

# 2025 UNITED STATES (US) REGULATORY CHANGES

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# US Customs Regulatory Changes Agenda



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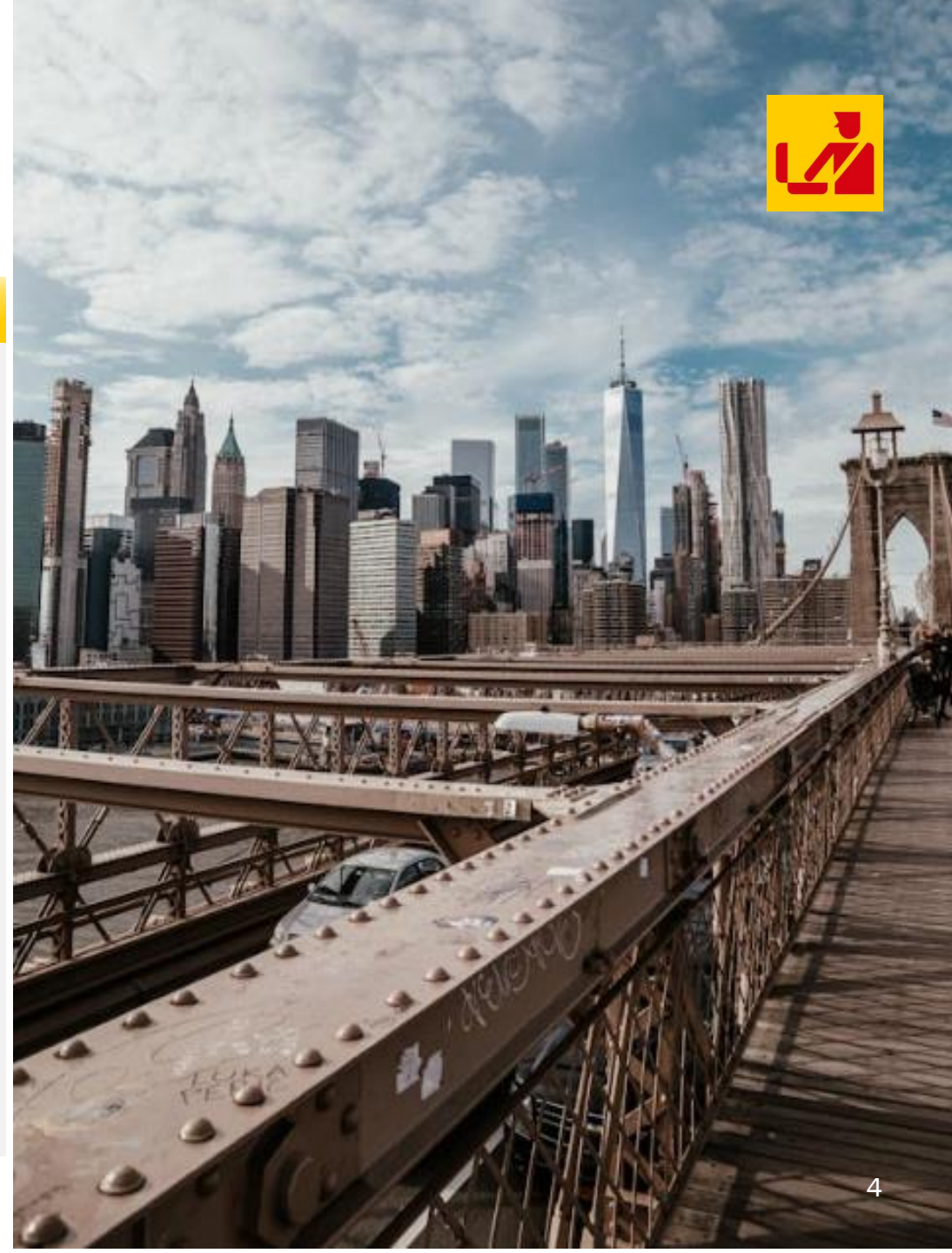


## Overview

On February 1, 2025, U.S. President Trump signed an **Executive Order (EO) to impose additional tariffs on products with Country of Origin (COO) China and Hong Kong (Made in China/Hong Kong)**, invoking emergency economic powers under the International Emergency Economic Powers Act (IEEPA) with an effective date of **12:01 a.m. Eastern time on February 4, 2025**.

The **Executive Order (EO)** also **suspends De Minimis (DM) treatment** for all products with Country of Origin (COO) China and Hong Kong impacted by these actions. Further, **no duty drawback** shall be available with respect to the duties imposed under IEEPA.

