



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Notice of Implementation of Additional Duties on Products of the People’s Republic of China Pursuant to the President’s Executive Order 14256, Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China As Applied to Low-Value Imports

AGENCY: U.S. Customs and Border Protection (CBP), Department of Homeland Security.

ACTION: Amended notice.

SUMMARY: In order to effectuate the President’s Executive Order 14256 of April 2, 2025, “*Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China As Applied to Low-Value Imports*,” which eliminates the *de minimis* exemption for products of the People’s Republic of China (PRC) (which include products of Hong Kong) and establishes a new duty rate for international postal packages sent to the United States through the international postal network from the PRC or Hong Kong, as amended by Executive Order 14259 of April 8, 2025, “*Amendment to Reciprocal Tariffs and Updated Duties As Applied to Low-Value Imports from the People’s Republic of China*,” and Executive Order 14266 of April 9, 2025, “*Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment*,” the Secretary of Homeland Security has determined that appropriate action is needed to ensure collection of applicable duties as well as to modify the Harmonized Tariff Schedule of the United States (HTSUS) as set out in the Annex to this notice.

DATES: The amendments with respect to articles other than those sent to the United States through the international postal network, as set out in the Annex to this document, are effective with respect to products of the PRC (which include products of Hong Kong) described in Section 2(a) of Executive Order 14195 and subject to Executive Order 14256, as amended, that are

entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on May 2, 2025. With respect to postal items containing goods described in Section 2(a) of Executive Order 14195 and subject to Executive Order 14256, as amended, sent through the international postal network from the PRC or Hong Kong, the duties set out in the Annex to this document are effective for such articles that are entered for consumption on or after 12:01 a.m. eastern daylight time on May 2, 2025, or June 1, 2025, as applicable.

FOR FURTHER INFORMATION CONTACT: Brandon Lord, Executive Director, Trade Policy and Programs, Office of Trade, U.S. Customs and Border Protection, (202) 325-6432 or by email at traderemedycbp@dhs.gov. C. Shane Campbell, Acting Executive Director, Cargo and Conveyance Security, Office of Field Operations, U.S. Customs and Border Protection, (202) 344-3401 or by email at traderemedycbp@dhs.gov.

SUPPLEMENTARY INFORMATION:

On January 20, 2025, the President declared a national emergency with respect to the grave threat to the United States posed by the influx of illegal aliens and drugs into the United States, in Proclamation 10886 (Declaring a National Emergency at the Southern Border of the United States) (90 FR 8327, January 29, 2025). *See* National Emergencies Act (50 U.S.C. 1601 *et seq.*) (NEA).

On February 1, 2025, the President expanded the scope of the national emergency declared in that proclamation to cover the failure of the People's Republic of China (PRC) government to arrest, seize, detain, or otherwise intercept chemical precursor suppliers, money launderers, other transnational criminal organizations, criminals at large, and drugs. In addition, the President determined that this failure to act on the part of the PRC constitutes an unusual and extraordinary threat, which has its source in whole or substantial part outside the United States, to the national security, foreign policy, and economy of the United States. To address this threat, pursuant to the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*) (IEEPA), the NEA, section 604 of the Trade Act of 1974, as amended (19 U.S.C. 2483), and 3

U.S.C. 301, the President imposed *ad valorem* tariffs on all imports that are products of the PRC, excluding those encompassed by 50 U.S.C. 1702(b).¹ *See* Executive Order 14195, *Imposing Duties To Address the Synthetic Opioid Supply Chain in the People’s Republic of China* (February 1, 2025). Specifically, Executive Order 14195 adjusted duties on imported products of the PRC by imposing, consistent with law, an additional 10 percent *ad valorem* rate of duty, on products entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on February 4, 2025.

Section 2(g) of Executive Order 14195 contemplated that duty-free *de minimis* treatment under 19 U.S.C. 1321 was no longer available as of the effective time of that order.

