

Current Bond Formulas

Listed below are the past and current bond formulas for Activity Code 1 (Importer/Broker) continuous bonds. The current bond formulas are now being administered by the Revenue Division for all bonds that are reviewed or processed by the Bond Team. This document amends CBP Directives 099 3510-004 and 099 3510-005. A new comprehensive CBP Directive will be issued at a later date.

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Field

$\underbrace{\text{Duties, Taxes \& Fees} \times 10\%}_{\text{previous calendar year}} =$

minimum bond amount or \$50,000
(rounded up or down by increments
of \$10,000 up to \$100,000 and then
by increments of \$100,000)

Based on past CBP Directive

Reviewers (1)

Revenue Division

$\underbrace{\text{Duties, Taxes \& Fees} \times 10\%}_{\text{previous 12 months}} =$

minimum bond amount or \$50,000
(rounded up by increments of \$10,000
up to \$100,000 and then by increments
of \$100,000)

Based on current CBP Directive (amended)

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Analytical (2)

$$\underbrace{(\text{Duties, Taxes \& Fees})}_{\text{previous 12 months}} \times 10\% = \text{minimum bond amount or } \$50,000 \text{ (rounded up by increments of } \$10,000 \text{ up to } \$100,000 \text{ and then by increments of } \$100,000) \quad \boxed{A}$$

$$+ \text{ 10\% - unpaid bills not protested and less than 210 days or protested} \longrightarrow = \text{exact amount} \quad \boxed{B}$$

$$+ \text{ \$ for \$ - delinquent bills not protested and over 210 days or denied protest} \longrightarrow = \text{exact amount} \quad \boxed{C}$$

$$+ \text{ \$ for \$ debit vouchers unpaid} \longrightarrow = \text{exact amount} \quad \boxed{D}$$

$$+ \text{ \$ for \$ bills paid by surety} \longrightarrow = \text{exact amount} \quad \boxed{E}$$

$$\text{total amount} \quad \boxed{A} + \boxed{B} + \boxed{C} + \boxed{D} + \boxed{E}$$

(rounded up by increments of \$10,000 up to \$100,000 and then by increments of \$100,000)

Based on current CBP Directive (amended)

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AD/CVD Order (3)

Duties, Taxes & Fees x 10%
previous 12 months

= minimum
bond amount
or \$50,000
(rounded up by
increments of
\$10,000 up to
\$100,000 and then
by increments
of \$100,000)

A

+

DOC Order rate x value of imports of merchandise
subject to the case by the importer
previous 12 months

= exact amount

B

total amount A + B

(rounded up by increments
of \$10,000 up to \$100,000
and then by increments of
\$100,000)

Based on current CBP Directive (amended) for agriculture/aquaculture merchandise

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AD/CVD Preliminary with history (4)

Duties, Taxes & Fees x 10%
previous 12 months

= minimum
bond amount
or \$50,000
(rounded up by
increments of
\$10,000 up to
\$100,000 and then
by increments
of \$100,000)

A

+

DOC Preliminary rate x value of imports of merchandise
subject to the case by the importer
previous 12 months

= exact amount

B

total amount +

(rounded up by increments
of \$10,000 up to \$100,000
and then by increments of
\$100,000)

Based on current CBP Directive (amended) for agriculture/aquaculture merchandise

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AD/CVD Preliminary with no history (5)

Duties, Taxes & Fees x 10%
previous 12 months

= minimum
bond amount
or \$50,000
(rounded up by
increments of
\$10,000 up to
\$100,000 and then
by increments
of \$100,000)

A

+

DOC Preliminary rate x

estimated annual import value of
imports of merchandise subject to
the case by the importer

= exact amount

B

total amount

A + B

(rounded up by increments
of \$10,000 up to \$100,000
and then by increments of
\$100,000)

Based on current CBP Directive (amended) for agriculture/aquaculture merchandise

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