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CSMS #42320854 - Processing International Donations for COVID-19 Response

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U.S. Customs and Border Protection

Cargo Systems Messaging Service

CSMS #42320854 - Processing International Donations for COVID-19 Response

This CSMS is being issued to provide guidance on the processing of merchandise imported for relief efforts in response to the COVID-19 (Coronavirus) pandemic. This covers the importation of international donations accepted by the Federal Emergency Management Agency (FEMA) via the International Assistance System (IAS) Concept of Operations (CONOPS), and those goods being imported by U.S. charities (or other private entities) to assist with disaster relief.

IAS Imports

Under the IAS CONOPS, the importation has been sanctioned by the State Department as an approved shipment after FEMA exercises its gift acceptance authority pursuant to section 701(b) of the Stafford Act, *see* 42 U.S.C. § 5201(b), and the goods are eligible to be entered without the payment of duty or taxes pursuant to 19 U.S.C. 1322(b) or 19 U.S.C. 1318(b)(2). The requirement for advanced electronic filing of cargo information may be waived for these shipments. For IAS goods, upon arrival at a port, a cargo manifest must be provided by the arriving carrier and screened by the port for high-risk factors in accordance with CBP policy. IAS goods do not require a formal entry and may be released off the manifest.

Also, arriving foreign shipments processed under these guidelines must be logged and tracked locally by the port in accordance with existing policies to document the following:

- Port of Entry
- Importer
- Consignee
- Description of Goods
- Quantity
- Country of Origin of the Goods
- Destination of the Goods

Certification that the Goods were Approved for Importation under the IAS

The IAS process only applies to government-to-government assistance (nation-state to nation-state assistance) and the shipments must be accepted by the United States government through the State Department. For individuals who provide assistance outside the auspices of a nation state, domestic U.S. law applies.

Charitable Organization Imports

CBP may not remit the duty on the entry of any goods imported for disaster relief by a private group or individual pursuant to 19 U.S.C. 1322(b), unless the recipient is a recognized tax-exempt charitable organization. These private groups or individuals must provide a letter from the charity, on the charity's letterhead, with the charity's Internal Revenue Service (IRS) number(s), stating that they are willing to accept the imported goods and that the organization intends to donate the imported goods.

Shipments meeting these criteria do not require a formal entry and may be released off the manifest.

To determine if a charitable organization is in fact an established and eligible charity, CBP personnel may verify an organization's tax-exempt status on the IRS list web site at <https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>.

Any merchandise that does not meet the above criteria for the IAS CONOPS or donations to charities can still be entered under established entry procedures.

Any questions or concerns regarding this guidance should be addressed to Mr. Randy Mitchell, Director, Commercial Operations Revenue Entry Division, Office of Trade at otentrysummary@cbp.dhs.gov or to Ms. JoAnne Colonnello, Center Director, Pharmaceuticals, Health, and Chemicals at covid19_relief_imports@cbp.dhs.gov.

For additional information please refer to [CSMS #42231420 - Launching of CBP's COVID-19 Updates and Announcements Webpage](#).

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