Current Bond Formulas
(Updated: 10/24/2013)

Listed below are the past and current bond formulas for Activity Code 1 (Importer/Broker) continuous bonds. The current bond formulas are now being administered by the Office of Administration, Revenue Division for all bonds that are reviewed or processed by the Bond Team. This document amends CBP Directives 099 3510-004 and 099 3510-005. A new comprehensive CBP Directive will be issued at a later date.

Reviewers (1) ............................................................................................................ 1
Analytical (2) .............................................................................................................. 2

Field

Duties, Taxes & Fees x 10% = minimum bond amount or $50,000
previous calendar year (rounded up or down by increments
of $10,000 up to $100,000 and then
by increments of $100,000)

Based on past CBP Directive

Reviewers (1)

Revenue Division

Duties, Taxes & Fees x 10% = minimum bond amount or $50,000
previous 12 months (rounded up by increments of $10,000
up to $100,000 and then by increments
of $100,000)

Based on current CBP Directive (amended)
Analytical (2)

\[(\text{Duties, Taxes & Fees}) \times 10\%\]  

previous 12 months

\[= \text{minimum bond amount or } \$50,000 \text{ (rounded up by increments of } \$10,000 \text{ up to } \$100,000 \text{ and then by increments of } \$100,000)\]  

+ 

10\% - unpaid bills not protested and less than 210 days  
or  
protested

\[= \text{exact amount}\]  

\[= \text{exact amount}\]  

\[= \text{exact amount}\]  

\[= \text{exact amount}\]  

total amount

\[\text{rounded up by increments of } \$10,000 \text{ up to } \$100,000 \text{ and then by increments of } \$100,000\]  

Based on current CBP Directive (amended)