C. 212 and 215, subject to certain exceptions. This regulation is being issued in accordance with DHS Delegation 07010.3, Revision 03.2, which delegates to the Commissioner of CBP the authority to prescribe and approve regulations related to customs revenue functions.

List of Subjects in 19 CFR Part 145

Exports, Lotteries, Postal Service, Reporting and recordkeeping requirements.

For the reasons stated above in the preamble, CBP amends 19 CFR part 145 as set forth below:

PART 145 - MAIL IMPORTATIONS

1. Effective [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], the authority citation for part 145 is amended by adding a specific authority citation for § 145.15 in numerical order to read, in part, as follows:

Authority: 19 U.S.C. 66, 1202 (General Note 3(i)), Harmonized Tariff Schedule of the United States, 1624.

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Section 145.15 is also issued under 19 U.S.C. 1623;

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2. Effective [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], amend § 145.12 by revising paragraphs (a) and (b) to read as follows:

§ 145.12 Entry of merchandise.

(a) *Formal entries*—(1) *Discretionary*. CBP may require formal entry of any mail shipment regardless of value if it is necessary to protect the revenue.

(2) *Required*. Formal entry will be required as follows:

(i) Formal entry is required for every mail importation which exceeds \$2,500 in value, except for special classes of merchandise which can be released without entry (see subpart D of this part), and except as provided in subparts B and C of part 143 and § 10.1 of this chapter.

(ii) Formal entry is required for any merchandise of a class or kind provided for in any absolute or tariff-rate quota, whether the quota is open or closed. In the case of merchandise of a class or kind provided for in a tariff-rate quota, the merchandise is subject to the rate of duty in effect on the date of entry.

(iii) Formal entry is required for merchandise subject to any antidumping or countervailing duty determination, instruction, or order issued by the Department of Commerce; or any other merchandise otherwise precluded by law from eligibility for informal entry.

(iv) Formal entry is required for alcoholic beverages, cigars (including cheroots and cigarillos) and cigarettes containing tobacco, cigarette tubes, cigarette papers, smoking tobacco (including water pipe tobacco, pipe tobacco, and roll-your-own tobacco), snuff, or chewing tobacco.

(v) Formal entry is required for any mail shipment subject to the requirements of another government agency.

(vi) Formal entry is required for any merchandise subject to duties under Chapter 98 or Chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS), or for which duty-free treatment is claimed under Chapter 98 of the HTSUS or pursuant to a Free Trade Agreement.

(3) *Separate shipments*. Separate shipments not exceeding \$2,500 in value, if mailed abroad at different times (as shown by the declaration or other mailing indicia), cannot be combined for the purpose of requiring formal entry, even though they reach CBP at the same

time and are covered by a single order or contract in excess of \$2,500, unless there was a splitting of shipments in order to avoid the payment of customs duty.

(4) *Notice of formal entry requirement.* When a formal entry is required, the addressee will be notified of the arrival of the shipment and of the method by which entry is to be made. If the shipment is addressed to a point which is not a CBP port or customs station, the port of entry specified in the notice will be the port nearest the destination of the shipment. When a formal entry is filed, it must contain all the statistical information as provided in § 141.61(e) of this chapter.

(b) *Mail and informal entries—(1) Preparation of entry form.* Except as provided in paragraphs (a), (c), (d), and (e) of this section, for each eligible shipment not exceeding \$2,500 in value which is to be delivered by the Postal Service, a party with the right to make entry under § 143.26(a) of this chapter must transmit the informal mail entry, as provided in paragraph (b)(3) of this section, and pay the applicable rate of duty as provided for in paragraph (b)(2) of this section.

(2) *Rates of duty and payment.* Merchandise released under a mail informal entry will be dutiable at the rates of duty in effect when the preparation of the entry is completed. Preparation of the entry is completed when the entry is properly transmitted to CBP. Payment must be transmitted via Pay.gov no later than the 7th day of the month following the arrival of the shipment.

(3) *Postal informal entry process.* The following data elements are required to be transmitted to CBP via email no later than the 7th day of the month following the arrival of the shipment(s):

- (i) Filer Code;
- (ii) Bond Number;
- (iii) Description of Merchandise;
- (iv) Country of Origin of Merchandise;

- (v) All applicable 10-digit HTSUS classification(s);
- (vi) Quantity/weight (conditional and required ONLY if using a specific duty rate);
- (vii) Duty Rate;
- (viii) Value;
- (ix) Total Duty Owed;
- (x) Carrier;
- (xi) Flight/Conveyance Number;
- (xii) Tracking Number (generated by the foreign post operator);
- (xiii) Arrival Port; and
- (xiv) Arrival Date.

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3. Effective [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], add § 145.15 to read as follows:

§ 145.15 Bonding requirements for informal mail entries.

Each shipment valued at \$2,500 or less which is to be delivered by the United States Postal Service, pursuant to § 145.12(b), will not be released from CBP custody unless a single transaction or continuous bond containing or meeting the bond conditions set forth in § 113.62 of this chapter has been transmitted to CBP pursuant to part 113 of this chapter, and has been secured by an approved corporate surety, or cash deposits as provided for in § 113.40 of this chapter.

4. Effective [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*], revise § 145.31 to read as follows:

§ 145.31 Importations not over \$800 in value.

(a) Except as provided in paragraph (b) of this section, the port director will pass free of duty and tax, without preparing an entry as provided for in § 145.12, packages containing

merchandise having an aggregate fair retail value in the country of shipment of not over \$800, subject to the requirements set forth in §§ 10.151 and 10.153 of this chapter.

(b) The exemption provided in paragraph (a) of this section is suspended for merchandise arriving through the international postal network until such time as CBP determines that the application of the exemption is no longer inconsistent with the purpose of 19 U.S.C. 1321(a), no longer jeopardizes the revenue, and no longer facilitates unlawful importations. Notice of a modification or revocation of this suspension will be announced by the Commissioner in the *Federal Register*.

Rodney S. Scott,
Commissioner,
U.S. Customs and Border Protection.

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