

Frequently asked questions – US *de minimis* suspension

18 September 2025 (version 5)

(This information sheet will be updated regularly; the latest additions are highlighted)

1 Are there any new reporting or customs duty obligations related to EMS or E format letter-post items (including registered items) containing only documents of no monetary value?

EMS and letter-post items containing only documents of no monetary value remain exempt from customs duty. If the origin designated operator (DO) is also dispatching dutiable items containing goods, in order to prevent misclassification of bulky E-format items, it may request the CBP-qualified party (i.e. the company approved by US Customs and Border Protection) with which it is working to report the arrival of document-only items as “zero value”, to facilitate their identification and handling.

2 Can origin Posts continue to dispatch these document items in their current receptacles using the same mail-subclasses (UL, UP, ED, etc.)?

Yes, this is the list of UPU mail subclasses for receptacles containing documents only, as per UPU Code List 117a:

- ED EMS – DOCUMENTS
- EG EMS – TIME-CERTAIN – DOCUMENTS
- UF LETTERS – LC DIRECT ACCESS
- UL LETTERS – LC AND BULKY LETTERS (DOCUMENTS)
- UP LETTERS – POSTCARDS
- UR LETTERS – REGISTERED (from 1 January 2026, this mail-subclass is reserved for documents only)

3 What about bona fide gifts up to 100 USD? Is any additional marking required?

No additional marking is required, but the UPU International Bureau recommends that DOs apply clear and consistent markings to receptacles and items, for example:

- “Documents only” → for P, G and E format dispatches containing solely documents;
- “Duty-exempt goods” → for *bona fide* gifts ≤ 100 USD or items of no monetary value (subject to CBP rules and control);
- “Dutiable goods” → for all other items subject to customs duty collection;
- “Dutiable goods, *ad valorem* only” → for all items subject to customs duty collection over 800 USD.

Such markings are not mandatory under the UPU Acts, but may assist all stakeholders, including carriers and CBP-qualified entities, in processing flows efficiently.

At the item level, in the case of gifts, it is important that the CN 22 and CN 23 reflect this is in the declaration provided by the sender.

Category of item (10)		Commercial sample	<input type="checkbox"/>	Other (please specify): _____
<input checked="" type="checkbox"/> Gift		Returned goods	Explanation: _____	
<input type="checkbox"/> Documents		Sale of goods		

For completeness, on the following website you will find the definition of *bona fide* gift: www.ecfr.gov/current/title-19/chapter-I/part-10/subpart-A/subject-group-ECFRb2e98fc4818cb20/section-10.153.

4 Can origin Posts continue to dispatch these gift items in UA receptacles?

Yes, origin DOs can continue to dispatch these gift letter-post items in UA receptacles. Parcel-post and EMS items containing gifts may continue to be dispatched under their current mail subclasses (e.g. CN for ordinary parcels, ED for EMS documents and EM for EMS merchandise). **Note that these gift items will need to be reported to CBP by a qualified party, and indicated as zero-duty items so that CBP can confirm their duty exemption upon arrival.**

5 Relating to bona fide gifts exempt from customs duty, can you confirm there are no new reporting requirements (i.e. just the existing EAD/ITMATT)?

These electronic advance data requirements have not changed. Complete and accurate EAD remains mandatory for all:

- EMS items (including documents);
- Parcel-post items;
- Letter-post items containing **goods**.

6 Can you confirm that there are no new reporting or customs duty requirements for undeliverable items containing goods being returned to the United States? (i.e. including merchandise returns?)

Sealed undeliverable items containing goods being returned to the United States remain exempt from customs duty.

If the origin DO is also dispatching dutiable items containing goods, to prevent misclassification of returned undeliverable items, origin DOs may request the CBP-qualified party with which they are working to report the arrival of these undeliverable items with their country of origin as “United States”, thereby supporting their identification and handling.

