



Customs valuation strategies to manage tariff disruption



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Introduction

Just as taxable income is used to determine income tax, the declared customs value is similarly used to calculate duty liability. To calculate an accurate customs value, companies must first assess the appropriate valuation methodology. They must then consider whether there are costs that should be included in the customs value or if certain non-dutiable deductions or exclusions exist, depending on the valuation method used. Because tariff rates are assessed against an imported good's dutiable value, increases or decreases to the value can materially affect a company's duty liability and financial statements.

Tariff recovery and mitigation strategies are crucial to a company's trade program and top-of-mind for company executives who are faced with a volatile tariff environment. A well-implemented tariff recovery and mitigation program will provide substantial short- and long-term savings. This article will discuss how customs value works and strategies to mitigate the tariff burden.



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Customs valuation basics

The United States follows the customs valuation hierarchy established by the WTO¹ and lays out six valuation methods.

Transaction value

The preferred valuation for most importers is transaction value. For U.S. importers, this is defined as “the price actually paid or payable for the merchandise when sold for exportation to the United States,”² plus some enumerated statutory additions. The price actually paid or payable is the “total payment. . . made, or to be made, for imported merchandise by the buyer to, or for the benefit of, the seller.”³ Transaction value requires an arm’s-length sale between the seller and the buyer, which is assumed when the parties are unrelated. Transaction value may still be appropriate when the seller and buyer are related, but additional steps must be taken to validate the purchase price. The buyer must be able to demonstrate that the relationship between the parties did not influence the transaction, which may be accomplished through a circumstances of sale analysis. When the sale does not occur at arm’s length, or transaction value is inappropriate for other reasons, an alternate valuation method must be used. The valuation methods are applied in a hierarchical order until an appropriate method is found.

Some importers who qualify for transaction value simply declare the price listed on the commercial invoice, assuming that is the custom value for the goods. However, several enumerated additions to the price must be added if they are not reflected in the invoice price to satisfy transaction value requirements. The added costs that form part of the customs value include:



packing costs;



selling commissions the buyer pays;



assists;



royalty or license fees that the buyer pays either directly or indirectly as a condition of sale; and



proceeds of a subsequent resale that accrue directly or indirectly to the seller of the imported merchandise.⁴



¹ Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.

² 19 U.S.C. section 1401a(b)(1).

³ 19 U.S.C. section 1401a(b)(4)(A).

⁴ 19 U.S.C. section 1401a(b)(1).

Importers should also keep in mind that under the Generra presumption, CBP presumes that any payments made by the buyer to the seller, or a party related to the seller, are dutiable. This presumption was established when the Federal Circuit found that the importer is responsible for demonstrating that payments to a seller are unrelated to the imported goods.⁵ While this presumption can be rebutted, the burden is on the importer to demonstrate why the additional payment is not associated with the imports. As a result, importers should be aware of any payments made by the buyer that occur outside the commercial invoice. While there will be circumstances in which additional payments are not dutiable, these situations should be carefully analyzed, and the rationale supporting the determination that the payments are not dutiable should be fully documented.

However, in instances where the seller only functions as an assembler, and does not otherwise have an interest in the goods, the appropriate value is calculated based upon the additional value added to the merchandise.⁶ Transaction value may still be the appropriate valuation methodology despite the ownership considerations.

While transaction value may be the most common method of appraisement, it is not appropriate in all circumstances. Where the imported item does not meet transaction value requirements, the importer must then work through the remaining valuation methods in order to identify the appropriate one.

The transaction value of identical merchandise

If transaction value cannot be determined, the transaction value of identical merchandise is used to appraise the value of merchandise. The transaction value of identical merchandise is the transaction value of imported merchandise that is “with respect to the merchandise being appraised, either identical merchandise . . . , as the case may be; and exported to the United States at or about the time that the merchandise being appraised is exported to the United States.”⁷

Under this method, there must be the identical merchandise at the same commercial level and in substantially the same quantity as the sales of the merchandise being appraised. If no such sale is found, the importer may use sales at a different commercial level or in different quantities subject to an adjustment. In this scenario, the importer must consider factors causing price discrepancies among identical products and reflect those in the declared value, if necessary.

The transaction value of similar merchandise

If the transaction value of identical merchandise cannot be determined, the transaction value of similar merchandise may be appropriate. Just like when determining the transaction value of identical merchandise, the transaction value of similar merchandise is the transaction value of imported merchandise that is “exported to the United States at or about the time that the merchandise being appraised is exported to the United States.”⁸ Under this valuation methodology, the importer must consider cost if the similar merchandise is not at the same commercial level or sold in the same quantity.



⁵ Generra Sportswear Co. v. United States, 905 F.2d 377 (Fed. Cir. 1990).

⁶ 19 C.F.R. 152.103(a)(3).

⁷ 19 U.S.C. section 1401a(c)(1).

⁸ 19 U.S.C. section 1401a(c)(1).