U.S. President Trump also signed two Executive Orders (EO) to impose additional tariffs on products with COO Canada and Mexico. However, on February 3, 2025, after reaching agreements with the governments of Canada and Mexico regarding actions to address border security concerns, U.S. President Trump **issued two EOs to suspend the imposition of additional tariffs on products with COO Canada and Mexico until March 4, 2025**. Therefore, there are no changes for products with COO Canada and Mexico at this time.



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**All products with Country of Origin (COO) China and Hong Kong, regardless of where they are shipped from, will no longer be eligible for De Minimis (DM) entry and require informal or formal entry processing.**

These products will be subject to import customs duties based on the Harmonized Tariff Schedule of the United States (HTSUS), which may include up to three different duties, including:

- General Duty Rate (majority range from 2.5% to 6%),
- Section 301 (range from 7.5% to 100%), and
- The newly implemented IEEPA (10%).

**EXCLUSIONS:** The following products with Country of Origin (COO) China and Hong Kong are exempted from the additional duties under IEEPA EO. However, these products must be processed through informal or formal entry, according to the appropriate HTSUS:

- 1) **Donations,**
- 2) **Informational Materials** (such as publications, films, posters, phonograph records, photographs, microfilms, CDs)



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Summary of changes for shipments from Rest of World to USA containing products with Country of Origin (COO) China and Hong Kong		
Category	Before February 4 <sup>th</sup> , 2025	From February 4, 2025
<b>De Minimis</b>	<b>Shipments up to \$800</b> (based on value of the goods) <ul style="list-style-type: none"> <li>Duty &amp; Tax Free</li> <li>Release from Manifest</li> </ul>	<b>NO De Minimis available</b>
<b>Informal Entry</b>	<b>Shipments valued above \$800 and up to \$2,500</b> (based on value of the goods) except for shipments containing products subject to tariffs under Section 301, in which case require Formal entry. <ul style="list-style-type: none"> <li>Duties &amp; Taxes based on HTSUS.</li> </ul>	<b>Informal entry only for shipments up to \$250</b> <ul style="list-style-type: none"> <li>Duties &amp; Taxes based on HTSUS (all applicable duties, including General duty rate, Section 301, and IEEPA)</li> </ul>
<b>Formal Entry*</b>	<b>Shipments valued above \$2,500</b> (based on value of the goods) and <b>Shipments valued above \$800 containing products subject to tariffs under Section 301</b> <ul style="list-style-type: none"> <li>Duties &amp; Taxes based on HTSUS (all applicable duties, including General duty rate, and Section 301)</li> <li>Requires Ultimate consignee Tax ID</li> <li>Customs Merchandize Processing Fee (MPF) 0.3464% of the value with a minimum of \$32.71. Maximum is \$634.62.</li> </ul>	<b>Shipments valued above \$250</b> (based on value of the goods) <ul style="list-style-type: none"> <li>Duties &amp; Taxes based on HTSUS (all applicable duties, including General duty rate, Section 301, and IEEPA)</li> <li>Requires Ultimate consignee Tax ID</li> <li>Customs Merchandize Processing Fee (MPF) 0.3464% of shipment value with a minimum of \$32.71. Maximum is \$634.62.</li> </ul>

**\*Formal / High-Value Clearance:** Shipments containing products **Made in China or Hong Kong** valued above US\$250 require formal entry. These shipments will follow the standard formal process (e.g., formal entry, duties and taxes based on HTS, customs processing fee, consignee tax ID/SSN, Power of Attorney (POA) when applicable).



# US Customs Regulatory Requirements Scenarios:

## Practical Examples for Reference:

Example 1: Optical Telescope manufactured in China (1 piece)						
Unit value of the good: \$529.00						
	General Duty Rate	Section 301 Duty	IEEPA Duty	Merchandise Processing Fee (MPF)	Total Duties & Customs Fees	Details/requirements of the Shipment
HTSUS 9005.80.60.00	6%	7.5%	10%	0.3464% Minimum - \$32.71. Maximum - \$634.62.	-	- 10-Digit HTS required: YES - <b>Ultimate consignee's Tax ID/SSN: YES</b> - <b>Type of entry: Formal</b>
<b>Value of the shipment: \$529.00</b>	\$31.74	\$44.40	\$52.90	\$32.71	<b>\$161.75</b>	- POA required: NO - Applicable restrictions: NO - Subject to applicable DHL fees*
DHL fees vary according to the type of service and individual processing requirements for each shipment/commodity.						

