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**DEPARTMENT OF HOMELAND SECURITY**

**U.S. Customs and Border Protection**

**19 CFR Part 10**

**[USCBP-2026-0760; CBP Dec. 26-12]**

**RIN 1685-AA44**

# Indefinite Suspension of the De Minimis Exemption for Merchandise Arriving Through All Modes Other Than the International Postal Network

**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 via all modes other than through the international postal network. This indefinite suspension means that all entries of merchandise valued at $800 or less arriving through all modes other than the international postal network must utilize formal or informal entry procedures.

**DATES:** This interim final rule is effective on [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]. 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-2026-0760.

*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.

**SUPPLEMENTARY INFORMATION:**

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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 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

[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 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.

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), and stated that CBP should continue to inspect such goods and collect applicable duties, taxes, fees, exactions, and charges on such shipments.

Consistent with the policy objectives encapsulated by these Executive Orders, and independently pursuant to CBP's own statutory authorities, 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 any mode other than 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). Although this rulemaking is implementing an indefinite suspension of the *de minimis* administrative exemption for merchandise valued at $800 or less arriving by all modes other than through the international postal network, CBP is also publishing a concurrent rulemaking announcing*, inter alia*, an indefinite suspension of the *de*

[3] 91 FR 9437 (Feb. 25, 2026).
[4] 91 FR 9433 (Feb. 25, 2026).

*minimis* administrative exemption for merchandise valued at $800 or less arriving through the international postal network.[5]

Specifically, and as discussed in more detail below, this rulemaking addresses certain challenges CBP faces 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).

**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, 130 Stat. 122, authorizes the Secretary of the Treasury,[6] "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

[5] 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.

[6] 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.

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."[7] 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.[8]

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 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.

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[7] *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.

[8] *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 *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.

*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 appraisement, 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.[9] Informal entry procedures are authorized by 19 U.S.C. 1498(a)(1)(A) for shipments of merchandise valued at $2,500 or less, and may incorporate formal entry procedures appearing in 19 U.S.C. 1484 and 1485.[10] 19 U.S.C. 1498(b). Informal entry regulations are generally found in 19 CFR part 143, subpart C. 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

[9] 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.

[10] 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.

purposes of admissibility, revenue protection, or the efficient conduct of customs business. 19 CFR 143.22.

Additionally, specific procedures for imported shipments arriving through the international postal network, including informal entries valued at $2,500 or less, 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 through the international postal network and imposing new requirements for filings in the mail environment.

**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."[11] At that time, the amount of duty to be collected for these low-value shipments was deemed to be so 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."[12] 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.[13]

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

[12] 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.

[13] 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).

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.[14] 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.[15] 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.[16] 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.[17] Otherwise, CBP has not made any significant changes to the regulatory requirements since 1995. In those intervening three decades, however, there have been significant changes in the trade environment relating to the *de minimis* exemption.

As noted above, E.O. 14324 suspended duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C). 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 the *de minimis* suspension for all merchandise arriving via all modes other than through the international postal network in its regulations pursuant to the authority provided for in 19 U.S.C. 1321.[18]

Because these shipments of merchandise valued at $800 or less 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, these shipments will need

[14] T.D. 94–71 (59 FR 43283 (Aug. 23, 1994))
[15] T.D. 95-31 (60 FR 18983 (Apr. 14, 1995)).
[16] 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.
[17] CBP Dec. No. 16-13 (81 FR 58831 (Aug. 26, 2016)).
[18] As noted elsewhere, CBP is also publishing a concurrent rulemaking regarding the suspension of the *de minimis* exemption for merchandise arriving via the international postal network.

to use an appropriate entry type, such as the existing informal entry procedures for merchandise valued at $2,500 or less.

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 the *de minimis* suspension for merchandise arriving via all modes other than 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. 1321(a)(2)(C) is no longer necessary 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 Test[19] 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. 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.[20] 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.

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[19] 84 FR 40079 (Aug. 13, 2019), suspended by 90 FR 42418 (Sept. 2, 2025).
[20] Source: CBP's Automated Targeting System (ATS) Data.

With certain exceptions, shipments claiming the *de minimis* exemption could previously be entered by presenting a bill of lading or a manifest listing each bill of lading.[21] This entry process is termed the "release from manifest" process, and it generally permits shipments to be released from CBP custody based on the information provided on the manifest or bill of lading.

