

Annex

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on February 24, 2026, U.S. note 2 of subchapter III of chapter 99 of the HTSUS is modified as follows:

1. Subdivision (a) is modified by deleting “Products of Mexico that are provided for in heading 9903.01.01 and that are otherwise eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C) - known as ‘*de minimis*’ exemption - may continue to qualify for the exemption, but the *de minimis* exemption shall cease to be available for such articles upon notification by the Secretary of Commerce, in consultation with the Secretary of the Treasury, to the President that adequate systems are in place to fully and expediently process and collect tariff revenue applicable for covered articles otherwise eligible for the *de minimis* exemption.”
2. Subdivision (c) is modified by deleting “Products of Mexico that are provided for in headings 9903.01.04 and 9903.01.05 that are otherwise eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C) — known as the ‘*de minimis*’ exemption – may continue to qualify for the exemption, but the *de minimis* exemption shall cease to be available for such articles upon notification by the Secretary of Commerce, in consultation with the Secretary of the Treasury, to the President that adequate systems are in place to fully and expediently process and collect tariff revenue applicable for covered articles otherwise eligible for the *de minimis* exemption.”
3. Subdivision (j) is modified by deleting “Products of Canada that are provided for in headings 9903.01.10 and 9903.01.13 and that are otherwise eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C) - known as ‘*de minimis*’ exemption - may continue to qualify for the exemption, but the *de minimis* exemption shall cease to be available for such articles upon notification by the Secretary of Commerce, in consultation with the Secretary of the Treasury, to the President that adequate systems are in place to fully and expediently process and collect tariff revenue applicable for covered articles otherwise eligible for *de minimis* exemption.”
4. Subdivision (l) is modified by deleting “Products of Canada that are provided for in headings 9903.01.14 and 9903.01.15 that are otherwise eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C) — known as the ‘*de minimis*’ exemption – may continue to qualify for the exemption, but the *de minimis* exemption shall cease to be available for such articles upon notification by the Secretary of Commerce, in consultation with the Secretary of the Treasury, to the President that adequate systems are in place to fully and expediently process and collect tariff revenue applicable for covered articles otherwise eligible for the *de minimis* exemption.”
5. Subdivision (m) is modified by deleting “Products of Canada that are provided for in heading 9903.01.16 that are otherwise eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C) — known as the ‘*de minimis*’ exemption – may continue to qualify for the exemption, but the *de minimis* exemption shall cease to be available for such articles upon notification by the Secretary of Commerce, in consultation with the Secretary of the Treasury, to the President that adequate systems are in place to fully and expediently process and collect tariff revenue applicable for covered articles otherwise eligible for the *de minimis* exemption.”

6. Subdivision (u) is modified by deleting “Products of China and Hong Kong are not eligible for the administrative exemption from duty and certain taxes at 19 U.S.C. 1321(a)(2)(C)-known as ‘*de minimis*’ exemption.”
7. Subdivision (w) is deleted.
8. Subdivision (y) is modified by:

- a. deleting the following paragraph:

“Products shipped through the international postal network that are valued at or under \$800 and that would otherwise qualify for the *de minimis* exemption authorized at 19 U.S.C. 1321(a)(2)(C) shall be subject to either an *ad valorem* or specific duty based on the total duty rate imposed on the article to address a national emergency declared under the International Emergency Economic Powers Act (IEEPA) – termed the ‘effective IEEPA tariff rate.’ The *ad valorem* duty is equal to the effective IEEPA tariff rate applicable to the country of origin of the product and shall be assessed on the value of each dutiable postal item (package) containing goods. The specific duty is based on the effective IEEPA tariff rate applicable to the country of origin of the product: (i) products of countries with an effective IEEPA tariff rate of less than 16 percent: \$80 per item; (ii) products of countries with an effective IEEPA tariff rate between 16 and 25 percent (inclusive): \$160 per item; (iii) products of countries with an effective IEEPA rate above 25 percent: \$200 per item. The specific duty will cease to be effective for products entered for consumption on or after 12:01 a.m. eastern standard time on February 28, 2026, at which time only the *ad valorem* will be applicable.”

- b. and inserting the following paragraph in lieu thereof:

“Products shipped through the international postal network that are valued at or under \$800 and that would otherwise qualify for the *de minimis* exemption authorized at 19 U.S.C. 1321(a)(2)(C) shall be subject to the duty rate provided in the Proclamation of February 20, 2026 (Imposing a Temporary Import Surcharge to Address Fundamental International Payments Problems) and shall be assessed on the value of each dutiable postal item (package) containing goods. This duty rate shall cease to be effective for products entered for consumption on or after 12:01 a.m. eastern standard time on the date the rates in the Proclamation expire, or on the effective date for a new postal entry process published in the *Federal Register* by U.S. Customs and Border Protection, whichever date occurs first. This note shall terminate at 12:01 a.m. on the effective date for the new postal entry process published in the *Federal Register* by U.S. Customs and Border Protection.”