

No More Free Ride: Navigating CBP's New International Mail Entry Process

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KEY POINTS

- Effective July 24, 2026, CBP suspended the *de minimis* exemption under 19 U.S.C. Section 1321(a)(2)(C) for international mail shipments valued at \$800 or less, replacing it with a formal postal entry process under 19 C.F.R. Part 145.
- Eligible filers — limited to owners, purchasers, or licensed customs brokers — must submit a monthly IMDW spreadsheet with 10-digit HTSUS classifications, pay duties via ACH debit by the 7th of the following month, and maintain a continuous customs bond in ACE eBond.
- AD/CVD goods, quota goods, PGA-regulated merchandise, alcohol, tobacco, and HTSUS Chapter 98/99 goods are excluded from the postal entry process and must be entered through formal entry or Entry Type 13, with enforcement of most exclusions beginning Oct. 22, 2026.
- Section 122 of the Trade Act of 1974 authority is subject to a 150-day statutory limit, and importers should confirm the 10% ad valorem surcharge remains in effect before relying on it in duty calculations.
- The “One Big Beautiful Bill” Act eliminates the *de minimis* exemption entirely effective July 1, 2027, making the current postal entry process a bridge to a permanent structural change in U.S. customs law.

U.S. Customs and Border Protection (CBP) has eliminated the informal, low-friction path that allowed low-value international mail shipments to enter the United States with minimal customs paperwork and a flat duty rate. Beginning July 24, 2026, covered postal shipments must move through a new postal entry process requiring shipment-level classification, valuation, bonding, duty calculation, and monthly payment. Responsibility for customs compliance now shifts squarely to the importer or its licensed broker, with potential consequences including denied release, unpaid duties and interest, and suspension of release privileges.

On June 24, CBP published an [interim final rule \(Docket USCBP-2026-0761\)](#) indefinitely suspending the *de minimis* exemption under [19 U.S.C. Section 1321\(a\)\(2\)\(C\)](#) for merchandise valued at \$800 or less arriving by international mail. CBP announced the change via [CSMS Number 69183472](#). As an interim final rule, it is effective immediately but remains open for public comment through the docket referenced above; interested parties should confirm the comment deadline and submission procedure on [regulations.gov](#).

The suspension traces back to [Executive Order 14324](#), which suspended *de minimis* treatment across all countries. CBP's initial interim process — established under [CSMS Number 66311990](#) — permitted “qualified third parties,” including foreign postal operators, to submit monthly spreadsheets applying a flat 10% *ad valorem* duty rate without the need to provide a classification under the [Harmonized Tariff Schedule of the United States](#) (HTSUS). [Executive Order 14388](#) continued the suspension of the *de minimis* exemption and linked covered

international postal shipments to the duty rate framework established by [Proclamation 11012](#), which imposed a temporary 10% *ad valorem* tariff under Section 122 of the Trade Act of 1974 (Section 122) on certain imports.

The CBP international mail interim final rule operationalizes that Section 122 tariff framework for covered postal shipments by requiring an entry process capable of identifying the importer or broker, declaring country of origin and value, assigning 10-digit HTSUS classifications, calculating duties owed, securing a customs bond, and paying duties monthly through CBP's designated process.

Because Section 122 authority is subject to a statutory 150-day limitation absent further congressional or executive action, importers should confirm the surcharge's continued applicability before relying on it in duty calculations.

A [parallel rule](#) issued by CBP separately suspends *de minimis* for nonpostal modes of entry. Looking further ahead, the "One Big Beautiful Bill" Act ([Pub. L. No. 119-21](#)) eliminates the *de minimis* exemption entirely, effective July 1, 2027. This rule does not affect bona fide gift exemptions under [Section 1321\(a\)\(2\)\(A\)](#) (\$100/\$200) or traveler personal-article exemptions under [Section 1321\(a\)\(2\)\(B\)](#) (\$200).

NEW POSTAL ENTRY PROCESS (EFFECTIVE JULY 24, 2026)

This new process is the administrative mechanism CBP will use to collect the duties owed on covered postal shipments now that *de minimis* treatment is suspended. In practice, it replaces the prior flat-rate, third-party spreadsheet approach with a formal postal entry process administered under 19 C.F.R. Part 145. Eligible filers must now submit classification, valuation, origin, and duty information through a monthly worksheet, maintain a qualifying customs bond, and pay duties through CBP's designated payment process. The categories of merchandise that qualify for this process, and those that do not, are addressed below.

Eligible Merchandise

The postal entry process draws its merchandise-value ceiling from the pre-existing, general low-value entry category that CBP regulations call "informal entry" (19 C.F.R. 143.21), which is separate from the postal entry process itself. It lets filers use the monthly worksheet procedure described above instead of filing a traditional formal entry, but only for merchandise that meets the following criteria. Merchandise qualifies if it is: (1) valued at \$2,500 or less; (2) sent via international mail; (3) classifiable in HTSUS Chapters 1–97 only; and (4) otherwise eligible for entry under the 19 C.F.R. 143.21 informal entry category. This \$2,500 figure is the standard value ceiling set by 19 C.F.R. 143.21 for that informal entry category, and is distinct from the (now-suspended) \$800 *de minimis* exemption discussed above; the postal entry process applies this \$2,500 threshold notwithstanding the *de minimis* suspension.