Subsequently, on February 5, 2025, the President amended Section 2(g) of Executive Order 14195, to suspend enforcement of Section 2(g) of Executive Order 14195 until notification by the Secretary of Commerce to the President that adequate systems were in place to fully and expeditiously process and collect applicable tariff revenue pursuant to Section 2(a) of Executive Order 14195 for covered articles otherwise eligible for *de minimis* treatment. *See* Executive Order 14200, *Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China* (February 5, 2025).

Executive Order 14195, as amended by Executive Order 14200, was further modified by Executive Order 14228, *Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China.* *See* Executive Order 14228 of March 3, 2025.

Executive Order 14228 increased the additional *ad valorem* tariff rate from 10 percent to 20 percent for covered products of the PRC (which include products of Hong Kong),² that were

¹ 50 U.S.C. 1702(b)(1) covers “postal, telegraphic, telephonic, or other personal communication[s], which do[] not involve a transfer of anything of value,” and hence does not encompass any imported articles of merchandise. 50 U.S.C. 1702(b)(4) covers “transactions ordinarily incident to travel to or from any country, including [1] importation of accompanied baggage for personal use, [2] maintenance within any country including payment of living expenses and acquisition of goods or services for personal use, and [3] arrangement or facilitation of such travel including nonscheduled air, sea, or land voyages.” Only the first of the three categories of exceptions covered by 50 U.S.C. 1702(b)(4)—products for personal use included in accompanied baggage of persons arriving in the United States—encompasses imported articles of merchandise, and such articles are excluded from the scope of the additional *ad valorem* duties provided for in new HTSUS headings 9903.01.20 and 9903.01.24 by the terms of those headings and U.S. note 2(u).

² Executive Order 13936 on Hong Kong Normalization (*see* 85 FR 43413 (July 14, 2020)).

entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on March 4, 2025.

On April 2, 2025, the President issued Executive Order 14256, “*Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China As Applied to Low-Value Imports*,” which states that the Secretary of Commerce has notified the President that adequate systems are now in place to process and collect tariff revenue for covered goods from the PRC otherwise eligible for duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C). Accordingly, Executive Order 14256 eliminates such duty-free *de minimis* treatment for products of the PRC (which include products of Hong Kong) for all covered products – among such covered products are international postal packages sent to the United States through the international postal network from the PRC or Hong Kong. On April 8, 2025, the President issued Executive Order 14259, “*Amendment to Reciprocal Tariffs and Updated Duties as Applied to Low-Value Imports from the People’s Republic of China*,” increasing the rates of duty set forth in Section 2(c) of Executive Order 14256 to ensure that the imposition of other tariffs imposed pursuant to Executive Order 14259 were not circumvented and the action contemplated by Executive Order 14259 was not undermined. Subsequently, on April 9, 2025, to similarly ensure against the circumvention of tariffs and undermining of actions set forth therein, the President issued Executive Order 14266, “*Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment*,” further increasing the rates of duty set forth in Section 2(c) of Executive Order 14256.

Consistent with Executive Order 14256, duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C) shall no longer be available for products of the PRC described in Section 2(a) of Executive Order 14195, that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 am eastern daylight time on May 2, 2025. Thus, such articles valued at or under \$800, and that would otherwise qualify for the *de minimis* exemption, that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 am

eastern daylight time on May 2, 2025, other than articles sent to the United States through the international postal network, must be entered under an appropriate entry type (e.g., Type 01 or 11) in U.S. Customs and Border Protection's (CBP) Automated Commercial Environment (ACE), by a party qualified to make entry in accordance with applicable regulations. All applicable duties, including those imposed by Section 2(a) of Executive Order 14195, as amended by Executive Orders 14200, 14228 and 14256, must be paid in accordance with the applicable entry and payment procedures. Shipments valued at or under \$800 that would otherwise be ineligible for the *de minimis* exemption, such as shipments of merchandise subject to antidumping or countervailing duties or quota, must continue to be entered under an appropriate entry type in ACE consistent with all applicable requirements.

