



Facts about De Minimis & Section 321

Duty Free Importation of goods valued under \$800 (19 USC 1321) also known as de minimis

Due to the enormous increase in de minimis trade, and the risks associated with de minimis shipments, Customs and Border Protection (CBP) is increasing enforcement of these types of goods. The risks CBP identified are smuggling of dangerous illegal drugs, including fentanyl and products used to manufacture or sell fentanyl (pill presses, or precursor chemicals used to manufacture fentanyl). There are also significant safety and trade concerns including the arrival of goods manufactured using forced labor, goods subject to anti-dumping or countervailing duties, or goods in violation of Intellectual Property Rights, dangerous products or food items all arriving in the de minimis environment.

How can one enjoy the benefits of duty free, but also be compliant?

De Minimis cargo may be entered duty free using one of the two processes listed below:

Clearance from manifest only – Called Section 321

If goods do not have any Partner Government Agency (PGA) requirements (for example FDA, EPA, CPSC etc.) and are not subject to Anti-Dumping or Countervailing duty or quota they may be entered on a manifest presented by the carrier.

Entry Type 86

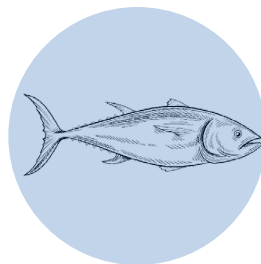
Entry type 86 allows clearance of de minimis goods using ET 86. If the goods have PGA requirements, a PGA message set is sent along with the entry. A broker (or a self-filer with ABI functionality) is required for this method. Goods subject to anti-dumping and countervailing duty or quota cannot be filed ET 86. This link has more information about ET 86 - [Entry Type 86 Frequently Asked Questions | U.S. Customs and Border Protection \(cbp.gov\)](#)

In both cases above, the manifest description is extremely important. CBP expects manifest descriptions detailed enough to classify the goods at a six-digit Harmonized Tariff level. Descriptions on a manifest that are vague, or not detailed enough are considered by CBP a red flag, and CBP may not allow a de minimis entry, require a normal entry, or deny the cargo. CBP may also issue penalties for vague or incorrect manifest descriptions. This link lists some examples of manifest descriptions CBP finds unacceptable - [E-Commerce | U.S. Customs and Border Protection \(cbp.gov\)](#)

The following products are exempt from the Section 321 “de minimis” provision and require entry and payment of applicable duties and taxes:



Shipments of alcohol, perfume containing alcohol, cigars, and cigarettes



Goods subject to U.S. Fish and Wildlife Service (FWS) regulations



Goods subject to U.S. Consumer Product Safety Commission (CPSC) regulations



Certain goods subject to U.S. Food and Drug Administration (FDA) regulations



Key Benefits:



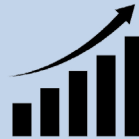
Reduced costs to importers



Reduced customs paperwork



Streamlined processing



Stimulated business growth



Expedited delivery times



**Contact your Deringer representative with any questions or concerns:
888-612-6239 | anderinger.com**

GENERAL NOTICE OF ADVICE

The advice offered above is strictly an informal opinion of the sender and is based solely upon information provided. Reliance upon this advice does not constitute reasonable care under the Customs Modernization Act. In order to exercise the highest degree of reasonable care, A.N. Deringer, Inc. recommends that our clients perform a complete review, which may include application for a binding ruling from U.S. Customs and Border Protection. Should you wish assistance in this matter, please consider our Trade Advisory Group at (518) 314-0830 or contact the sender for more information.