U.S. GOVERNMENT ACCOUNTABILITY OFFICE

**441 G St. N.W.**
**Washington, DC 20548**

B-338571

July 24, 2026

The Honorable Mike Crapo
Chairman
The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate

The Honorable Jason Smith
Chairman
The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
House of Representatives

Subject: *Department of Homeland Security, U.S. Customs and Border Protection: Indefinite Suspension of the De Minimis Exemption for Mail Shipments and New Postal Informal Entry Process*

Pursuant to section 801(a)(2)(A) of title 5, United States Code, this is our report on a major rule promulgated by the Department of Homeland Security, U.S. Customs and Border Protection (CBP) entitled "Indefinite Suspension of the De Minimis Exemption for Mail Shipments and New Postal Informal Entry Process" (RIN: 1685-AA45). We received the rule on July 13, 2026. It was published in the *Federal Register* on June 24, 2026. 91 Fed. Reg. 37801. The effective date of the rule is July 24, 2026, except for amendatory instruction 4 (19 C.F.R. § 145.31), which is effective on June 24, 2026.

According to CBP, this rule amends CBP regulations to implement an indefinite suspension of the *de minimis* administrative exemption for imports valued at $800 or less arriving through the international postal network. CBP stated that this rule also establishes a new postal informal entry process for certain merchandise entering the United States through the mail environment.

The Congressional Review Act requires a 60-day delay in the effective date of a major rule from the date of publication in the *Federal Register* or receipt of the rule by Congress, whichever is later. 5 U.S.C. § 801(a)(3)(A). The 60-day delay in effective date does not apply, however, if the agency finds for good cause that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest, and the agency incorporates the finding and a brief statement of its reasons in the rule. 5 U.S.C. § 808(2). CBP determined that notice and comment is not required because this rule involves a foreign affairs function of the United States and also determined that good cause exists, as notice and public comment is impracticable and contrary to the public interest. 91 Fed. Reg. at 37809–12. In particular, CBP stated that due to the unusual and extraordinary circumstances in the *de minimis* mail environment, delaying the implementation of the regulatory suspension of the *de minimis* administrative exception provided for in this rule could result in a gap during the pendency of notice-and-comment proceedings, thereby allowing illicit drugs, violative intellectual property, and other violative goods to enter the United States. *Id*. at 37810, 37820. According to CBP, delaying implementation of the rule for purposes of notice-and-comment proceedings would also pose a threat to the revenue of the United States due to the sheer volume of *de minimis* mail shipments that CBP processes on a daily basis without collecting revenue. *Id*. at 37810, 37820.

Enclosed is our assessment of CBP's compliance with the procedural steps required by section 801(a)(1)(B)(i) through (iv) of title 5 with respect to the rule. If you have any questions about this report or wish to contact GAO officials responsible for the evaluation work relating to the subject matter of the rule, please contact me at (202) 512-8156.

Shirley A. Jones
Managing Associate General Counsel

Enclosure

cc: Robert F. Altneu
Director, Regulations & Disclosure Law Division
U.S. Customs and Border Protection

ENCLOSURE

REPORT UNDER 5 U.S.C. § 801(a)(2)(A) ON A MAJOR RULE
ISSUED BY THE
DEPARTMENT OF HOMELAND SECURITY,
U.S. CUSTOMS AND BORDER PROTECTION
ENTITLED
"INDEFINITE SUSPENSION OF THE DE MINIMIS EXEMPTION FOR MAIL SHIPMENTS AND NEW POSTAL INFORMAL ENTRY PROCESS"
(RIN: 1685-AA45)

(i) Cost-benefit analysis

The Department of Homeland Security, U.S. Customs and Border Protection (CBP) prepared an analysis of the costs and benefits of this rule. 91 Fed. Reg. 37801, 37812–19 (June 24, 2026). According to CBP, the estimated quantified net annualized costs of the rule equal $169,794 at a 7 percent discount rate or $172,980 at a 3 percent discount rate. *Id*. at 37812. CBP also stated that this rule will result in an increase in tariff revenue. *Id*. CBP estimated that the annualized tariff revenue that would result from the rule is $166,130,323 at a 7 percent discount rate or $163,007,696 at a 3 percent discount rate. *Id*. Additionally, CBP indicated that because this rule will require shipments subject to trade enforcement actions to use an entry type other than the new postal informal entry process, CBP will be able to pursue the goals of the trade enforcement actions more effectively. *Id*. at 37818.

(ii) Agency actions relevant to the Regulatory Flexibility Act (RFA), 5 U.S.C. §§ 603–605, 607, and 609

CBP stated that since a general notice of proposed rulemaking was not necessary for this rule, CBP is not required to prepare a regulatory flexibility analysis under the Act for this rule. 91 Fed. Reg. at 37819.

(iii) Agency actions relevant to sections 202–205 of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. §§ 1532–1535

According to CBP, this rule is exempt from the Act because it is exempt from notice and comment rulemaking procedures and is necessary for national security. 91 Fed. Reg. at 37820.

(iv) Other relevant information or requirements under acts and executive orders

Administrative Procedure Act, 5 U.S.C. §§ 551 *et seq.*

CBP stated that notice and comment under the Act is not required for this rule because this rule involves a foreign affairs function of the United States and because CBP finds good cause that notice and public comment is impracticable and contrary to the public interest for this rule. 91 Fed. Reg. at 37809.

Paperwork Reduction Act (PRA), 44 U.S.C. §§ 3501–3520

CBP determined that this rule contains information collection requirements under the Act. 91 Fed. Reg. at 37819–20.

Statutory authorization for the rule

CBP promulgated this rule pursuant to sections 1321, 1484, 1485, and 1498 of title 19, United States Code.

Executive Order No. 12866 (Regulatory Planning and Review)

CBP stated that this rule is economically significant under the Order and was reviewed by the Office of Management and Budget. 91 Fed. Reg. at 37812.

Executive Order No. 13132 (Federalism)

In its submission to us, CBP indicated that the Order is not applicable to this rule.