The release from manifest process is a slow and labor-intensive process to administer, ill-suited to the increase in the volume of merchandise claiming the exemption authorized by 19 U.S.C. 1321(a)(2)(C). A CBP officer must review each entry and make a determination regarding release. While this process may have been manageable historically, the sheer volume of increasing imports and the breadth of the hazards and revenue risks posed in today's e-commerce environment strain the resources available for enforcement at ports of entry, making the continued use of this process untenable for the long-term.

With the release from manifest process, the burden on CBP to make timely withhold or release decisions regarding the merchandise increases when using the limited data from the manifest or bill of lading. The data submitted as part of a standard manifest or bill of lading, documents not specifically designed for entry purposes alone, are generally insufficient or too vague for CBP to effectively target merchandise, make admissibility decisions in a timely manner, and ensure that the merchandise is not subject to any partner government agency (PGA) requirements.[22] For example, the data provided on a manifest or bill of lading often does not adequately identify the entity causing the shipment to cross the border, the final recipient, or even the contents of the package. With the dramatic increase in shipments that only provide minimal data, CBP has been left with fewer data points about a greater number of shipments. Further, many of these shipments using the release from manifest process were likely

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[21] 19 CFR 143.23(j)(3), (k).

[22] "Shipments that have PGA data reporting requirements, or require the payment of any duties, fees, or taxes [could] not benefit from the use of . . . the 'release from manifest' process, and [were required to] be entered using [an] appropriate informal or formal entry process." 89 FR 2632 (Jan. 16, 2024). The Entry Type 86 Test authorized shipments subject to PGA data requirements to claim the *de minimis* exemption if entered through the test.

undervalued or incorrectly presented for release from manifest and thus should not have qualified for the *de minimis* exemption.[23]

Moreover, shipments released under a type 86 entry, *i.e.*, the voluntary electronic entry type CBP established in 2019 for qualifying low-value shipments, still required labor-intensive processing of additional data for purposes of validating entry information and conducting targeting and seizures of illicit merchandise, such as firearms, counterfeit merchandise, prohibited items, illicit fentanyl, and other illicit drugs. Similarly, CBP has also determined that goods entered through the Entry Type 86 Test were often undervalued, misclassified, or failed to comply with applicable PGA requirements.[24] Despite the additional data provided to CBP and PGAs as part of the Entry Type 86 process for qualifying shipments, the unabated volume in shipments continued to pose significant challenges in conducting effective targeting and enforcement.

In an attempt to account for these issues, CBP modified the Entry Type 86 Test in 2024 to require submission of entry data at any time prior to, or upon, arrival of the cargo, to facilitate targeting and enforcement efforts, instead of allowing it to be submitted up to 15 days after arrival, as the original 2019 test notice permitted.[25] This modification was intended to provide CBP with sufficient data upon importation to determine admissibility and compliance with applicable legal requirements. Following the issuance of E.O. 14324, type 86 entries could no longer be used, and entry filers were required to use an alternate entry type for shipments valued at $800 or less.[26]

Ultimately, there has been no reduction in the overwhelming volume of low-value shipments entering the United States. As noted above, CBP's regulations require limited data on *de minimis* shipments for CBP to assess their admissibility and determine whether duties are

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[23] Source: CBP Office of Field Operations (OFO) subject matter experts provided summary information from the FY24 E-Commerce Compliance Measurement analysis which included violation statistics from release from manifest and type 86 entries.
[24] OFO subject matter experts estimate that 34.8 million violations occurred in type 86 entries in FY 2024. *Id.*
[25] 89 FR 2630 (Jan. 16, 2024).
[26] *See* 90 FR 42418, 42420 (Sept. 2, 2025).

owed, which impedes CBP's ability to ensure compliance with applicable U.S. laws and regulations, and to protect the revenue. Moreover, the rise of novel and intricate e-commerce business models utilizing the *de minimis* exemption have complicated and added to the traditional array of parties involved in an import transaction. New or infrequent importers, by definition, possess less familiarity with U.S. customs laws and regulations, which can lead to the attempted importation of non-compliant goods or misclassified or undervalued merchandise, requiring additional effort on CBP's part to educate and ameliorate stakeholders in addition to the costs to intercept, process and dispose of non-compliant goods.

