



Current customs process

Optimising clearance into the US



Type 86

Removed 29th Aug '25



Type 11 – informal entry



Type 01 – formal ecommerce entry



Postal clearance



Optimising clearance into the US



Type 11 Informal entry

This will be required for low-to-mid value shipments that still need duty collection, but do not require full formal customs entry



Type 01 Formal ecommerce entry

This will be required for all shipments valued over \$2,500 or those needing special handling



Postal clearance

6 month window for Postal clearance only being subject to IEEPA tariffs based on the country of origin. The product will not require preparation of an entry by CBP.

OR

A flat rate between \$80 - \$200 per item based on which IEEPA tariff rate.

This is only the systems are in place for postal entries to be written into the CBP ACE system.



What this means for you



The end of the De Minimis Era, with Type 86 ending on 29th August 2025.



Commercial clearance offers the clearest framework for immediate compliance.



Postal could offer short-term advantage for the circa 6 month period, however, only if airline carrier or other qualified parties agree to the liability of collection and remittance of the IEEPA tariffs to CBP.



Tariff rates

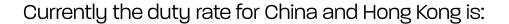
Countries and Territories	Reciprocal Tariff, Adjusted
United Kingdom	10%
European Union: Goods with Column 1 Duty Rate > 15%	0%
European Union: Goods with Column 1 Duty Rate < 15%	15% minus Column 1 Duty Rate
Vietnam	20%

For the full list:

https://www.whitehouse.gov/presidential-actions/2025/07/further-modifying-the-reciprocal-tariff-rates/



China Tariff rates



- 1. 20% Fentanyl-related tariff
- 2.10% IEEPA (reciprocal) tariff
- 3. ... % standard duty rate of a product, typically between 0% and 35%
- 4. 7.5% or 25% section 301 duty rate (mainly textile related for ecommerce products)

Currently there is a pause until mid-November regarding the IEEPA tariffs. If this deadline runs out the duty rate would go up from 10% to 34%. This means that right now **China has a base rate of 30%**.









Type 86 – ecommerce clearance

Your cost-optimised solution in a post-tariff era

What you need

- PCS integration
- Product information incl. goods description, retail value, HTS number

How it works

- Per day, per consumer, goods up to 800USD can be imported
- Products need to be cleared at retail value
- Permitted for products originating from any country apart from CN or HK
- Not permitted for products related to PGA (i.e. FDA)
- Goods imported are duty free
- · Customs clearance is immediate upon arrival
- Parcels are injected to final mile carrier once clearance is completed

Removed 29th Aug '25

Who benefits most

- UK/EU based retailers selling D2C to US consumers
- Any retailer selling non-CN or HK origin goods
- Retailers who can separate CN or HK origin goods from Rest of World origins





Type 11

Your cost-optimised solution in a post-tariff era



Type 11 – Informal entry

Your cost-optimised solution in a post-tariff era

What you need

- PCS integration
- Customs assigned number allocated to shipper
- Signed standard and foreign Power of Attorney
- Product information incl.
 SKU, description, retail value,
 HTS number, manufacturer
 name and address details

How it works

- Per day, per gateway, goods up to 2500USD can be imported
- Goods can be sold through US or UK website
- UK entity sells goods to the end consumer
- Products are customs cleared at retail price
- Parcels can be labelled for final mile delivery

Who benefits most

- SME UK/EU based retailers selling D2C to US consumers
- Retailers looking to be compliant and ahead of the curve when De Minimis duty exemption is removed for all products entering the US







Type 01 – ecommerce clearance

Your cost-optimised solution in a post-tariff era





What you need

- PCS integration
- US website
- Established US entity with EIN
- Product information including SKU, description, wholesale value, hyperlink on US website, HTS number, manufacturer name and address details

Who benefits most

 Large UK/EU based retailers selling D2C to US consumers

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Type 01 – ecommerce clearance

Your cost-optimised solution in a post-tariff era





How it works

- Sell products through your US website
- Operate a US based entity which acts as IOR
- US entity sells goods to the end consumer
- Apply local tax at point of sale
- Create paper trail between US and UK entities

- Products are customs cleared at wholesale value rather than retail price
- Raise a daily bulk stock order between your UK and US entity
- Parcels can be labelled for final mile delivery but are considered a B2B stock transfer by customs
- Not accepted for transactions involving 3rd party sellers (marketplace model)







Postal clearance

Low weight DDU solution

What you need

- PCS integration
- Product information including: goods description, retail value, HTS number



How it works

- Parcel value limited to 2500USD
- Products need to be cleared at retail price
- UK entity sells goods to the end consumer
- Products are customs cleared at retail price
- Potential customs duties are collected via DDU process
- Parcels labelled for final mile delivery
- CN23 can be applied on parcel by sender or Pro Carrier
- Changes are being implemented to start collecting duties, potentially turning DDU into a DDP solution for shipments below 800USD

Who benefits most

- UK/EU based retailers selling D2C to US consumers
- Lightweight product profile
- No oversized products due to postal price structure
- Less time-critical goods as postal service can be slightly slower