



U.S. Trade and Tariff Regulatory Update

Tariffs for U.S. Imports

- Effective August 29, 2025, duty-free de minimis application will be eliminated for low-value products. All U.S. imports regardless of their value, country of origin, mode of entry, or how they are routed into the country, will now be subject to applicable U.S. duties and taxes when shipped via non-postal networks.
- Effective August 7, 2025, new tariff rates apply for all countries listed in [Annex I](#). Any countries not listed will have a 10% tariff. Additional tariffs on the European Union countries will apply only when the rate is below 15%.
- As of August 1, 2025, U.S. imports of semi-finished copper products (such as copper pipes, wires, rods, sheets, and tubes) and copper-intensive derivative products (such as pipe fittings, cables, connectors, and electrical components) from all countries will face a 50% tariff. More information is available [here](#).
- As of July 9, 2025, all U.S. imports of FDA-regulated products, regardless of quantity or value, are subject to the same regulatory requirements and must be submitted for FDA review. All prior exemptions for shipments of low-value FDA-regulated products are now rescinded. More information can be found [here](#).

Please see below tables for more information on the respective entry types based on shipment value, requirements and applicable fees for goods originating outside of the United States.

| Shipment Value | Entry Type |
|------------------|---|
| Up to US \$800 | <ul style="list-style-type: none">• Informal entry is applicable, for eligible products, as De Minimis exemption has been suspended for all low-value shipments to the United States. |
| 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, and 10-digit Harmonized Tariff Schedule of the United States (HTSUS).<ul style="list-style-type: none">◦ Shippers may visit here to identify the harmonized 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 the information above. |
| 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.

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Note: This document was last updated August 8, 2025..



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

At UPS, we understand the intricacies of supply chains and utilize 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/Mexico 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 |  COO Required |
| 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:

TaxID/VAT No:

Invoice

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| | | | | | |
|----------------|--|--------------------------------------|--|---|--|
| FROM | | A FROM | | B SHIPMENT DETAILS | |
| Contact Name: | | | | Waybill Number: Shipment ID: | |
| Phone: | | | | Invoice No: Date: PO No: Terms of Sale (Incoterm): Reason for Export: | |
| SHIP TO | | C SHIP TO (Ultimate Consignee) | | D SOLD TO (IOR) | |
| Tax ID/VAT No: | | | | SOLD TO INFORMATION | |
| Contact Name: | | | | Tax ID/VAT No: Contact Name: | |
| Phone: | | | | Phone: | |

| | | | | | | |
|-------|-----|-------------------------------|------------|-----|------------|-------------|
| Units | U/M | Description of Goods/Part No. | Harm. Code | C/O | Unit Value | Total Value |
|-------|-----|-------------------------------|------------|-----|------------|-------------|

E
PACKAGE
DETAILS

F
ADDITIONAL
COMMENTS

Additional Comments:

G
DECLARATION
STATEMENT

H
FINAL
COST VALUE

| | | | |
|------------------------|------|--|--|
| Declaration Statement: | | Invoice Line Total: Discount/Rebate: Invoice Sub-Total: Freight: Insurance: Other: Total Invoice Amount: | |
| Shipper | Date | Total Number of Packages: Total Weight: | |

| | | Currency: | |

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