Pursuant to Executive Order 14256, as amended by Executive Orders 14259 and 14266, all postal items containing goods described in Section 2(a) of Executive Order 14195 and sent to the United States through the international postal network from the PRC or Hong Kong and transported by carriers, which are valued at or under \$800 and would otherwise qualify for the *de minimis* exemption, shall be subject to one of the following two duty rates as elected by the carrier:

1. *Ad Valorem* Duty: An *ad valorem* duty of 120 percent of the value of the postal item containing goods, entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025; or,
2. Specific Duty: A specific duty of \$100 per postal item containing goods, entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025, and before 12:01 am eastern daylight time on June 1, 2025. For merchandise entered for consumption on or after 12:01 am eastern daylight time on June 1, 2025, the applicable specific duty is \$200 per postal item containing goods.

All carriers delivering international mail shipments to the United States from the PRC or Hong Kong must collect and remit either the *ad valorem* or the specific duty. Carriers must apply the same duty collection methodology to all shipments they deliver, but may change their duty collection methodology once a month or on such other periodic time frame as CBP determines is appropriate, upon providing 24 hours advance notice to CBP. Carriers must remit to CBP the duties collected pursuant to Sections 2(b) and 2(c) of Executive Order 14256 on a monthly basis or on such other periodic time frame as CBP determines is appropriate. CBP will provide separate guidance instructing carriers on how to remit payments.

Pursuant to Section 2(d) of Executive Order 14256, any carrier that transports international postal items containing goods to the United States from the PRC or Hong Kong, by any mode of transportation, must have an international carrier bond to ensure that the duties are remitted in accordance with Sections 2(b) and 2(c) of Executive Order 14256. CBP is authorized to ensure that the international carrier bonds are sufficient to account for the duties the carrier is obligated to remit.

The duty collected by a carrier pursuant to Sections 2(b) and 2(c) of Executive Order 14256 will be collected in lieu of any other duties to which such shipments from the PRC or Hong Kong would otherwise be subject, including: the 20 percent *ad valorem* duty established in Executive Order 14195, as amended by Executive Orders 14200 and 14228; most-favored nation rates established in the HTSUS; and duties imposed pursuant to section 301 of the Trade Act of 1974. All such international postal items containing goods from the PRC or Hong Kong that would otherwise qualify for the *de minimis* exemption will be passed free of any other duties by CBP and without preparation of a mail entry by CBP. However, CBP may require formal entry, in accordance with existing regulations, for any international postal package that may otherwise be subject to the duty rates in Sections 2(b) and 2(c) of Executive Order 14256. An international postal package for which CBP requires formal entry will not be subject to the duty rates in Sections 2(b) and 2(c) of Executive Order 14256, as amended by Executive Orders 14259 and

14266, and instead will be subject to all applicable duties, taxes, and fees in accordance with all applicable laws.

To ensure that the duty required by Sections 2(b) and 2(c) of Executive Order 14256, as amended by Executive Orders 14259 and 14266, is properly accounted for and collected, all carriers that transport international postal packages from the PRC or Hong Kong to the United States as part of or on behalf of the international postal network must report to CBP the total number of postal items containing goods, and, if electing the 120 percent *ad valorem* duty rate specified in Section 2(c)(i) of Executive Order 14256, as amended by Executive Orders 14259 and 14266, the value of each postal item containing goods, transported per conveyance, in a time frame and manner that will be prescribed by CBP. CBP may require submission of documentation and information from the carrier to verify the total number and value of individual postal items containing goods to be electronically transmitted through ACE.

The Secretary of Homeland Security has determined that appropriate action is needed to modify the HTSUS as set out in the Annex to this notice.

The Annex to this notice modifies the HTSUS to reflect that products of the PRC and Hong Kong are not eligible for duty-free *de minimis* treatment under 19 U.S.C. 1321(a)(2)(C). All shipments of articles to the United States described in Section 2(a) of Executive Order 14195, as amended by Executive Orders 14200 and 14228, that are products of the PRC or Hong Kong valued at or under \$800, that would otherwise qualify for the *de minimis* exemption at 19 U.S.C. 1321(a)(2)(C), and that are entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 am eastern daylight time on May 2, 2025, other than articles sent to the United States through the international postal network, must be entered under an appropriate entry type in ACE. Effective 12:01 a.m. eastern daylight time on May 2, 2025, articles sent to the United States through the international postal network that are shipped from the PRC or Hong Kong, which are valued at \$800 or less, shall be subject to:

1. An ad valorem duty of 120 percent of the value of the postal item containing goods, entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025; or,
2. A specific duty of \$100 per postal item containing goods, entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025, and before 12:01 am eastern daylight time on June 1, 2025. For merchandise entered for consumption on or after 12:01 am eastern daylight time on June 1, 2025, the applicable specific duty rate is \$200 per postal item containing goods.

