

**ALERT**

# CBP Issues Proposed Changes to *De Minimis* Import Process

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On January 14, 2025, U.S. Customs and Border Protection (CBP) issued a proposal to alter its regulations regarding *de minimis* imports to create two tracks for filing entry paperwork for such shipments, and to require additional data for certain imports. Three days later, CBP released the text of a second proposal that would make additional changes to the regulations, removing goods subject to certain special duties from eligibility for the *de minimis* program, and enhancing data requirements even further.

Section 321(a)(2) of the Tariff Act of 1930 currently authorizes duty exemptions, as well as weaker reporting requirements, for certain import shipments with an aggregate value of \$800 or less and qualifying bona fide gifts. As noted in a previous Wiley client alert, the *de minimis* duty exemption has increasingly come under scrutiny as the amount of goods entering the United States under the exemption has increased. While 140 million shipments utilized the exemption in 2013, there were over 1 billion such shipments in 2023. Policymakers have expressed significant alarm over the potential for the exemption to facilitate unlawful shipments of narcotics (including fentanyl), dangerous merchandise, counterfeits, and products made with forced labor.

As currently implemented, the *de minimis* program extinguishes not just standard import duties on eligible items, but duties imposed under Sections 201 and 301 of the Trade Act of 1974 and Section 232 of the Trade Expansion Act of 1962. Data and filing requirements are also reduced for goods subject to the program.

## Authors

Maureen E. Thorson  
Partner  
202.719.7272  
mthorson@wiley.law

Matt Lapin  
Of Counsel  
202.719.3435  
mlapin@wiley.law

Stephen A. Morrison  
Associate  
202.719.3436  
smorrison@wiley.law

## Practice Areas

Customs Law and Compliance  
International Trade  
Trade Policy and Trade Negotiations

The proposed rules will remove goods subject to Section 201, 301, and 232 duties from eligibility for entry under the *de minimis* program. CBP will also create two methods for entering *de minimis* shipments: the “basic entry process” and the “enhanced entry process.” The basic entry process maintains the existing entry process for *de minimis* shipments with some modifications to the data required to be provided to CBP, such as requiring the name and address of the person claiming an administrative exemption and the final person to whom the merchandise is delivered. CBP will also require the ten-digit classification of the goods under the Harmonized Tariff Schedule of the United States (HTSUS). The “basic entry process” will be required for bona fide gifts, and will be available for all other low-value shipments unless they are shipped through international/U.S. mail, or are goods regulated by agencies other than CBP (such as pharmaceuticals).

The enhanced entry process, which will be optional for goods other than mail importations and products regulated by other agencies, would require the submission of data to CBP about the contents, origin, and destination of the shipments prior to the arrival of the goods in the United States. The required time frame to file for an enhanced entry would vary by mode (e.g., air, ocean, land) of transportation by which the goods arrive to the United States. Additionally, for all shipments made under the enhanced entry process, the following additional data would be required to be transmitted for all shipments:

- A clearance tracing identification number (i.e., bill of lading number or other unique identification number used to associate the merchandise on the individual bill of lading with the eligible imported merchandise);
- The country of shipment;
- 10-digit HTSUS classifications for the merchandise seeking to be entered (this requirement may be waived by CBP upon successful waiver application);
- One or more of the following: (1) the URL to the marketplace’s product listing; (2) product picture; (3) product identifier; and/or (4) shipment x-ray or other security screening report number verifying completion of foreign security scanning of the shipment;
- Seller and purchaser names and addresses;
- Advertised retail product description;
- Marketplace name and website or phone number; and
- Any other data and documents required by other government agencies.

Comments on CBP’s January 14, 2025 proposal to create the separate basic and enhanced entry processes, and most of the specific additional data elements, must be received by March 17, 2025. Comments on CBP’s January 17, 2025 proposal to eliminate goods subject to Section 301, 232, and 201 duties from eligibility for *de minimis* entry, and to require 10-digit classifications for goods entered under the basic entry process, will be due within 60 days of the second proposal’s publication, which is currently scheduled for January 21. Interested persons may want to comment on the economic impact of removing eligibility for goods subject to Section 301, Section 232, and Section 201 duties, the deadlines for filing under the enhanced entry process, and the practicability of the new information requirements across both the proposed basic and enhanced entry processes.

Wiley has robust International Trade, Trade Policy, and Customs practices with extensive experience helping clients navigate *de minimis* rules and broader trade issues. For more information about the implications of the new *de minimis* rulemaking, please contact one of the listed attorneys.