

**Updated standard operating procedures for  
customs clearance of air import services in the  
United States!**

# **Standard Operating Procedures for Customs Clearance of Air Freight Operations in the United States**

*Standard Operating Procedure*

*for US Air Import Customs Clearance*

**V2.0 | Covers the latest CBP policies from 2025 to 2026**

(De Minimis Global Suspension / Enhanced ACAS / Section 122 / Section 301

Adjustment)

Scope of application: Chinese mainland → Entire United States (air import)

Target positions: Operations Specialist / Customer Service

Representative / Overseas Customs Clearance Agent / Salesperson / Compliance Officer

Version V2.0 | Effective Date: May 20, 2026

## Revision Record

versions	release date	Main revisions	authorized strength	ratify
V1.0	2025-XX-XX	first release	operation department	director of operations
<b>V2.0</b>	2026-05-20	Major policy updates: 1. Reflects the Global Suspension	Compliance Team	director of operations

versions	release date	Main revisions	authorized strength	ratify
		<p>of Section 321 (effective on 2025-08-29);</p> <p>2. Type 86 declaration channel is abolished, all commercial packages must go through Formal/Informal;</p> <p>3. Adds new data elements for Enhanced ACAS (effective on 2025-11-21);</p> <p>4. Updates the upper and lower limits of FY2026 MPF;</p> <p>5. Rewrites the tariff stacking chapter (Section 122 + 301 + 232);</p> <p>6. Adds a special chapter for small packages/express delivery</p>		

versions	release date	Main revisions	authorized strength	ratify
		clearance;  7. New tariff rules for international postal packages (based on IEEPA or fixed amount).		

Declaration: The policy figures (tax rates, fee caps, thresholds) mentioned herein are subject to the date of release. The policies of agencies such as CBP, USTR, and FDA are frequently updated. Please verify the official announcements in real time during operation. The content marked  $\triangle$  in this document must be based on the latest announcements.

## Chapter 1 Objectives, Scope of Application and Important Declaration

### 1.1 The purpose of compilation

Standardize the customs clearance procedures for the company's air import business from the United States, ensuring:

- Accurate and compliant declarations, in line with the latest requirements of the U.S. Customs (CBP) and other agencies (PGA);
- Controllable timeliness, with the main documents being cleared without any issues after arrival at the port;
- Complete documentation and traceable processes, facilitating post-event review and customs audits (CBP Audit);
- Reduction in inspection rates, detention fees, delay fines, and tax reparation risks.

## 1.2 range of application

- **Origin:** Entire Chinese mainland (including Hong Kong for transshipment);
- **Destination:** Air import customs clearance to 50 states of the United States + Puerto Rico;
- **Trade terms:** All terms such as EXW / FOB / CIF / DDP / DDU;

• **Goods types:** General trade, B2C e-commerce small packages, cross-border samples, exhibits, personal items.

Not applicable: Sea freight / Truck / Railway import; U.S. export business.

### 1.3 Important Statement - Regarding Policy Timeliness

**⚠ Refer to the official announcement for details.**

All specific figures mentioned in this article (tariff rates, MPF upper and lower limits, Section 321 thresholds, PGA validity periods, etc.)

are subject to the official announcements made by CBP/USTR/FDA and other authorities prior to the compilation date (May 2026).

There have been several significant changes in the US import policy during the period 2024-2026 (please refer to Chapter 3).

Before each declaration, the operators must verify the following official sources in real time:

- ① CBP CSMS announcement (<https://content.govdelivery.com/accounts/USDHSCBP>)

- ② USTR tariff list (<https://ustr.gov>)
- ③ HTSUS online query (<https://hts.usitc.gov>)
- ④ FDA Industry announcement (<https://www.fda.gov/industry>)

In case of any conflict between this article and the above official sources, the official sources shall prevail and the compliance specialist shall be notified immediately to update this article.

## **Chapter 2 Major Policy Changes in 2025 - 2026 (Core Update This Time)**

Over the past 18 months, the US import policy has undergone the most significant change in 20 years. This chapter summarizes all the changes that air freight business personnel must be aware of. All positions are required to finish reading this chapter first before proceeding to the subsequent procedures.

### **2.1 Change Overview Table**

effective date	Changes	The practical impact on air freight customs clearance
2025-05-02	<b>Cancellation of De Minimis for Goods from China/Hong Kong</b>	Goods originally produced in Hong Kong of a value not exceeding \$800 lose the tax exemption under Section 321 and must go through formal declaration and payment of taxes.
2025-08-29	<b>Section 321 Global Pause (EO 14324)</b>	All countries and all non-postal commercial parcels are no longer eligible for the \$800 tax exemption. The Type 86 declaration channel has been closed; the ACE system has rejected all Section 321 manifests and Type 86 cargo releases.
2025-08-29	<b>New tariffs for international postal parcels</b>	Packages entering the United States via international postal services (USPS/Worldwide Postal) are subject to customs duties. The carrier can choose (1) to calculate based on the IEEPA tariff rate ratio, or (2) for the first 6 months, to use a fixed amount (\$80/\$160/\$200, according to the tariff level of the country of origin).

effective date	Changes	The practical impact on air freight customs clearance
2025-10-01	<b>FY2026 MPF Adjustment</b>	Formal Entry MPF percentage remains at 0.3464%, with the minimum being \$33.58 and the maximum being \$651.50; Informal automated option is \$2.69.
2025-11-21	<b>Enhanced ACAS take effect</b>	ACAS has added several mandatory/conditional data elements, with a 12-month transition period. Starting from November 21, 2026, CBP will enforce strict regulations.
2026-02-01	<b>Section 232 steel-aluminum upgrade</b>	Steel and aluminum products Section 232 has increased from 25% to 50%, with no country-specific exemptions; copper, semiconductors, and specific types of wood are also included.
2026-02-20	<b>The Supreme Court overturned the IEEPA tariffs.</b>	The Supreme Court ruled that the IEEPA tariffs were unconstitutional, but Sections 122, 301, and 232 remained unaffected and continued to be applied.

effective date	Changes	The practical impact on air freight customs clearance
2027-07-01	<b>Permanent legislation abolishing De Minimis</b>	The "One Big Beautiful Bill Act" (signed on 04 July 2025) stipulates that the de minimis threshold of \$800 will be permanently abolished.

## 2.2 The 3 Most Important Changes (Must Read)

### Change ① Section 321 / Type 86 completely fails

★ **This is the biggest change in 2025.**

Past: For each shipment, the value must be ≤ \$800, and only one shipment per recipient on the same day is eligible for tax exemption and simplified declaration (Type 86).

Now (as of August 29, 2025): Regardless of the value of the goods, regardless of the origin country, and regardless of whether it is for commercial purposes, all non-postal air freight packages must go through Informal Entry (Type 11) or Formal Entry (Type 01), and all tariffs and taxes must be paid.

ACE System Mechanism: CBP has disabled Section 321 manifest filing and

Type 86 cargo release in the ACE system. The system will automatically reject it, and there is no room for "trial". Impact on small package e-commerce business: The "direct mail + tax exemption" channel that Shein / Temu / full custody models relied on in the past has been completely closed. Now they must switch to "collective shipping Formal Entry → US warehouse delivery", "overseas warehouse DDP", "dispersed batch centralized declaration" and other models.

## **Change ② Enhanced ACAS — Mandatory data expansion declaration**

★ **Effective on 2025-11-21 (with a 12-month transition period until 2026-11-21)**

ACAS (Air Cargo Advance Screening) has added several mandatory and conditional data elements based on the original 7 core data items, aiming to more accurately identify high-risk goods.

The newly added mandatory/conditional data includes: detailed contact information of the shipper/receiver, shipping frequency code, unmasked IP

address, HTS code (in some cases), etc.

Submission entity: Airlines or authorized ACAS Filer (such as some large freight forwarders); the submission time requirement remains unchanged, still "as early as possible, no later than before loading".

Important: Although CBP has given a 12-month transition period, it is recommended that companies complete the system integration and data collection adjustments 100% by November 2026; otherwise, after 2026-11-21, they will face DNL (Do Not Load, rejection for loading).