Example 2: Drinking glasses manufactured in China (100 pieces)						
Unit value of the good: \$1.40						
	General Duty Rate	Section 301 Duty	IEEPA Duty	Merchandise Processing Fee (MPF)	Total Duties & Customs Fees	Details/requirements of the Shipment
HTSUS 7013.37.20.90	22.5%	7.5%	10%	0.3464% Minimum - \$32.71. Maximum - \$634.62.	-	- 10-Digit HTS required: YES - <b>Ultimate consignee's Tax ID/SSN: NO</b> - <b>Type of entry: Informal</b>
<b>Value of the shipment: \$140.00</b>	\$35	\$10.50	\$14	N/A	<b>\$59.50</b>	- POA required: NO - Applicable restrictions: NO - Subject to applicable DHL fees*
*Fees vary according to the type of service and individual processing requirements for each shipment/commodity.						

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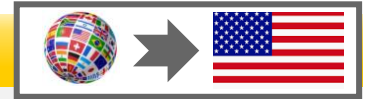
**External Links**



# US Customs Regulatory Changes Impact for Shippers & Receivers



## Impact for Shippers (from Rest of World to the US) & Receivers (in the US)



Shippers from the rest of the world and Consignees in the United States shall be aware of the new regulations and understand that shipments containing products **Made in China or Hong Kong (regardless of where they are shipped from)**, are no longer eligible for **De Minimis (DM)** clearance and are subject to new import duties under IEEPA.

### (1) SHIPPERS FROM REST OF WORLD TO THE US

- Shippers (from Rest of World to The US) shall:
  - ✓ Provide complete and accurate Commercial Invoice data for all products, including detailed goods description, to the extent possible the HTSUS classification, **Country of Origin (COO)** of the goods (**where goods are manufactured**), and ultimate consignee's Tax ID/Social Security number (for shipments above \$250). This information shall ideally be provided when creating the shipment via the DHL Electronic Shipping solutions/integrations.

### (2) RECEIVERS IN THE US



- **US Receivers** shall:
  - ✓ Be ready to provide additional information or supportive documentation that may be required for clearance purposes. Additional information may include additional product information, proof of **Country of Origin (COO)** of the good, and ultimate consignee's Tax ID/social security number (with supportive documentation).
  - ✓ Ensure that the shipper provides complete and accurate data in the air waybill and commercial invoice when creating a shipment with DHL Express, ideally via one of the DHL Electronic Shipping Solutions/integrations.

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- ✓ All products with Country of Origin (COO) China and Hong Kong, regardless of where they are shipped from, are now subject to a newly implemented IEEPA tariff of 10%. This Tariff applies in addition to the applicable existing tariffs: General duty rate and Section 301.
  - ✓ Limited Exclusions: The following products with **Country of Origin (COO) China and Hong Kong** are exempted from the additional duties under IEEPA EO. However, these products must be processed through informal or formal entry, according to the appropriate HTSUS: 1) Donations, 2) Informational Materials (such as publications, films, posters, phonograph records, photographs, microfilms, CDs, etc.)
- ✓ All products with Country of Origin (COO) China and Hong Kong, regardless of where they are shipped from, will no longer be eligible for De Minimis (DM) entry and require informal or formal entry processing.

### → In order to avoid delays, Shippers (from Rest of World to the US) shall:

- ✓ Provide complete and accurate Commercial Invoice data for all products, including detailed goods description, to the extent possible the HTSUS classification, **Country of Origin (COO)** of the goods (**where goods are manufactured**), and ultimate consignee's Tax ID/Social Security number (for shipments above \$250). This information shall ideally be provided when creating the shipment via the DHL Electronic Shipping solutions/integrations.



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# US Customs Regulatory Changes Frequently Asked Questions (FAQs)



## Frequently Asked Questions (FAQs)

### What is the Effective date for this changes?

Effective Implementation Date is February 4, 2025. If shipments arrive in the US prior to this date, the changes will apply to them as long as they were loaded on plane bound to U.S. as of 12:01 a.m. Eastern time of February 1, 2025.

### Do these changes apply to shipments arriving to the US from countries other than China and Hong Kong?

The requirements apply to any shipments containing products Made in China or Hong Kong, regardless of where they are shipped from.

### Do these changes apply to US returns?

The additional duties imposed by these changes do not apply to returns of goods previously exported from the US and for which entry is properly claimed under a provision of chapter 98 (e.g. **9801.00.10**), even if those goods were Made in China or Hong Kong.

