



Regulatory news alerts & updates

Regulatory Alert: US Customs user fees to increase

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What is changing?

On October 1, 2026, US Customs and Border Protection (CBP) will increase certain user fees in accordance with 19 CFR 24.22. Included among the adjusted fees are the Merchandise Processing Fee (MPF) minimum and maximum limitations for formal entries:

- New minimum MPF is \$34.58 (increased from \$33.58)
- New maximum MPF is \$670.86 (increased from \$651.50)

CBP announced the updated fees in a general notice published on July 30, 2026, which identifies the customs user fee increases for fiscal year (fy) 2027 as required by the Fixing America's Surface Transportation Act (FAST Act). The FAST Act mandates that various customs fees be increased for inflation each fiscal year based on Consumer Price Index (CPI) data.

Q&A

Q 1 – At what value thresholds do the MPF minimum and maximum fees for formal entries apply?

A 1 – The new minimum MPF fee of \$34.58 will apply to all formal entry shipments valued \$9,984.00 or less.

The new maximum MPF fee of \$670.86 will apply to all shipments valued \$193,665 or higher.

Q 2 – Does this MPF increase apply for values between the minimum and maximum?

A 2 – No, the increase is applied only for the minimum and maximum fee assessment. All other MPF fees for shipments between those two values are calculated at the established ad valorem rate of 0.3464% (e.g., a shipment valued at \$20,000 USD requires an MPF fee of \$69.28 USD).

Q 3 – Are there any exemptions to the MPF assessment?

A 3 – Yes: CBP regulations in 19 CFR 24.23(c) provide a list of exemptions from the MPF. Examples include, but are not limited to:

- Articles entered under provisions of most preferential trade agreements (e.g., US-IL, US-CO, US-SG, USMCA, etc.)
- Articles entered under the Special Classification Provisions of Chapter 98 of the Harmonized Tariff Schedule of the United States (HTSUS)
- Products of insular possessions of the US under HTSUS General Note 3(a)iv

References

General Notice - Customs User Fees to Be Adjusted for Inflation in Fiscal Year 2027

<https://www.govinfo.gov/content/pkg/FR-2026-07-31/pdf/2026-15530.pdf>

19 CFR 24.22 Fees for Certain Services

<https://www.ecfr.gov/current/title-19/chapter-I/part-24/section-24.22>

19 CFR 24.23(c) Fees for Processing Merchandise - Exemptions and Limitations

<https://www.ecfr.gov/current/title-19/chapter-I/part-24/section-24.23>

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