

## 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.

Reviewers (1) .....	1
Analytical (2).....	2
AD/CVD Order (3).....	3
AD/CVD Preliminary with history (4).....	4
AD/CVD Preliminary with no history (5) .....	5

### Field

{ Duties, Taxes & Fees x 10% } =  
 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

{ 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)

Based on current CBP Directive (amended)

[back to top](#)

## Analytical (2)

$\underbrace{(\text{Duties, Taxes \& Fees})}_{\text{previous 12 months}} + (\text{all unpaid bills}) \times 10\%$	=	minimum bond amount	<input type="text" value="A"/>
		or \$50,000 (rounded up by increments of \$10,000 up to \$100,000 and then by increments of \$100,000)	
+			
\$ for \$ - delinquent bills not protested and over 120 days or denied protest	→	exact amount	<input type="text" value="B"/>
+			
\$ for \$ debit vouchers unpaid	→	exact amount	<input type="text" value="C"/>
+			
\$ for \$ bills paid by surety	→	<u>exact amount</u>	<input type="text" value="D"/>
total amount			
		<input type="text" value="A"/> + <input type="text" value="B"/> + <input type="text" value="C"/> + <input type="text" value="D"/>	
		(rounded up by increments of \$10,000 up to \$100,000 and then by increments of \$100,000)	

Based on current CBP Directive (amended)

[back to top](#)

### 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

[back to top](#)

## 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

[back to top](#)

## 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

[back to top](#)