Merchandise returns constitute a different category, since they are packaged abroad, and are in effect new international postal items, which may be subject to a different control and treatment on arrival.

Below is the list of UPU mail subclasses for receptacles containing undeliverable items being returned as per UPU Code List 117a:

- UV LETTERS – RETURNED UNDELIVERABLE ITEMS SUBJECT TO REMUNERATION
- CB PARCELS – RETURNED
- **CR PARCELS – RETURNED**
- **ER EMS – RETURNED**

Mail bags (or empty receptacles) being returned and sent to the United States for reuse are dispatched using the following UPU mail-subclasses as per UPU Code List 117a:

- CT PARCELS – EMPTY RECEPTACLES
- ET EMS – EMPTY RECEPTACLES
- UT LETTERS – EMPTY RECEPTACLES
- TT EMPTY RECEPTACLES – MIXED
- TZ EMPTY RECEPTACLES – RESERVED FOR BILATERALLY-AGREED USAGE

7 Do exemptions under the International Emergency Economic Powers Act (IEEPA) – such as information materials – also apply to postal items?

IEEPA exemptions apply to postal and non-postal items. The application of these exemptions is subject to CBP regulations and procedures (e.g. their identification via a designated Harmonized Tariff Schedule (HTS) tariff code). More information can be found on the CBP website at www.cbp.gov/trade/programs-administration/trade-remedies/IEEPA-FAQ. **Note that under the current worksheet-based reporting procedure, it is not possible to indicate certain IEEPA exemptions. Our understanding is that it will be possible to indicate HTS codes and treatments from 28 February 2026.**

8 Is it sufficient for the origin Post to sign an agreement with its carriers eliminating any risk of liabilities for the carrier in respect of these items?

See question 12.

9 Is delivery duty unpaid still an option until the new model with CBP-qualified parties and carriers has been implemented?

The United States Postal Service (USPS) will continue to have procedures in place for items over 800 USD, subject to CBP regulations and procedures. This category of items (over 800 USD and under 2,500 USD) may be dispatched and be subject to informal entry procedures provided that all the necessary elements have been included (customs declaration, ITMATT, PREDES, etc.). In short:

- Goods valued from 0 to 800 USD sent in international postal items destined for the United States require duties collection and remittance by the carrier or CBP-qualified party;
- For goods valued above 800 USD and up to 2,500 USD, customs duties will be applied as they were prior to 29 August 2025 (i.e. at the point of entry into the United States);
- Goods valued at over 2,500 USD will be subject to a formal customs entry and clearance process.

10 In terms of data elements for dutiable items, can you confirm that, initially, only the country of origin will be needed (i.e. the 10-digit HTS code will not be required from 29 August)?

The country of origin will be essential for items containing dutiable goods valued from 0 to 800 USD. The initial duties collection and remittance process by the transportation carrier or CBP-qualified party does not yet include a tariff code. Below is an example of the reporting worksheet used by these parties:

CBP International Mail Duty Worksheet								
International Postal Package Items Containing Goods								
Carrier Code	Flight/ Trip Number	Tracking Number	Arrival Port Code	Arrival Date	Declared Value (USD)	Country of Origin	Tariff Rate	Duties Owed
AB	123	EX123456789CN	4701	5/2/2025	\$47.00	UK	10%	\$4.70
AB	123	EX123456789CN	4701	5/2/2025	\$23.00	FR	25%	\$5.75
ABCD	AB645397645	LS987654321HK	2304	5/3/2025	\$45.00	BR	50%	\$22.50

Ten-digit HTS codes are not included in the transitional spreadsheet model, but they will be needed by CBP-qualified parties from 28 February 2026. Origin DOs may already provide 10-digit HTS codes, where available, in ITMATT messages sent to USPS; these will then be shared with CBP, facilitating the processing of items subject to customs duty.

In accordance with UPU regulations, six-digit WCO HS codes are mandatory for commercial items destined for the United States from 1 September 2025.