Deductive value

When the customs value cannot be determined using the transaction value of the imported goods, identical or similar goods, the importer should determine whether deductive value is appropriate. Deductive value is the next basis of appraisement at the time the entry summary is filed, to be used unless the importer designates computed value as the preferred method of appraisement, which is discussed in more depth below. Essentially, deductive value is the resale price in the United States to unrelated parties after importation of the goods, with certain deductions. Generally, the deductive value is calculated by starting with a unit price and making certain additions to and deductions from that price.⁹ However, there are certain limitations for using deductive value so the importer should carefully assess the nuances of the transaction under review.

Computed value

If the above methods cannot be used to calculate the customs value, the computed value, determines the customs value using the cost of production of the goods being valued, plus the profit and general expenses reflected in sales of similarly classified goods.

The statute lists the elements that should be included to calculate the computed value.¹⁰ In addition, the regulations, administrative guidance, and CBP rulings have identified costs that should be excluded from the computed value. For example, as it relates to the cost or value of the materials, the customs laws clarify that they “shall not include the amount of any internal tax imposed by the country of exportation that is directly applicable to the materials or their disposition if the tax is remitted or refunded upon the exportation of the merchandise in the production of which the materials were used.”¹¹

Computed value may not be frequently applied; however, in instances where it is the appropriate valuation methodology, importers should carefully assess their costs to ensure they are appropriately valuing their imports.

Fall-back method

When the Customs value cannot be determined using any of the previous methods, it can be determined using reasonable means consistent with the principles and general provisions of customs regulations and based on data available in the U.S. This method must be based on previously determined values but has a reasonable degree of flexibility.

Under the fall-back method, the customs value may not be based on:¹²



the selling price in the United States of merchandise produced in the United States;



a system that provides for the appraisement of imported merchandise at the higher of two alternative values;



the price of merchandise in the domestic market of the country of exportation;



a cost of production, other than a value determined under subsection (e) for merchandise that is identical merchandise or similar merchandise to the merchandise being appraised;



the price of merchandise for export to a country other than the United States;



minimum values for appraisement; or



arbitrary or fictitious values.

While few importers find themselves using a fall-back methodology, when it happens the importer should use a reasonable approach following the proscribed limitations and seek CBP approval on its proposed process prior to importing.

⁹ ICP – Customs Value (revised July 2006).

¹⁰ 19 U.S.C. section 1401a(e)(1).

¹¹ 19 U.S.C. 1401a(e)(2)(A).

¹² 19 U.S.C. 1401a(f)(2).

Tariff mitigation strategies

First Sale for Export

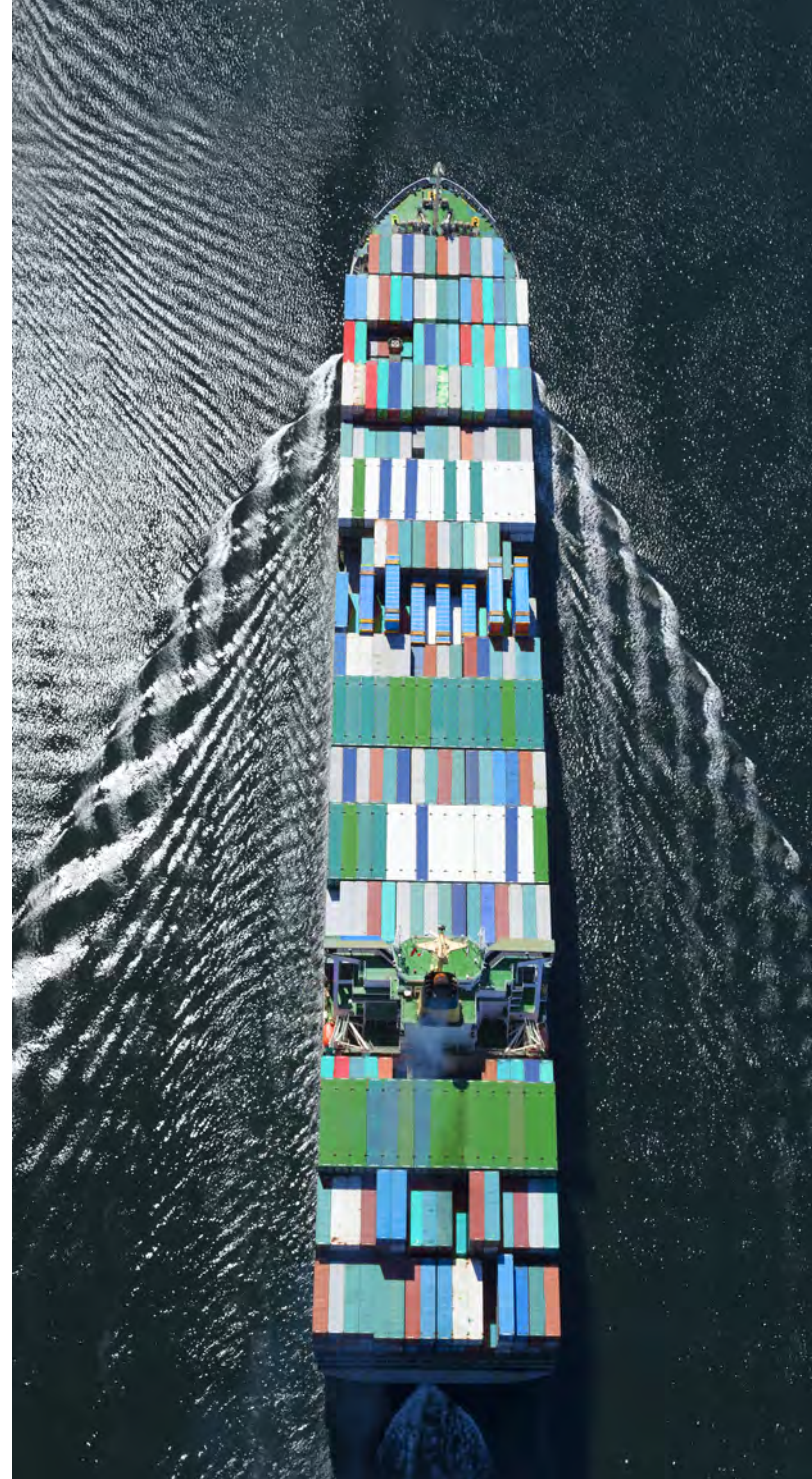
Lowering the declared value is one way for importers to manage tariffs, and First Sale for Export ("First Sale") for Export is the primary mechanism for compliantly lowering the declared value on a transaction-by-transaction basis. In many instances, importers are purchasing products from middlemen and not directly from the factories. Typically, these middlemen mark-up the price when they resell the goods to the importer. The importer, in turn, declares to CBP the price it paid the middleman.