*2. Attempted Unlawful Importations*

There is an apparent perception amongst transnational criminal organizations and other bad actors that low-value shipments 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.[27]

As noted above, the overwhelming volume of low-value shipments 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. Indeed, as discussed above, CBP determined that many goods entered through the

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[27] *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 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).

Entry Type 86 Test were undervalued, misclassified, or failed to comply with applicable PGA requirements. Despite the additional data provided to CBP and PGAs as part of the Entry Type 86 process for qualifying shipments, the unabated volume in shipments continued to pose significant challenges in conducting effective targeting and enforcement.

Moreover, the fact that many consumers ordering goods online 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 volume of shipments, and the significant burdens that *de minimis* merchandise imposes on CBP relating to targeting and processing, allowing for the *de minimis* exemption to remain in place for merchandise arriving via all methods other than 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 by E.O. 14324.

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 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 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 and automated 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 have thereby significantly reduced the burden on CBP personnel pertaining to general duty collection and enforcement.[28]

Moreover, the revenue that the government has 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.[29] 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.

As a result of the challenges addressed above, CBP is 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 via all modes other than through the international postal network. By requiring the use of the existing formal and informal entry processes, CBP will receive additional data on the merchandise entering the United States and will be in a better position to enforce U.S. customs and trade laws.

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

[28] 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.

[29] 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).

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 Section 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,[30] and further experience with the Entry Type 86 Test, 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 was intended to assist CBP in acquiring additional data regarding shipments claiming the *de minimis* exemption, 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 issues CBP faces in the *de minimis* environment. Those proposed approaches, separately or

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

together, do not as effectively remove the unlawful-importation concern for all low-value imports that could qualify for the *de minimis* exemption, does not adequately address administrative expense or revenue concerns, and raises significant circumvention and evasion concerns. Indeed, 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, 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 by all modes other than 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 for merchandise arriving via all modes other than 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.[31] But unlawful importation concerns exist for all low-value imports that could qualify for

[31] 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

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. 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 as this rule protect the revenue or prevent unlawful importations as this rule.

Moreover, additional entry requirements without the suspension of the *de minimis* exemption do not as effectively prevent unlawful importation. The additional expense from importation through the collection of duties and fees otherwise not collected under the *de minimis* exemption will disincentivize importation of unlawful goods through ordinary international commerce as opposed to other avenues where there are other effective safeguards to

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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).

police unlawful importation, allowing more effective combatting of unlawful importations. In CBP's judgment, this rule is more reasonable than and preferable to this alternative approach.

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 or 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* Exemption**

*1. Suspension of the De Minimis Administrative Exemption for Merchandise Arriving by All Modes Other Than 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) for merchandise arriving by all modes other than through the international postal network.[32] Accordingly, this rule amends 19 CFR 10.151 to indefinitely suspend the *de minimis* exemption at 19 U.S.C. 1321(a)(2)(C) for merchandise arriving by all modes other than through the international postal network. Any subsequent modification or revocation of this suspension will be announced in the *Federal Register*. Therefore, another appropriate entry type must be filed for merchandise that would have previously qualified for the *de minimis* exemption prior to its suspension.

[32] Again, CBP issues this rule independently of the Executive Orders.

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 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.

*2. 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 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* 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)

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[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.").

[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).

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

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—outweigh any reliance interests created by a prior policy allowing the *de minimis* exemption for low-value imports and any benefits from a prior policy allowing the *de minimis* exemption for low-value imports.

## III. EXPLANATION OF AMENDMENTS TO THE CBP REGULATIONS

CBP is amending 19 CFR 10.151, in accordance with the requirements discussed above. Along with other conforming amendments in § 10.151(a), CBP is adding a new paragraph (b), stating that the *de minimis* exemption under 19 U.S.C. 1321(a)(2)(C) is indefinitely suspended for merchandise arriving via all modes other than through the international postal network. CBP is also adding a cross-reference to 19 CFR 145.31, which addresses the availability of the exemption for merchandise arriving through the international postal network.

