



Frequently Asked Questions

Importer Security Filing (ISF) and Additional Carrier Requirements

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On November 25, 2008, U.S. Customs and Border Protection (CBP) published an interim final rule titled, “Importer Security Filing and Additional Carrier Requirements,” in the Federal Register (73 FR 71730). Furthermore, on May 14, 2018, CBP published a final rule titled, “Definition of Importer Security Filing Importer,” in the Federal Register (81 FR 43961).

This document provides responses to the most frequently asked questions to assist the trade community in understanding CBP’s expectations concerning the Importer Security Filing and Additional Carrier Requirements rule and Definition of Importer Security Filing Importer. This document will be updated and/or clarified as necessary.

Should you have additional questions that are not included in this document, please send them to: security_filing_general@cbp.dhs.gov. Please note that the responses to the FAQs are for informational purposes only and are non-binding. Questions relating to specific facts and circumstances of a prospective transaction can be the subject of a ruling request under Part 177 of the CBP regulations.

Please visit <http://www.cbp.gov> for the latest information on the ISF program.

Most of the information on ISF can be found here:

[border-security/ports-entry/cargo-security/importer-security-filing-102](#)

When possible, the most recent updates, including new questions, will be shown in highlights.



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ACRONYMS

ABI	Automated Broker Interface
ACE	Automated Commercial Environment
BOL	Bill of Lading
CAN	Customs Assigned Number
CATAIR	Customs and Trade Automated Interface Requirements
CBP	U.S. Customs and Border Protection
CCS	Cargo and Conveyance Security
CFR	Code of Federal Regulations
CFS	Container Freight Station
CHB	Customs House Broker
CSM	Container Status Message
CT	Compliant Transaction
CTPAT	Customs-Trade Partnership against Terrorism
DNL	Do Not Load
EIN	Employer Identification Number
FAQ	Frequently Asked Questions
FCL	Full Container Load
FIRMS	Facilities Information and Resources Management System
FR	Flexible Range
FROB	Foreign Remaining On Board
FT	Flexible Timing
FTZ	Foreign Trade Zone
FX	Flexible Range and Flexible Timing
HHG/PE	Household Goods/Personal Effects
HTS/HTSUS	Harmonized Tariff Schedule/of the United States
IE	Immediate Exportation
IFR	Interim Final Rule
IOR	Importer of Record Number
IRS	Internal Revenue Service
ISA	Interconnection Security Agreement
IT	Immediate Transportation
LCL	Less Than Container Load
MID	Manufacturer Identification Number
NVOCC	Non-Vessel Operating Common Carrier
OCS	Outer Continental Shelf
POA	Power of Attorney
RO-RO	Roll On-Roll Off
SCAC	Standard Carrier Alpha Code
SSN	Social Security Number
T&E	Transportation and Export
VOC	Vessel Operating Carrier



INTRODUCTION

ISF and Additional Carrier Requirements

ISF Requirements:

U.S.-bound Cargo (Includes FTZ and IT): requires the electronic filing of an Importer Security Filing (ISF) 10

Transit Cargo (FROB, IE and TE): requires the electronic filing of an Importer Security Filing (ISF) 5

Additional Carrier Requirements:

Vessel Stow Plans required for arriving vessels with containers.

Container Status Messages required for containers arriving via vessel where the carrier has a system for collecting such information.

A. ISF Regulations and Federal Register Notices

19 CFR Parts 4, 12, 18, et al. Importer Security Filing and Additional Carrier Requirements; Interim Final Rule <https://www.govinfo.gov/content/pkg/FR-2008-11-25/pdf/E8-27048.pdf>

19 CFR Part 149: <https://www.ecfr.gov/current/title-19/chapter-I/part-149>

CBP Decision No. 18-04; Definition of Importer Security Filing Importer: <https://www.federalregister.gov/documents/2018/04/12/2018-07624/cbp-decision-no-18-04-definition-of-importer-security-filing-importer>

AGENTS

1. How do I find an agent who will file ISFs on my behalf?

To find an agent that will file the ISF on your behalf, please search either the Sea AMS list of service providers OR the ABI listing of software vendors (for vendors with ISF capabilities, please see column marked “ISF”). You may also wish to search the listing of brokers at the port of entry (in addition to assisting you with making entry, your broker may also be able to assist you in complying with requirements for the ISF for inward-bound ocean cargo):



Below links are for the technical parties looking to program.

Automated Broker Interface:

<https://www.cbp.gov/document/guidance/ace-importer-security-filing-catair>

Automated Manifest System CAMIR filing:

<https://www.cbp.gov/document/technical-documentation/ace-camir-importer-security-filing-isf-10-isf-5>

Automated Manifest System X.12 filing:

<https://www.cbp.gov/document/technical-documentation/ace-ocean-manifest-309-importer-security-filing>

Approved vendors can be found in the below links:

ABI Vendor list:

<https://www.cbp.gov/document/guidance/abi-software-vendors-list>

Ocean manifest vendor list:

<https://www.cbp.gov/document/guidance/sea-ams-data-processing-services>

For a listing of brokers at your local seaport: <https://www.cbp.gov/contact/find-broker-by-port>

Those importing merchandise for their own use often hire a customs broker, particularly if they find the importing procedures complicated. Importers wishing to consult the professional services of a customs broker may do so. Customs brokers are licensed by CBP, but are not CBP employees. To view a list of customs brokers licensed to conduct CBP business in a specific port, select the port you expect to use. Many service port pages have a list of customs brokers. Please note these lists may not be all-inclusive, are subject to change, and those brokers appearing on the list are not endorsed by CBP. There is also an Informed Compliance Publication about customs brokers.

Remember, even when using a broker, you (the importer of record) are ultimately responsible for the accuracy of the entry documentation presented to CBP and all applicable duties, taxes, and fees.

[Informed Compliance Publication- Customs Brokers](#)

All Informed Compliance Publications:

<https://www.cbp.gov/trade/rulings/informed-compliance-publications>



2. Can we use different agents for different filings? Can our agents use both ACE and ABI to do our filings? Will this affect our filings in any way?

The ISF Importer can elect to use different ISF agents for each separate filing. Also, those ISF agents may use either vessel ACE or ABI to do these separate filings. However, if a Unified Entry filing is being done, ABI must be used and the ISF importer must self-file or use a licensed U.S. customs broker to do the filing on his behalf.

3. If an importer uses multiple CHBs, can the importer select one broker to do an ISF and another to make entry (on the same shipment)?

Yes, unless the filing is a Unified Entry filing, in which case the filing must be done by a single entity.

4. Does the ISF filer need to be located in the U.S.?

No, unless the filing is a Unified Entry filing.

5. Does the filing agent for the importer have to be a licensed customs broker? Can it be the foreign freight forwarder?

A filing agent does not have to be a customs broker except for the case of a Unified Entry filing. A foreign freight forwarder can also be a filing agent.

6. What is needed to file ISFs as a Service Provider

The filer needs a filer identification code - either a SCAC if transmitting through ocean manifest, or an ABI filer code if filing through ABI. If a SCAC or ABI filer code is not available for ocean manifest participants, CBP will assign a four (4) - character SCAC identifier or a three (3) character ABI filer code in order to be an ACE participant. Contact your assigned Client Representative to discuss becoming an automated participant. For those parties without a Client Representative please reach out to gmb.clientrepoutreach@cbp.dhs.gov

AMENDMENTS

A. General:

1. What are the options to amend an initial ISF?

The ISF must be amended if there is a change or if more accurate information becomes available before the goods enter the limits of the port of first arrival in the United States.



However, if the flexible filing option (FR, FT, or FX) is used, the ISF must be updated with the correct or more accurate information as soon as it is known, but in any event, no later than 24 hours prior to arrival of the vessel in the first U.S. port. If better information does not become available and/or the original information is the best information, the ISF must still be completed using the CT amendment code.

2. Are changes to the ISF after arrival at the port of discharge allowed or required?

Generally, the requirement to update an ISF terminates when the vessel calls at the U.S. port of arrival. However, CBP will not restrict updates outside of this window.

3. What happens if I fire my ISF agent, but still need to update my ISF?

If an ISF Importer needs to update an ISF that was initially submitted by his/her agent, the ISF Importer must contact a CBP Client Representative to have the original filing cancelled. After the original ISF has been cancelled a new ISF may be submitted.

4. How do I handle shipments sold on the water?

The ISF will need to be updated if the shipment is sold in transit. At a minimum, the ISF Importer must notify CBP that the goods have been sold, and the party must update the Buyer (Owner) field and any other field that the party knows has changed as a result of the sale. Deleting the original ISF and replacing it with a new ISF while the shipment is on the water will expose the ISF Importer to liquidated damages for a late filing. It is best to update the original ISF with the new information. The ISF Importer remains liable for the timing and accuracy of the ISF.

5. Can I amend the bill of lading number on the ISF?

Yes. From a transactional standpoint, the system will allow an ISF filer to update an existing ISF with a new bill of lading number. However, the ISF Importer is ultimately responsible for the timely, accurate, and complete submission of the ISF. If the ISF does not match to the bill of lading at least 24 hours prior to arrival at the first U.S. Port, the ISF will be considered inaccurate. **(See Liquidated Damages)**

6. Please discuss inaccurate vs. best information available at time of ISF.

As defined by 19 CFR Part 149.2(d), the ISF Importer “must update the ISF if, after the filing and before the goods arrive within the limits of a port in the United States, there are changes to the information filed or more accurate information becomes available.”