Pursuant to Executive Order 14195, no drawback is available for any article subject to a duty pursuant to Executive Order 14256. All CBP regulatory provisions that are not consistent with, or that otherwise impede CBP's ability to effectuate, the directives in Executive Order 14256, as amended by Executive Orders 14259 and 14266 and implemented in this notice, are temporarily suspended or amended, as applicable, pursuant to the authorization in Executive Order 14256 permitting CBP to take all necessary actions to effectuate the objectives of that order. The regulations that are hereby temporarily suspended, until further notice, pursuant to this authorization include, but may not be limited to: 19 CFR 145.12(b) (pertaining to CBP's preparation of informal mail entry); 19 CFR 145.31 (pertaining to mail importations not over \$800 in value); the parenthetical exception clause in 19 CFR 143.21(a) (pertaining to articles valued in excess of \$250 classified in Chapter 99, Subchapters III and IV, HTSUS); and any provision of CBP regulations, other than with respect to mail, that permits filers to file entries with CBP, for articles valued at or under \$800 and that would otherwise qualify for the *de minimis* exemption authorized in 19 U.S.C. 1321(a)(2)(C), other than through ACE.

Kristi Noem,
Secretary.

ANNEX

TO MODIFY CHAPTER 99 OF THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern daylight time on May 2, 2025, subchapter III of chapter 99 of the HTSUS is modified:

1. by inserting the following new subdivision (w) to U.S. note 2 in numerical sequence:

“Products of China and Hong Kong are not eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C)-known as the “*de minimis*” exemption.

Products shipped from China or Hong Kong to the United States through the international postal network that are valued at or under \$800 and that would otherwise qualify for the *de minimis* exemption authorized at 19 U.S.C. 1321(a)(2)(C) shall be subject to either: (i) an *ad valorem* duty of 120 percent of the value of the postal item containing goods, for merchandise entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025; or (ii) a specific duty of \$100 per postal item containing goods entered for consumption on or after 12:01 am eastern daylight time on May 2, 2025, and before 12:01 am eastern daylight time on June 1, 2025. For merchandise entered for consumption on or after 12:01 am eastern daylight time on June 1, 2025, the applicable specific duty rate is \$200 per postal item containing such goods. This duty is in lieu of any other duties to which such products shipped from China and Hong Kong would otherwise be subject. This duty does not apply to products described in headings 9903.01.21 or 9903.01.22.”

2. By modifying U.S. note 2(u) by deleting the last paragraph and inserting “Products of China and Hong Kong are not eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C)-known as “*de minimis*” exemption.” in lieu thereof.
3. By amending the article description of heading 9903.01.24 by deleting “described in headings 9903.01.21, 9903.01.22, or 9903.01.23” and inserting “described in headings 9903.01.21, 9903.01.22, 9903.01.23, or U.S. note 2(w) to this subchapter” in lieu thereof.
4. By modifying the article description of heading 9903.01.63 by deleting “except for goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on April 10, 2025, except for products described in headings 9903.01.28-9903.01.33, and except as provided for in heading 9903.01.34, articles the product of China, including Hong Kong and Macau, as provided for in subdivision (v) of U.S. note 2 to this subchapter” and inserting “except for goods loaded onto a vessel at the port of loading and in transit on the final mode of transit before 12:01 a.m. eastern daylight time on April 10, 2025, except for products described in headings 9903.01.28-9903.01.33, except as provided for in heading 9903.01.34, and except as provided for in U.S. note 2(w), articles the product of China, including Hong Kong and Macau, as provided for in subdivision (v) of U.S. note 2 to this subchapter.”