11 What about VAT (value-added tax)?

The United States does not operate a VAT system.

12 If a qualified party assumes liability for the proper remittance of duties on an international postal shipment, will the carrier still be liable if the qualified party fails to pay any such duties?

No, if a qualified party assumes liability for proper remittance of the duties owed for shipments identified on the monthly worksheet submitted to CBP, it is the qualified party, not the carrier, which will be liable for any underpayment under the terms of its basic importation bond (along with the surety on the bond).

13 If a carrier is working with a qualified party, does the carrier still need to have or maintain a bond?

Yes. Carriers must maintain their international carrier bond as part of transporting international mail or cargo into the United States. However, if a qualified party is remitting duties owed for postal shipments in accordance with section 3 of executive order 14324, it is the qualified party's bond which is obligated.

14 Are printed materials (magazines, books, brochures, leaflets etc.) exempt from customs duty under the executive order?

Only printed materials without monetary value remain exempt from customs duty.

15 Can origin DOs collect duties themselves and pay them directly to CBP?

Origin DOs wishing to do this would first need to apply and be approved as a qualified party by CBP. Please note that they must fulfil the requirements (such as an entry bond) as described in the CBP guidance, in the same way as other qualified parties.

16 Have any DOs implemented a Delivered Duty Paid (DDP) solution in response to the EO?

So far, the UPU International Bureau is aware that the DOs of Australia, Canada, the Cayman Islands, Ukraine and the United Kingdom (and there may be others) have implemented DDP solutions and send dutiable items to the United States.

Answers provided by US Customs and Border Protection on 30 August 2025 (updated on 18 September 2025)

17 Regarding registered items, can UR receptacles be used for registered documents exempt from the EO?

Yes. Documents are exempt.

18 Regarding bulky letters (E format), what is the procedure for bulky flat letters (E format documents)? Can they be exempted from the EO?

This EO is specific to items containing goods only with a value of 800 USD and below. If postal items contain only documents with 0 USD value, then the customs declarations should reflect the fact that the contents are documents only and that the value is 0 USD. If so, then there are no applicable duties. This would be true for E format documents known as "bulky letters", as well as for EMS items containing only documents of 0 USD value and for parcel-post items containing only documents of 0 USD value.

19 Regarding gifts, could you confirm that bona fide gifts do not require a qualified party in order to be sent, as they are exempt from the EO?

A qualified party is needed for reporting purposes. CBP recently clarified that bona fide gifts need to be reported to CBP by the qualified party or the carrier prior to the arrival of the items. CBP then conducts an inspection and determines whether a customs duty exemption really applies.

20 Regarding gifts, how can B2C bona fide gifts be sent if they fall under § 10.152 of the CBP Regulations? What kind of marking is required?

They should have the correct S10 barcode and its associated document (customs declaration) with gift category selected.

This topic is addressed in the CBP regulations in 19 C.F.R. 10.153, which provides in part as follows:

- a A “bona fide gift” for purposes of § 10.152 is an article formerly owned by a donor (may be a commercial firm) who gave it outright in its entirety to a donee without compensation or promise of compensation. It does not include articles acquired by purchase, barter, promissory exchange, or similar transaction, nor does it include articles said to be “given” in conjunction with a purchase, barter, promissory exchange, or similar transaction, such as a so-called bonus article.
- b A parcel addressed to a person in the United States from an individual in a foreign country which contains a gift should be clearly marked on the outside to indicate that it contains a gift. Such marking is not conclusive evidence of a gift nor is the absence of such marking conclusive evidence that an article is not a gift. Ordinarily an article not exceeding \$100 in fair retail value in the country of shipment sent from a person in a foreign country to a person in the United States (\$200, in the case of an article sent from a person in the Virgin Islands, Guam, and American Samoa) will be recognizable as a gift from the nature of the article and obvious facts surrounding the shipment.
- c A parcel addressed to a person in the United States from a business firm in a foreign country would ordinarily not contain a gift from a donor in the foreign country. When such a parcel in fact contains an article entitled to free entry under § 10.152, the parcel should be clearly marked to indicate that it contains such a gift and a statement to this effect should be enclosed in the parcel.