19 CFR 149.2(f) also permits “...an initial response or responses based on the best available data available at the time that...” and “...ISF Importers will be required to update as soon as more precise or more accurate information is available...”.



Examples of “inaccurate” information include but are not limited to: no BOL match to the ISF, failing to update a flexible filing to a CT transaction at least 24 hours prior to arrival, discrepancies found at the HTS 6-digit header level at the time of inspection, or any information required under 19 CFR 149.3 that is found to be inaccurate (buyer, seller, consignee, manufacturer, etc.).

7. What elements can be updated before the vessel arrives?

Per 19 CFR Part 149, the ISF Importer must update the ISF if there are changes to the information filed or more accurate information becomes available after the filing, but before the goods arrive within the limits of a port in the United States. Of the 10 Data Elements all can be updated before the vessel arrives: (1) Seller; (2) Buyer; (3) Importer of record number/Foreign trade zone applicant identification number; (4) Consignee number(s); (5) Manufacturer (or supplier); (6) Ship to party; (7) Country of origin; (8) Commodity Harmonized Tariff Schedule of the United States (HTSUS) number (6-digit level); (9) Container stuffing location; and (10) Consolidator (stuffer). In addition the Bill of Lading can be updated.

8. What if an ISF is filed 24 hours before a vessel departs Colombo and a day or two later, the importer comes to know our cargo is rolled over to the next vessel, should the ISF be amended?

Not if the bill of lading does not change.

9. If a shipment is recognized while on the water to be imported by a different importer of record, is it recommended to delete the ISF and have the new importer refile the ISF or is the ISF to be updated to the new information by the initial importer?

As an initial note, the party responsible for ISF, the ISF Importer, may be the importer of record, but may also be one of several other parties. See, 19 CFR 149.1.

If the ISF Importer changes after the ISF is filed and before vessel arrival (*e.g.*, if the goods are sold), then the ISF must be updated. The new ISF Importer takes on the liability for accuracy of the ISF but does not take on the responsibility for timeliness since they were not the ISF Importer at the time the filing was due. The new ISF Importer would be required to file an updated ISF. The new ISF will be required to contain the bond for the new ISF Importer.

If the party listed as the ISF Importer at the time of the initial ISF filing did not qualify as an ISF Importer at the time of filing (*e.g.*, due to some type of error or other issue), the system has no way of superseding or recognizing this distinction at this time and the ISF Importer should work with their surety and/or broker to bring this to CBP’s attention.

It is important to ensure that the ISF is filed by a party that qualifies to be the ISF Importer and that entry is filed by a party with the right to make entry (*i.e.*, the proper IOR). In the case of a Unified Entry, the ISF Importer and IOR on the Entry must be the same.



10. When the HTS codes used in an ISF transaction do not match the HTS codes used when filing the entry, does that constitute an inaccurate filing? Would it be a better practice to update the ISF to match with entry information even after the shipment arrived? Or should we stop updating ISF 24hrs before arrival?

You should always update the ISF with the most current information available prior to arrival of the cargo in the U.S., including changes to the commodity HTSUS number. There is no reason to update the ISF to match the Entry after the cargo arrives since the ISF obligation ceases at the first ocean port of arrival. In regard to accuracy, there is no comparison of ISF to Entry data since ISF is for security purposes and not used for admissibility of the cargo at time of Entry, but the HTS must match the actual merchandise shipped (whether it be on the ISF or the Entry), and an inaccurate HTS for the ISF or Entry would open the filer to liability for the respective filing. Since the ISF HTS requirement is at the 6-digit level and the Entry HTS is at the 10-digit level, CBP is not concerned about a commodity match unless there is a change at the heading/subheading (6-digit level). In situations where CBP may inspect the cargo, and notices the commodity does not match the HTS provided, that poses a security threat which could lead to a full examination. If CBP determines that an inaccurate commodity HTS number was provided in the ISF filing, then CBP may assess liquidated damages for inaccurate ISF data.

11. If an ISF was originally filed timely, and it is updated after sailing but prior to arrival, is the ISF considered to be late?

No, updating an ISF does not affect the timeliness (or lateness) of the initial filing. An ISF must be updated if, after the filing is submitted and before the goods enter the limits of a port in the United States, any of the information submitted changes or more accurate information becomes available. *See*, 19 CFR 149.2(d).

B. Withdrawal of an ISF

1. What happens if I enter an ISF and then the shipment does not ship?

If, after an Importer Security Filing is submitted, the goods associated with the ISF are no longer intended to be imported to the United States, the party who submitted the ISF must withdraw the ISF and transmit to CBP the reason for such withdrawal. *See*, 19 CFR 149.2(e). Failure to withdraw an ISF in this situation by deleting it may result in a liquidated damage claim.

2. Will you allow the entry to update the ISF?

No. Stand-alone ISF transactions can only be updated by replace transactions. Furthermore, Unified Entry transactions will only update the ISF if the entry (Cargo Release) is replaced along with an ISF replace transaction.



3. Is there a limit to the number of deletions that an importer can have? How are ISF deletions viewed by CBP?

There is no limit to the number of deletions that an importer can have, and CBP does not view this negatively since failure to delete an ISF can result in a liquidated damage claim. Please refer to 19 CFR 149.2(e) for further details on proper withdrawal of an ISF.

Note: Duplicate ISFs should also be deleted by the ISF Filer that is no longer handling the transaction.

C. Action Reason Codes:

For below questions and Codes please refer to CBP ISF implementation guidelines: <https://www.cbp.gov/document/guidance/ace-importer-security-filing-catair>

If I decide to use a flexible filing option and submit my ISF under action reason code FR, FT, or FX, will I be required to update my ISF?

Yes. If an ISF Importer elects to use any of the flexible filing options provided for under the interim final rule, the ISF must be updated with the action reason code of CT to denote the correct or more accurate information as soon as it is known, but in any event no later than 24 hours prior to arrival of the vessel in the first U.S. port.

One of the following action reason codes must be provided as part of an ISF-10 filing:

CT - Compliant Transaction – All data is present and is based upon the best information available at the time of the filing; no special flexibility rules apply. If CT is used, the ISF can be updated if necessary, but CBP does not necessarily expect to see updates for these filings. CT is also used to finalize a FR, FT or FX filing.

FR - Flexible Range – A range of data for the Manufacturer, and/or Ship To Party, and/or Country of Origin, and/or Commodity HTSUS number has been provided. In these cases, the ISF must be updated as soon as better information becomes available, but in any event no later than 24 hours prior to arrival. If FR is used, CBP will expect a timely update.

FT - Flexible Timing – The CS (consolidator name/address) and/or the LG (stuffing location) has not been provided. The ISF must be updated as soon as better information becomes available, but in any event no later than 24 hours prior to arrival. If FT is used, CBP will expect to receive a timely update.

FX - Flexible Range and Flexible Timing - A range of data as described in FR has been provided and the CS (consolidator name/address) and/or LG (stuffing location) have not been provided. The ISF must be updated as soon as better information becomes available, but in any event no later than 24 hours prior to arrival. If FX is used, CBP will expect a timely update.



D. ISF Submission Type Changes:

1. In some instances, it becomes necessary to change the ISF type from an ISF-5 to an ISF-10. For example, a shipment that was going to be immediately exported (IE) to Canada upon arrival into the U.S. is actually sold to a U.S. party instead. The new party would like to enter the goods into the U.S. and follow the proper ISF procedures in **19 CFR 18.46**. How is CBP tracking the changes from an ISF-5 to an ISF-10?

CBP has created a process whereby a new ISF-10 may be filed to replace an existing ISF-5. In these instances, a new ISF-10 must be created and ISF Submission Type 3 must be selected to denote that an ISF-10 will replace the existing ISF-5. An active ISF-5 filing must already exist for this shipment against the same bill of lading number (i.e., lowest ACE bill of lading number) in order for this new filing to be valid.

This ISF submission type change is in accordance with **19 CFR 18.46** “For merchandise transported in bond, which at the time of transmission of the Importer Security Filing as required by § 149.2 of this chapter is intended to be entered as an immediate exportation (IE) or transportation and exportation (T&E) shipment, permission from the port director of the origination port is needed to change the in-bond entry into a consumption entry. Such permission will only be granted upon receipt by CBP of a complete Importer Security Filing as required by part 149 of this chapter.”

From the ISF chapter of the CATAIR: <https://www.cbp.gov/document/technical-documentation/ace-camir-importer-security-filing-isf-10-isf-5>

ISF Type	Submission	1N	5	M	1 = ISF10 submission 2 = ISF-5 submission 3 = ISF-5 submission type is being changed to an ISF-10 4 = ISF-10 submission type is being changed to an ISF-5	1
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In terms of the business process, CBP expects the new ISF-10 to be completed electronically prior to seeking the written permission from the local CBP port director. Accordingly, the ISF-10 transaction number needs to be referenced in the written letter to the local port director as part of the request for the change from a shipment type requiring an ISF-5 to a shipment type requiring an ISF-10.