### **Change ③ Tariff stacking structure change (2026)**

**★ Current tariff layers for Chinese goods:**

Layer 1: MFN Base Tariff — General column rates in HTS codes (0% to over 30%);

Layer 2: Section 122 — 10% global baseline tariff effective from April 2025 (remains in effect after SCOTUS ruling in 2026);

Layer 3: Section 301 — China-specific tariffs: Lists 1–3 at 25%, List 4A at

7.5%; higher rates apply to certain categories (electric vehicles at 100%, semiconductors at 50%, solar products at 50%, power batteries at 25%);

Layer 4: Section 232 — 50% on steel and aluminum products (effective from February 1, 2026); also applies to copper, semiconductors, and specific wood products; no country-specific exemptions;

Layer 5: ADD/CVD — Anti-dumping and countervailing duties, applied to specific HTS codes, potentially exceeding 200%.

In practice: The combined effective tariff rate for Chinese-origin consumer goods typically ranges between 35% and 60% (excluding the 232 steel and aluminum tariffs). All these layers must be clearly accounted for when quoting prices.

## 2.3 Policy Verification Calendar (Recommended)

The following are the known key policy review checkpoints after the compilation date. Compliance officers are requested to conduct a comprehensive review 2 weeks before each checkpoint:

point-in-time	incident	The chapter that needs to be reviewed
<b>2026-07-24</b>	Section 122 Periodic inspection node	Chapter 9 Tariff Layers
<b>2026-11-10</b>	Section 301 178 178 items on the exclusion list have expired	Chapter 9, Appendix 3
<b>2026-11-21</b>	Enhanced ACAS Strict law enforcement takes effect	Chapter 7 Process Timeline, Chapter 8 PGA
<b>2027-07-01</b>	De Minimis Permanent abolition at the legislative level	Chapter 6: Declaration Types
<b>Every year on</b>	CBP COBRA User fee	Chapter 9 Taxes and Fees



point-in-time	incident	The chapter that needs to be reviewed
<b>October 1st</b>	annual adjustment (MPF upper and lower limits)	

### Chapter 3 Key Terms Quick Reference

abbreviation	full title	Meaning / Function
<b>CBP</b>	U.S. Customs and Border Protection	The U.S. Customs and Border Protection Agency is the sole authority for customs clearance.
<b>ACE</b>	Automated Commercial Environment	The CBP single-window platform enables customs brokers to submit declaration data by accessing ACE through ABI.
<b>ABI</b>	Automated Broker Interface	The interface standard for the customs declaration agency to submit data to ACE.

abbreviation	full title	Meaning / Function
<b>AMS</b>	Air Automated Manifest System	Air freight manifest declaration sub-system (within ACE), MAWB/HAWB data channel.
<b>ACAS</b>	Air Cargo Advance Screening	Pre-flight security check data. On November 21, 2025, Enhanced ACAS will be implemented and several new mandatory data items will be added.
<b>MAWB / HAWB</b>	Master / House Air Waybill	Main bill (issued by the airline) / Sub-bill (issued by the freight forwarder).
<b>IOR</b>	Importer of Record	The importer, who is legally responsible for customs clearance, must have an EIN or a CBP number.
<b>POA</b>	Power of Attorney	Authorization Letter: IOR authorizes the customs clearance agency to make the declaration on behalf of us.

abbreviation	full title	Meaning / Function
<b>EIN</b>	Employer Identification Number	The US federal tax number, IOR, is the core identity.
<b>Bond</b>	Customs Bond	Customs guarantee; Single Entry Bond (SEB) or Continuous Customs Bond (CCB).
<b>HTSUS</b>	Harmonized Tariff Schedule of US	U.S. customs tariff, 10-digit code.
<b>MPF</b>	Merchandise Processing Fee	Goods handling fee; FY2026 proportion 0.3464%, Minimum \$33.58 / Maximum \$651.50.
<b>PGA</b>	Partner Government Agencies	His government agencies (such as FDA / FCC / EPA / USDA / CPSC, etc.)

abbreviation	full title	Meaning / Function
<b>MID</b>	Manufacturer Identification Code	The manufacturer code is generated according to the rule by combining the country code, the manufacturer name, and the city prefix character.
<b>Type 01</b>	Formal Entry	Official declaration, the current mainstream method.
<b>Type 11</b>	Informal Entry	Informal declaration is applicable for low-value goods (please refer to Chapter 6 for details).
<b>Type 86</b> 	paused	The original e-commerce small package channel was no longer accepted by the ACE system starting from August 29, 2025.
<b>Section 321</b> 	paused	The duty-free channel for amounts below \$800 has been suspended globally as of

abbreviation	full title	Meaning / Function
		2025-08-29.
<b>Section 122</b>	10% Global baseline tariffs	Starting from April 2025, a 10% tariff will be imposed on all imports (this will remain in effect even after the SCOTUS 2026 ruling).
<b>Section 301</b>	—	Tariffs imposed on goods originally produced in China.
<b>Section 232</b>	—	National security tariffs have been imposed on steel, aluminum, copper, semiconductors, and specific types of wood (after 2026-02-01, the tariffs for steel and aluminum will rise to 50%).
<b>IEEPA</b>	International Emergency Economic Powers	The legal basis for Trump's tariffs in the early stage; On February 20, 2026, the Supreme Court overturned the IEEPA tariffs.

abbreviation	full title	Meaning / Function
	Act	
<b>PSC</b>	Post Summary Correction	Post-approval correction is available, allowing for the correction of errors before the liquidation process.
<b>GO</b>	General Order	The goods not picked up will be transferred to the customs warehouse after 15 days.

## Chapter 4 Roles and Division of Responsibilities

The responsibilities of each role in the customs clearance process must be clearly defined to avoid any potential responsibility gaps.

Role	Core responsibilities	Specific output / Interface point
<b>Sales / Customer Service</b>	Customer development, contract signing, customer education	Confirm the status of Incoterms / IOR / POA / Bond; Verify the customer's qualifications before signing the

Role	Core responsibilities	Specific output / Interface point
		documents.
<b>Operation Specialist (Domestic)</b>	Domestic receiving, booking of shipping space, and order management	Request and verify the invoice/consignment note/MSDS from the customer; create the order in the system; provide the shipping reference number to the overseas party.
<b>Customs Broker / Overseas Customs Clearance Agent</b>	US customs clearance declaration and communication with CBP	Submit the Entry through ABI in the ACE system; handle the verification and cancel the order.
<b>Airline / Freight Forwarding ACAS Operations</b>	Enhanced ACAS Data Submission	Before installation, push the complete ACAS data (including the newly added mandatory fields).
<b>IMPORTER (Importer)</b>	Legal liability person	Provide EIN / POA / Bond; Sign and confirm the declaration data; Bear the

Role	Core responsibilities	Specific output / Interface point
		responsibility for tax recovery and penalties.
<b>Consignee / Carrier</b>	Terminal pick-up / delivery	Based on the release form and the ISC/PIN, arrange for the delivery to the destination.
<b>Compliance Officer</b>	Audit and Risk Monitoring	Monthly random inspection of 5%; intervene immediately upon discovering a violation/issuing a penalty order; maintain the CBP audit file database.

**⊖ Responsibility Red Line**

1. Before the IOR qualification is confirmed, it is strictly prohibited to issue declaration instructions to the customs agency.

2. Before the operation specialist receives the commercial invoice signed by IOR, they are not allowed to release the ACAS data.
3. All communications must have email records; decisions made via WeChat/phone must be confirmed with an email reply.
4. If a customer requests any violations such as "underreporting/altering origin/distributing orders", they must be immediately refused on the spot and documented, and then reported to the compliance specialist immediately.

## Chapter 5 Pre-conditions for Customs Clearance (Essential for Starting the Clearance Process)

The following seven preconditions must all be met; any one of them being absent will directly result in inability to clear customs or being detained by the customs. The customer service staff must verify each item one by one before signing the bill.

### 5.1 Importer of Record (IOR)

- **EIN (Tax ID):** The federal tax number held by a domestic US company (XX-XXXXXXX), and the preferred IOR identity.

- **SSN:** U.S. Personal IOR (applicable only to personal items / for personal use).
- **CBP Assigned Number:** When an overseas company applies for IOR, the code is 12-XXXXXXX, and it takes 5 to 10 working days.
- **Verification method:** IOR is required to provide an EIN Confirmation Letter or the SS-4 form.

## 5.2 Power of Attorney (POA)

- Issued by IOR, authorizing the customs clearance agency to make the declaration on behalf of the party, with the signature of the legal representative and the scanned copy of the original.
- The validity period is usually long-term. However, if the IOR changes its address or legal representative, it must re-sign.
- Form 5291 is a standard template issued by CBP. Some customs clearance agencies use their own templates instead.