However, importers with a multi-tiered sales structure should consider whether they would benefit from First Sale. First Sale allows importers under certain circumstances to declare for customs purposes the price the middleman paid the factory for the imported goods. In excluding the middleman's mark-up from the declared value of the goods, the company lowers its overall duty spend on each transaction. Prior to implementing First Sale, the importer must establish that its transactions meet specific requirements on an on-going basis. However, for qualifying companies the benefits are significant, providing year-over-year savings.

Non-dutiable costs

Transaction value - Eliminating non-dutiable charges

Transaction Value is the most common methodology and also the most straightforward to determine. However, while additions to customs value are more commonly known, permissible value exclusions or deductions are often missed. In fact, in some instances the statute and regulation directly identify deductions or exemptions. The term "price actually paid or payable" contains a carveout for specific charges. It states that the "price actually paid or payable" is "exclusive of any costs, charges, or expenses incurred for transportation, insurance, and related



services incident to the international shipment of the merchandise from the country of exportation to the place of importation in the United States.”¹³ This means that in some circumstances, the cost of international freight and related costs may be deducted from the transaction value. However, it is not simply the cost of freight and incidental services that may be deducted - a number of other deductions and exclusions may be taken associated with foreign taxes and fees or defective products discovered after import.

For importers using transaction value, the following charges should be examined closely as they may be excluded from transaction value in certain situations.

¹³ 19 U.S.C. section 1401a(b)(4)(A).

Freight and insurance

Foreign inland freight, international freight, and insurance costs may be deducted from the transaction value if particular requirements are met. More specifically, with accurate International Commercial Terms (incoterms) and supporting costs and documentation, this long-term cost-savings strategy can be an easy to implement. In fact, the regulations themselves outline what is required.

19 C.F.R. section 152.103(a)(5) provides guidance around foreign inland freight and other charges “incident to the international shipment of...merchandise.” It states that when ex-factory terms of sale govern (in which the buyer is responsible for moving the goods once the seller makes them available, usually at the factory), the cost of foreign inland freight or other incidental charges do not have to be added to the invoice price. Further, when alternative incoterms govern the transaction, these costs can be deducted from the declared value if specific requirements are met. In a transaction not governed by ex-factory incoterms, the importer must ship the goods on a through bill of lading, and the costs must be separately identified and occur after the goods are sold for export to the United States.¹⁴

Importantly, importers must verify that they are deducting the actual, not estimated, costs and that the supporting documentation is adequate. CBP has found that a through waybill is essential as evidence to support this exclusion. It has denied claims in which there was not a “through shipment from the factory to the United States documented by a through bill of lading.”¹⁵ International freight may also be deducted from the entered value when the actual costs of the freight are available and separately itemized. This proves challenging for some importers because sometimes an estimated value is used at the time of shipment and then reconciled later. In those circumstances, it is not acceptable to claim a deduction.