Note: The new ISF-10 may be submitted by the original ISF Importer (or agent), or by another party who would then be liable for the ISF-10. This submission type change allows a new ISF to be filed after the goods have departed a foreign port and prior to entry release of the goods in the United States.



2. Can I replace (amend) an ISF-10 type shipment with an ISF-5 type shipment? Do I need to obtain port director approval first?

Yes, an ISF-10 filing can be replaced by an ISF-5 filing, but it not necessary as an ISF-5 is not needed if an ISF-10 has been filed. You should use an ISF Submission Type 4 to show that an ISF-10 is being changed to an ISF-5. As a matter of policy, there is no requirement to obtain port director approval for these types of changes.

ANTIQUe SHIPMENTS

1. We import vintage furniture and accent pieces that we buy overseas at small flea markets and street fairs. We gather our merchandise and stuff the shipping container ourselves, and then send that container to our location in the United States where we operate as domestic sellers. Are we the buyer as well as the seller at the time the ISF is required?

Since you are purchasing and taking possession of the goods while overseas, it is acceptable to list yourself as both the Buyer (Owner) and Seller (Owner).

2. We have an invoice for each purchase but the people we buy from are not the actual manufacturers. Most of the people we buy from are antiques dealers, and we have 20 or 30 dealers per shipment. Do we consider the dealers as the suppliers? And if so, do we have to list every single one of them?

You will need to provide the names and addresses of all the suppliers of the finished goods (i.e., the invoicing parties).

BILLS OF LADING (BOL)

1. Is a bill of lading number required at the time of an ISF?

Yes. The ISF Importer or his/her agent must obtain this information and provide it to CBP as part of the ISF. The ISF needs to be submitted at the lowest bill of lading level (i.e., house bill or regular bill) that is transmitted into ACE. The bill of lading number is the common link between the ISF and the customs manifest data.



2. Please advise what to do if I do not have a bill of lading number at the time I submit the ISF. Often, the bill of lading numbers is not known until after sailing.

The ISF Importer must obtain the bill of lading number, as it is an integral part of the security filing. Without the bill of lading number, the ISF cannot be matched to a customs manifest. The bill of lading number is part of the customs manifest information that is already required to be presented to CBP by the carrier or automated Non-Vessel Operating Common Carrier (NVOCC) 24 hours prior to the cargo being laden on a vessel destined to the United States. **The ISF must match to the bill of lading at least 24 hours prior to arrival at the first U.S. Port. (See Liquidated Damages)**

3. If the NVOCC is an ACE participant, should we file the master bill of lading instead of the house bill of lading with the ISF?

No. The ISF must be submitted at the lowest bill of lading level (i.e., house bill or regular bill) that is transmitted into ACE. If the carrier creates and transmits a regular bill of lading number on behalf of a non-automated NVOCC or freight forwarder, the ISF filer must submit the regular bill of lading number that was transmitted into ACE as part of the ISF. A master bill of lading will always have underlying house bills.

Valid qualifier codes are:

- OB** (ocean bill of lading – used for regular bills),
- BM** (house bill of lading)

For purposes of the ISF, the following bill of lading definitions apply:

Regular bill (OB)– Defined as a non-master bill of lading with no underlying house bills. For ISF, this is the bill reported to CBP in ACE, which is also referred to as straight bill or simple bill. If multiple regular bills exist, the SF15 record is repeated accordingly.

House bill (BM)– Defined as a bill of lading issued under a master bill. For ISF, this is the house bill reported to CBP in ACE. If multiple house bills exist, the SF15 record is repeated accordingly.

CBP requires only the number for the bill of lading at the lowest level (i.e., the regular straight/simple bill of lading or house bill of lading) and not the master bill of lading number to be reported in an ISF.

4. Can I amend the bill of lading number on the ISF?

From a transactional standpoint, the system will allow an ISF Filer to update an existing ISF with a new bill of lading number. The ISF Importer is ultimately responsible for the timely, accurate, and complete submission of the ISF. **ISF must match to the bill of lading 24 hours prior to arrival at the first U.S. Port. (See Liquidated Damages)**



5. What should I do when I file my ISF and I receive an “Accepted” message with a subsequent “Bill Not on File” message?

Every ISF must reference at least one BOL at the lowest level transmitted to CBP in ACE (i.e., house bill or regular bill). The BOL number is part of the customs manifest information that is already required to be transmitted to CBP by the carrier or automated NVOCC in ACE 24 hours prior to the cargo being laden on a vessel destined to the United States.

The return message “Accepted, No Bill on File” means that the ISF was accepted but the BOL number listed as part of the ISF did not match to a house BOL or regular BOL on file within ACE. These are some common reasons why there may be a “No Bill on File” message:

- The ISF preceded the transmission of the customs manifest information. In these cases, CBP will send out a match message in regularly scheduled intervals based on when the manifest data is received in ACE and the BOL number and BOL type match to the BOL number and BOL type reference on the ISF.
- The BOL number referenced on the ISF may contain a typographical error. In these cases, please check again with the parties who provided the BOL information. There is a query in ABI that can confirm whether or not a BOL number currently exists in ACE.
- The BOL type referenced on the ISF does not match the BOL type in ACE.

Please do not send a replace (amended) ISF in order to try to force a match message as these types of actions could potentially impact your compliance profile. If you have gone through all these steps and you are confident that the BOL number transmitted as part of your ISF is the lowest level BOL in ACE, the correct bill type code was referenced, and the Vessel Operating Carrier (VOC) or NVOCC transmitted the manifest information in ACE, you should contact your CBP Client Representative for assistance.

An “Accepted” message does not indicate that the ISF has been finalized or is accurate.

BONDS

A. General:

1. How will a bond for an ISF be filed in cases where an importer or his/her agent does not have a continuous bond? How will this work? Will there be paperless single transaction bonds for ISF purposes?

All ISF Submissions with Shipment Type code = 01, 02, 07, 08, or 10 must be secured by one of five continuous bonds (Activity Codes 1, 2, 3, 4 or 16) or a Single Transaction Bonds (STB - Activity Code 16). The bond obligated in the ISF submission must be on-file in ACE eBond to secure the ISF. All bonds must be transmitted to CBP through electronic data interchange (EDI)



or sent in an email to the CBP Revenue Division, Bond Team (RDBT) following the guidance provided in the FRN.

(FRN eBond Test Participants Policies and Procedures | U.S. Customs and Border Protection (cbp.gov))

2. If an agent allows his bond to be obligated, is he considered the ISF Importer with all of the liabilities associated with the ISF?

If an agent submits an ISF on behalf of another party and the agent posts his own bond, the agent agrees to have his bond charged if there are breaches of obligations regarding the filing.

3. Does an importer have to have the ISF stand-alone bond to be an ISF Importer?

An importer does not have to have the ISF stand-alone bond to be an ISF Importer; they may obligate their activity code 1, 2, 3, 4, or 16 continuous bond as long as it is active on the date of creating the ISF.

4. Will CBP accept one bond for the ISF-and a second bond for entry? Is this true for a continuous bond as well as Single Transaction Bonds?

Yes, CBP will accept one bond for the ISF filing and a separate bond for entry. However, if the ISF Importer and the Importer of Record are the same party and the ISF and entry are submitted to CBP via the same electronic transmission (Unified Entry filing), that party must submit one bond that secures both the ISF and the entry.

5. If a Unified Entry filing is transmitted (i.e., combined entry and ISF), does the bond obligated on the entry apply to both the entry and the ISF? Is this true for both continuous bonds and single transaction bonds? If so, does the limit of liability remain the same as it is now?

Yes, the bond covers both. This is true for both continuous and single transaction bonds. The limits of liability are not changed. However, if you provide a Single Transaction Bond (STB) for a Unified Entry, you must increase the STB by \$10,000 to cover the ISF portion of the entry.

6. How will ISF bonding requirements be determined when the value of the cargo is unknown?

The amount of the ISF bond, and the liquidated damages assessments for ISF violations, are not based on the value of the cargo.



7. The interim final rule states that "CBP will enforce the importer security filing, vessel Stow Plan, and container status message requirement, through the assessment of liquidated damages, in addition to penalties applicable under other provisions of law." Can you give us an example of the types of penalties you had in mind in this regard? (Reference: 71760 - 3rd column, 3rd paragraph)

Penalty statutes available to CBP include 19 U.S.C. 1595a(b) and 1436, depending upon the facts and circumstances of the violation. Penalty assessment and mitigation guidelines have been published in the CBP Bulletin and are available here:

<https://www.cbp.gov/document/publications/vessel-stow-plan-container-status-message-and-importer-security-filing-102>

8. How does the agent agree in writing to allow her bond to be used for an importer who does not have a bond and why is this necessary? Is there draft language for such agreement? Will the agreement be acceptable on a per-ISF basis, a blanket basis, or either (at the filer's option)? (Reference: Page 71745 – third column, top of the IFR)

The written agreement can be a power of attorney or other similar document. The agreement must make it clear that the agent is granting the ISF Importer the authority to use his/her bond for ISF purposes. CBP will not intervene in how this agreement is to be drawn up.

9. The interim final rule provides that every ISF Filer/Importer must have a Basic Importation Bond under which the principal agrees to comply with the new provisions of part 149. To the extent that many ISF Filers/Importers have existing bonds, how does CBP intend to enforce this provision when the existing bonds do not contain this language? Is CBP suggesting that ISF Filers/Importers will need to obtain bond riders to reflect this change? How will CBP monitor compliance with this new bond requirement?