## 5.3 Customs Bond

Formal Entry requires Bond. In some cases, Informal Entry may also be requested by CBP. Bond:

- **SEB (Single Entry Bond):** Single invoice guarantee, applicable to occasional imports; the amount is calculated based on the value of the goods plus estimated taxes.
- **CCB (Continuous Customs Bond):** Annual guarantee, minimum \$50,000; the actual amount is estimated at 10% of the previous year's taxes (customs duties + MPF + other expenses), rounded up to the nearest \$10,000 ( $\leq$  \$100,000) or \$100,000 ( $>$  \$100,000); suitable for customers with more than 5 annual imports.
- Bond must be purchased through a licensed Surety. The customs clearance agency can handle the process on your behalf. The policy issuance will take 1 to 3 working days.

**⚠ Bond is not at risk.**

If the annual face value of CCB is insufficient, CBP will issue a Bond Insufficiency Letter, requiring Stack (increase) or Replace (replace) within 30 days.

During the bond failure period, all imports are held, and the cumulative port detention fee is \$200 to \$500 per day.

After August 29, 2025, some small package customers who originally used the Type 86 channel now switch to Informal.

If the annual transaction volume is large, it is recommended to proactively handle CCB instead of purchasing SEB (which is more costly and carries higher risks) for each shipment.

## 5.4 Business Documents (Core Set 3)

### (1) Commercial Invoice

- Full information of the shipper / consignee (company name, address, tax number, contact person, phone number, email);
- Invoice number, invoice date, contract number, PO number;
- Detailed goods information: English product name (specific, not general), HTS code (10 digits), quantity, unit price, total price, country of origin;

- Trade terms (Incoterms 2020) and specific location; payment currency / method;
- Manufacturer's name and complete address (for generating MID);
- Signature of the shipper, declaration of "Truth in Commerce" (data authenticity).

## **(2) Packing List**

- Quantity, gross weight, net weight, volume, dimensions (per piece / total);
- Packing method (carton / wooden case / pallet), wooden packaging requires IPPC logo;
- Details of each box: PO / SKU / quantity.

## **(3) Air Waybill (MAWB + HAWB)**

- MAWB: Issued by the airline, 11-digit number (the first 3 digits are the airline code, such as 999-12345678);
- HAWB: Issued by the freight forwarder, with a custom-defined number;

- Notify Party: The customs declaration company (for convenient delivery notification).

## 5.5 Special goods supplementary documents

type of merchandise	requisite document	regulator
<b>Electrical products (lithium batteries)</b>	MSDS/SDS, UN38.3 test report, dangerous goods identification certificate	FAA / IATA
<b>Food, health supplements, cosmetics</b>	FDA Prior Notice, FCE Number, FDA Registration, Ingredient List	FDA
<b>medical apparatus and instruments</b>	FDA 510(k) Or pre-market approval, FEI number, Establishment Reg.	FDA

type of merchandise	requisite documet	regulator
<b>Wireless / Electronic Products</b>	FCC ID、 FCC SDoC	FCC
<b>Wooden products / Wooden furniture</b>	Lacey Act Declaration (PPQ 505)、 Heat treatment proved	USDA / APHIS
<b>Textiles and clothing</b>	Fiber Composition Declaration / Origin Certificate、 Multi Country Declaration	CBP / FTC
<b>Agricultural products, plants</b>	Phytosanitary Certificate、 PPQ declare	USDA / APHIS
<b>chemicals</b>	TSCA statement, MSDS, CAS	EPA

type of merchandise	requisite document	regulator
	number	
<b>Medicine / Controlled Substance</b>	DEA Import Permit, FDA Drug Registration	FDA / DEA
<b>children product</b>	CPC, Third-party inspection report	CPSC

## 5.6 HTS Code

- It must be provided in advance by the sales department or the customer, and the operation specialist needs to verify its validity at <https://hts.usitc.gov>;
- When there are multiple SKUs per order, each SKU should be classified separately. It is strictly prohibited to "aggregate the highest tax rate of the entire order for classification";

- Pay attention to checking HTS Chapter 9903 (Section 301 additional list) and Section 232 list;
- Risk of incorrect coding: additional tax + late payment penalty; triggering CBP investigation (CF28 / CF29); 5-year retroactive period.

## 5.7 Country of Origin Declaration

- Goods originally produced in the Chinese mainland: It is necessary to clearly state "China" or "CN"; Do not write "Taiwan" / "Hong Kong", etc.;
- The outer packaging is marked in accordance with 19 CFR 134 as "Made in China", etc., with clear and non-erasable font.
- No origin indicated or incorrect marking: CBP can impose a marking duty of 10% of the value and require re-marking.

### **⚠ Increased scrutiny of origin**

After Section 321 was abolished, the CBP's review of origin declarations has significantly intensified, especially for transshipment activities involving China

as the origin and third countries (Vietnam/Malaysia/Mexico) as the transit points.

The CBP can access production records, raw material purchase orders, and factory photos to verify whether a "substantial transformation" has occurred.

If a customer claims that the origin is from Vietnam/Mexico, they are required to provide a CO certificate + factory registration + manufacturing process description. Otherwise, the goods will be declared as originating from China.

## Chapter 6 Declaration Type Selection (New Rules after 2025-08-29)

**⊖ Important: Type 86 / Section 321 has been abolished.**

Starting from August 29, 2025, the ACE system will reject all Section 321 manifest filings and Type 86 cargo releases.

This chapter describes the new declaration rules after August 29, 2025.

Please do not refer to the old version of "Section 321 + Type 86" materials.

## 6.1 The currently available declaration types

Application Type	Value condition of goods	applicable scene	Key rule
<b>Type 11 (Informal Entry)</b>	≤ \$2,500 (Without PGA supervision)	Low-value general trade, samples, and small-batch e-commerce	<ul style="list-style-type: none"> <li>• Applicable to all countries of origin, including China;</li> <li>• Pay all applicable tariffs (including Section 122/301/232, etc.);</li> <li>• MPF is a fixed amount (\$2.69, etc., subject to FY announcement);</li> <li>• The declaration is relatively simplified, but still requires complete HTS, origin, and valuation;</li> </ul>

Application Type	Value condition of goods	applicable scene	Key rule
			<ul style="list-style-type: none"> <li>• In some cases, CBP may require Bond (flexibility added after EO 14324);</li> <li>• PGA goods (FDA / FCC / EPA / USDA / CPSC) must follow Formal procedures.</li> </ul>
<b>Type 01 (Formal Entry)</b>	> \$2,500 or regulated by the PGA or for some exempted types of goods	The mainstream form of general trade	<ul style="list-style-type: none"> <li>• Required Bond (SEB or CCB);</li> <li>• <math>MPF = \text{Value of goods} \times 0.3464\%</math>, Minimum \$33.58 / Maximum \$651.50 (for FY2026, subject to the latest announcement);</li> </ul>

Application Type	Value condition of goods	applicable scene	Key rule
			<ul style="list-style-type: none"> <li>• Submit CF3461 (pre-declaration) + CF7501 (Entry Summary);</li> <li>• The Entry Summary must be submitted and taxed within 10 working days after release;</li> <li>• Liquidation can last up to 314 days (can be extended by CBP to a maximum of 4 years).</li> </ul>
<b>Type 86</b> 🚫	Has been abolished	No longer available	Starting from August 29, 2025, ACE will no longer accept Type 86 cargo releases.

Application Type	Value condition of goods	applicable scene	Key rule
			<p>Shipment packages that originally used this route must now switch to the Informal/Formal route, or switch to the international postal channels (such as USPS, etc., see Chapter 7).</p>
<b>TIB</b> <b>(Temporary Import Bond)</b>	unlimited	Exhibits, maintenance parts, temporary imports	<ul style="list-style-type: none"> <li>• Within one year, exports are tax-free (with a possibility of extension, up to a maximum of 3 years);</li> <li>• A double tax amount must be paid as a guarantee for a</li> </ul>

Application Type	Value condition of goods	applicable scene	Key rule
			Bond; <ul style="list-style-type: none"> <li>If no export occurs by the due date, it will be regarded as a formal import, and additional taxes + penalties will be imposed.</li> </ul>

## 6.2 Declaration Type Decision Tree

- 【Step 1】 Is the product subject to regulation by PGA (FDA / FCC / EPA / USDA / CPSC)?
  - Yes → Formal Entry (Type 01);
  - No → Proceed to Step 2.
- 【Step 2】 Determine the value of the goods.