CBP's determinations in this interim final rule are intended to apply across all persons and circumstances covered by the rule, for the reasons described in this preamble. CBP would have adopted this interim final rule even if it applied only to a subset of those persons or circumstances. Accordingly, if the application of this interim final rule to any particular person, category of persons, or specific circumstances is held unlawful or unenforceable, CBP intends that the rule continue to apply to other persons and circumstances to the maximum extent permitted by law. For example, if the rule were limited or set aside as applied to a particular mode of transportation or operational environment for whatever reason, CBP would intend that it continue to apply to other modes and environments.

## 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. But there are exceptions. As relevant here, the requirements of the APA, including advance notice and comment, do not apply to the extent that a rulemaking involves a foreign affairs function of the United States. 5 U.S.C. 553(a)(1). Further, the APA provides an exception to advance notice and comment "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).

In CBP's judgment, advance notice and comment is not required here for two independent reasons. First, this rule involves a foreign affairs function of the United States. 5 U.S.C. 553(a)(1). Second, CBP finds that there is good cause to except this rule from advance notice and comment because advance notice and public comment here is impracticable and contrary to the public interest. 5 U.S.C. 553(b)(B).

*Foreign Affairs Function*

This rule involves a foreign affairs function of the United States, so notice and comment is not required. Proceeding before notice and comment will prevent definitely undesirable international consequences.[36] It will allow the 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

[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.'").

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 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

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[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).

[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).

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.

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 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.[40]

The President's actions under IEEPA confirm that the foreign affairs function exception applies here.[41] In E.O. 14324, 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." To address these threats, E.O. 14324 suspended the *de minimis* exemption, and, among other things, mandated certain filing requirements for shipments that qualified for the *de minimis* exemption prior to the effective date of the order (requiring entry using an appropriate electronic entry type in ACE by a party qualified to make such entry).

This interim final rule addresses those same foreign threats, consistent with the President's direction and foreign-policy priorities. Specifically, as discussed above, this interim final rule implements a regulatory suspension of the *de minimis* exemption for merchandise

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[40] *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).

[41] *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).").

arriving via all modes other than through the international postal network under CBP's own statutory authority to address those foreign threats discussed in E.O. 14324 and related Executive Orders. Therefore, this interim final rule involves foreign affairs functions of the United States.

*Good Cause*

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.[42] CBP finds that 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.[43] 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 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

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[42] *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).

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

the Administration's direction and foreign policy priorities. Indeed, 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 in the *de minimis* environment, this interim final rule suspends the availability of the *de minimis* exemption for merchandise arriving via all modes other than through the international postal network, thus requiring the use of another method of entry that will provide CBP with more accurate and relevant data and aid in targeting, processing, protecting the revenue of the United States, and most importantly, protecting the health and safety of the public.

Given the critical public health and safety implications of continued shipments of illegal opioids into the United States, in particular in the *de minimis* environment, to delay the implementation of this rule would be impracticable and contrary to the public interest.[44]

With this rulemaking, CBP is addressing various issues threatening public safety and posing risks to revenue in the *de minimis* environment, while directing lawful importers to other suitable processes of entry. This in turn allows CBP to more effectively interdict illicit drugs, goods that violate intellectual property rights, contraband, and misclassified merchandise, and to protect the revenue. 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 utilizing 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 to process shipments on CBP continued to grow. Moreover, by suspending the availability of the *de minimis* exemption and requiring the use of

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[44] *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).

another suitable method of entry, CBP is better able to accurately collect all duties owed without posing a significant burden on CBP personnel due to the technological advances pertaining to duty collection and targeting, enforcement, and processing. Accordingly, it would be impracticable and contrary to the public interest to further delay these requirements, which are meant to protect the American public from dangerous and illegal goods entering from abroad, and to protect the revenue of the United States.

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. CBP published this rulemaking with a request for comments to allow the public to weigh in on the regulatory changes. CBP will consider all timely submitted comments in determining whether and, if so, how to revise the rule in a subsequent final rulemaking. 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."

The Office of Management and Budget (OMB) has designated this rule a "significant regulatory action" under section 3(f) of Executive Order 12866, although not economically

significant under section 3(f)(1). 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 estimates that this rule would result in no new costs, benefits, or transfers compared to the baseline where the *de minimis* exemption has already been suspended by Executive Order 14324.

