



National Customer Service Center

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- U.S. Customs Bonds: -

Continuous Transaction Bonds vs. ISF Bond and Single Entry Bond

Upon importation of merchandise, an importer assumes certain responsibilities to the U.S. Customs Service: making the goods available for inspection; labeling and packaging requirements; making records of transactions available for inspection; paying estimated, or any additional duties when and where applicable. The U.S. Customs Service is authorized to take bonds to assure the performance of the responsibilities by the importer.

Bonds are a guarantee from the surety company to the United States Government that the importer will faithfully and timely abide by all laws and regulations governing the importation of merchandise into the commerce of the United States. The bond is not designed or intended to protect the importer (rather it protects the people and government of the United States), nor does it relieve the importer of any of their obligations.

The surety company, by bonding the importer, assumes the same duties and responsibilities of the importer. If an importer fails to honor any condition of the bond, the surety can be compelled to do so in their place.

Types of Customs Bonds

Option 1: Continuous Transaction Bonds

Continuous Transaction Bonds (CTB) cover all import transactions at all U.S. ports within one year from the date the bond is approved and effective. This includes 10+2 Importer Security Filing (ISF). They cover 10% of the annual estimated duties for the calendar year.

A CTB shall never be less than \$50,000. Cost is approx. \$600.00

Option 2: ISF Bond and Single Entry Bond

Without a CTB, the importer must purchase both an ISF Bond and a Single Entry Bond (SEB), which covers one import entry. An ISF bond costs a flat fee of \$55. The SEB amount is determined by the commercial value of the goods plus the US Customs duty. The cost of an SEB is calculated at \$3 per \$1,000. Example:

Bond Amount	Divided by	Multiply by the rate	Cost of Bond
\$90,000	1,000	\$7	\$630

*Minimum cost for a single entry bond is \$75.00

*Quota entries and merchandise involving clearance of other government agency, such as FDA and FCC, would require a bond 3-times the entered value plus duty and fees.

Single or Continuous?

The cost of an ISF bond and SEB for a shipment worth \$100,000 will be at a minimum of \$350. Thus, importers who plan on shipping goods valued at more than \$100,000 over a 12-month period should purchase a continuous bond. The cost of ISF bonds and SEBs for 5 shipments is at a minimum of \$400. Thus, importers who plan on shipping more than 5 times over a 12-month period should also purchase a continuous bond.

* Rates may be subject to change – without notice