- ≤ \$2,500 → Informal Entry (Type 11);
  - > \$2,500 → Formal Entry (Type 01).
3. 【Step 3】 Special purposes: Exhibition / Maintenance / Temporary Import → TIB.

**⚠️ Don't ask any more, "Can we use Type 86?"**

Type 86 channel has been completely shut down and the ACE system has rejected it.

The only compliant method at present is Type 01 / Type 11 / TIB.

If customers ask "How to go through tax exemption", you can inform them: Section 321 has been globally suspended. Currently, all commercial packages must be taxed.

### 6.3 Splitting Shipments — Historical risk points

**⊖ Splitting orders remains a no-go area and the consequences are even more severe.**

In the past, splitting orders was done to circumvent the \$800 threshold

(Section 321 abuse). Now, Section 321 has been abolished,

but the CBP database still retains the ability to trace back, and can initiate a trace back for splitting orders that occurred before August 29, 2025.

For the future: If a customer splits orders to avoid the Bond/Formal declaration requirements (such as splitting \$3,000 into two \$1,500 Informal declarations), it still constitutes a major violation of 1592.

After determination: All goods are seized, and IOR is added to the CBP blacklist; a 5-year retrospective is initiated.

## **Chapter 7 Small Packages / Express Delivery Clearance (New Rules after 2025-08-29)**

Over the past few years, e-commerce small packages (direct-to-consumer) have thrived through the Section 321 tax exemption channel. After 2025-08-29, this model was completely transformed. This chapter specifically examines the current compliance paths and timeframes for small package customs clearance as well as the associated costs.

## 7.1 Comparison of Three Main Channels

Channel	Channel A: International Business Express	Channel B: International Post Office	Channel C: Overseas Warehouse + Domestic Delivery
<b>Carrier representative</b>	FedEx / UPS / DHL	USPS(Transported by China Post, etc.)	China-US Dedicated Line + Amazon FBA / Third-party Warehouses
<b>tariff treatment</b>	Pay all applicable tariffs (Section 122 + 301 + 232, etc.)	Pay customs duties, but the amount can be selected (please refer to 7.2 for details)	Customs clearance in a unified manner, batch-by-batch, goods are

Channel	Channel A: International Business Express	Channel B: International Post Office	Channel C: Overseas Warehouse + Domestic Delivery
			dispatched from overseas warehouses and delivered within the United States.
<b>Application Type</b>	Informal (Type 11) / Formal (Type 01)	USPS own channel	Formal Entry (Full Case/Full Ticket)
<b>Timeliness (Arrival at the</b>	3 ~ 7 days	10 ~ 25 days	Within the United States, 1 to 4 days

Channel	Channel A: International Business Express	Channel B: International Post Office	Channel C: Overseas Warehouse + Domestic Delivery
<b>Customer's Location)</b>			
<b>Impact of unit cost</b>	High (tariff + freight)	(Import tariff rate or ad valorem)	The initial capital investment for the position was high, but the cost per unit in the subsequent period was low.
<b>compliance risks</b>	Low (customs	Medium (USPS	Low (Centralized

Channel	Channel A: International Business Express	Channel B: International Post Office	Channel C: Overseas Warehouse + Domestic Delivery
	clearance handled by the courier company itself)	data is incomplete and prone to returns)	Customs Declaration)
<b>suitable</b>	Small batch, urgent order, B2B sample	C2C, small-sized items, low frequency	E-commerce large-scale sellers

## 7.2 New Regulations on International Parcel Tariffs (USPS Channel)

★ International postal tariff rules effective from 2025-08-29

International postal parcels can still be brought into the country, but they are no longer tax-free. The carrier (USPS or the upstream postal company) must choose one to pay taxes:

Option 1: Ad Valorem (Proportional) - Based on the corresponding IEEPA tariff rate of the country of origin (After SCOTUS overturned IEEPA, specific implementation was adjusted. Please refer to the latest announcement by CBP for details);

Option 2: Specific Duty (Fixed Tariff) - Available for the first 6 months, based on the tariff category of the country of origin:

- IEEPA tariff rate < 16%: \$80 per piece
- IEEPA tariff rate 16% - 25%: \$160 per piece
- IEEPA tariff rate > 25%: \$200 per piece

After 6 months, only the Ad Valorem option can be chosen.

For the Chinese mainland: Due to the numerous tariff levels, the actual choice is determined by the carrier and is usually based on a fixed rate as a starting point.

## **7.3 Channel A - International Business Express (FedEx / UPS / DHL)**

### **(1) operation procedure**

- The consignor delivers the goods domestically to the courier company;
- The courier company's own customs brokerage firm submits the Informal/Formal Entry through ABI in ACE;
- The courier company pays the customs duties and subsequently issues an invoice to the recipient (or the sender, depending on Incoterms).

### **(2) matters need attention**

- The customs duties for the courier company's invoices are usually delayed by 2 to 8 weeks; customers often forget to set aside the budget;
- If the customer is using the DDP mode, the sender is responsible for the customs duties, so this part of the cost needs to be included in the quotation in advance;

- When the value of the goods is over \$2,500, the courier company may require the recipient to provide an EIN (for formal procedures), otherwise the order may be cancelled.

## **7.4 Channel B - International Post (USPS)**

### **(1) operation procedure**

- Collected by China Post or its agents;
- Entered through the USPS network;
- Tariffs are collected by USPS at the domestic sorting ports (in accordance with Rule 7.2), and the recipient may need to pay the tariffs before signing for the mail.

### **(2) matters need attention**

- The customs duties for the USPS channel are still being established and optimized. Some packages may be returned due to incomplete data;

- It is not suitable for B2B goods; it is mainly applicable to C2C personal parcels (gifts, personal items, etc.);
- If the customer is for commercial purposes, it is not recommended to use this channel, as there is currently no compliant duty-free space available.

## **7.5 Channel C - Overseas Warehouse + Domestic Delivery (Recommended for B2C Sellers)**

### **(1) Mode Description**

E-commerce sellers will consolidate their goods for air transportation to the overseas warehouse in the United States (or Amazon FBA). They will go through the formal entry process. After customs clearance, the overseas warehouse / delivery company will be responsible for delivering the goods to the final consumers within the United States.

### **(2) Advantage**

- Scale effect: With multiple SKUs and multiple customers consolidating customs declaration, the marginal cost decreases after reaching the maximum of \$651.50;
- Timeliness: Delivery within 1 to 4 days within the US, superior to the direct mail channel;
- Compliance: The declaration data is complete, and the Audit risk is low.

### **(3) key node**

- Amazon FBA requirements: Palletize (pack in pallets), affix FBA labels, each box should not exceed 50 lbs (for some categories, 100 lbs), and the height should not exceed 25 inches;
- FBA deliveries must apply for ISA (Inbound Shipment Appointment), which can be done through Amazon Carrier Central;
- Overseas warehouses need to select compliant, insured, and IOR-qualified partners.

## **7.6 Compliance advice for e-commerce customers**

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**△ Help customers make the right choices**

1. Goods valued < \$200 and personal items → International Post (USPS);
2. Goods valued \$200 - \$2,500, for commercial use, urgent items → International Express Informal;
3. Goods valued > \$2,500, B2B → International Express Formal;
4. Monthly shipment volume > 1000 pieces, Amazon / Self-operated official website → Overseas Warehouse + Formal Entry;
5. Do not make any illegal promises to customers such as "taking the tax-free channel", "low-price customs clearance", "splitting orders for tax avoidance", etc.

## **Chapter 8 - Complete Process Operating Steps (Timeline)**

In chronological order, from domestic delivery to US delivery, the following are the process nodes, actions, responsible persons and time requirements. This chapter is the core for execution. The operation specialists need to check each item and mark it as confirmed.

