



Import Taxes

US Import Taxes

Import Duties

$$Y \times X\% = \text{Import Duty}$$

Y = Customs Value, X = Duty Rate (%)

Tariff Rates

In the US, tariffs are harmonized. This means that the same duty rates apply in all US states when importing from foreign countries. Each product is classified according to a 6-digit HS code, which combined with the origin of the country, determines the applicable duty rate.

Important: Additional tariffs apply to products imported from China ([Link](#))

Search Rates: US Harmonized Tariff Schedule ([Link](#))

Heading/ Subheading		Stat Suf fix	Article Description	Unit of Quantity	Rates of Duty ⓘ		
					1		2
					General	Special	
7015			Clock or watch glasses and similar glasses, glasses for noncorrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:				
7015.10.00	00		Glasses for corrective spectacles	No.	Free /		40%
7015.90			Other:				
			Watch glasses:				
7015.90.10	00		Round	No.	Free /		60%
7015.90.20	00		Other	No.	Free /		60%
7015.90.50	00		Other	No.	Free /		60%
7016			Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or molded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded glass windows and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:				
7016.10.00	00		Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes /	No.	2.7% /	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, S, SG)	60%

Tip: Use text search if you don't have the goods code (HS code)

Customs Valuation

Customs Value = Product Cost

The Customs Value is the value from which duties and other taxes are calculated. In the United States, the customs value is based on the FOB (Free on Board) price, which primarily includes the following costs:

- Unit price
- Transportation to the Port of Loading (Included in FOB)
- Export Clearance Cost (Included in FOB)

Additional Costs

Additional costs (also called 'assists') may also include the following:

- Tooling costs
- Paid product samples
- Paid services (i.e., design services paid to the supplier)

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Merchandise Processing Fees

Merchandise Processing Fees (MPF) apply to all air and sea shipments and are based on the value of goods. This fee is 0.3464% with the following minimum and maximum values:

- Min: US\$25
- Max: US\$485

Harbor Maintenance Fees

Harbor Maintenance Fees (HMF) is applicable to all sea freight shipments. The HMF is set at 0.125% of the value of the goods, with the following minimum and maximum values:

- Min: None
- Max: None

Other Information

Customs Bond

A Customs Bond must be purchased before the cargo departs from the origin country, when importing products at least USD 2500. There are two types:

- Single Entry Customs Bond
- Continuous Entry Customs Bond (e.g. 1 year)

Customs Broker

You can buy the customs bond through a Customs Broker. The role of the Customs Broker is to file entries and submit documents to the US customs authorities, on behalf of the importing company.

In order for a Customs Broker to service an importer, the importer has to sign a power of attorney, authorizing the Customs Broker to clear the cargo on your behalf.

Tip: Ask your freight forwarder to recommend a Customs Broker

EID/Tax ID

An Employer Identification Number (EID) or Tax ID is mandatory when importing products valued above USD 2500. This number is assigned by the IRS to US nationals and companies incorporated in the United States. The EID or Tax ID is submitted to the Customs Broker.

Calculation

Cost	Calculation	Sub Total	Comment
Product Costs			
Unit Price (FOB)	\$20 x 1000 pcs	\$20,000	Included in Customs Value
Tooling	\$0	\$0	Included in Customs Value
Shipping Costs (Non-US)			
Freight Cost (CIF)	\$400 x 1.2 cbm	\$480	Not Included in Customs Value
Insurance	$(\$20,000 + 0.1 \times \$20,000) \times 0.5\%$	\$110	Not Included in Customs Value
Shipping Costs (US)			
Local Charges	\$350 x 1.2 cbm	\$420	Not Included in Customs Value
Inland Transportation	\$200	\$200	Not Included in Customs Value
Taxes			
Import Duty	$\$20,000 \times 2\%$	\$400	Duty rate at 2% assumed
Merchandise Processing Fees (MPF)	$\$20,000 \times 0.3464\%$	\$69.28	0.3464% (Max: \$485)
Harbor Maintenance Fees (HMF)	$\$20,000 \times 0.125\%$	\$25	0.125%
Total	$\$20,000 + \$0 + \$480 + \$110 + \$420 + \$200 + \$400 + \$69.28 + \$25$	\$21704.28	