



## **Customs User Fees**

U.S. Customs and Border Protection (CBP) charges user fees to cover some of the costs of inspecting people and cargo entering the country. The fees are classified in the budget as offsets to direct spending and, under current law, are set to expire at the end of fiscal year 2031.

The Consolidated Omnibus Budget Reconciliation Act of 1985 established customs user fees that are paid by air and sea passengers, commercial trucks and vessels, and railroad cars; other people and conveyances arriving at ports of entry; and operators of express consignment carrier facilities (centralized hubs that receive shipments of goods). Under current law, CBP can spend a portion of those fees without further appropriation.

The Merchandise Processing Fee is collected on commercial shipments with a value of \$2,500 or more for entry into the United States. Under current law, the fee is 0.3646 percent. Goods valued below \$2,500 are subject to a flat fee of \$2 to \$12, depending on how they enter the country.



## Customs User Fees

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026-2035
Millions of dollars, by fiscal year												
	<b>Increases or Decreases (-) in Net Direct Spending (Outlays)</b>											
<b>One-Year Extension Through September 30, 2032</b>												
Estimated Outlays	0	0	0	0	0	0	0	-5,273	-59	40	0	<b>-5,292</b>
<b>Two-Year Extension Through September 30, 2033</b>												
Estimated Outlays	0	0	0	0	0	0	0	-5,273	-5,548	-29	40	<b>-10,810</b>
<b>Three-Year Extension Through September 30, 2034</b>												
Estimated Outlays	0	0	0	0	0	0	0	-5,273	-5,548	-5,735	-37	<b>-16,593</b>
<b>Four-Year Extension Through September 30, 2035</b>												
Estimated Outlays	0	0	0	0	0	0	0	-5,273	-5,548	-5,735	-5,964	<b>-22,520</b>

Estimates are relative to CBO's January 2025 baseline for the direct spending effects of extending the fees under current law through the end of fiscal years 2032, 2033, 2034, and 2035.