## 8.1 Phase A: Before Takeoff (D-3 to Takeoff Day)

Point	Action	Operational Details	Principal	Time
A1	<b>Customer data collection</b>	Confirm the status of IOR / POA / Bond; collect the invoices, packing lists, HTS, and MSDS (if applicable).	Operator / Customer Service	D-3
A2	<b>Data pre-review</b>	The operation specialist checked each item: The total invoice value = Number of pieces in the packing list × Unit price? Has the HTS been effective? Is the product name too general? Has Section 301/232 surcharge been included in the	Operator / Compliance	D-3

Point	Action	Operational Details	Principal	Time
		estimation?		
<b>A3</b>	<b>Forwarding Customs Broker</b>	Send the customs declaration package (invoice/consignment note/HAWB/MSDS) to the overseas customs agency; the customs agency confirms the IOR and Bond.	Operator	<b>D-2</b>
<b>A4</b>	<b>Enhanced ACAS Data submission</b>	The new regulation requires: In addition to the original 7 core data items, the following must also be provided: complete contact information of the	Freight forwarder / Airline company	<b>Before installation</b>

Point	Action	Operational Details	Principal	Time
		<p>shipper/receiver, shipping frequency code, (in some cases) HTS code, unmasked IP address, etc.</p> <p>This must be completed before installation.</p>		
A5	<b>Take-off confirmation</b>	<p>Receive the "Actual Time of Departure" email, informing the overseas customs clearance agency to prepare for the declaration.</p>	Operator	On the day of takeoff

★ **Enhanced ACAS Data Highlights (Effective on 2025-11-21, Mandatory on 2026-11-21)**

The newly added mandatory / conditional data elements (excerpted, subject to the latest version of the ACAS Implementation Guide):

- Complete contact information (phone number, email, detailed address) of the Shipper/Consignee;
- Code for Customer Account Shipping Frequency/Volume;
- Unmasked Internet Protocol Address (the actual IP at the time of placing the order, not using VPN/Proxy IP);
- In some cases: 6-digit or 10-digit HTS Code, Other Party Type information;

Impact on operations: These information must be collected from the customer before shipment and included as standard fields in the order system. It is recommended that companies complete the system upgrade by the middle of 2026.

## 8.2 Phase B: During Flight (From Takeoff to Before Landing)

Point	Action	Operational Details	Principal	Time
<b>B1</b>	<b>AMS Manifest</b>	The MAWB + HAWB data	Freight	<b>Before</b>

Point	Action	Operational Details	Principal	Time
	<b>declaration</b>	is submitted through the ACE Air Manifest. The specific submission time point is subject to the airline's procedures (earlier submission can facilitate the customs clearance process).	forwarder	installation ~ Before delivery
<b>B2</b>	<b>Pre-declaration (CF3461)</b>	The customs clearance agency submitted Entry Type 01/11 to ACE. The system returned: 1A (released), 1H (inspected), 1J (documented for detention pending)	Customs Broker	Before landing

Point	Action	Operational Details	Principal	Time
		material replenishment).		
<b>B3</b>	<b>Customer advance notice</b>	Notify the sales / customers about ETA, customs clearance progress, and possible inspection risks via email.	Operator	Landing - 6h

### 8.3 Phase C: After Landing (Landing Day ~ D+10)

Point	Action	Operational Details	Principal	Time
<b>C1</b>	<b>The cabin crew boarded the aircraft.</b>	After landing, the airline "loads the cargo" within 4 to 8 hours, and the status of the ACE system changes to "Manifest Discharged".	Airline company	About 8 hours after landing

Point	Action	Operational Details	Principal	Time
C2	Check status inquiry	1A → Release, skip C5; 1H → Proceed to the inspection process of Chapter 10; 1J → Immediately replenish materials and reapply for declaration.	Customs Broker	real time
C3	rate payment	Tax payment can be made via ACH (Debit/Credit) or PMS (Monthly Settlement), and the payment will be debited on the next business day.	IOR / Customs Broker	Within 10 working days
C4	Entry Summary (CF7501)	Submit CF7501 officially as the final submission document.	Customs Broker	Within 10 working days
C5	Release (1A)	ACE returns to the "Release"	Customs	About 24

Point	Action	Operational Details	Principal	Time
		status, and the customs clearance office prints the release document.	Broker	hours after landing
<b>C6</b>	<b>Pickup password</b>	Request the ISC / pick-up PIN from the airline's warehouse. Pick up the items using the release form and your ID.	Delivery service provider	4 hours after release
<b>C7</b>	<b>delivery</b>	Pick up the goods by truck, deliver them to the terminal; sign for the POD mail and deliver it to the customer.	Delivery service provider	1-3 days after release

## 8.4 Phase D: Liquidation and Archiving (D+30 to D+314 and beyond)

- Liquidation: CBP will complete the final tariff assessment within 314 days after the Entry Date; CBP can also request an extension (up to 4 years) at its discretion.
- PSC (Post Summary Correction): Errors can be corrected voluntarily before liquidation (a protest is required if discovered later).
- Document Archiving: Complete customs clearance documents will be retained for 5 years for future reference (19 CFR 163).
- Audit: CBP can issue CF28 at any time within 5 years to request supplementary information, and CF29 to notify adjustments to the tax amount.

## **Chapter 9 Tariffs and Taxes (Current Situation in 2026)**

### **9.1 Overview of Tariff Levels**

The total import duties for air freight from the United States (taking Chinese goods as an example) are calculated by adding up the taxes and fees at the following levels:

Layer	Name	Calculation / Scope	Current (as of 2026) status
Layer 1	<b>MFN Basic tariff</b>	Taxable price × General tariff rate of HTS	Effective as normal
Layer 2	<b>Section 122 (10% Global baseline )</b>	Taxable price × 10%	It will come into effect on April 2025 and remains valid after SCOTUS's decision in 2026-02; ongoing monitoring
Layer 3	<b>Section 301 (For Chinese goods)</b>	Taxable price × Additional rate (List 1-3:	Continuous validity. The validity period

Layer	Name	Calculation / Scope	Current (as of 2026) status
		25%, List 4A: 7.5%, EV: 100%, Semiconductor: 50%, Solar: 50%, Battery: 25%)	of the 178 exclusion lists is until 2026-11-10.
Layer 4	<b>Section 232 (Steel, aluminum, copper, semiconductor)</b>	Taxable price × Additional rate (50% for steel and aluminum, for copper/semiconductors, etc.)	February 1, 2026: Steel and aluminum prices rise to 50%, with no country-specific exemptions
Layer 5	<b>ADD / CVD 反倾销 / 反补贴</b>	Taxable price × Additional rate (some can be as high as 200%+)	According to HTS + Country of Origin List

Layer	Name	Calculation / Scope	Current (as of 2026) status
Layer 6	MPF (商品处理费)	Formal: product value × 0.3464% Min \$33.58, Max \$651.50 Informal: quota (automated \$2.69)	FY2026 standard, subject to the latest announcement

**△ Air vs Sea - HMF Differences**

Air freight does not have HMF (Harbor Maintenance Fee, port maintenance fee), and HMF is only applicable to sea freight.

When making quotations, do not include HMF in the air freight price.

**9.2 Calculation example - Chinese domestic electronic products (HTS 8517.62.00)**

Assumption: Sale price (tax-inclusive price) = \$10,000, HTS code 8517.62.00 (network communication equipment category), Section 301 List 3 (25%), Origin: China.

project	Tax rate / Standard	Amount (USD)
Customs value	—	10,000.00
MFN basic tariff (HTS 0%)	0%	0.00
Section 122 (10% Global Baseline)	10%	1,000.00
Section 301 (List 3)	25%	2,500.00
MPF (0.3464%, within the range)	0.3464%	34.64
—	—	—
<b>Total taxes and fees</b>	—	<b>3,534.64</b>
<b>Tax rate as a proportion of the taxable price</b>	—	<b>35.3%</b>

Note: The actual calculation varies depending on the HTS code and whether it falls within the exclusion list (9903.88.XX). Before placing the

order, it must be calculated by the customs clearance agency or compliance specialist. Estimation based on intuition is not allowed.

### 9.3 Customs Value

- CBP typically values based on Transaction Value;
- Air freight usually takes FOB/EXW prices as the basis for tax payment;
- CIF must deduct sea and air transportation as well as insurance costs;
- Low risk of underreporting: CBP can revalue using Methods 2 to 6, with the difference amount subject to tax payment + a maximum fine of 4 times the value of the goods (19 USC 1592).

### 9.4 Section 301 Exclusion List Verification

- Log in to <https://hts.usitc.gov> to find the HTS code;
- Check if the Special / Chapter 99 (especially the 9903.88.XX series) falls within the exclusion range;

- If it does, fill in the corresponding 9903 number during the ACE declaration;
- Note: The current 178-item exclusion list is valid until 2026-11-10. Whether it will be extended after that needs to be monitored through USTR announcements.

