

In 2016, Customs and Border Protection processed over \$2.2 trillion in imports and collected more than \$44 billion in duties, taxes and other fees while processing over 32 million import entries. Revenue collection is one of the oldest functions of CBP and The Code of Federal Regulations 19, Chapter 141.1 notifies the importer that the duties and taxes and liability for paying them constitutes a personal debt due from the importer to the United States, only satisfied by payment in full.

Payment in full to a broker does not relieve the importer of liability if the duties are not paid by the broker. A customs bond filed with the entry, though required by law, does not relieve the importer of the liability of the duties. To satisfy this requirement, Customs allows the importer to pay their duties and taxes by direct payment to Customs or through the Importer's broker. 19CFR24 provides the allowable method of payment, including:

1. US Currency or coin
2. Bank draft/Cashier's check/Certified Check
3. Uncertified check w/ Surety bond
4. US Government check
5. Credit or Charge card
6. Automated Clearinghouse using Statement processing

Of all the approved means of paying the duty liability, CBP Automated Clearinghouse is the most common method as well as the easiest method to ensure customs is paid automatically. ACH automates the process of generating and depositing checks, eliminates delay and risk associated with physical checks and provides a fast and paper-free method of paying duties and fees.

CBP offers two ACH options to pay duties and taxes – ACH debit and ACH Credit. ACH debit allows the importer or their broker to push the information to CBP with a UNIQUE PAYER UNIT NUMBER. Customs then, through an arrangement with the importer or broker's bank, collects the validated duty amount as notified on the statement of entry summaries on the 10th day after the entry is filed. BP cannot begin the transfer of funds until the filer transmits payment authorization. And final payment authorization is not accepted unless the payer's statement total equals the total recorded by CBP for that statement.

ACH Credit allows the importer to push the information to CBP and then arrange payment of the duty and taxes on the agreed date, therefore allowing the payer to control the initiation and timing of the payment. There is no Unique Payer Unit Number because the process is managed by the importer – from validation of the statement amount to payment of the statement amount to Customs.