All existing activity 1, 2, 3, and 4 bonds now contain this language. Riders are unnecessary.

10. Additions to bond regulations for activity code 1, 2, 3, and 4 (19 CFR §§ 113.62, 113.63, 113.64, and 113.73) provide for liquidated damage in the amount of \$5,000 per violation in the event of a default in connection with ISF requirements. However, the ISF stand-alone Continuous Bond (Appendix D bond) provides for payment of "any amount prescribed by law or regulation upon demand by CBP." Why is this provision different from the others? When asserting a claim against an ISF Continuous Bond, what law(s)/regulation(s) will CBP cite?

The language in the Appendix D bond is different because the laws or regulations governing assessed amounts might change and the bond language will not need to be amended. The liquidated damages provisions covering ISF violations in 19 CFR §§ 113.62, 113.63, 113.64, and 113.73 govern. See p. 71781 of the Interim Final Rule.



11. Given the potential for rapid and substantial accumulation of liability, will CBP consider a prohibition or limit on customs brokers posting their bond(s) to secure the ISF?

There is no current plan to impose such a prohibition or limit.

12. If the importer does not have a bond, can the filer obligate his own bond?

Yes, the filer can obligate his own bond. See 19 CFR 149.5(b)

13. Will an import bond rider be required to fulfill the regulatory changes required in the ISF rule?

No, the rule amended the terms and conditions of the activity code 1 (basic importation), 2 (custodial), 3 (international carrier), and 4 (foreign trade zone operator) bonds to include the obligation to meet ISF requirements. No rider is necessary for any of these bonds.

14. What is the statute of limitations for liquidated damages for ISF violations? Will CBP consider making this consistent with the bond obligation for entry (i.e., one year)?

Pursuant to 28 U.S.C. § 2415, the statute of limitations for liquidated damage is six years from the date of the breach of the bond. CBP will not limit its authority to enforce the ISF requirements.

15. What will happen to the importer that never imported before and the cargo already arrived and no ISF has been filed. What will the surety company's policies be?

CBP is focusing enforcement efforts to issue liquidated damage claims against repeat violators. As a first-time importer, the shipment would be subject to an ISF Cargo Hold and non-intrusive inspection (NII), or full inspection if deemed necessary. The ISF Importer could be subject to a liquidated damage claim or penalty for a late ISF depending on local port practice. This being the case, each surety will have its own policy and position on issuing a Single Transaction Bond (STB) for the ISF in this scenario since it is considered a violation.

16. For collateral, how long does CBP hold cash in lieu of surety?

If collateral is required for an ISF bond, the importer always has the option to post cash in lieu of a bond per 19 CFR 113.40. CBP will require collateral for the full face amount of each bond (\$10,000 for each ISF Single Transaction Bond or \$50,000 for the minimum continuous bond for each annual period). CBP is obligated to retain cash in lieu of surety bonds until all liability is fully exhausted. In the case of ISF, that would be six years from when the ISF obligation ceases at the first port of arrival based on the six-year statute of limitation that applies to ISF.



17. Will fines be issued for late filed ISFs where a bond is **not** required?

See Section E. Bond Exceptions. Note: The shipment can be held until the ISF is received and the ISF Importer may also be subject to penalties for violative behavior up to the value of the cargo in accordance with 19 U.S.C. 1595a(b).

18. In reference to the personal effects, who would be responsible for the claim for liquidated damages or penalty for late or no ISF?

The Bond requirements for personal effects is not enforced. Without a bond, a liquidated damage claim cannot be issued for a late ISF and/or non-file of an ISF, unless the ISF Importer is a bonded entity with CBP. **See section E. Bond Exceptions.** The ISF must be filed to prevent the shipment from being held, and so the goods can subsequently be entered into the commerce of the U.S.

However, the ISF Importer may also be subject to penalties for violative behavior up to the value of the cargo in accordance with 19 U.S.C. 1595a(b).

19. Does an Informal entry valued under \$2,500 require an ISF bond?

Yes. The ISF Importer must code the transaction properly as an ISF Type 11 along with the sub-code required, and the additional data elements that are requested. This will allow for the filing without a bond. (**Please refer to K. Informal Shipments**)

20. If we need to update an ISF that would also update the bond from a single bond to a continuous bond, is it acceptable to update?

If the bond change occurs more than 24-hours prior to lading, then the bond can be changed from an STB to a Continuous bond, but the ISF filer must reach out to the surety for approval. After the 24-hour prior to lading window closes, then you can no longer change the original bond that was obligated for the ISF Transaction.

B. Continuous Bonds

Activity Code 1, 2, 3, and 4 (19 CFR §§ 113.62, 113.63, 113.64, and 113.73 (CBP Form 301))

1. Is my current continuous bond sufficient to file an ISF?

Yes, as long as you have a valid activity code 1, 2, 3, 4, or 16 continuous bond on the day the ISF is created.

2. Can the custodial bond (Activity Code 2) be used for all of the ISF requirements?

Yes.



3. Can I use an FTZ bond (activity code 4) to file an ISF for a shipment that is not being entered into an FTZ?

Yes.

C. Single Transaction Bonds

Type 1, 2, 3, and 4 (19 CFR §§ 113.62, 113.63, 113.64, and 113.73)

1. Can a single transaction bond (STB) be used as a stand-alone ISF bond?

The CBP Form 301 was updated to include the standalone ISF bond, both single transaction and continuous.

2. Can a single transaction bond be used when making a Unified Entry filing? If so, how?

Yes. If an STB is used, the STB must be filed with CBP prior to submitting the Unified Entry. The STB submitted to CBP by the surety must show:

- Transaction ID Type Code '1' (entry number),
- Entry type code 'NN' (the valid entry type code for the entry),
- Transaction ID must be the entry number, and
- Bond Amount must be \$10,000 higher than what would traditionally be determined if only the entry were being bonded by a STB.

In addition to pre-filing the STB, the ISF Importer must denote the usage of the STB in the ISF by identifying:

- Activity Code '01' (basic importation),
- Bond Type '9' (single transaction),
- Surety Code NNN (the 3 digit surety code), and
- The bond surety's Reference Number.

The Bond Reference Number is a unique serial number assigned by the surety and is used for the surety company's tracking purposes.

D. Appendix D Stand-Alone ISF Bonds:

1. Where is the final draft of the new Appendix D bond?

The Importer Security Filing Bond was promulgated in the Federal Register. [See, 19 CFR, Section 113, Appendix D. December 24, 2009 Federal Register notice.](#) The Importer Security Filing Bond can be found in Appendix D to Part 113 of Title 19 of the Code of Federal Regulations (19 CFR Part 113 App D).



2. Is the Appendix D bond expected to be used primarily for single entry bond importers (this is what we suspect)? Will the Appendix D bond also be used by bond holders who have a basic importation bond that is deemed insufficient to cover Importer Security Filing bond needs, or will continuous bond holders be required to increase their continuous activity code 1/2/3/4 bond?

The Appendix D bond may be used as a single or a continuous bond. The bond limits of liability were not changed by the rulemaking. The ISF Importer will be required to provide a valid bond that is acceptable for an ISF transaction regardless of whether it is an Appendix D Importer Security Filing bond or any other acceptable bond activity. The purpose of the Appendix D Importer Security Filing bond is to make a bond available to those filers who don't otherwise have another bond or who don't wish to obligate another bond they may already have.

3. What is the new bond activity code for the Appendix D stand-alone bond?

The Appendix D ISF bond is activity code 16.

4. How is the limit of liability determined for an Appendix D stand-alone single transaction ISF bond?

The bond amount for the Appendix D stand-alone ISF bonds is \$10,000.

5. How is the limit of liability determined for an Appendix D stand-alone continuous ISF bond?

The minimum bond amount for the continuous Appendix D bonds has been set at \$50,000.

6. Under what circumstances does CBP require or allow the Appendix D ISF stand-alone continuous bond in lieu of an Activity Code 1, 2, 3, 4, or 16 continuous bond, or single transaction bond?

If a party has a continuous Activity Code 1, 2, 3, or 4 (19 CFR §§ 113.62, 113.63, 113.64, and 113.73) bond, it needs to do nothing further with regard to bonding requirements. It has appropriate bonding to submit ISF information. The decision to take out a bond on the CBP Form 301 with one of the noted activity codes or an Appendix D stand-alone ISF bond is to be made between the bond principal and surety; CBP will accept either.



7. How should the ISF Importer or their agent provide a copy of the Appendix D stand-alone single transaction ISF bond to CBP?

CBP requires that a stand-alone single transaction ISF bond be created and sent to CBP via eBond within 12 hours of receipt of an accepted ISF.

Step 1: The ISF Importer, or their agent, must denote the usage of the Appendix D stand-alone single transaction ISF bond on the ISF by identifying bond activity code 16, bond type 9 (single transaction), the valid surety code and the bond reference number. The bond reference number is the unique serial number issued by the surety that appears on the bond for the surety company's tracking purposes. This number ensures that CBP will not receive the same bond for multiple transactions.

