



Customs User Fees

Customs and Border Protection (CBP) charges user fees to cover some of the costs of inspecting people and cargo entering the country. Those fees are classified in the budget as offsets to direct spending. Under current law, the authority to collect those fees is set to expire at the end of calendar 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

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2026-2036
Millions of dollars, by fiscal year												
	Increases or Decreases (-) in Net Direct Spending (Outlays)											
Extension Through September 30, 2032												
Estimated Outlays	0	0	0	0	0	0	-3,635	-99	36	0	0	-3,698
Extension Through September 30, 2033												
Estimated Outlays	0	0	0	0	0	0	-3,635	-5,092	-29	37	0	-8,719
Extension Through September 30, 2034												
Estimated Outlays	0	0	0	0	0	0	-3,635	-5,092	-5,196	-37	37	-13,923
Extension Through September 30, 2035												
Estimated Outlays	0	0	0	0	0	0	-3,635	-5,092	-5,196	-5,395	-46	-19,364
Extension Through September 30, 2036												
Estimated Outlays	0	0	0	0	0	0	-3,635	-5,092	-5,196	-5,395	-5,629	-24,947

The estimates are for the direct spending effects of extending the fees under current law through the end of fiscal years 2032, 2033, 2034, 2035, and 2036. They are relative to CBO's February 2026 baseline, updated for the Consolidated Appropriations Act, 2026, which extended the fees for one quarter through December 31, 2031. Under current law, Customs and Border Protection can spend a portion of the fees without further appropriation; such spending occurs over a period of several years. Thus, as a result of that lag, net direct spending increases two years after the expiration of the extension.