Further, insurance costs may be deducted from the entered value when they are separately itemized, and the actual costs (not estimated) are claimed. It is important to verify with sellers that they are providing actual costs because CBP will reject deductions based on estimates, even when the importer paid more than it claimed on the entry.¹⁶

When assessing whether to make a deduction, the fees should be shown in the commercial documentation, although not necessarily on the invoice. Acceptable documentation may include a freight or insurance bill or a written contract that separately lists the fees.¹⁷ While there

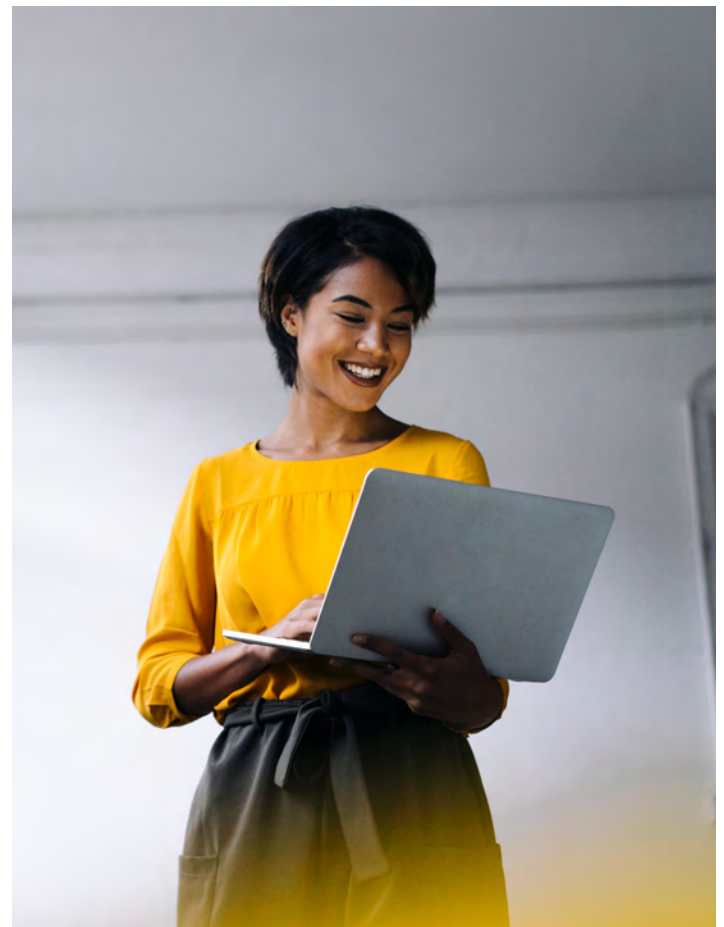
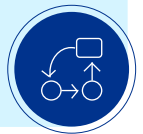
may be some initial, upfront work to validate that these charges are appropriately deducted, eliminating these costs from the declared value will, in most cases, be a source of substantial savings.

Supply chain ('origin') costs

International transportation costs typically include other fees - often referred to as origin costs. In many cases, CBP considers these origin costs to be “incident to the international shipment of merchandise” and, therefore, possibly excluded from the customs value. While each fee must be assessed individually, CBP has found that several groups of fees are not part of the price actually paid or payable:

Security charges:

The security charges that generally may be deducted from the transaction value include a port security charge and supply chain security fee.



¹⁴ 19 C.F.R. section 152.103(5)(ii).

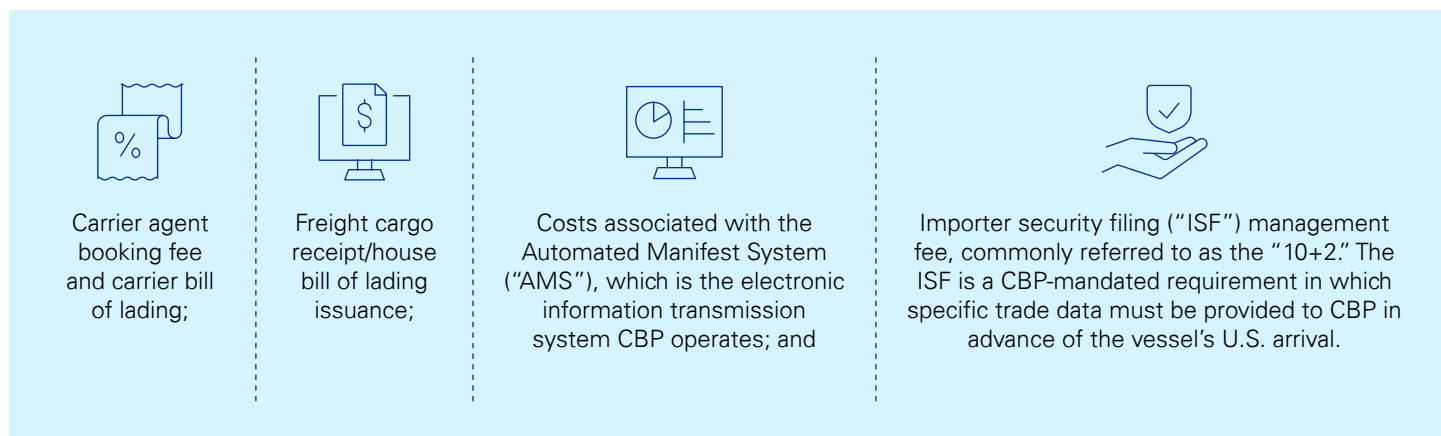
¹⁵ HQ H312640 (Oct. 27, 2020).

