



U.S. Trade and Tariff Regulatory Update

Tariffs for China and Hong Kong SAR Country of Origin Goods

- Effective May 14, 2025, the U.S. has reduced its tariffs for China imports, revising reciprocal tariff rates from 125% to 10%. Together with the 20% tariff introduced on February 4, the additional tariff for China and Hong Kong SAR origin goods imported into the U.S. is 30%. This tariff is on top of all existing tariffs including Most Favored Nation (MFN) and applicable Section 301, and applicable for 90 days while the U.S. and China negotiate a broader deal. Goods of China/Hong Kong SAR origin remain ineligible for De Minimis treatment.
- Effective May 2, 2025, duty-free de minimis application will be eliminated for low-value products of China and Hong Kong SAR.
- On April 11, 2025, the U.S. announced exclusions to the IEEPA Reciprocal Tariff for certain headings and subheading of the HTSUS related to semiconductors, cell phones, and other electronics.
 - These exclusions are retroactive back to April 5, 2025 and will remove the tariffs that were announced in previous communications dating back to April 2, 2025
 - These headings and subheadings are still subject to the IEEPA Fentanyl tariffs announced in February 2025.
 - For a full list of the impacted HTSUS headings and subheading, please see [CSMS 64724565](#).
 - There is an extended process for completing a typical Section 232 investigation and the conditions mentioned above are subject to change.

Please see below tables for more information on the respective entry types based on shipment value, requirements and applicable fees for goods originating from China or Hong Kong SAR origins.

Shipment Value	Entry Type
Up to US \$2,500	<ul style="list-style-type: none"> • Informal entry is allowed to be utilized for eligible products.
Above US \$2,500	<ul style="list-style-type: none"> • Must be filed as formal entry.

Requirements and Applicable Fees for Formal and Informal Entry	
Requirements	<ul style="list-style-type: none"> • Provide complete and accurate commercial invoice with product details, description of goods, country-of-origin (per each line), and 10-digit Harmonised Tariff Schedule of the United States (HTSUS). <ul style="list-style-type: none"> ◦ Shippers may visit here to identify the harmonised tariff code for each item. • For formal entry, an Importer Tax ID with Employer Identification Number (EIN) or Social Security Number (SSN) will be required. • UPS® Paperless Invoice is recommended for submitting all of the abovementioned information.
Applicable Fees	<ul style="list-style-type: none"> • Duties and taxes as imposed by the U.S. customs. • For formal entry, a Merchandise Processing Fee (MPF) will be imposed by the U.S. customs. • UPS customs brokerage fees will be charged to the shipper or consignee depending on the shipment's bill terms.

Please contact your Account Manager or our local customer service hotline should you require further clarifications.

Note: This document was last updated September 3, 2025.



Import Entry Type Guide for Shipping to the U.S.

At UPS®, we understand the intricacies of supply chains and utilise cutting-edge automation technologies enhanced by AI to deliver innovative solutions. Our comprehensive solutions include Process Automation and Smart Product Categorisation. Our dedicated Customs & Trade Compliance team is available to address your specific requirements, crafting agile operational strategies that empower businesses to navigate tariff changes confidently and efficiently.

Import Entry Type

Please see below table for more information on the respective entry type based on shipment value, requirements and applicable fees for goods.

Shipment FOB Value	Not Exceeding US \$2,500	Exceeds US \$2,500		
Entry Type	Informal	Formal		
IOR	UPS	UPS*	Consignee	Shipper
Tax ID Number of Ultimate Consignee	/	Consignee's Tax ID		Shipper's NRI or Consignee's Tax ID
POA/Bond	/	/	Required from Consignee	Required from Shipper
Merchandise Processing Fee (MPF)	Free for Small Packages by Air	Merchandise Processing Fee (MPF) 0.3464% x VALUE MIN = \$32.71 MAX = \$634.62		
Duty	General Duty + IEEPA Tariffs + Section 301 Tariffs + Section 232 Tariffs + Section 201 Tariffs + Any Other Tariffs Applicable			
UPS Surcharges	Common Surcharges** 1) Disbursement Fee 2) Additional Entry Line Surcharges 3) Warehouse Storage Fee 4) Duty and Tax Forwarding Surcharge			
MID	/	The manufacturer's MID is required for textile and certain FDA-regulated shipment.		

* UPS's role as IOR is subject to certain limitations.

** For the complete list of fees and charging standards of 1), 2), 3), please refer to [U.S. Rate Guide](#). For the complete list of fees and charging standards of 4), please refer to [China Mainland Rate Guide](#).

Customs Brokerage Glossary

Please refer to below glossaries to optimise your filling process and enhance your customs clearance efficiency.