## 9.5 Tax payment method

- **ACH Debit:** CBP will directly deduct the amount from the IOR bank account on a T+1 basis.
- **ACH Credit:** IOR can make an active remittance to the account designated by CBP, which is suitable for large amounts.
- **PMS (Periodic Monthly Statement):** Monthly tax payment summary. All taxes for the previous month should be settled by the 15th of each month. This option is suitable for frequent customers.
- Cash or personal checks are strictly prohibited; all payments must be made through the account under the IOR name; no payment can be made by the customs clearance agency.

## Chapter 10 PGA inspection (government agency review)

Approximately 20% of imported goods are subject to PGA review. PGA operates in parallel with CBP. If any one of the institutions rejects the goods, the entire shipment cannot be released.

### 10.1 FDA (Food and Drug Administration)

- Jurisdiction: Food, health supplements, medicines, cosmetics, medical devices, radiation-related electronic products.
- Advance Notice: Air transportation  $\geq$  4 hours (statutory requirement, 21 CFR Part 1 Subpart I). Submit through PNSI or ACE.
- Inspection Type: May Proceed / Hold Intact / Detention without PE / Refusal.
- After Detention: Submit Testimony (defense materials) within the time limit specified in the FDA Notice (usually 10 working days). Failure to submit within the time limit is regarded as refusal of entry.

**△ FDA Time limit line**

The Air Transport Prior Notice must be submitted at least 4 hours before landing and obtain the FDA Confirmation Number.

If less than 4 hours are available, the goods will be held until the time is made up.

The previous "2-8 hours" description was incorrect. The legal time is uniformly  $\geq 4$  hours for air transportation.

## 10.2 FCC (Federal Communications Commission)

- Jurisdiction: Electronic devices that emit radio frequency (RF) (mobile phones, Bluetooth headphones, wireless keyboards and mice, routers, etc.);
- Declaration: Form 740 was abolished in November 2018 and replaced by SDoC (Supplier's Declaration of Conformity);
- Operation: Invoice note "FCC SDoC compliant", and the SDoC file is kept by IOR;

- Forcible import without FCC certification: The goods are seized, and IOR is placed on the blacklist.

### **10.3 EPA ( Environmental Protection Agency)**

- Jurisdiction: Chemicals (TSCA), Pesticides (FIFRA), Motor Vehicles, Engines, ODS;
- For chemicals, make a TSCA Positive/Negative Statement in the remarks section of the invoice;
- Motor Vehicles: EPA Form 3520-1; Pesticides: EPA Notice of Arrival 5 days in advance.

### **10.4 USDA (United States Department of Agriculture)**

- Jurisdiction: Plants, animal products, meat, dairy products, wood products, soil, straw, etc.;
- Lacey Act: All wood products (including furniture) must fill out PPQ 505 when declaring at ACE;

- Wooden packaging requires the ISPM 15 mark (IPPC stamp), otherwise fumigation or return is required.

## 10.5 CPSC (Consumer Product Safety Commission)

- Jurisdiction: Children's products, household appliances, bicycles, smoke alarms, etc.;
- Essential CPC (Children's Product Certificate) for children's products;
- Often subject to random sampling tests, with a Hold period of 7 to 14 days.

### △ PGA General Operating Principles

1. Even for Informal PGA products, they must follow Type 11 + PGA data format and cannot use the simplified channel (the simplified channel has been discontinued);
2. The PGA data pre-review should be completed before the order is signed: ask the customer to provide FDA registration, FCC SDoC, CPC, etc.;
3. Once PGA is held, within 24 hours, the IOR should reply by email to confirm

the replenishment path; if the time limit is exceeded, it will be added to the return list.

## Chapter 11 Inspection and Exception Handling

### 11.1 Inspection type and processing time frame

Inspection type	Common duration	operating points	Incurred expenses (to be borne by IOR)
<b>X-ray Machine inspection</b>	1 ~ 2 days	CBP decides on its own and no additional charges will be incurred; usually, a single release will be granted.	Usually 0
<b>Tailgate</b>	3 ~ 5 days	At the CES central	\$150 ~ \$400(CES)

Inspection type	Common duration	operating points	Incurred expenses (to be borne by IOR)
<b>(Inspection upon opening the package)</b>		inspection station, CBP conducts unpacking inspection; the freight forwarder representative can apply to be present.	Handling)
<b>Intensive (Comprehensive inspection and disassembly)</b>	7 ~ 21 days	Fully unpack, count, and possibly take samples for testing; this process takes the longest time and incurs the highest cost.	\$500 ~ \$2,000+

Inspection type	Common duration	operating points	Incurred expenses (to be borne by IOR)
<b>MET (Manifest Exam)</b>	1 ~ 2 days	Cabin list review is triggered when there are data inconsistencies, and corrections can be made to rectify the situation.	0

## 11.2 Exception Handling

### (1) 1H After receiving the inspection notice

- Immediate mass email: Operations, Sales, Customers, IOR, Overseas Customs Broker;
- Request Exam Type, CES Address, Estimated Completion Time;

- Prepare response materials: Original PO, PI, Payment Slip, Manufacturer's Certificate;
- Notify the customer of the estimated delay days and proactively offer a solution.

## **(2) CF28 (Request for Information)**

- CBP requests additional information. Common reasons: HTS classification doubts, valuation doubts, origin questions;
- Response deadline: Written response must be provided within the CF28 specified time limit (usually 30 days);
- The response must be signed by the IOR, and the customs clearance office cannot sign on behalf.

## **(3) CF29 (Notice of Action)**

- CBP notifies of adjustments to HTS / valuation / tariffs;
- Proposed Action: IOR has 20 days to defend;

- Action Taken: Protest can be filed within 180 days after liquidation; otherwise, it will be the final ruling.

#### **(4) Seizure (detain)**

- **CF 5955A:** CBP has decided to seize. Common reasons: false declaration, IP infringement, suspicion of smuggling, abuse of Section 321 historical 追溯.
- Appeal channel: Submit a Petition for Relief within 30 days;
- Recovery outcome: Mitigation / Forfeiture / Return;
- It is recommended to hire a licensed U.S. customs lawyer to intervene. Self-handling success rate is less than 30%.

### **11.3 Port Staying Fee & Warehouse Fee**

- Airline warehouse: Most items are exempt from storage for 24 to 48 hours, after which the cost is approximately \$0.10 to \$0.50 per kilogram per day;
- CES warehouse: During Tailgate/Intensive periods, the cost is approximately \$1 to \$2 per kilogram per day;

- Items overdue for pickup: Airlines generally consider them as GO (General Order) after 15 days, and they are transferred to the customs warehouse. Subsequent pickup costs and procedures will significantly increase.

## **Chapter 12 Delivery, Delivery Service and Return Vouchers**

### **12.1 Preparation before picking up the goods**

- Obtain the Customs Release (Release Document);
- Make a pickup appointment with the airline (Pickup Appointment). For hot port terminals such as LAX, JFK, or ORD, reservations must be made in advance;
- Prepare the driver's ID, license plate, and authorization letter;
- ISC / PIN pickup password: Issued by the airline warehouse or courier administrator.

### **12.2 Delivery time reference**

Port of Departure	Target area	Delivery method	Delivery time frame
<b>LAX(Los Angeles)</b>	Local of California	Local Truck	1 day
<b>LAX</b>	Other states in the western part of the United States	LTL / FTL	2 ~ 4 days
<b>JFK / EWR</b>	New York / New Jersey	Local Truck	1 day
<b>JFK</b>	Other states in the eastern part of the United States	LTL / FTL	1 ~ 3 days
<b>ORD(Chicago)</b>	midwest	LTL / FTL	1 ~ 3 days

Port of Departure	Target area	Delivery method	Delivery time frame
throughout the United States	Amazon FBA Warehouse	FBA Special Line	2 ~ 5 days( Reservation required for ISA)

### 12.3 Attention for FBA Delivery

- The Amazon FBA warehouse requires an ISA (appointment number). It can be applied for through Carrier Central. Appointments are not available on weekends.
- FBA container loading requirements: stack on pallets, affix FBA labels, each box ≤ 50 lbs (for some categories, 100 lbs), ≤ 25" in height.
- Delivery Window timeout: Amazon will impose a fine and place the order in the low-priority queue.

### 12.4 POD Management

- The delivery company will return the POD (Proof of Delivery) on the day of receipt;
- The POD, along with the release form and Entry Summary, will be archived together;
- If there are any damages or shortages, a claim should be initiated with the delivery company within 72 hours.

