

Fees Collected By U.S. Customs and Border Protection

Fee	Authority to Collect and Spend	Date Established ----- Date of Last Change	Party Liable for Payment	Party which Collects the Fee	Where and How Fee is Collected	Nature of Spending from Funds	Amount of Fee
¹ COBRA: Commercial Vessel Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Vessel Owner	CBP For COBRA account	At time and place of vessels arrival in U.S.	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$437 @ arrival NTE \$5955 per vessel/ per calendar yr.
COBRA: Commercial Vehicle (Truck) Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Vehicle Owner	CBP For COBRA account	At time and place of vehicles arrival in U.S.	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$5.50 @ arrival or \$100 annual decal (calendar year)
COBRA: Rail Car Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Railcar Owner	CBP For COBRA account	Remitted monthly by railroads to CBP	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$8.25 @ arrival or \$100 per calendar year payment
COBRA: Private Aircraft/Vessel Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Aircraft/Vessel Owner or Operator	CBP For COBRA account	At time of arrival in U.S.	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$27.50 annual decal (calendar year)
COBRA: Air/Sea Passenger Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Passenger	CBP For COBRA account	Part of ticket price; remitted quarterly to CBP	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$5.50 per arrival; passengers arriving from Canada, Mexico, U.S. territories and possessions, and adjacent islands are exempt from payment (10-1-97)
COBRA: Cruise Vessel Passenger Fee	19 USC 58c	6/25/1999 ----- 4/1/2007	Passenger	CBP For COBRA account	Part of ticket price; remitted quarterly to CBP	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$1.93 per arrival, vessel passengers only from Canada, Mexico, U.S. territories and possessions, and adjacent islands
COBRA: Ferry Passenger Fee	19 USC 58c	11/24/2000 ----- 4/1/2007	Passenger	CBP For COBRA account	Part of ticket price; remitted quarterly to CBP	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$1.93 per arrival, vessel passengers arriving aboard a ferry operating south of 27 degrees latitude and east of 89 degrees longitude
COBRA: Dutiable Mail Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Recipient	CBP (formal entries) ----- U.S. Postal Service (informal entries) ----- COBRA account	Paid as part of customs entry process. ----- At recipients residence or local post office	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$5.50 per dutiable package

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COBRA: Broker Permit Fee	19 USC 58c	7/7/1986 ----- 4/1/2007	Broker	CBP For COBRA account	CBP Port office where broker is located	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$138 annually
COBRA: Barge/Bulk Carrier Fee	19 USC 58c (Tax Reform Legislation)	7/7/1986 ----- 4/1/2007	Owner	CBP For COBRA account	At time and place of arrival in U.S.	Inspectional overtime/excess preclearance costs/fee-related positions, equipment	\$110 @ arrival NTE \$1500 per calendar yr.
Merchandise Processing Fee (MPF)	19 USC 58c	12/1/1986 ----- 1/1/1995	Importer	CBP For COBRA account	Paid as part of customs entry process.	Offset to CBP commercial operations budget	Formal entries: \$25 min./21% ad valorem/\$485 max.; \$3 manual surcharge; Informal entries: \$2, \$6 or \$9
Harbor Maintenance Fee (HMF): Imports	Public Law 99-662	4/1/1987 ----- 1/1/1991	Importer	CBP For Army Corps of Engineers	Paid as part of customs entry process	Operation and maintenance of Army Corps projects	.125% ad valorem of merchandise
HMF: Exports	Public Law 99-662	4/1/1987 ----- 4/25/1998	On March 31, 1998, the Supreme Court issued a Judgement that the HMF as assessed on exports is unconstitutional.	CBP For Army Corps of Engineers	Beginning April 27, 1998, exporters were advised to stop payment of the fee		
HMF: Domestic Movements	Public Law 99-662	4/1/1987 ----- 1/1/1991	Shipper	CBP For Army Corps of Engineers	Paid quarterly to bank lockbox in Chicago	Operation and maintenance of Army Corps projects	.125% ad valorem of merchandise
HMF: FTZ Admissions	Public Law 99-662	4/1/1987 ----- 1/1/1991	FTZ Applicant	CBP For Army Corps of Engineers	Paid quarterly to bank lockbox in Chicago	Operation and maintenance of Army Corps projects	.125% ad valorem of merchandise
HMF: Cruise Vessel Passengers	Public Law 99-662	4/1/1987 ----- 1/1/1991	Passenger Vessel Operators	CBP For Army Corps of Engineers	Paid quarterly to bank lockbox in Chicago	Operation and maintenance of Army Corps projects	.125% ad valorem of transportation cost
Agriculture: Beef Imports Assessment	7 CFR Part 1260	1985 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Beef research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number
Agriculture: Pork Imports Assessment	7 CFR Part 1230	1985 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Pork research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number

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Agriculture: Honey Imports Assessment	Honey Research, Promotion and Information Act of 1984; Public Law 98-590 7 CFR 1240	1986 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Honey research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number
Agriculture: Cotton Imports Assessment	Cotton Research and Promotion Act of 1989 7 CFR 1205	7/31/1992 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Cotton research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number
Agriculture: Potato Imports Assessment	Food, Agriculture and Conservation Act of 1990 7 CFR 1207	11/2/1992 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Potato research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number
Agriculture: Mushroom Imports Assessment	Food, Agriculture and Conservation Act of 1990 7 CFR 1209	7/1/1993 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Mushroom research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number
Agriculture: Watermelon Import Assessments	Watermelon Research and Promotion Act 7 CFR 1210	1995 -----	Importer	CBP For Dept. of Agriculture	Paid as part of customs entry process	Watermelon research, promotion, consumer information	Varies according to Harmonized Tariff Schedule number
Agriculture: APHIS Commercial Vessel User Fee	Food, Agriculture and Conservation Act of 1990; also MOU	7/1/1991 ----- 1/1/2005	Vessel Operator	CBP For Dept. of Agriculture (APHIS)	At the time and place of vessel's arrival in the U.S.	Agricultural quarantine and inspection services	\$490 @ arrival, NTE \$7,350 annually FY 2007
Agriculture: APHIS Commercial Truck User Fee	Food, Agriculture and Conservation Act of 1990; Also MOU	7/1/1991 ----- 1/1/2005	Vehicle Operator	CBP For Dept. of Agriculture (APHIS)	At time and place of vehicle's arrival in U.S.	Agricultural quarantine and inspection services	\$5.25 @ arrival or \$105 annual decal FY 2007

¹ COBRA: The Consolidated Omnibus Budget Reconciliation Act of 1985, as amended

Updated 04/2007