Step 2: After CBP has received and accepted the ISF, the ISF filer will receive a unique ISF transaction number from CBP. The ISF Importer, or their agent, must include this in the eBond data elements for the Appendix D stand-alone ISF bond.

E. **Bond Exemptions:**

1. Does CBP provide for any exceptions to the bond requirements for the ISF?

The Interim Final Rule does not provide any exemptions to the bond requirements.

However, as a matter of policy, certain types of ISF coded transactions will not require a bond to cover the ISF requirements. The bond requirements are not enforced for the following ISF coded transactions:

- Type 3- Household Goods/Personal Effects
- Type 4- Government and Military
- Type 5- Diplomatic
- Type 6- Carnets
- Type 9- International Mail
- Type 11- Informal Shipments

(See also [CODED TRANSACTIONS](#))

Note: While a separate bond is not required for the transaction types listed above, CBP may nevertheless assess a liquidated damages claim against an ISF Importer's bond if the ISF Importer already has an activity code 1, 2, 3, or 4 bond on file with CBP.



F. Sufficiency:

1. I filed an ISF and my customer's bond was deemed to be insufficient. Who should I contact at CBP?

The trade should contact their Surety or may contact the Revenue Division directly at (317) 614-4880 or send an email to Bondquestions@cbp.dhs.gov. Be sure to include your contact information as well as the importer number and the bond number in any correspondence.

BULK and BREAK-BULK

(See also [EXEMPTIONS](#))

1. Existing rules exempt bulk and some break-bulk cargoes (e.g., most forest, steel products) from the 24-Hour Rule reporting requirements. Please advise if these commodities are exempt from ISF requirements as well.

Bulk cargo is exempt from the ISF, vessel Stow Plan, and Container Status Messages requirements.

Break-bulk cargo that is exempt from the timing requirements of the 24-Hour Rule is automatically exempt from the timing requirements of the ISF. ISFs for break-bulk cargo that is exempt from the timing requirements of the 24-Hour Rule must be filed no later than 24 hours prior to arrival. Break-bulk shipments, while exempt from the vessel Stow Plan and CSM requirements, require the filing of an ISF. *

For the purposes of the Importer Security Filing requirement, the following definition will be used for bulk cargo:

“Homogenous cargo that is stowed loose in the hold and is not enclosed in any container such as a box, bale, bag, cask, or the like. Such cargo is also described as bulk freight. Specifically, bulk cargo is composed of either: (A) free flowing articles such as oil, grain, coal, ore, and the like which can be pumped or run through a chute or handled by dumping; or (B) uniform cargo that stows as solidly as bulk cargo and requires mechanical handling for lading and discharging.”

* CBP, Cargo and Conveyance Security (CCS), has determined that the following list of commodities and commodity types can be classified as bulk cargo. To be classified as bulk, this cargo may not be containerized and must be easily identified as loaded onto the vessel directly, and not via the use of containers or other forms of bundling other than bundling to secure the cargo to the vessel for transport. Any bundling of the following commodities must only be for the purposes of securing the cargo. This list may be changed and updated as deemed appropriate by CBP.



- Coils of steel and other metals
- Rails of steel and other metals
- Wire rods of steel and other metals (may be coiled or flat)
- Ingots of metal (precious or otherwise)
- Round bars of steel or other metal
- Deformed Bars/Rebars (of metal)
- Plates (of metal)
- Billets (of metal)
- Slabs (of metal)
- Pipes (of metal)
- Beams (of metal)
- Tubes/Tubing (of metal)
- Angles, shapes and sections (of metal)
- Sheets (of metal)
- Expanded metal
- Flat bars (of metal)
- Strand wire (of metal)
- Sawn Timber/Lumber as a commodity (not as packaging material)
- Paperboard/Fiberboard/Plywood as a commodity (not as packaging material)
- Paper products as commodity (wood pulp, newsprint and paper rolls and not as packaging material)
- Certain perishable goods, not in boxes, bags or containerized, and not frozen, but laden and stowed in a way similar to other types of bulk cargo (includes seafood and produce)
- Blooms (similar to billets and of metal)
- Anodes/Cathodes, in sheets only (may be corrugated)

Only carriers may apply for and receive an exemption to the 24-Hour Manifest Rule for break-bulk cargo.

Please review the latest information on the 24 Hour Manifest Rule, including definitions of bulk and break-bulk cargo at the following link:

The preferred method of requesting an exemption is through email. Requests may be submitted to: 24HOUR-EXEMPTIONS@cbp.dhs.gov

Please ensure that all e-mail clearly references “24 Hour Exemptions” and the CBP Exemption Application number, if assigned.

Exemption requests may be mailed to U.S. Customs and Border Protection, National Targeting Center – Cargo Division, Attention: NTC-MTU/CSI, 24-Hour Break Bulk Exemption Request, 22330 Glenn Dr., Sterling, VA 20598.



Generally, exemption processing takes approximately two to three weeks for a complete review.

The following information should be supplied in order to be considered for an exemption (per 19 CFR 4.7(b)(4)(ii)(A)):

- The carrier's IRS number
- The source, identity, and means of packaging or bundling of the commodities being shipped
- The ports of call, both foreign and domestic
- The number of vessels the carrier uses to transport break-bulk cargo, along with the names of the vessels and their International Maritime Organization numbers
- The list of the carrier's importers and shippers, identifying any who are members of C-TPAT (Customs-Trade Partnership against Terrorism)

CBP reserves the right to request any additional information it deems necessary and appropriate to ensure adequate compliance with 19 CFR 4.7(b)(4) and to perform necessary national security risk analysis.

Note: Any cargo stowed in containers, including containers referred to as *ship's convenience*, will be considered general cargo. No such containerized cargo will be exempt from the manifesting reporting requirements. For example, palletized boxes of bananas (not loose or loaded directly into a hold) stowed in shipping containers will be treated the same as all containerized cargo requiring information to be submitted 24 hours prior to loading.

3. Is an ISF required for roll-on roll-off (Ro-Ro) cargo?

Yes. Ro-Ro cargo is considered break-bulk and thus requires an ISF.

4. My question is regarding break-bulk cargo, specifically Chilean produce. We handle fruit that is imported on break-bulk vessels. Many times the holds of the vessel are filled to capacity. So, the excess produce is loaded into ship's convenience (meaning that although the importer did not book containers, the steamship line loaded the fruit in containers), which are lashed on the deck. Is the fruit in the containers (on the break-bulk vessel) still considered break-bulk, exempt to the 24-hours prior to loading; or is it now considered containerized, subject to the 24-hours prior to loading?

Cargo placed in a container, even for ship's convenience, is containerized cargo and requires an ISF. This is consistent with CBP's advance cargo declaration requirements as per the Trade Act of 2002 for cargo stored for ship's convenience.



5. Does this new rule engage the shipment and imports of liquid cargoes (mainly crude oil) to ports or unloading offshore designated areas of the U.S. or does it only affect the import of containerized cargoes?

Bulk shipments (dry or liquid) are outside the scope of the rulemaking.

CARNETS

1. I am curious as to how containerized import shipments traveling under a carnet are to be handled with regard to Commodity HTS numbers. Goods shipped under a carnet are required to be described on the General List, which is part of the carnet, but does not require the application of HTS numbers. Do carnet goods require classification pre-shipment?

Carnets are not exempted from the ISF requirements, including the six-digit HTS number.

2. What will the coded transaction for carnets look like? Will carnets need to be bonded?

Carnets can be handled using a Type 06 ISF. Although there is a regulatory requirement for a bond, at this time, CBP is not enforcing that bond requirement as a matter of policy.

The ISF Importer may use a U.S.-based agent to file the ISF on the ISF Importer's behalf.

While a separate bond is not required for shipments traveling under a carnet, CBP may nevertheless assess a liquidated damages claim against an ISF Importer's bond if the ISF Importer already has an activity code 1, 2, 3, or 4 bond on file with CBP

[See Bond Section E: Bonds Exemptions](#)

For example:

ISF Type 06 Carnet Filing Guidelines

ISF Filer:	ABI or ACE
ISF Type:	06 (Carnet)
Carnet Issuing Country:	ISO Country Code (e.g., U.S.)
Carnet Number:	Required for U.S. (option for non-U.S.)
ISF Importer: Agent or Importer	IRS number, CAN, SSN
ISF Bond Holder:	<u>See Bond Section E: Bonds Exemptions</u>
Bill of Lading Number(s):	SCAC/bill number(s) of the lowest bill of lading recorded in ACE



1. Importer of Record Number: [Agent or Importer](#) IRS number, CAN, SSN (CBP will not permit the use of a passport number in lieu of an IRS number, CAN, or SSN.)
2. Consignee Number: ["U.S. rock band"](#) IRS number, CAN, SSN, or passport number, country of issuance and date of birth
3. Buyer (Owner): ["U.S. rock band"](#) Name and address or IRS number or SSN if already on file with CBP (via CBP Form 5106)
4. Seller (Owner): ["U.S. rock band"](#) Name and address or IRS number or SSN if already on file with CBP (via CBP Form 5106)
5. Ship-to Parties: Name and Addresses of locations to be visited in the U.S. (e.g., "Las Vegas Casino")
6. Manufacturer (Supplier): ["U.S. rock band"](#) Name of company owning the goods and last foreign address
7. Country of Origin: ISO codes of all countries previously visited with under this carnet
8. HTS Codes: Generic 6-digit HTS codes that describe the general nature of the goods:
For traveling theaters and trade shows, HTSUS codes of: 95089000 "Merry-go-rounds, boat-swings, shooting galleries and other fairground amusements; traveling theaters; parts and accessories thereof" and 90230000 "Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses, and parts and accessories thereof" are accepted
For rock bands, use 9208900040 for Musical instruments NSPF
9. Consolidator (Stuffer): Follow normal requirements
10. Container Stuffing Location: Follow normal requirements



CLIENT REPRESENTATIVES (CBP)

1. Who do we contact at CBP if we are having system problems?

Parties should contact their assigned CBP Client Representative if they have any questions or are experiencing problems. If one has not yet been assigned, please send e-mail to gmb.clientrepoutreach@cbp.dhs.gov.