## 第 13 章 文件归档与合规留痕

### 13.1 List of Required Archival Documents (per ticket)

#	File Name	Source	Retention Period
1	Commercial Invoice (final version)	consigner / IOR	5 years (19 CFR 163)
2	Packing List	consigner	5 years
3	MAWB + HAWB	Airline Company /	5 years

#	File Name	Source	Retention Period
		Freight Forwarder	
4	ACAS 申报截图(含 Enhanced 新字段)	Freight Forwarder	5 years
5	POA(授权书)副本	IOR	Five years after the authorization expires
6	Bond Confirmation	Customs Broker / Surety	Five years after Bond's failure
7	CF3461(预申报)	ACE screenshot	5 years
8	CF7501(Entry Summary)	ACE System download	5 years
9	Customs Release	ACE System	5 years

#	File Name	Source	Retention Period
10	缴税凭证(ACH Statement)	Customs Broker / IOR finance	5 years
11	PGA 证书 / 注册号(如适用)	IOR / manufacturer	5 years
12	派送 POD	Delivery service provider	5 years
13	CF28 / CF29 / 5955A(如有)	CBP	perpetual

### 13.2 Archiving structure (suggested)

The company servers or cloud disks are organized into folders according to the following three-level structure, with one folder for each shipment:

- [Year] / [Month] / [HAWB Number + Customer Abbreviation]
- 01\_ Preparatory Files (POA, Bond, IOR)
- 02\_ Commercial Files (Invoices, Packing Lists)
- 03\_ Transportation Files (MAWB, HAWB, ACAS)
- 04\_ Customs Clearance Files (CF3461, CF7501, Release Notes)
- 05\_ Tax Payment Vouchers
- 06\_ PGA Files
- 07\_ Delivery POD
- 08\_ Exception Files (Inspection, CF28 / CF29)

### **13.3 5-year inspection response**

- CBP can conduct a Focused Assessment (comprehensive review) of past import records within 5 years;
- The preparation time is usually 30 to 60 days. IOR must submit a complete set of transaction records, payment trails, and internal control documents;

- If errors are found during the audit → voluntarily submit a Prior Disclosure, which can significantly reduce the fine.

## **Chapter 14 Frequently Asked Questions Quick Reference (FAQ)**

### **Q1 The customer asked: "Is Section 321 / Type 86 still usable now?"**

No. Starting from 2025-08-29, the ACE system has stopped accepting Type 86 cargo release and Section 321 manifest filings. All non-postal commercial packages must go through Informal Entry (Type 11) or Formal Entry (Type 01) and pay taxes. This change is implemented by EO 14324 and subsequent CBP CSMS announcements.

### **Q2 The customer said they wanted to use the duty-free lane. How should we respond?**

Script: "Section 321 has been globally suspended as of August 2025. Currently, there is no duty-free channel for US imports. We can assist you with the following optimizations: ① HTS classification verification to

determine if it falls under the Section 301 exclusion list (9903.88.XX); ② Consolidated shipment and combined declaration to spread the MPF cost to the marginal cost; ③ Overseas warehouse model, converting frequent small packages into centralized customs declaration. However, absolutely do not engage in underreporting, changing the origin, splitting orders, or other illegal operations."

### **Q3 Our company doesn't have an EIN. How can we import?**

Option 1: Apply for CBP Assigned Number (approximately 5 to 10 working days, requiring company registration documents + legal representative's passport);

Option 2: Use the EIN of an American affiliated company as IOR;

Option 3: Follow the DDP model, with our overseas company acting as IOR.

### **Q4 Can the product name on the invoice be written as "Sample" or "Gift"?**

No. CBP prohibits general product names; "Sample" must clearly state what the sample is (such as Plastic Bottle Sample - HTS 3923.30.00). In the era of Enhanced ACAS, CBP's review of product names has become stricter, and ambiguous names may trigger DNL.

### **Q5 Is it allowed to declare a price lower than the actual transaction price?**

Absolutely not possible. According to 19 USC 1592, the penalties are as follows: from Negligence (2 times the tax difference), Gross Negligence (4 times the tax difference) to Fraud (8 times the tax difference or the value of the goods, whichever is higher); in severe cases, criminal prosecution will be pursued. The CBP database will compare the historical average price of similar goods.

### **Q6 The tariffs stipulated in Section 301 are too high. How can we comply with regulations and optimize the situation?**

Correct approach:

- ① Check if the HTS code is the most optimal (there might be a more accurate classification);
  - ② Verify if the exclusion list for 9903.88.XX is covered;
  - ③ Apply for a Binding Ruling before the first import to lock the HTS;
  - ④ Evaluate the possibility of using domestic assembly in the US (this might change the country of origin after a substantive transformation);
  - ⑤ Use the FTZ (Free Trade Zone) model to defer tax payment.
- Absolutely do not forge the origin.

## **Q7 The goods involve lithium batteries. What are the requirements?**

- (1) UN38.3 and MSDS must be provided;
- (2) The capacity limits for three types - separately, in equipment, and packaged in equipment - are different;
- (3) When booking shipping space with the freight forwarder, "Lithium Battery" must be declared. In case of violation, airlines will refuse to carry and impose fines;

(4) In the United States, the DOT label is still required for delivery.

## **Q8 The customer asked about the customs duties for DDP.**

### **Who can handle IOR?**

Best Practice: Register a company in the US as an IOR (either our own or a partner), pay the customs duties on behalf of the client, and then issue an invoice for collection. Note: The legal liability of the IOR cannot be transferred. If there are compliance issues, the IOR company will be held accountable. It is recommended to establish an IOR isolation company, which acts as a firewall to separate the risks from the main company.

## **Q9 货物涉嫌侵权 (IP) 被扣怎么办?**

CBP collaborates with the brand owner "Recordation". Procedures:

- ① Provide original factory authorization certificate;
- ② Submit Petition for Relief;

③ If there is no evidence, agree to Abandonment. Repeated infringement IOR will be placed on the blacklist by CBP / the brand owner.

### **Q10 What will happen if we don't have the enhanced ACAS new fields?**

From November 21, 2025 to November 20, 2026, it is a 12-month transition period. The CBP will grant a leniency to law enforcement, based on the standard of good-faith efforts. After November 21, 2026, strict law enforcement will be implemented. Airlines or ACAS filers that do not comply will be subject to law enforcement measures (including being denied boarding). It is recommended that the company complete the system renovation and data collection adjustments by the third quarter of 2026.

### **Q11 The customer said it was produced in Vietnam/Mexico, but I'm skeptical that it was actually made there. What should we do?**

After the cancellation of Section 321, CBP has significantly strengthened the review of transshipment avoidance. It requires the customer to provide:

- ① Vietnam/Mexico CO certificate;
- ② factory registration materials;
- ③ manufacturing process description to prove the "substantial transformation" is valid. Failure to provide any of these items will result in customs declaration as Chinese origin, avoiding CBP's reverse tracing (20 USC 1592 + high value fine).

## **Q12 With the current high tariffs, can the business still survive?**

Industry reality: After Section 321 is abolished and multiple layers of tariffs are added, the overall tax rate for Chinese goods usually ranges from 35% to 60%. Customer response strategies:

- ① Shift to overseas warehouses + consolidated shipping mode (to reduce single-item costs);

② Evaluate transferring part of the production to Vietnam / Mexico / India (need to be cautious when dealing with the new 301 investigation by USTR);

③ Increase product value-added, spreading the tariffs to higher unit prices;

④ Make advance tax payments (using PMS monthly settlement) to reduce capital occupation.

