

Fees Collected By U.S. Customs and Border Protection

| Fee | Authority to Collect and Spend | Date Established ----- Date of Last Change | Party Liabile 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) |
| | | | | | | | |

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 |
|---------------------------------------|-------------------------------------|--|--------------------------|---|---|--|---|
| 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 |
| 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 |

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 |
|---------------------------------------|--|--|---|------------------------------------|---|--|---|
| 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 |
| 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 |

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 |
|--|--|--|--------------------------|---|---|--|---|
| 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