CODED TRANSACTIONS

CBP has programmed its system to accept 11 different ISF-10 Transaction types. More types may be added as needed.

01 Standard: This transaction type covers the vast majority of commercial shipments.

02 Ship-To/To Order: Should be used for shipments that have not yet been sold to a buyer in the U.S. This is typically used for commodities shipments (e.g., coffee beans, cocoa, etc.).

03 HHG/PE: Should be used for all household goods and personal effects shipments. This includes shipments for returning military members, other U.S. government personnel and their families. [\(See Bond Section E: Bonds Exemptions\)](#)

04 Gov't & Military: Only used for actual government or military shipments and not the personal effects or household goods of individual government personnel. [\(See Bond Section E: Bonds Exemptions\)](#)

05 Diplomatic: To be used only by foreign entities entitled to diplomatic immunity. Returning U.S. diplomatic personnel are not entitled to use this transaction type. [\(See Bond Section E: Bonds Exemptions\)](#)

06 Carnet: Covers shipments arriving under a carnet. [\(See Bond Section E: Bonds Exemptions\)](#)

07 U.S. Goods: Reserved for shipments containing solely U.S. Goods Returned.

08 FTZ Shipments: Reserved for shipments going into a Foreign Trade Zone.

09 International Mail: Reserved for USPS mail shipments. [\(See Bond Section E: Bonds Exemptions\)](#)

10 OCS Shipments: Reserved for shipments arriving from a U.S. outer continental shelf point or from vessels operating over a U.S. OCS point (e.g. rigs, derrick barges, seismic vessels).



11 Informal: Reserved primarily for low-value shipments where formal entry is not required. [\(See Bond Section E: Bonds Exemptions\)](#)

Sub Codes:

- 01 Section 321
- 02 Informal under \$2,500
- 03 General Note 3(e)

12 De Minimis/Section 321/Entry Type 86 [\(See Bond Section E: Bonds Exemptions\)](#)

A. Regular Shipments (ISF Type 01):

1. I noticed there are several types of security filings. Which one should I use?

The answer depends on the type of entry at issue. The most common ISF transaction type is the Type 01, which is for most consumption entries. This is also the default ISF type. However, shipments that are expected to be sold prior to U.S. arrival should be filed under the ISF Type 02, also known as the Ship-to/To Order ISF.

B. Ship-to/To Order Shipments (ISF Type 02):

1. How do I handle shipments sold on the water?

The ISF will need to be updated if the shipment is sold in transit. At a minimum, the ISF Importer must notify CBP that the goods have been sold, and the party must update the Buyer (Owner) field and any other fields of which they are aware. The ISF Importer remains liable for the timing and accuracy of the ISF.

C. Household Goods and Personal Effects (ISF Type 03):

1. Can CBP please explain in more detail how household goods and personal effects shipments can be handled? I act as an agent for several hundred of these shipments per month. Typically, these shipments are on one bill of lading and are co-loaded in the same container. Can I provide my own IRS number as the Importer of Record number as long as I provide my clients information in the Consignee number field?

Household goods (HHG) and personal effects (PE) can be handled by using a coded transaction Type 03 filing. In this question, the agent becomes the ISF Importer and would provide its own Importer of Record number as long as all of the actual consignees are properly identified within the ISF.

Note: CBP has noted that some of the SSNs provided to date have been false (e.g., begins with 000). Consequently, CBP has enhanced the system edits and now rejects all SSNs that are clearly fictitious.



Note: An IRS number or CAN may be provided for the ISF Importer and/or the Importer of Record as long as it has been previously registered with CBP (CBP Form 5106). **If a social security number (SSN) or passport number is provided for the ISF Importer and/or the Importer of Record, the full name and date of birth must also be provided.**

Please note that this type of filing should also be used for household goods and personal effects shipments for returning members of the U.S. military, other U.S. government agencies, and their families. U.S. citizens working in a diplomatic capacity abroad must also meet these requirements. (See also: [DIPLOMATIC SHIPMENTS](#))

2. Can the Type 03 HHG/PE coded transaction be used for personal-use automobiles?

Yes. For automobiles or motorcycles, use an HTS from Chapter 87 such as 8703.21 (autos) and 8711.30 (motorcycles).

3. I purchased some large souvenirs on a recent vacation overseas and was not able to take them on the airplane with me. The bronze statues I purchased are for my own personal use and not for resale. Can I file a Type 03 ISF for these types of non-commercial shipments?

Yes. The Type 03 ISF can be used to cover non-commercial shipments of this nature.

ISF Type 03 HHG/PE Filing Guidelines

ISF Filer:	ABI or ACE
ISF Type:	03 HHG/PE
ISF Importer: Agent or Importer	IRS number or CAN is permissible if previously registered with CBP (CBP Form 5106) OR valid SSN and full name and date of birth OR full name, passport number, country of issuance, and date of birth
ISF Bond Holder:	<u>(See Bond Section E: Bonds Exemptions)</u>
Bill of Lading Numbers(s):	SCAC/bill number(s) of the lowest ACE bill of lading number(s)

1. Importer of Record Number: [Agent or Importer](#) IRS number or CAN is permissible if previously registered with CBP (CBP Form 5106)
OR valid SSN and full name and date of birth



- OR full name, passport number, country of issuance, and date of birth
- 2. Consignee Number for [John Smith](#)
 - Valid SSN XXX-XX-XXXX
 - Plus full name and date of birth
 - OR full name, passport number, country of issuance, and date of birth
- Consignee Number for [Jane Smith](#)
 - Valid SSN YYY-YY-YYYY
 - Plus, full name and date of birth
 - OR full name, passport number, country of issuance, and date of birth
- Consignee Number for [Jan Doe](#)
 - Valid SSN ZZZ-ZZ-ZZZZ
 - Plus full name and date of birth
 - OR full name, passport number, country of issuance, and date of birth
- 3. Buyer (Owner):
 - Owner's full name and new address in the United States
 - OR IRS number or SSN if already on file with CBP (via CBP Form 5106)
- 4. Seller (Owner):
 - Owner's full name and last foreign address
- 5. Ship-to Parties:
 - Generally, the importer's new address in the United States
- 6. Manufacturer (Supplier):
 - Owner's full name and last foreign address
- 7. Country of Origin:
 - Country code from Owner's last foreign address
- 8. HTS Codes:
 - Generic 6-Digit HTS codes that describe the general nature of the goods:

Use 9804.00 for household goods and personal effects



Use 9805.00 for personal effects of U.S. Government extended-duty employees and family or evacuees

9. Consolidator (Stuffer): Follow normal requirements

10. Container Stuffing Location: Follow normal requirements

D. Government and Military

E. Diplomatic

F. Carnets

G. U.S. Goods Returned

H. FTZ Shipments

I. International Mail Shipments

J. Outer Continental Shelf (OCS) Shipments

K. Informal Shipments

Importers using the ISF Type 11 coded transaction type will need to provide a sub-code, as well as an estimated value (U.S. dollars), estimated quantity (smallest external packaging units), and estimated weight (kg or lbs.) of their shipment. A bond will not be required to cover the ISF requirements for eligible shipments.

Valid Sub Code(s)

01	Section 321 Shipments	Total value under \$800
02	Informal Shipments	Total value \$2,500 or less
03	General Note 3(e) Shipments	See note below:

Note for Sub-type 01:

Waste, garbage and textile shipments are not generally eligible for usage of the Section 321 clearance and therefore are not eligible for this sub-code on the ISF.

Note for Sub-type 02:

Quota entries valued at \$250 or more are generally not eligible for informal entry status and therefore are not eligible for this sub-code on the ISF.



Note for Sub-type 03:

The General Note 3(e) exemptions include:

- Corpses and accompanying coffins and flowers
- Undeliverable articles returned within 45 days and which have remained in the custody of the carrier or foreign customs service
- Aircraft parts or equipment removed from U.S. registered aircraft in international traffic because of accident, breakdown or emergency and returned within 45 days of removal

L. De-Minimis/Section 321/Entry Type 86

1. Does the ISF have to be filled at the lowest bill of lading level?

Yes. The ISF must always be provided at the lowest bill level (House Bill or Simple/Straight Bill).