¹⁶ HQ H548068 (Apr. 5, 2002).

¹⁷ HQ H229700 (Jan. 30, 2013).

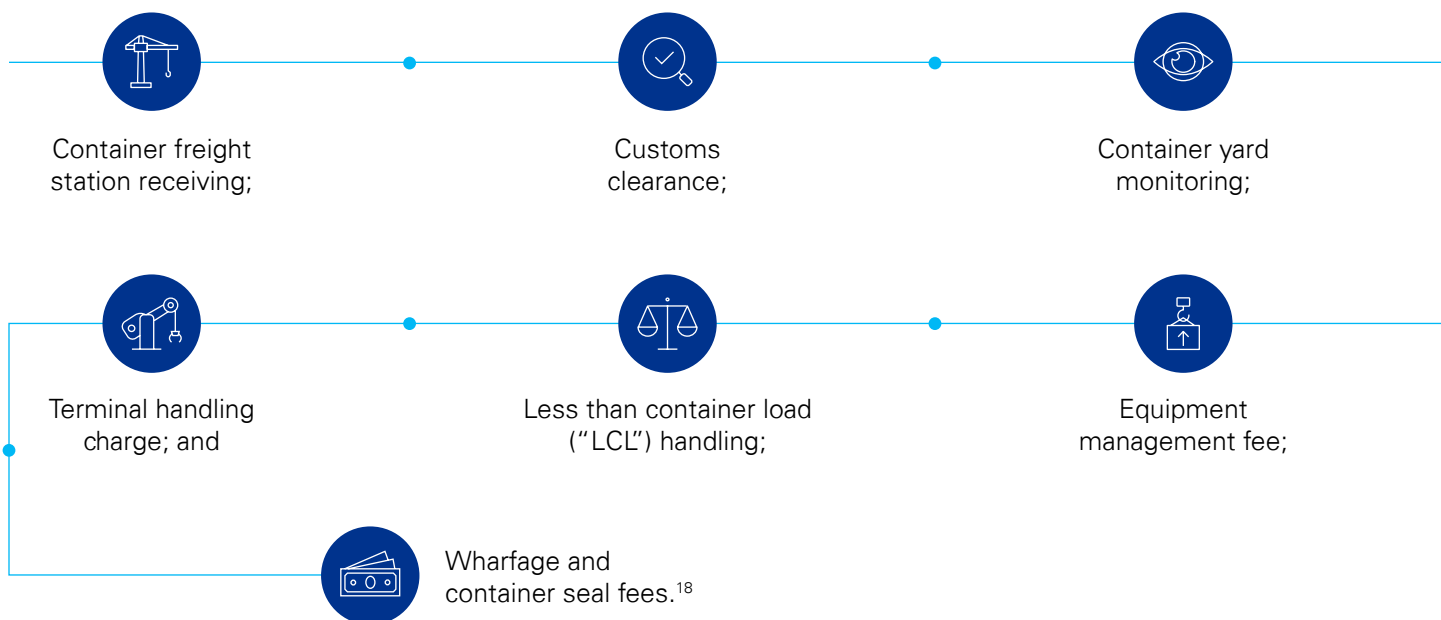
Documentation fees:

There are a number of common fees that importers incur associated with the cost of producing and issuing the documentation required for international transport. The deductible fees may include:



Logistics fees:

Additional fees are usually incurred from the third-party service provider that is preparing the goods for international shipment. Many of these fees are not included in the transaction value and, where properly supported, may be excluded from the value declared to CBP at the time of entry. Some of these fees include:



Per shipment, these miscellaneous fees may appear insignificant. But they can result in a significant annual expense for the company by driving up duty payments. Implementing processes to compliantly remove these expenses from the declared value of the imports can make an ongoing material difference in duty payments. As a general rule, the importer must deduct the actual costs, validate that commercial documentation meets all requirements, and understand when services are being provided. However, once these steps have been taken, it is likely that little additional work will be required to realize ongoing savings.

¹⁸ HQ H229700 (Jan. 30, 2013).

Warehousing costs

CBP has found that when warehousing costs are paid by the buyer to third parties, they are not included in the price actually paid or payable for the imported merchandise.¹⁹ However, CBP has distinguished this scenario from cases in which the seller, or a party related to the seller, provided this same service and the warehousing costs were included in the price actually paid or payable. The payments in those cases were found to be dutiable under the Generra presumption.²⁰ Importers that are interested in using this opportunity should conduct a careful review of payments and terms of sale to validate that the transaction meets all of CBP's criteria.

Inspection or testing fees

Before shipment, an importer will often arrange for products to be inspected or tested to validate that they satisfy a buyer's quality standards. Under certain conditions, these inspection or testing fees may be excluded from the dutiable value when they are paid to third parties unrelated to the seller of the goods.²¹ For example, some products require additional safety testing before they can be imported, and the testing fees, if structured properly, should not be part of the price actually paid or payable.