IOR	Tax ID Number
The Importer of Record (IOR) is the person or company legally responsible for ensuring compliance with U.S. Customs and Border Protection (CBP) regulations when importing goods into the United States. This includes paying all required duties, taxes, and fees. The IOR can be a U.S. entity or individual or, in some cases, a foreign entity acting as a Non-Resident Importer (NRI).	A tax ID number can be one of the following: <ul style="list-style-type: none"> Employer Identification Number (EIN) - Used by U.S.-based companies. Social Security Number (SSN) - Used by U.S.-based individuals. CBP Assigned Number (CAN) - Available for foreign-based companies or individuals, also known as Non-Resident Importer (NRI) number.
Bond	MID
A customs bond is a contract, or agreement, among U.S. Customs and Border Protection (CBP), the Importer of Record (IOR), and a surety company, ensuring compliance with import regulations and guaranteeing payment of duties and penalties. There are two common types of customs bonds: <ul style="list-style-type: none"> Single Entry Bond (SEB) - Covers one import shipment. Continuous Bond - Covers multiple shipments over a set period (usually a year). 	The Manufacturer Identification (MID) is a unique identification code used by U.S. Customs and Border Protection (CBP) for tracking and identifying the manufacturer of imported goods. The MID is constructed from the name and address of the manufacturer.

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Commercial Invoice Guide for Shipping to the U.S.

To ensure smooth customs clearance and maintain trade compliance standards, commercial invoices for shipments are critical. As primary tariff documentation for international trade transactions, these invoices directly affect customs processing efficiency and compliance risk assessment. Below is our comprehensive guide for completing commercial invoices under different entry types.

Commercial Invoice Guide

Against the backdrop of fluctuating tariffs, here we offer a concise overview of how to fill out commercial invoices according to different types of entries.

A commercial invoice should be filled with these information: Shipper, Shipment Details, Recipient, IOR, Package Details and Final Cost. Note: Tax ID is not mandatory for Informal Entry but is required for Formal Entry.

INFORMATION	INFORMAL ENTRY	FORMAL ENTRY
A FROM		
B SHIPMENT DETAILS		
C SHIP TO (Ultimate Consignee)	 Tax ID not mandatory	 Tax ID Required
D SOLD TO (IOR)	 Tax ID not mandatory	 Tax ID Required
E PACKAGE DETAILS	 COO Required – Each Line Item	 COO Required – Each Line Item
F ADDITIONAL COMMENTS		
G DECLARATION STATEMENT		
H FINAL COST VALUE		

To facilitate the seamless export of your packages, it is essential to prepare commercial invoices in advance. Make sure all details are thorough and accurate, covering all relevant details.

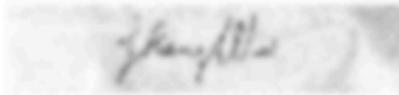
- Mandatory**
- Conditional**

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Commercial Invoice Guide for Shipping to the U.S.

Please refer to below sample of a commercial invoice of Formal Entry:

FROM		SHIP TO		SOLD TO INFORMATION			
TaxID/VAT No: FROM Contact Name: Zhang****Wei Skybridge Innovations Ltd. ***** Huangpu District Shanghai 2****2 CN Phone: 021-1****678		A FROM		Waybill Number: 1Z1234****1234 Shipment ID: 1234****6WK B SHIPMENT DETAILS Invoice No: Date: 2025-01-01 PO No: PO23456 Terms of Sale (Incoterm): FOB Reason for Export: SALE			
Tax ID/VAT No: 330****33 Contact Name: Michael Reynolds HorizonTech Solutions Inc. ***** Suite 500 Chicago IL 6***4 US Phone: 312****392		C SHIP TO (Ultimate Consignee)		Tax ID/VAT No: 330****33 Contact Name: Michael Reynolds HorizonTech Solutions Inc. ***** Suite 500 Chicago IL 6***4 US Phone: 312****392			
D SOLD TO (IOR)							
Units	U/M	Description of Goods/Part No.	Harm. Code	C/O	Unit Value	Total Value	
500	EA	100% Delrin plastic tray for cable management tools P8***5	392****590	CN	2.00	1000.00	
100	EA	Ladies' knitted warm hat, 100% nylon WH***3	650****089	CN	18.60	1860.00	
		E		PACKAGE		DETAILS	
Additional Comments: F ADDITIONAL COMMENTS							
Declaration Statement: I HERE BY CERTIFY THAT THE INFORMATION ON THIS INVOICE IS TRUE AND CORRECT AND THE CONTENTS AND VALUE OF THIS SHIPMENT IS AS STATED ABOVE.  Shipper Date 2025-01-01		G DECLARATION STATEMENT		Invoice Line Total: 2860.00 Discount/Rebate: 0.00 Invoice Sub-Total: 2860.00 Freight: 0.00 Insurance: 0.00 Other: 0.00 Total Invoice Amount: 2860.00 Total Number of Packages: 2 Currency: USD Total Weight: 28.9 KGS			
		H		FINAL		COST VALUE	

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