2. Who can act as the ISF Importer on De Minimis/Section 321/Entry Type 86?

The definition of ISF Importer does not change for de minimis shipments. 19 CFR 149.1(a) defines the ISF Importer as: *“the party causing goods to arrive within the limits of a port in the United States by vessel. For shipments other than foreign cargo remaining on board (FROB), the ISF Importer will be the goods' owner, purchaser, consignee, or agent such as a licensed customs broker. For immediate exportation (IE) and transportation and exportation (T&E) in-bond shipments, and goods to be delivered to a Foreign Trade Zone (FTZ), the ISF Importer may also be the party filing the IE, T&E, or FTZ documentation. For FROB cargo, the ISF Importer will be the carrier or the non-vessel operating common carrier.”*

19 CFR 149.3(a)(3) further explains the ISF Importer of Record Number as *“...the entity liable for payment of all duties and responsible for meeting all statutory and regulatory requirements incurred as a result of importation...”* If a broker, or other 3rd party, is taking on the responsibility for ensuring compliance with all regulatory requirements are met for each shipment then they may be listed as the ISF Importer.

3. Can the de-consolidator act as the Consignee on the ISF filing?

Yes, The EIN of the de-consolidator may be used since the Consignee number is not available for many e-commerce shipments. Note that Type 86 does not have a Unified Entry option.



CONFIDENTIALITY

1. Will any of the new data that is being submitted be considered to be part of the carrier manifest and thereby become public record? Does CBP have a form that can be filled out to request confidentiality of ISF information?

ISF information is not considered part of the carrier manifest. Pursuant to 19 CFR 103.31a, ISF information that is electronically presented to CBP for inbound vessel cargo is per se exempt from disclosure under §103.12(d), unless CBP receives a specific request for such records pursuant to §103.5, and the owner of the information expressly agrees in writing to its release. (Also see: [POWER OF ATTORNEY](#))

2. Will the importer have access to carrier's data (CSMs and Stow Plans)?

No.

CONTACT INFORMATION (CBP)

1. What type of assistance does CBP provide the trade to help with ISF?

CBP has provided assistance to the trade via [CBP.gov website](#). Parties may submit questions about the application of the requirements to CBP via security_filing_general@cbp.dhs.gov. Technical questions about the submission and acceptance process and system for ISFs should be directed to the respective CBP Client Representative. Questions relating to specific facts and circumstances of a prospective transaction can be the subject of a ruling request under Part 177 of the CBP regulations.

If a party does not have an assigned Client Rep or know who theirs is, contact gmb.clientrepoutreach@cbp.dhs.gov.

CONTAINER STATUS MESSAGES (CSM)

1. How do you know that the repaired container will eventually be scheduled for the U.S.? How would this reporting requirement be complied with? Is the repair only required to show a CSM when the container is issued against a booking?

The decision of whether a container is destined to arrive within the limits of a port in the United States is made by the carrier.



CRUISE VESSELS

1. Are ISFs required for non-bulk cargo carried on a passenger vessel?

Passenger vessels that are required to file cargo declarations in ACE (formerly the CBP Form 1302) must file ISFs for the same cargo. However, ISFs are not required for ship's equipment.

2. Are vessel Stow Plans required for passenger vessels?

A vessel Stow Plan is required if there are containers onboard the vessel.

3. How will vessel supplies for immediate exportation goods be handled? For example, liquor being stored in an FTZ on U.S. soil being laden on an outgoing vessel.

Domestic cargo (whether of U.S. origin, or of foreign origin and having been formally entered), including cargo intended for repair or emergency work, that is transported between CBP ports, or other places within the customs territory of the United States, including at an OCS facility, is not subject to Importer Security Filing requirements.

DATA ELEMENTS

[Title 19 CFR 149.3](#) lists the ISF data elements.

ISF 10 DATA ELEMENTS

A. Importer of Record Number

[19 CFR 149.3\(a\)\(3\)](#)

Internal Revenue Service (IRS) number, Employer Identification Number (EIN), Social Security Number (SSN), or CBP assigned number of the entity liable for payment of all duties and responsible for meeting all statutory and regulatory requirements incurred as a result of importation.

The importer of record number can be a foreign entity. However, a U.S. entity must be provided for the consignee number element.

For goods intended to be delivered to an FTZ, the IRS number, EIN, SSN, or CBP assigned number of the party filing the FTZ documentation with CBP must be provided.

CBP amended the definition of the ISF Importer in 2018.

<https://www.govinfo.gov/content/pkg/FR-2018-04-12/pdf/2018-07624.pdf>



19 CFR 149.3(a)(3): “Importer of record number/Foreign trade zone applicant identification number. Internal Revenue Service (IRS) number, Employer Identification Number (EIN), Social Security Number (SSN), or CBP assigned number of the entity liable for payment of all duties and responsible for meeting all statutory and regulatory requirements incurred as a result of importation. For goods intended to be delivered to a foreign trade zone (FTZ), the IRS number, EIN, SSN, or CBP assigned number of the party filing the FTZ documentation with CBP must be provided.”

CBP proposed to expand the definition of ISF Importer for FROB cargo, for IE and T&E shipments and for goods to be delivered to an FTZ. For FROB shipments, CBP proposed to broaden the definition of an ISF Importer to include non-vessel operating common carriers (NVOCCs). For IE and T&E in-bond shipments, and for goods to be delivered to an FTZ, CBP proposed to broaden the definition of an ISF Importer to also include the goods’ owner, purchaser, consignee, or agent such as a licensed customs broker. This rule adopts these proposals as final. By broadening the definition to include these parties, the responsibility to file the ISF will be with the party causing the goods to enter the limits of a port in the United States and most likely to have access to the required ISF information.

1. Can the importer of record number be a CBP assigned number?

Yes. The IRS number, EIN, SSN, or CAN of the entity liable for payment of all duties and responsible for meeting all statutory and regulatory requirements incurred as a result of importation must be provided. However, the consignee number is the IRS number, EIN, SSN, or CAN of the individual(s) or firm(s) in the United States on whose account the merchandise is shipped.

2. What identification number is required for parties without U.S. social security numbers shipping household goods?

In this instance, the passport number, passport country of issuance, and date of birth will be accepted.

3. Can a foreign entity be identified as the Importer of Record Number?

Yes. However, a U.S. entity must be provided for the consignee number element.

B. Consignee Number

19 CFR 149.3(a)(4)

Internal Revenue Service (IRS) number, Employer Identification Number (EIN), Social Security Number (SSN), or CBP assigned number of the individual(s) or firm(s) in the United States on whose account the merchandise is shipped. This element is the same as the “consignee number” on CBP Form 3461.



1. What identification number is required for parties without U.S. social security numbers shipping household goods?

In this instance, the passport number, passport country of issuance and date of birth will be accepted.

2. The ISF-10 record asks for a Consignee. According to the ISF Implementation Guide, for Unified Entry, the EI-10 record is used to report the Ultimate Consignee, not Consignee. Are we to presume that the Ultimate Consignee and Consignee are the same?

Yes, in this instance the Ultimate Consignee and Consignee must be the same. However, if the ISF is not a Unified Entry then the Consignee and Ultimate Consignee may be the same or different, dependent on the specifics of whose account the merchandise is shipped.

C. Ship-to Party

19 CFR 149.3(a)(6) or 19 CFR 149.3(b)(4)

Name and address of the first deliver-to party scheduled to physically receive the goods after the goods have been released from customs custody.

CBP is looking for the actual deliver to name/address; not the corporate address.

If unknown, provide the name of the facility where the goods will be unladen.

May provide a FIRMS code of a warehouse or terminal if the specific ship to name/address is unknown at the time of the filing. For example, a container freight station is acceptable.

May provide the name and address of an in-land distribution center if the specific ship to name/address is unknown at the time of the ISF filing.

A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.

1. If the container has to be de-vanned in more than one location (i.e. container does multiple stops after arriving in the U.S. and drops cargo off at each location), does 10+2 require listing of all locations for the ship to addresses? You may see this scenario where it is one company but has multiple divisions underneath it. Thus, there would be only one BOL reflecting the Importer of Record (IOR) but several separate divisions under the one IOR. What would CBP want to see as the ship to location—the first ship-to location or all?

Pursuant to 19 CFR 149.3(a)(6), the name and address of the first deliver-to party scheduled to physically receive the goods after the goods have been released from customs custody must be provided. ISF Importers are not required to provide subsequent ship-to parties; however, they may do so if they choose.



2. Who should be listed as the ship-to party when a shipment is shipped to a distribution facility that is owned by one company and operated by another related company?

Pursuant to 19 CFR 149.3(a)(6), the name and address of the first deliver-to party scheduled to physically receive the goods after the goods have been released from customs custody must be provided. The party physically receiving the goods must be provided and not an entity that merely owns the facility.

3. Please provide clarification regarding the data element “ship-to name and address”. It would be helpful to have explanatory examples. The requirement is for the name and address of the first deliver-to party scheduled to physically receive the goods *after the goods have been released from customs custody*.

Please address the following scenarios:

- a. Full container load (FCL) cargo clears prior to arrival at the port of discharge. Is the terminal/pier the ship-to, since the cleared freight is no longer in customs custody? How would the ISF filer know this 24 hours prior to lading?

In this scenario, the terminal was not the first deliver-to party scheduled to physically receive the goods after the goods have been released from customs custody. Rather, the party who was scheduled to physically receive the goods at the time of the ISF must be provided.