By contrast, CBP has clearly stated that when the seller or a party related to the seller is conducting the inspection or testing, the payments form part of the price actually paid or payable.²² It's also important to understand that testing that is "essential to the production of that merchandise" is dutiable.²³ In those cases, CBP would consider payments to unrelated third parties for these services as assists that are part of the transaction value.²⁴

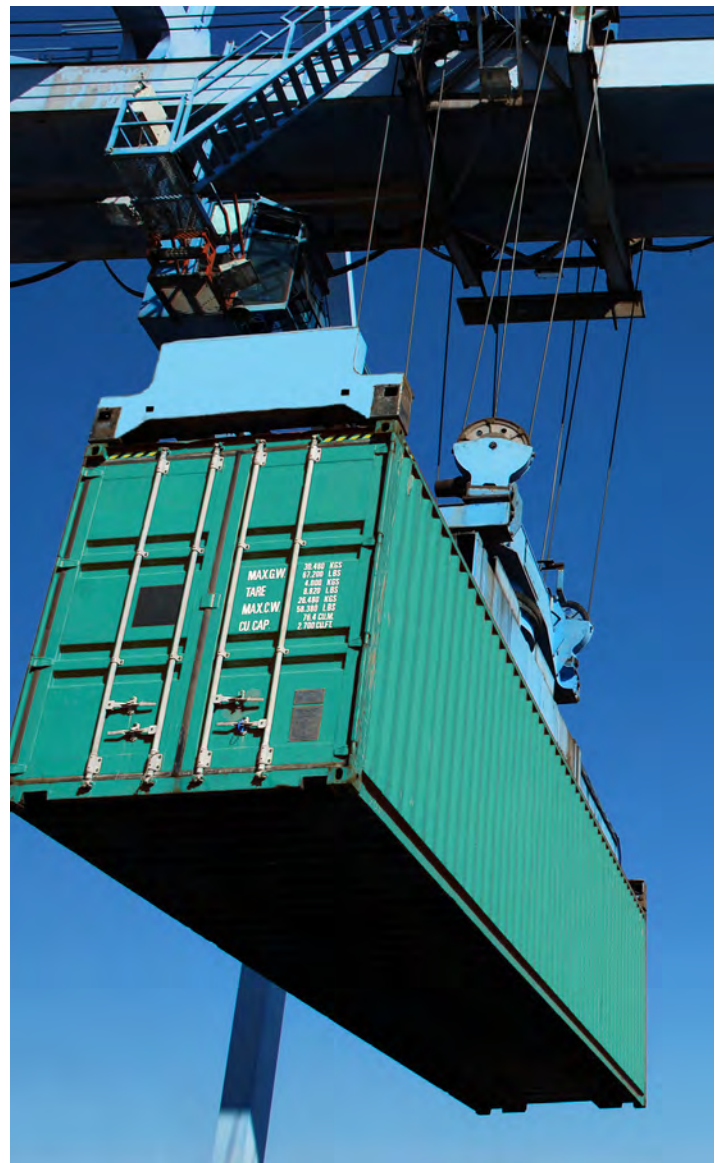
Importers who rely on the seller to perform inspection or testing services should conduct an analysis to assess the return on investment for engaging a third party to perform these services.

Instruments of international traffic

Pallets, cartons, hangers, and other packaging material may sometimes be considered instruments of international traffic (IIT), exempting them from duty. The customs statutes provide that "instruments of international traffic... shall be excepted from the application of customs laws,"²⁵ and the CBP commissioner may designate additional articles as instruments of international traffic.²⁶ In so designating, these articles may be released without the payment of duty. To qualify as an IIT, CBP has determined

that the article must meet several criteria, including that it is "substantial, suitable for and capable of repeated use, and used in significant numbers in international traffic."²⁷ Further, the article must be used in commercial shipping or transportation more than twice to qualify as an IIT.²⁸

For importers whose supply chains include the reuse of specified containers or other materials used to transport international goods, it may be valuable to assess whether these goods qualify as IIT and are therefore duty free. While additional steps may be necessary to confirm that the containers qualify, this opportunity presents the possibility of substantial, ongoing savings.



¹⁹ HQ H312640 (Oct. 27, 2020).

²⁰ HQ 547534 (Jan. 19, 2001).

²¹ HQ H308695 (Feb. 25, 2020).

²² HQ H301764 (June 10, 2019).

²³ HQ H301764 (June 10, 2019).

²⁴ HQ H023814 (June 2, 2008).

²⁵ 19 U.S.C. section 1322(a).

²⁶ 19 C.F.R. section 10.41a.²⁷ HQ H300587 (July 5, 2019).

²⁸ HQ H300587 (July 5, 2019).

Taxes and other fees

Companies may be entitled to deduct value added taxes (VAT) or goods and services taxes from the declared value of the imports when these payments are refunded.