Excluded Merchandise

The following categories are ineligible for the postal entry process and must proceed through [formal entry or Entry Type 13](#) (i.e., CBP's electronic entry type for low-value shipments excluded from the postal entry process, allowing filers to submit an ACE entry electronically rather than through the IMDW spreadsheet process):

- Goods valued over \$2,500;

- Quota goods;
- Antidumping/countervailing duty (AD/CVD) goods;
- Goods regulated by partner government agencies (PGA);
- Alcohol and tobacco;
- HTSUS Chapter 98/99 goods; and
- Free Trade Agreement (FTA) duty-free claims.

CBP is delaying enforcement of the exclusions for PGA-regulated goods, HTSUS Chapter 98/99 goods, and FTA duty-free claims until *October 22, 2026*. Until that date, importers may continue routing these goods through the postal entry process described above. Importers should use this window to audit their supply chains and confirm which entry type applies to each product line. Starting October 22, 2026, these goods must instead be entered through formal entry or Entry Type 13 — CBP’s electronic filing option for low-value shipments excluded from the postal process — which begins operating on September 22, 2026.

Eligible Filers

Only parties with the right to make entry under [19 C.F.R. 143.26\(a\)](#) may file: the owner/purchaser of the merchandise, or a licensed customs broker designated by the owner, purchaser, or consignee. Nonbroker “qualified third parties” (including foreign postal operators) permitted under the interim process are no longer eligible.

Required Data Elements

Filers must submit a monthly Excel/CSV spreadsheet (the “International Mail Duty Worksheet” or “IMDW”) to CBPDM@cbp.dhs.gov, named in the format [Filer Code]_[Month]_[Year]_Payment (e.g., “12345_07_2026_Payment”), due by the 7th of the month following arrival. Required fields include:

- Filer Code and Bond Number;
- Carrier; Flight/Conveyance Number; Tracking Number;
- Arrival Port and Arrival Date;
- 10-digit HTSUS classification(s) and merchandise description;
- Country of Origin;
- Quantity/Weight (if a specific duty rate applies);
- Declared Value; Duty Rate; Total Duty Owed; and
- Where applicable: Special Program Indicator (SPI); Country of Melt/Pour/Smelt/Cast; and other PGA or trade remedy data (pipe/semicolon delimited in the “Other data as required” field).

Bonding

Under new [19 C.F.R. 145.15](#), a basic importation and entry bond — either single transaction (STB) or continuous, Activity Code 1, per [19 C.F.R. 113.62](#) — must be on file in [ACE eBond](#) before any filing. Bonds are obtained from Treasury-certified sureties using CBP Form 301. Because IMDW filings are monthly and consolidated across shipments, a continuous bond will generally be necessary for any filer with recurring mail volume; a single transaction bond is unlikely to be practicable outside of a one-off shipment. Importers who do not currently hold a

continuous bond should prioritize obtaining one immediately, as this is a prerequisite to filing.

Payment

Duties are paid monthly via ACH debit through [Pay.gov](#) (under the “International Mail Duties” form), due by the 7th of the month following arrival. Per 19 U.S.C. Section 1315(a)(1), the applicable duty rate is the rate in effect when entry is completed ([19 C.F.R. 141.68\(h\)](#)).

Late payment carries real legal consequences. CBP may impose:

- Interest charges under [19 C.F.R. 24.3a](#);
- Set-off against future refunds under [19 C.F.R. 24.72](#); and
- Suspension of merchandise release privileges under [19 C.F.R. 142.26](#).

Upcoming Key Dates

- **July 24, 2026:** New postal entry process effective; prior guidance superseded; comments close.
- **September 22, 2026:** Entry Type 13 electronic test commences.
- **October 22, 2026:** PGA, Ch. 98/99, and FTA exclusions enforced.
- **July 1, 2027:** Statutory elimination of *de minimis* commences.

KEY TAKEAWAYS

The elimination of *de minimis* for international mail is not a temporary disruption — it is a structural shift in U.S. customs law that will only intensify with the statutory elimination set for July 2027. Importers, e-commerce businesses, and logistics providers should take the following steps now:

1. **Engage a licensed customs broker** if you have been relying on a foreign postal operator or unlicensed third party to manage mail entry compliance.
2. **Obtain or confirm your continuous bond** is active and on file in ACE eBond before July 24, 2026.
3. **Register on Pay.gov** by emailing IntlMailDutyHelp@cbp.dhs.gov and establish an ACH debit process for monthly duty payments.
4. **Audit your product classifications** — HTSUS 10-digit classification is now required for every shipment; there is no longer a flat-rate workaround.
5. **Identify excluded merchandise** in your supply chain (AD/CVD, PGA-regulated, quota goods, alcohol/tobacco) and ensure formal entry processes are in place before October 22, 2026.
6. **Monitor the Entry Type 13 electronic test**, commencing September 22, 2026, which will govern excluded goods after October 22, 2026.

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