

Understanding 86-Type Entries: A Guide for Businesses

Introduction: 86-Type entries, introduced by U.S. Customs and Border Protection (CBP), represent a significant shift in handling low-value shipments under Section 321. These entries, while optional, offer a streamlined approach for businesses importing goods valued at \$800 or less. This white paper, presented by Piatek Customs & Logistics, aims to demystify 86-Type entries, underscoring their practical implications for shippers.

Overview of 86-Type Entries:

- Voluntary and Efficient: 86-Type entries are a voluntary test program by the CBP, allowing for an efficient processing alternative to the traditional release from manifest process for <u>de minimis</u> shipments.
- 2. **Eligibility and Filing Requirements:** These entries are applicable to owners or purchasers of Section 321 low-valued shipments. Importantly, a customs broker can be designated to file these entries, a service PCL is adept at providing. A valid power of attorney is required for brokers to conduct this business.
- 3. **Cost Advantages:** Shipments under 86-Type entries are exempt from duties, taxes, and fees, presenting a cost-effective solution for eligible imports. However, if a shipment requires fee collection (e.g., agricultural fees), a Type 01 Consumption or Type 11 Informal entry must be filed.
- 4. **Value and Bond Requirements:** The aggregate fair retail value of the goods must not exceed \$800 in the country of shipment. Notably, there is no bond requirement for these entries, reducing financial burdens for businesses.
- 5. **Port of Entry and PGA Compliance:** These entries can be filed at any commercial port of entry, given the broker holds the necessary permit. They are also applicable to any PGA-regulated commodity requiring a PGA message set.
- 6. **Restrictions and Special Cases:** Goods subject to Antidumping/Countervailing Duty, quota, certain tobacco and alcohol products, and goods taxed under the Internal Revenue Code are not eligible for 86-Type entries. However, entries for certain Chapter 98 and 99 commodities are permissible under specific conditions.







Real-World Application: Understanding and leveraging 86-Type entries can streamline customs processes, reduce costs, and enhance operational efficiency. By guiding clients through these entries, PCL can ensure compliance with customs regulations while maximizing the benefits of the Section 321 de minimis provision.

Conclusion and Call to Action: Navigating the intricacies of customs procedures, especially with evolving regulations like 86-Type entries, demands expertise and diligence. PCL stands as a pivotal ally for businesses in managing these complexities. For detailed guidance and professional assistance in leveraging 86-Type entries to optimize your customs processes, contact Piatek Customs and Logistics today. Our team is ready to provide tailored solutions that align with your business needs and regulatory compliance.