## Attachment 1: Pre-clearance "Start-up" Inspection Checklist

After the sales order is signed and before the operation assignment is made, the customer service staff must carefully check each item and mark "√" for all to be completed before proceeding with the operation:

#	check the entry	person in charge	✓
1	IOR has provided the EIN / CBP Assigned	customer	<input type="checkbox"/>

#	check the entry	person in charge	✓
	Number. The documents have been received.	service staff	
2	The scanned copy of the original POA has been uploaded. The signature of the legal representative is clear.	customer service staff	<input type="checkbox"/>
3	Bond status confirmation (CCB valid / SEB purchased); Informal whether Bond confirmation has been requested	Overseas Customs Brokerage Firm	<input type="checkbox"/>
4	The final version of the Commercial Invoice has been received (without the words "Sample/Gift", and the specific product name is provided).	Operator	<input type="checkbox"/>
5	Packing List : The data is consistent with the	Operator	<input type="checkbox"/>

#	check the entry	person in charge	✓
	invoice.		
6	HTS codes are provided on a per SKU basis. We have checked 9903.88.XX (Section 301) and the steel and aluminum list of 9903.	Operator / compliance	<input type="checkbox"/>
7	Section 122 / 301 / 232 combined tax rate has been estimated and communicated to the customer.	Operator	<input type="checkbox"/>
8	Country of Origin Declaration is complete (no risk of transit evasion)	Operator / compliance	<input type="checkbox"/>
9	PGA data is complete (applicable to FDA / FCC / EPA / USDA / CPSC when applicable)	Operator/ compliance	<input type="checkbox"/>
10	Lithium battery / Hazardous materials	Operator	<input type="checkbox"/>

#	check the entry	person in charge	✓
	information complete (MSDS / UN38.3)		
11	Enhanced ACAS has collected the newly added fields (such as contact information, IP, etc.)	Operator / freight forwarding	<input type="checkbox"/>
12	The origin label of the outer packaging complies with 19 CFR 134.	Customer / Supplier	<input type="checkbox"/>
13	The delivery company has confirmed the ETA and it is within the pickup window; FBA has applied for ISA	Delivery service provider / Operator	<input type="checkbox"/>

## Attachment 2: Template for Required Fields on Commercial Invoice

#	field	Fill-in instructions / Examples
1	<b>Invoice No. / Date</b>	INV-2026-0520-001 / 2026-05-20
2	<b>Seller (Shipper)</b>	Full name of the company, detailed address, phone number, email address, contact person
3	<b>Buyer / Consignee</b>	Importer's full name, address, EIN, contact person; the same entity as IOR
4	<b>Ship To</b>	Actual delivery location; For FBA warehouses, the warehouse number (such as ONT8) needs to be written.
5	<b>Country of Origin</b>	China (referring specifically to the mainland, not Asia or Hong Kong)
6	<b>Manufacturer</b>	Actual production plant name + address (used for MID generation)
7	<b>Incoterms</b>	EXW Shenzhen / FOB Shanghai / CIF Los Angeles

#	field	Fill-in instructions / Examples
		and so on
8	<b>Currency</b>	USD / CNY / EUR (Specify the currency)
9	<b>HTS Code</b>	10-digit codes, listed by each SKU
10	<b>Description</b>	Full English product name + Usage + Material (Forbidden: Sample/Gift)
11	<b>Quantity / UOM</b>	Quantity + Unit(PCS / SET / KG)
12	<b>Unit Price / Total Value</b>	Detailed unit price + Subtotal + Total price
13	<b>Freight / Insurance</b>	For example, in CIF terms, the freight and insurance charges should be listed separately.
14	<b>Marks &amp; Numbers</b>	The shipping mark is consistent with the label on the outer box.

#	field	Fill-in instructions / Examples
15	Signature & Title	Signature of the legal representative or authorized agent of the consignor + Position
16	Statement	declaration "I declare the prices and information are true and correct"

### Attachment 3: List of Key Policies and Their Timelines for 2026

Peoject	Current standard	Note / Failure Conditions
<b>Section 321 / Type 86</b>	Global suspension has been implemented.	On August 29, 2025, ACE began to refuse deliveries.
<b>De Minimis juridical status</b>	The legislation will permanently abolish	2027-07-01 Permanent Effect (BBB Act)
<b>Enhanced ACAS regulatory</b>	Starting from November 21, 2026	New field not provided → DNL

Project	Current standard	Note / Failure Conditions
<b>enforcement</b>		
<b>Section 122 (10% base line)</b>	Starting from 2025-04, continuously	Be sure to pay attention to the 7/24 policy deadline.
<b>Section 301 List 1-3</b>	25%	Chinese domestic products
<b>Section 301 List 4A</b>	7.5%	Chinese domestic products
<b>Section 301 EV / semiconductor</b>	100% / 50%	Special category
<b>Section 301 Exclusion list (178 items)</b>	Valid until 10th November 2026	Will it continue to be based on the USTR announcement?
<b>Section 232 Steel and aluminum</b>	50%	Starting from February 1, 2026, there will be no country-specific

Project	Current standard	Note / Failure Conditions
		exemptions.
<b>MPF Formal (FY2026)</b>	0.3464%, \$33.58 ~ \$651.50	Adjustment is carried out on October 1st every year.
<b>MPF Informal automated</b>	\$2.69	FY2026 standard
<b>FDA Prior Notice Air Freight</b>	At least 4 hours before landing	Statutory 21 CFR 1.279
<b>AMS Submission point</b>	Before installation ~ Before delivery	According to the airline's procedures, the earlier, the better.
<b>Entry Summary submit</b>	After release, within 10 working days	Late fee + Bond loss
<b>Liquidation time limit</b>	The default period is	CBP voluntarily postponed

Project	Current standard	Note / Failure Conditions
	314 days, which can be extended up to a maximum of 4 years.	
<b>Protest time limit</b>	180 days after liquidation	After losing power, one can only become a PSC (Personnel Selection Committee member).
<b>Bond Insufficient rectification</b>	30 days after Bond Insufficiency Letter	If it fails, all imports will be held up.
<b>GO (Goods not picked up - transferred to customs storage area)</b>	Arrived 15 days ago	Costs have skyrocketed.

Project	Current standard	Note / Failure Conditions
file a document	5 years (19 CFR 163)	Audit Cooperation Requirements

## Attachment 4: Risk Red Line List (Top 12)

The following are the most common and costly red lines in customs clearance operations, which all positions must be familiar with.

#	Red-line behavior	consequence
1	<b>Underreporting of transaction value</b>	1592 Fine (2 to 8 times the tax difference), severe circumstances carry criminal liability
2	<b>HTS intentionally made a mistake in classification.</b>	Tax refund + Fine + CBP inclusion in review list
3	<b>Try to follow Section 321 / Type 86</b>	ACE system rejected, delay + customer complaint

#	Red-line behavior	consequence
4	<b>Splitting orders to circumvent Bond / Formal requirements</b>	Full return of goods + IOR blacklist
5	<b>Falsification of origin / Transshipment avoidance</b>	A fine of 10% of the value of the goods + denial of entry + a 5-year retroactive period
6	<b>IP infringement has not been investigated.</b>	Seizure + Brand Owner's Civil Claim
7	<b>Missing POA / Bond Report Submission</b>	Application is invalid. IOR and the customs clearance agency are jointly responsible.
8	<b>PGA products failed the inspection.</b>	Detention for 7 to 21 days + High storage fees
9	<b>The lithium battery was</b>	The airline refused to accommodate the

#	Red-line behavior	consequence
	<b>not declared as a dangerous item.</b>	passenger, and subsequently, the shipment of batteries was prohibited without proper declaration as a dangerous good.
10	<b>Enhanced ACAS data scarcity</b>	DNL (Strict law enforcement will be implemented after November 21, 2026)
11	<b>The client privately requested to conceal the data.</b>	Company policy: Must refuse and document the reason in writing.
12	<b>The document has not been filed within the past 5 years.</b>	The audit was unable to cooperate, and it was presumed to be unfavorable.

## Attachment 5: Emergency Contact and Reporting Path

scene	Contact immediately	Second-level reporting	Time
<b>1H Routine inspection</b>	Overseas Customs Brokerage Firm	Operation Supervisor	Within 2 hours
<b>1H Intensive / FDA Hold</b>	Overseas Customs Clearance Agency + Compliance Specialist	director of operations	Within an hour
<b>Seizure / CF 5955A</b>	Compliance Specialist + Licensed Attorney from the United States	general manager	immediately
<b>IP infringement - product seizure</b>	Compliance + Client + Lawyer	general manager	immediately

scene	Contact immediately	Second-level reporting	Time
<b>Delay in handling customer complaints</b>	Sales + Operations Supervisor	customer service director	Within 4 hour
<b>Bond deficiency</b>	Overseas Customs Brokerage Firm + Surety	Compliance Specialist	Within 24 hour
<b>Airline DNL (No Boarding)</b>	Domestic freight forwarder	Operation Supervisor	Immediately, change to the next flight
<b>The customer requested to perform an</b>	Immediately terminate the communication	Compliance Specialist	Immediately, leave a written record

scene	Contact immediately	Second-level reporting	Time
illegal operation.			