**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."[45] The duties potentially owed for such shipments were considered *de minimis* because the revenue associated with collecting the duties that would have been owed would not cover 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.[46] Such shipments were not subject to the same formal customs entry procedures and data requirements as higher-value shipments entering the United States.[47]

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[45] Customs Administrative Act of 1938, Pub. L. 75-721, 52 Stat. 1077, 1081 (1938).
[46] 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).
[47] *See* 60 FR 18983.

In 2016, TFTEA increased the administrative exemption from $200 to $800.[48] 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.[49] 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.

Since 2016, 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[50] Test in which CBP authorized a voluntary 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. The dramatic increase in the volume of *de minimis* shipments accelerated overwhelmingly during the COVID-19 pandemic and has shown no signs of returning 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.[51] Today, the crushing volume of these shipments imposes a significant and costly burden on CBP relating to targeting and processing the shipments.

To facilitate the flow of legitimate trade while also mitigating risks associated with the substantial increase in the number of low-value shipments, in September 2019, CBP launched a test program, called the "Entry Type 86 Test."[52] The test program was voluntary and open to all trade participants, and it modernized the submission of entry data, including additional data required under the test, for these *de minimis* shipments by providing for an electronic entry and clearance process. This process resulted in faster clearance times for these shipments and

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[48] 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.
[49] 81 FR 58831 (Aug. 26, 2016).
[50] 84 FR 40079 (Aug. 13, 2019); suspended by 90 FR 42418 (Sept. 2, 2025).
[51] Source: CBP's Automated Targeting System (ATS) Data.
[52] 84 FR 40079 (Aug. 13, 2019).

reduced the amount of manual time that must be spent by CBP officers clearing goods that were considered low risk based on the data CBP received, as compared to the "release from manifest" process, discussed in more detail below.

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.[53]

On July 30, 2025, the President signed Executive Order 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.[54]

On February 20, 2026, the President signed Executive Order 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), and confirmed that CBP should continue to collect applicable duties, taxes, fees, exactions, and charges on such shipments.

On February 20, 2026, the President signed Executive Order 14389 (Ending Certain Tariff Actions), which ended certain *ad valorem* duties that were imposed under IEEPA and implemented under certain Executive Orders (including the Executive Orders listed in previous

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

[54] 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).

paragraphs) while leaving in place the underlying national emergency declarations and other measures adopted under those orders.

Under current regulations, shipments claiming the *de minimis* exemption generally require minimal data for entry purposes. With certain exceptions, shipments claiming the *de minimis* exemption may be entered by presenting a bill of lading, or a manifest listing each bill of lading. This entry process is termed the "release from manifest" process, and it generally permits shipments to be released from CBP custody based on the information provided on the manifest or bill of lading.

The release from manifest process is a slow and labor-intensive process, ill-suited to the recent increase in volume of merchandise claiming the exemption under 19 U.S.C. 1321(a)(2)(C). A CBP officer must review each entry and provide a determination regarding release. While this process may have been sustainable before 2016, the sheer volume of imports and the breadth of security and revenue risks posed in today's e-commerce environment strain the resources available for enforcement at ports of entry, making the process untenable. Moreover, the data currently provided on the standard manifest is insufficient for CBP to effectively target and inspect merchandise and provide admissibility decisions in a timely manner, and to identify whether the merchandise is subject to any PGA requirements.[55] The data often does not adequately identify the entity causing the shipment to cross the border, the final recipient, or the contents of the package. With the dramatic increase in shipments that only provide minimal data, CBP is left with little information with which to determine admissibility for an increasing number of shipments.

Some shipments that were ineligible for the release from manifest process due to PGA requirements were instead eligible for the voluntary Entry Type 86 Test. However, despite some benefits, goods entered through the Entry Type 86 Test were often found to be undervalued or

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[55] Shipments that are subject to PGA data requirements are not eligible for the release from manifest process.

misclassified and frequently failed to comply with applicable PGA requirements. Despite the additional data provided to CBP and PGAs as part of the electronic Entry Type 86 process for qualifying shipments, the volume of shipments, coupled with the inaccuracy of data provided, imposed significant challenges in conducting effective targeting and enforcement. Shipments released under a type 86 entry still required labor-intensive processing of data for purposes of validating entry information and conducting seizures of illicit merchandise such as firearms, prohibited items, illicit fentanyl, and other illicit drugs. CBP modified the test in 2024 to require submission of entry data at any time prior to or upon arrival of the cargo, to assist with targeting and enforcement efforts. This modification enabled CBP to better interdict shipments of illicit merchandise, but data sufficiency challenges persisted.

