

Merchandise Processing Fee (MPF)?

The Merchandise Processing Fee (MPF) for formal entries is an ad valorem fee of 0.3464 percent. The fee is based on the value of the merchandise being imported, not including duty, freight, and insurance charges. The maximum amount of the fee shall not exceed \$538.40 and shall not be less than \$27.75. For example, if .3464 percent of the amount of your merchandise is greater than the maximum amount of \$538.40, the importer is only required to pay the maximum amount of \$538.40.

Harbor Maintenance Fee (HMF)?

MPF for informal entries is assessed on goods that are transported to the U.S. via air, ship and international mail. MPF for informal entries is a set fee and ranges from \$2.22, \$6.66 or \$9.99 per shipment. Formal and informal entries are subject to a manufacturing processing fee. The Code of Federal Regulations 19 CFR 24.23(b)(1) requires the importer of record to pay the fee to Customs and Border Protection (CBP) at the time of presenting the entry summary. Formal entries are required for imports of commercial goods valued at \$2,500 or more.

At a glance:

If imported by AIR: MPF applies only

If imported by OCEAN: both MPF + HMF apply

1. HMF (Harbor Maintenance Fee) of 0.125% (no Minimum No Maximum)

2. MPF (Merchandise Processing Fee) of 0.3464% Minimum charge \$27.75, Maximum charge \$538.40