



Overview of U.S. Tariff Changes and Shipping Requirements



President Trump signed Executive Orders on April 2, 2025, amended subsequently, that affect U.S. tariffs and de minimis. For a summary of relevant changes, please click the link for the market where you are located: [AU](#), [NZ](#), [SG](#), [MY](#), [PH](#), [MO](#), [JP](#), [KR](#), [CN](#), [HK](#), [TW](#), [TH](#), [ID](#), [VN](#), [KH](#), and [GU](#).

 **Summary of changes for goods from Mainland China, Hong Kong SAR, Macau SAR, and other origins.**
All effective dates begin at 12:01 a.m. Eastern Daylight Time (EDT).

Last updated: Nov 24, 2025 SGT

Country of Origin / MFR	Regulation	Before November 10, 2025	November 10, 2025 onwards
Mainland China, Hong Kong SAR and Macau SAR	De minimis Release	Removed (CN & HK)	Removed (CN,HK&MO)
	Informal Entry	Customs value < \$2,500	
	Formal Entry	Customs value ≥ \$2,500	
	Duties for informal/formal entry & Merchandize Processing Fee (MPF) ¹	Base + IEPPA ² 20% (CN&HK) + Recip. 10% (CN, HK & MO)⁵ + Sec 301 ³ (CN only) + Sec 232 ⁴ where applicable (If 232 applies, then Recip. does not apply) + MPF ¹	Base + IEPPA ² 10% (CN&HK) + Recip. 10% (CN, HK & MO)⁵ + Sec 301 ³ (CN only) + Sec 232 ⁴ where applicable (If 232 applies, then Recip. does not apply) + MPF ¹
Other APAC countries or territories	De minimis	<ul style="list-style-type: none"> • Customs value ≤\$800 • Pre-arrival filing or release via SEC321 • Anti-dumping & certain PGA commodities are not eligible for de-minimis 	Removed
	Informal Entry	Customs value <\$2,500	
	Formal Entry	Customs value ≥ \$2,500	
	Duties for informal/formal entry & Merchandize Processing Fee (MPF) ¹	Applies only above de minimis; Base + New reciprocal Individualized tariffs⁶ + Sec 232 ⁴ where applicable (If 232 applies, then Recip. does not apply) + MPF ¹	Base + New reciprocal Individualized tariffs⁶ + Sec 232 ⁴ where applicable (If 232 applies, then Recip. does not apply) + MPF ¹

The Note: Information in the table is for illustrative purposes only and subject to change.

1. **Merchandise Processing Fee (MPF)**: 1) For informal entry: \$2.69 per shipment (subject to types of clearance facilities) 2) For formal entry: 0.3464% of the customs value with minimum MPF of \$33.58 and maximum MPF of \$651.50.
 2. **IEEPA**: International Emergency Economic Powers Act
 3. **Sec 301**: Section 301 is the authority under which tariffs are imposed on specific commodities for unfair trade practices in the U.S. It serves as the basis for all the different tariff actions against mainland China from President Trump's first term, and more recently the shipbuilding probe. A substantial number of commodities out of mainland China are subject to 301 duties. Here's central repository: <https://ustr.gov/issue-areas/enforcement/section-301-investigations/tariff-actions>
 4. **Sec 232**: Section 232 refers to the authority under which tariffs are imposed on specific commodities in the name of national security in the U.S. It is currently in place for steel and aluminium, copper, lumber and timber, automobiles and auto parts, and heavy-duty vehicles and parts. The treatments and tariffs may vary by countries/territories according to the bilateral agreements.
 5. **Recip. 10%**: Additional 10% reciprocal tariffs imposed on products from all country of origins from April 5, 2025 EDT pursuant to the Executive Order issued on April 2, 2025. Semiconductor and related products are exempt from these reciprocal tariffs, effective April 5, 2025 EDT.
 6. **New reciprocal individualized tariffs**: Annex I of the Executive Order issued on July 31, 2025 - <https://www.whitehouse.gov/presidential-actions/2025/07/further-modifying-the-reciprocal-tariff-rates/>



The table below provides detailed guidance on the required customs clearance information for shipping to the U.S. Missing this information may cause your shipments to be held by U.S. Customs and returned.

Last updated : August 13, 2025 SGT

This section does not require further updates as of May 13, 2025.

Business model of the shipper	Clearance service	Importer of Record (IOR)	Clearance process	Required information for customs clearance									
				Manufacturer Identification code (MID)	Strong Description ¹	10 Digit US HTS Code	Customs Bond	POA ²	ACH ³	EIN ⁴ / SSN ⁴ (either one)	Declared value	Additional Information	
B2C / B2B	Single entry	FedEx	Informal Entry	MID is required for textile products for commercial use and certain FDA related shipments.	✓	✓	✗	✗	✗	✗	Retail value only (or Price of transaction to buyer in US)	1. Other information might be needed based on commodity / HS code 2. Additional data for PGA shipments if applicable	
			Formal Entry		✓	✓	✗	✗	✗	✓			
B2B2C (where the middle B is an US entity)	Consolidated Clearance	FedEx	Informal Entry		MID is not required for personal use textile / apparel shipments.	✓	✓	✗	✗	✗	✗		Retail value only (or Price of transaction to buyer in US)
		Shipper's US entity / 3rd party				✓	✓	✓	✓	✓	✗		Can be retail or wholesale if US entity is the selling party to consumers
		FedEx	Formal Entry	✓		✓	✗	✗	✗	✓	Retail value only (or Price of transaction to buyer in US)		
		Shipper's US entity / 3rd party		✓		✓	✓	✓	✓	✓	Can be retail or wholesale if US entity is the selling party to consumers		

The information in the table is for illustrative purposes only and may be subject to change.

1. Provide a strong description of the products by answering the below questions:

- What is it?
- How many are there?
- What is it made from?
- What is the intended use?
- What is the country of manufacture?

2. Power of Attorney

3. Automated Clearing House

4. Employer Identification Number (EIN) / Social Security Number (SSN) is required for products using formal entry for the clearance process. Customer should input the EIN and SSN of the consignee in the Tax ID field of the FedEx shipping tools.

The situation is fluid. For more updates, please visit our **U.S. Tariff Information Hub** specific to your market: [AU](#), [NZ](#), [SG](#), [MY](#), [PH](#), [MO](#), [JP](#), [KR](#), [CN](#), [HK](#), [TW](#), [TH](#), [ID](#), [VN](#), [KH](#), and [GU](#).