**Purpose of Rule**

CBP had been overwhelmed by the number of *de minimis* 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 Executive Order 14324, the administrative exemption was suspended for most importations in 2025.

This rule aims to align the regulations with current policy that includes the suspension of the administrative exemption for non-postal shipments. CBP is amending its regulations under its own authorities to suspend the use of the Section 321(a)(2)(C) administrative exemption for non-postal shipments and is promulgating a separate rule that suspends the use of the administrative exemption for postal shipments. As a result, the "release from manifest" process will no longer be available for formerly *de minimis* shipments pursuant to Section 321(a)(2)(C).

*Suspension of the De Minimis Exemption*

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 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. Executive Order 14324 suspended use of the administrative exemption for most importations in 2025, and Executive Order 14388 continued the suspension of the administrative exemption. To align the regulations with current policy that includes the suspension of the administrative exemption for non-postal shipments, CBP is amending its regulations under its own authorities to suspend the use of the Section 321(a)(2)(C) administrative exemption for non-postal shipments and is promulgating a separate rule that suspends the use of the administrative exemption for postal shipments. As a result, the "release from manifest" process will no longer be available for formerly *de minimis* shipments pursuant to Section 321(a)(2)(C). CBP has also suspended the Entry Type 86 Test.[56] This leaves Entry Type 11 as the main appropriate informal entry method for these shipments, although formal entry remains an option. With the suspension of *de minimis,* importers will need to provide additional data for these shipments compared to the old *de minimis* processes. The data elements that are required for an Entry Type 11 provide much more information to CBP than under the "release from manifest" process for *de minimis* and better aid CBP's efforts to protect the revenue of the U.S. Government and ensure the safety of American consumers.

While CBP is exercising its own authority to suspend *de minimis*, Executive Order 14324 has been in effect since August 29, 2025, and the statutory repeal of the basis for *de minimis* will

[56] 90 FR 42418 (Sept. 2, 2025).

take effect starting on July 1, 2027. This rule does not, in practice, change the existing suspension of *de minimis*; 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* to belong to the Executive Order (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* that would have otherwise belonged to the Executive Order between the date of change in the Executive Order 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.

**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, 44 U.S.C. 3507), an agency 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 OMB. This rule does not create or change any collection of information.

**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 in this document, 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 does not meet the criteria for a "major rule" in 5 U.S.C. 804(2) as this rule merely implements the status quo in the regulations, without any associated costs.

**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 10**

Bonds, Exports, Imports, Reporting and recordkeeping requirements, Trade agreements.

For the reasons stated above in the preamble, CBP amends 19 CFR part 10 as set forth below:

**PART 10 - ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.**

1. The general authority citation for part 10 continues to read as follows:

**Authority:** 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)), 1321, 1481, 1484, 1498, 1508, 1623, 1624, 4513.

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2. Revise § 10.151 to read as follows:

**§ 10.151 Importations not over $800.**

(a) Subject to the conditions in § 10.153, and subject to the provisions of paragraph (b) of this section, the port director shall pass free of duty and tax any shipment of merchandise, as defined in § 101.1 of this chapter, imported by one person on one day having a fair retail value, as evidenced by an oral declaration or the bill of lading (or other document filed as the entry) or manifest listing each bill of lading, in the country of shipment not exceeding $800, unless he has reason to believe that the shipment is one of several lots covered by a single order or contract and that it was sent separately for the express purpose of securing free entry therefor or of avoiding compliance with any pertinent law or regulation. Merchandise subject to this exemption shall be entered under the informal entry procedures (see subpart C, part 143, and §§ 128.24, 145.31, 148.12, and 148.62 of this chapter).

(b) The exemption provided in paragraph (a) of this section is suspended for merchandise arriving via all modes other than 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*. For provisions regarding the availability of the exemption provided in paragraph (a) for merchandise arriving through the international postal network, see § 145.31 of this chapter.

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

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