



## Information about Taxes, Tariffs and Customer Clearance Fees

The tariffs imposed by Donald J. Trump under his administration on US steel and aluminum are as follows:

- Effective June 1, 2018: Additional tariffs of **25% ad valorem on steel imports and 10% on aluminum imports** to the US under Section 232 of the Trade Expansion Act of 1962. [Sandler, Travis & Rosenberg, P.A. +2 Dutch Data Protection Authority +2](#)
- Effective March 12, 2025: The US began imposing a **25% tariff on steel and aluminum (and their derivatives)** from all countries (no longer just exceptions), according to recent guidance. [ghy.com +2 PwC +2](#)
- Effective June 4, 2025: The tariff increased to **50% ad valorem** on steel and aluminum (and their derivatives) for almost all countries, except the UK, where the 25% rate remains in effect. [EY](#)

So, if you're shipping something made of **steel or aluminum** (or containing a lot of steel/aluminum), this could mean that:

- It falls under §232 tariffs; and
- A tariff of **25% or even 50%** could apply, depending on the time of import and the country of origin.
- It matters whether it's a "derivative article" or pure basic steel/aluminum.

When shipping something **from the Netherlands to the United States** with **UPS**, additional charges may be levied upon arrival in the US by **Customs and Border Protection** and **courier handling**. Below are the possible charges:

### ✓ 1. Import Duties

The US charges import duties based on:

- **Product type** (based on HS code)
- **Shipment value**
- Product **country of origin**

For many products, the rate is low (0–5%), but some products have higher tariffs.

Threshold:

- Shipments under **\$800 USD** in value are usually **exempt from import duties** (de minimis rule), unless they are alcohol, tobacco, perfume, or branded goods.

### ✓ 2. Sales Tax

Normally, sales tax is not charged on imports in the US, but **some states may charge it** on international packages.

This is primarily the case for business shipments or certain goods, but not always.

### ✓ 3. Customs Clearance Fee (UPS)

UPS charges a fee for processing customs formalities.

This may include:

- **Brokerage fee** (clearance fees)
- **Advancement fee** (if UPS advances import duties on behalf of the recipient)
- Additional fees for complex customs declarations

These fees vary by UPS service (e.g., UPS Standard, Express, etc.).





#### ✓ 4. Any other costs

Depending on the contents:

- **FDA inspection fees** (food, cosmetics, medical supplies)
  - **Inspection fees** for animal or plant products
  - **Anti-dumping or special duties** (rarely applicable to private packages)
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#### Practical example

If you send a package under \$800 containing general goods (clothing, gadgets, books), the recipient in the US usually pays:

- ➡ **No import duties**
  - ➡ Possible **UPS clearance fees**
  - ➡ Sometimes a small **administrative fee**
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#### Important

- The **recipient in the US** pays customs duties, not the shipper.
- Provide an accurate **value and description** on the commercial invoice.