The U.S. Court of International Trade has found that when VAT is remitted by the U.S. importer to the foreign seller, separately identified and refunded to the importer, then the refunded amount is not included in transaction value.²⁹ Importers should team with their tax departments and foreign suppliers to determine if VAT refunds have been obtained and create documentation that reflects separate itemization of the refunded VAT.

Similarly, when the seller is responsible for paying duties, such as in a transaction with delivered duty paid incoterms, anti-dumping and countervailing duties (ADD/CVD) may be deducted from the transaction value when they are separately itemized. This is permissible because one of the exclusions to transaction value is “the customs duties and other Federal taxes currently payable on the imported merchandise by reason of its importation.”³⁰

CBP has found that ADD/CVD are considered “customs duties and other Federal taxes” within the meaning of the statute.³¹ As a result, when separately itemized they may be deducted. By deducting the ADD/CVD from the transaction value, the overall duty payment will be lower. While this savings strategy will only benefit a limited number of sellers, it is a good option to help manage costs.

Deductive value

While much of the tariff mitigation strategies focus on imports subject to transaction value, for importers relying on computed or deductive value, it is important to understand costs that may be excluded from determining the dutiable value. Computed and deductive value both require the importer to carefully evaluate the costs of their transactions. In some instances, particularly for those importers benefiting from free trade agreements, close attention may not have been paid to determining the basis of the declared value as a duty liability was not incurred. However, as the tariff environment is reshaped, free trade agreements may be impacted. Importers using these valuation methods should evaluate their costs to ensure they are not unnecessarily increasing the dutiable value.

For deductive value, the starting point is the resale price in the United States after importation of the goods, at which the imported goods or identical/similar goods are sold in the greatest aggregate quantity to unrelated buyers in the

United States. When determining this price, the regular dutiable costs should be included: raw materials, labor for production workers, factory overhead, packing costs, etc. In addition, if an assist is involved in a sale, that sale cannot be used in determining deductive value.

For those importers using deductive value, the following costs may be excluded:³²



any commission usually paid or agreed to be paid, or the addition usually made for profit and general expenses, in connection with sales in the United States of imported merchandise that is of the same class or kind as the merchandise concerned;



the actual costs and associated costs of transportation and insurance incurred with respect to international shipments, and shipments of such merchandise from the place of importation to the place of delivery in the United States;



the customs duties and other Federal taxes currently payable;



the value added by the processing of the merchandise after importation.



²⁹ Caterpillar Inc. v. United States, 941 F. Supp. 1241 (1996).

³⁰ 19 U.S.C. section 1401a(b)(3).

³¹ HQ H304314 (Nov. 5, 2019).

³² Value (revised July 2006).

³³ 19 U.S.C. section 1401a(d)(3)(A).

Resale price in the United States after importation of the goods (including raw materials, production labor, factory overhead, etc.)	— Commissions usually paid or the nunus addition usually made for profit and general expenses (if any)	== Deductive Value
	— Transportation/Insurance Costs (if any)	
	— Customs Duties/Federal Taxes (if any)	
	— Value of Further Processing (if any)	

By closing monitoring costs, the overall value will more accurately reflect the costs that should be declared to CBP, and prevent over-declaring the value of the imports.

Computed Value

Computed value may also offer tariff mitigation under certain fact patters. Computed value consists of the sum of the following items:³⁴



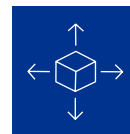
the cost or value of the materials and the fabrication and other processing of any kind employed in the production of the imported merchandise;



any assist, if its value is not included above; and



an amount for profit and general expenses equal to that usually reflected in sales of merchandise of the same class or kind as the imported merchandise that are made by the producers in the country of exportation for export to the United States;



the packing costs.

³⁴ 19 U.S.C. section 1401a(e)(1).



For importers using computed value as the basis of appraisal, CBP has found these costs may be excluded in certain cases:



Design department costs, not carried on a producer's books as a cost or value of materials and of fabrication, or a general expense, if in accordance with GAAP, are not part of computed value.³⁵



General expenses incurred by a foreign assembler which are reimbursed by the importer are not included in computed value as part of "materials and fabrication," "profit and general expenses," or, if not encompassed within one of the four assist categories, as an assist. This conclusion assumes that the expenses are reflected on the importer's books.³⁶



The salaries of employees of the related party seller, paid by the buyer of imported merchandise, should not be included in determining computed value as a cost of fabrication.³⁷



Certain royalty payments may not be dutiable in situations when they are not paid directly, or indirectly, by the producer and not on the producer's books.



Other costs not attributable to the "manufacturer" (e.g., middleman profit.)

³⁵ 542325 dated Apr. 3, 1981 (TAA No. 23).

³⁶ 543502 dated June 11, 1985.

³⁷ 544481 dated May 8, 1991.



