



Regulatory News: Alerts & Updates

US Customs Implements the Elimination of *De Minimis* Treatment for Certain Imports

April 30, 2025

BACKGROUND

On April 2, 2025, President Trump issued Executive Order (EO) 14256 titled "Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People's Republic of China as Applied to Low-Value Imports." In part, this EO announced the termination of duty-free *de minimis* treatment for products of China or Hong Kong effective for goods that are entered for consumption or withdrawn from warehouse for consumption on or after 12:01 am Eastern Daylight Time on May 2, 2025.

On April 9, 2025, President Trump issued EO 14266, titled "Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment." This EO assessed an additional ad valorem duty rate of 125% for articles that are the product of China, including products of Hong Kong and Macau, under Harmonized Tariff Schedule of the United States (HTSUS) classification 9903.01.63. See our Regulatory Alert: ['US and China Reach Agreement to Temporarily Reduce Certain Tariffs'](#) for important changes to this duty rate.

For more information about these previous actions, please visit the April 11, 2025, FedEx Regulatory Alert linked in the Resources section below.

WHAT HAS CHANGED?

US Customs and Border Protection (CBP) has issued several communications implementing the elimination of *de minimis* treatment for products of China or Hong Kong as announced in EO 14256.

On April 18, 2025, CBP issued Cargo Systems Messaging Service (CSMS) #64792502 entitled "GUIDANCE: ACE Processing of *De Minimis* Shipments Per Executive Order 14256 Issued 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,' as Amended by Subsequent Orders." This CSMS message confirmed that effective May 2, 2025, products of China and Hong Kong are no longer eligible for *de minimis* treatment and will be subject to all applicable duties, taxes and fees. Additionally, information was provided concerning certain international postal packages sent via the international postal network. Please visit the link to the CSMS message in the Resources section below for more information.

Then, on April 28, 2025, the Department of Homeland Security issued Federal Register Notice (FRN) 90 FR 17608, entitled “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.” This FRN temporarily suspends specific CBP regulations and adjusts processes for certain international postal shipments sent through the international postal network. For more information about the postal changes, please visit the link to the FRN in the Resources section below.

One of the regulations temporarily suspended under this FRN is the parenthetical exception clause in 19 CFR 143.21(a). In effect, the temporary suspension of this regulation means the formal entry threshold for US imports, including but not limited to goods originating in China or Hong Kong and impacted by the reciprocal tariffs, is US\$2,500, with some exceptions (e.g., formal entry is required for goods subject to antidumping or countervailing duties, quota, etc.). While they may no longer qualify for *de minimis* treatment, they may qualify for informal entry during this temporary suspension.

On April 25, 2025, CBP issued CSMS #64861116 entitled “GUIDANCE: Federal Register Notice Published on *De Minimis* Requirements Per Executive Order 14256 and Guidance for Carriers Transporting International Mail.” This CSMS clarifies that the temporary suspension of the parenthetical exception clause in 19 CFR 143.21(a) applies to all modes of entry and all countries of origin. CBP systems will be updated to reflect this temporary suspension on April 30, 2025, and filers will be able to file a Type 11 informal entry for articles valued at up to US\$2,500.

Q & A

1. Does the temporary suspension of certain regulations in 90 FR 17608 mean that *de minimis* treatment is reinstated for products of China or Hong Kong?

No. However, the temporary suspension of the parenthetical clause in 19 CFR 143.21(a) does allow goods valued less than US\$2,500 and classified in HTSUS 9903 or 9904 such as products of China or Hong Kong to potentially qualify for informal entry. Whereas a formal entry will require the tax ID of the Ultimate Consignee (which may be an individual’s Social Security Number in some cases), an informal entry allows for the application of duties and taxes without necessitating the Ultimate Consignee’s tax ID details.

2. Does the temporary suspension of the parenthetical exception clause in 19 CFR 143.21(a) apply only to products of China and Hong Kong?

No. As stated by CBP in CSMS # 64861116 (link in Resource section below), “[t]his temporary suspension of the parenthetical exception clause in 19 CFR 143.21(a) applies to all modes of entry and all countries of origin.”

3. Does the elimination of *de minimis* treatment for products of China or Hong Kong affect products of Macau or Taiwan?

While *de minimis* treatment remains available for products of Taiwan and Macau at this time, EO 14266 specifically directed the Secretary of Commerce to submit a report to the President within 90 days of the EO regarding whether US imports of Macau-origin products should also be eliminated from *de minimis* eligibility.

4. Do the reciprocal tariffs apply based upon the country of export or the country of origin?

The reciprocal tariffs are applied based upon the product’s country of origin rather than the country from which the product was shipped. For example, in the case of a shipment of automotive parts made in China but shipped from the United Kingdom, the shipment would be affected by the reciprocal tariff rate imposed upon goods with a country of origin of China.

- 5. What actions should be taken to prepare my upcoming US import shipments for these tariffs?**
FedEx customers shipping products to the US should ensure that their shipment documentation is complete, and all information required for clearance, including precise commodity descriptions, country of origin and applicable 10-digit HTSUS numbers, is present on the commercial invoice. 19 CFR 141.86 provides the CBP requirements for commercial invoice details and is linked in the Resources section below.

RESOURCES

Federal Register Notice 90 FR 17608

<https://www.govinfo.gov/content/pkg/FR-2025-04-28/pdf/2025-07325.pdf>

CSMS #64792502

<https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3dca7b6>

CSMS #64861116

<https://content.govdelivery.com/accounts/USDHSCBP/bulletins/3ddb3bc>

EO 14256 titled “Further Amendment to Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China as Applied to Low-Value Imports”

<https://www.federalregister.gov/documents/2025/04/07/2025-06027/further-amendment-to-duties-addressing-the-synthetic-opioid-supply-chain-in-the-peoples-republic-of>

EO 14266 titled “Modifying Reciprocal Tariff Rates to Reflect Trading Partner Retaliation and Alignment”

<https://www.federalregister.gov/documents/2025/04/15/2025-06462/modifying-reciprocal-tariff-rates-to-reflect-trading-partner-retaliation-and-alignment>

FedEx Regulatory Alert published April 11, 2025, “Tariff Actions Announced by the US on April 2-10, 2025”

https://www.fedex.com/content/dam/fedex/us-united-states/International/upload/Tariff_Actions_Announced_by_the_US_on_April_2_to_10_2025.pdf

19 CFR 143.21(a) “Merchandise eligible for informal entry”

[https://www.ecfr.gov/current/title-19/part-143/section-143.21#p-143.21\(a\)](https://www.ecfr.gov/current/title-19/part-143/section-143.21#p-143.21(a))

19 CFR 141.86 “Contents of invoices and general requirements”

<https://www.ecfr.gov/current/title-19/section-141.86>