21 Regarding items returned to the United States, could you confirm that returned items (undeliverable or rejected items, not merchandise returns) do not require a qualified party in order to be sent?

Yes, no qualified party is needed as long as the original US S10 barcode and package are intact.

22 Regarding diplomatic and military mail, can international diplomatic mail and military mail (documents/goods) be excluded from the EO?

The answer has been added to the E-Commerce Frequently Asked Questions on the CBP site at www.cbp.gov/trade/basic-import-export/e-commerce/faqs.

23 Items for the blind (containing goods) are exempt from EAD requirements but may still be subject to customs control. Does this mean that items for blind are subject to the EO?

Yes, items for the blind are subject to the EO.

24 Regarding surface mail, what will happen to mails containing goods transported by sea dispatched before the issuing of the EO (30 July), or before 29 August?

They will be treated like any other shipment arriving in the United States after 29 August 2025.

25 What evidence or additional documents will CBP require if the declared value is challenged (e.g. invoice, proof of payment)? How will this requirement be communicated?

CBP will communicate directly with the responsible party (e.g. qualified party, international transportation company) that submitted the worksheet and is liable for duty payment. In cases where additional verification is required, CBP may request validation, proof or further information, which may include but is not limited to:

- declared value;
- origin of goods;
- tariff classification;
- other relevant documentation.

CBP will specify the required documentation and information necessary to facilitate the customs process.

26 Could you confirm that any eventual return of items owing to non-compliance with the EO would be only at item level, not at receptacle level?

Yes. CBP will initially return non-compliant shipments on an item-level basis. However, if CBP identifies recurring violations from a specific country, it reserves the right to reject shipments at receptacle or dispatch level, where applicable.

27 If an international postal item is not delivered in the US, but is returned to origin, is it possible for the sender to obtain a refund of the duty paid? What is the process?

No. There is no refund/duty drawback mechanism for tariffs.

28 According to the CBP guidance document, “(Qualified) Parties must notify CBP of all international mail importations prior to arrival”. Is this achieved by submitting the completed CBP worksheet to the dedicated e-mail address?

Yes. The e-mail address is CBPM@cbp.dhs.gov.

29 Are there any exemptions under the United States-Mexico-Canada Agreement (USMCA) or any other regional/multilateral agreement?

No. To claim USMCA preference for goods that previously qualified as *de minimis*, you must file an appropriate formal or informal entry with CBP.

USMCA preference cannot be claimed for postal shipments subject to section 3 of executive order 14324 (30 July 2025).

30 What happens if, owing to postal conveyance changes (e.g. the international mail receptacle ends up on a different flight), the actual flight number differs from that indicated on the CBP worksheet? Would CBP accept a “best effort” filing approach regarding the flight number, as long as all other elements are represented correctly?

Yes.

- 31 Regarding international postal transit for items whose final destination is not the US, could you confirm that there is no customs duty reporting or collection obligation for international postal items sent in open/closed transit through the US to other international destinations? Our interpretation is that only postal items containing goods that are destined for the US are subject to customs duty, whereas items sent in transit (or transshipment) through the US to other destinations are not subject to the new customs duty obligations.**

USPS only offers closed transit. As long as transit mail is correctly documented and prepared as closed transit, and is not mixed in receptacles with traffic destined for the US, there is no need to declare or conduct a filing.

For additional information, please refer to the CBP list of E-Commerce Frequently Asked Questions at www.cbp.gov/trade/basic-import-export/e-commerce/faqs.

If you have any questions for CBP in this matter, please contact Mr Joseph Martella at josephvincent.martella@cbp.dhs.gov.