Materials, fabrication, and other processing used in producing the imported merchandise	— Design department costs production-based (if any)
+ Profit and general expenses	— General expenses incurred by a foreign assembler which are reimbursed by the importer (if any)
+ Any assist, if not included in items 1 and 2	— Salaries of employees of the related party seller, paid by the buyer of imported merchandise (if any)
+ Packing costs	— Royalty payments made by the importer (if any)
	— Other costs not attributable to the “manufacturer” (e.g., middleman profit)

== Computed Value

To accurately determine the appropriate value, the importer should do a deep-dive into its costs and assess them against the regulations. While value determination will be fact-specific, the importer should assess its costs against applicable regulations and CBP binding rulings to determine whether there is a basis for including the cost in the

declared value. Although CBP binding rulings are specific to the transaction under review, they can be informative about CBP’s position and should inform an importer’s analysis. Managing the costs forming the basis of appraisal, will prevent unnecessarily high duty spend.

Latent defect allowances

In some circumstances, importers may be able to reduce dutiable value after importation based on repair costs attributable to manufacturing or design defects. For importers with high-value products, such as those in the automotive industry, repair costs can be substantial, and this allowance in value provides an opportunity to manage those costs by reclaiming duty. While customs regulations allow for deductions based on latent defects, several requirements must be satisfied:



the importer contracted for defect-free merchandise;



the merchandise was defective at the time of importation and can be linked to specific entries; and



the value of the defect can be established for each item.³⁸

In many cases, CBP will request specific documentation supporting each element of the claim to validate that the post-importation value allowances comply with applicable regulations. However, with proper planning, a program can be implemented to help ensure the importer does not overpay duty on goods that were defective at the time of import. This program is often used by automobile importers because of the ability to meet the requirements and the large volume of post-importation repair costs incurred.

³⁸ See Volkswagen of America Inc. v. United States, 532 F.3d 1365, 1374 (Fed. Cir. 2008); Fabil Manufacturing Co. v. United States, 237 F.3d 1335 (Fed. Cir. 2001); and Samsung Electronics America Inc. v. United States, 106 F.3d 376 (Fed. Cir. 1997); see also HQ 548507 (Jan. 25, 2005); HQ 548390 (Jan. 12, 2004); and HQ 546761 (Sept. 23, 1999).

Post-importation price adjustments

When companies book post-importation price adjustments they may be entitled to a duty refund when the prices are decreased post-importation ("downward adjustment"). This usually occurs when transfer pricing adjustments are made between related parties, causing a post-importation modification to the products' customs value.

When a downward price adjustment is made, resulting in a price reduction from the foreign seller to the related importer, the importer may be eligible for a duty refund. For related party transfer pricing adjustments, obtaining this refund is predicated on meeting CBP's five-factor "formulaic pricing" test and establishing that the post-adjusted price is at arm's length from a customs perspective. Validating that the company meets these

requirements before claiming a refund will be central to maintaining compliance. For unrelated parties, the requirements are more straight-forward. Among others, the importer must be able to demonstrate that the transfer pricing formula was applicable prior to import. Also, importers who anticipate price adjustments should consider joining CBP's reconciliation program to facilitate reporting price changes, as it generally provides importers up to 21 months after initial entry to true-up the final customs price. For companies that routinely make retroactive transfer pricing adjustments, having the documentation in place to support a refund can have a powerful effect on duty spend.

Conclusion

Potential cost savings through the reduction of non-dutiable charges from the dutiable cost basis of imported goods are often overlooked or may not have been considered material in the past. However, in this high-tariff environment, these programs can help companies easily achieve cost savings. Also, many of these non-dutiable costs do not require much time to manage because, once established, there is typically little maintenance required. These opportunities can often be expanded globally, which will further enhance savings. Of course, as with any duty-savings program, strong controls must be implemented to preserve compliance. However, it is likely that steep tariffs will be in place for some time, so companies should evaluate which of these programs can help reduce costs and the potential return on investment, and then develop a plan to implement them.

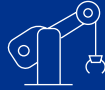
Potential non-dutiable charges

Main non-dutiable charges



- International freight & insurance
- Post export condition packing
- Post importation costs of constructing, erecting, assembling, maintaining, or providing technical assistance
- Prepaid customs duties & other federal taxes (i.e.VAT)
- Interest
- Buying commissions
- Rebates (quantity)
- Early payment prior to import
- Royalties and license fees to reproduce in U.S.

Terminal & customs fees



- Port security fee
- Terminal handling fees
- Container freight station (CFS) charge
- Container yard monitoring fees
- Customs export declaration fees
- Customs inspection fees
- Wharfage charges
- Container seal fee
- Non-refunded foreign duty related to an assist paid by seller.

Forwarder's fees



- U.S. trading house fees
- Container booking fees
- Carrier agent booking fees
- Cancellation fees
- Diversion administrative fee
- Freight Forwarder Commission
- LCL fee
- Carrier equipment fee
- Fuel adjustment fee
- Port construction fee
- Post importation fees
- Post importation transport

Document fees



- Shipping document issuance fee
- Shipping validation fee
- Late document fees
- 10 + 2 fees
- House bill correction fee
- Courier fee
- AMS surcharge
- AMS amendment fee
- AMS late filing fee
- Post importation fees



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