### Do these requirements apply to shipments transiting the US?

No, this applies for goods presented for consumption in the US. IEEPA duties do not impact shipments in transit through the U.S. from one foreign country to another and will continue to follow a standard in-bond process.



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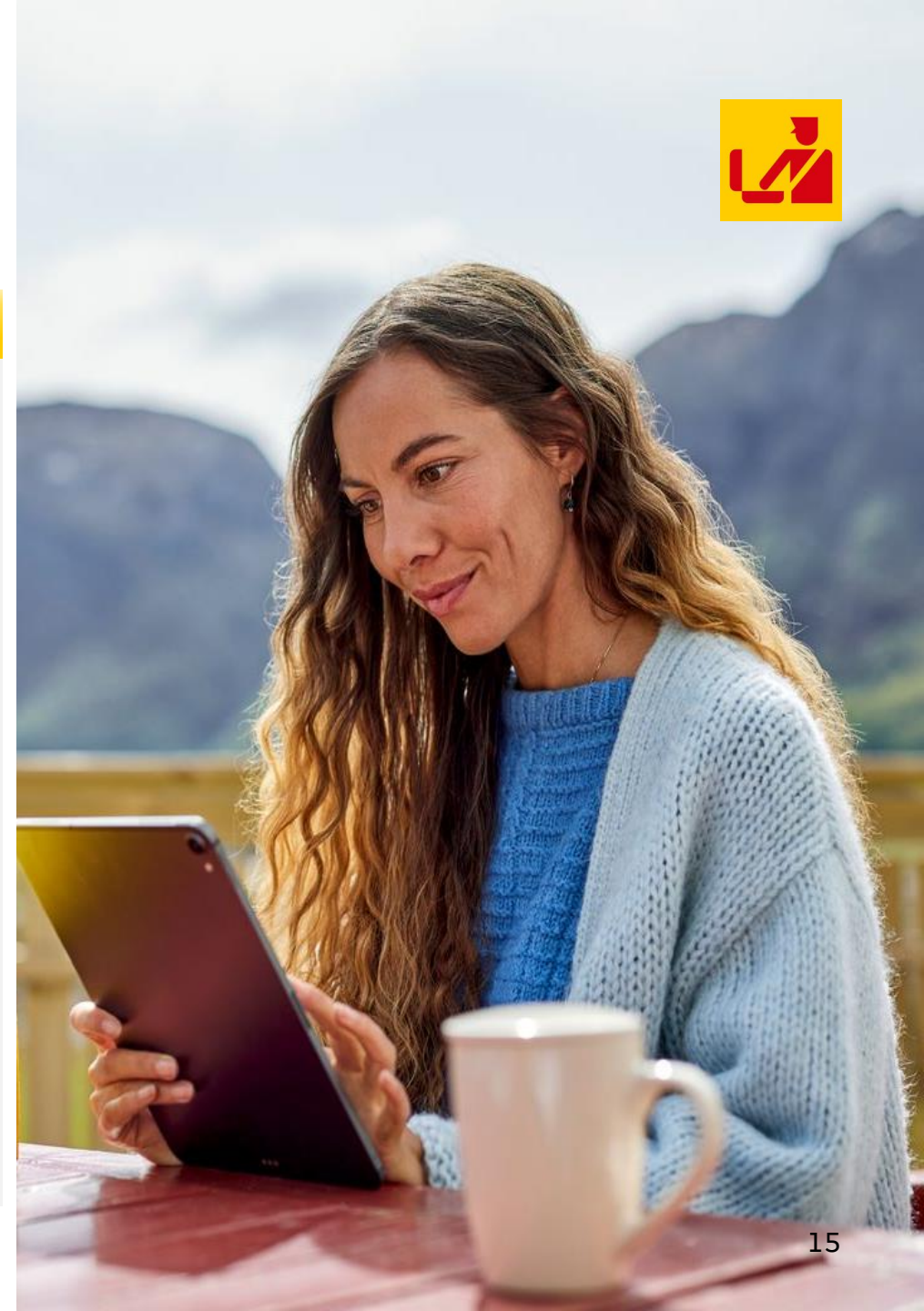
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For additional information, please consult the US Customs websites below:

- **EOs on CN:**  
<https://www.whitehouse.gov/presidential-actions/2025/02/imposing-duties-to-address-the-synthetic-opioid-supply-chain-in-the-peoples-republic-of-china/>
- **How to Navigate Section 301:**  
<https://ustr.gov/issue-areas/enforcement/section-301-investigations/search>



# THANK YOU

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