- b. FCL cargo moves in-bond to an inland point by rail. After clearance at the inland port, the container is delivered to the ultimate consignee. Is the ship-to party the railroad, since they receive the cargo first after the freight leaves the pier, or is it the ultimate consignee since they receive the cargo first after Customs clearance?

The bonded carrier should not be provided as the ship-to party. In this example, the identity of the ultimate consignee should be provided as the ship-to party.

- c. FCL or LCL cargo moves on a Permit to Transfer to a Container Freight Station (CFS) warehouse for loading to trucks for delivery. The cargo clears Customs while at the CFS. Is the ship-to the CFS, or is it the ultimate consignee?

The identity of the first deliver-to party scheduled to physically receive the goods after the goods have been released from customs custody must be provided. In this instance, CBP wants the ultimate consignee’s physical address where the goods are scheduled to be received.

D. Manufacturer (Supplier) Name/Address

19 CFR 149.3(a)(5)

Name and address of the entity that last manufactures, assembles, produces, or grows the commodity; or



Name and address of the supplier of the finished goods in the country from which the goods are leaving.

Alternatively, the name and address of the manufacturer (or supplier) that is currently required by the import laws, rules and regulations of the United States (i.e., entry procedures) may be provided (this is the information that is used to create the existing manufacturer identification (MID) number for entry purposes).

A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.

1. We import containers with thousands of parts, potentially having literally hundreds of different manufacturers, from a related party who, in turn, purchases the parts from those manufacturers. These parts may be commingled prior to importation. On the ISF, can we provide the identity of our related party to fulfill the Manufacturer (Supplier) ISF requirement as this is the party from whom we actually buy the parts or do we need to list all the manufacturer's individually?

The party who supplied the goods can be provided as long as that party is a separate legal entity from the ISF Importer. If both of these parties are the same entity, the identity of the party who last manufactured, assembled, produced, or grew the commodity or the party who supplied the finished goods to the ISF Importer must be provided. Generally, the manufacturer definition for ACE Cargo Release will satisfy the ISF requirement.

2. Please advise if we need to submit both the manufacturer and the supplier info on the 10+2 ISF. Or will the supplier data be sufficient?

The identity of the entity that last manufactures, assembles, produces, or grows the commodity *or* the name and address of the party supplying the finished goods in the country from which the goods are leaving must be provided. However, CBP would prefer that the identity of the actual manufacturer be provided where that entity is known.

3. Can the manufacturer (supplier) be a U.S. company?

The manufacturer (supplier) can be U.S. a company if the party that last manufactured, assembled, produced, or grew (or supplied) the commodity is a U.S. company.

E. Country of Origin

19 CFR 149.3(a)(7)

Country of manufacture, production, or growth of the article, based upon the import laws, rules and regulations of the United States. This element is the same as the "country of origin" on CBP Form 3461.



1. If the merchandise is assembled in one country, but parts are from many other countries, which country of origin do I list?

Generally, the country of origin for the imported product that is provided for ACE cargo release will satisfy the ISF requirements.

2. Can you advise if the country of origin needs to be linked to each Harmonized Tariff Schedule of the United States (HTSUS) number or is it enough that the data is given electronically against each part number?

The manufacturer (or supplier), country of origin, and commodity HTSUS number must be linked to one another at the line-item level. This linking is similar to the CBP Form 3461 requirements. Line-item linking is required at the ISF shipment level and not at the invoice, container, parts or bill of lading level.

F. Commodity HTS-6

19 CFR 149.3(a)(8) or 19 CFR 149.3(b)(5)

Commodity HTS-6 Number

Duty/statistical reporting number under which the article is classified in the Harmonized Tariff Schedule of the United States (HTSUS). The HTSUS number must be provided to the six-digit level.

Alternatively, the filer may choose to provide the HTSUS number to the 10-digit level.

For a Unified Entry, the HTSUS number is required at the 10-digit level.

1. When you talk about line-item linking requirement, are you talking at the HTS 6-digit level or at a SKU level on the commercial invoice from the manufacturer/supplier? I am asking as we have shipments from one manufacturer/supplier that might contain 100 different SKUs but would only result in five HTS numbers.

If the 100 different SKUs result in just five HTS numbers at the 6-digit level, the ISF Importer or its agent may provide the five HTS numbers. However, the manufacturer (or supplier), country of origin, and commodity Harmonized Tariff Schedule of the United States (HTSUS) number must be linked to one another at the line-item level. This linking is similar to the CBP Form 3461 requirements. Line-item linking is required at the ISF shipment level and not at the invoice, container, parts or bill of lading level.

2. Parts: If an importer of parts brings in container loads of thousands of parts with multiple manufacturers, countries of origin, and HTSUS numbers, does the importer, upon filing the ISF, have to show every part's HTSUS number or can they show a general number such as 8714.190060 which is parts and accessories of motorcycles? The exact parts in the shipment may not be known



upon filing the ISF and since 8714.190060 is specifically parts and accessories of motorcycles, is it acceptable?

The duty/statistical reporting number under which the article is classified in the HTSUS must be provided. The HTSUS number must be provided to the 6-digit level. The ISF Importer can submit an initial response or responses based on the best available data at the time of the filing. However, the ISF must be updated as soon as more precise or more accurate information is available in no event less than 24 hours prior to arrival at a U.S. port (or upon lading at a foreign port that is less than a 24-hour voyage to the closest U.S. port).

3. How many HTS digits are required for freight remaining on board (FROB)?

The commodity HTSUS number for FROB cargo must be provided to the 6-digit level. The HTSUS number may be provided to the 10-digit level.

4. Garments on hangers: At the time of shipping, our electronic purchase orders that we provide to our overseas third-party logistics provider do not specify when garments will ship with hangers. Upon entry, however, our U.S. customs brokers have this information and classify the hangers separate from the garments because they qualify for the lower duty treatment. For ISF purposes, do we need to provide the 6-digit HTS number for the hangers in addition to the HTS number for the garments that are hanging on them?

The ISF needs to include the 6-digit HTS number for the hangers if the ISF Importer is aware of the existence of the hangers. If the ISF Importer is initially unaware that the hangers are shipped with the garments, then the ISF Importer should update the ISF as soon as they become aware of this information.

G. Container Stuffing Location

19 CFR 149.3(a)(9)

Name and address(es) of the physical location(s) where the goods were stuffed into the container. For break bulk shipments, the name and address(es) of the physical location(s) where the goods were made "ship ready" must be provided.

The "scheduled" stuffing location may be provided.

This may be the same name/address as the manufacturer (supplier).

If a "factory load", simply provide the name and address of the factory.

A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.



1. If a single container is stuffed in multiple locations, must I enter all locations into the ISF?

Yes. When a container is stuffed at more than one location and/or more than one container is on a single bill of lading, all of the stuffing locations for the goods listed on the bill of lading must be provided.

2. The interim final rule states that for break bulk cargo the Container Stuffing Location should be the party that made the goods "ship-ready." This term is somewhat vague when it comes to the shipping of motor vehicles on Ro-Ro vessels. Does "ship-ready" refer to the preparation for transport of the vehicle such as the application of protective tape and suspension blocks, or does it refer to the actual movement onboard the vessel and lashing of the vehicle?

Ship-ready refers to the location(s) where the cargo is made ready (taped, banded, packaged, etc.) to be laden on the vessel. This could be the factory, terminal, intermediate warehouse, or other location.

3. I need a simple way to explain what Container Stuffing Location and Consolidator (Stuffer) mean to my foreign shippers. Do you have anything that explains exactly what these two data elements are, and how my shippers can obtain the information, in simple terms?

The container stuffing location(s) are the physical location(s) where the goods were stuffed into the container. This does not mean the location of the goods *within* the container. For break bulk shipments, this is the physical location(s) where the goods were made ship-ready.

The consolidator (stuffer) is the party who stuffed the container or arranged for the stuffing of the container. For break bulk shipments this is the party who made the goods ship-ready or arranged for the goods to be made ship-ready.

4. An export shipment is loaded into a container at a facility in Germany in which the brick and mortar, as well as the goods in the facility, are owned by Company AG. However, the facility is operated by a related firm, Company AG Logistics Services. Who would be listed as the Container Stuffing Location for the ISF; Company AG or Company AG Logistics Services?

Provide the name of the operator of the facility and the address of the facility where the goods were stuffed into the container or made ship-ready.

H. Consolidator (Stuffer) Name/Address

19 CFR 149.3(a)(10)

Name and address of the party who stuffed the container or arranged for the stuffing of the container. For break bulk shipments, the name and address of the party who made the goods "ship ready" or the party who arranged for the goods to be made "ship ready" must be provided.



If no consolidator is used, e.g., “factory load” shipments, provide the name/address of the manufacturer (supplier). A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.

1. If there are multiple stuffing locations and there are multiple consolidators, do all consolidators need to be listed? An example would be an NVOCC doing a milk run where it stops at multiple locations and the container is stuffed at each location by a different party. Would all stuffers need to be listed for just the party who arranged for the stuffing?

In this scenario, the name of the party that arranged for the stuffing of the container should be provided.

2. Who would be shown as the Consolidator or Stuffer for a “Shipper Loaded” Container that is shipped by a manufacturer directly with the steamship line?

If the manufacturer is the party that stuffed the container or arranged for the container to be stuffed, then the manufacturer is the consolidator (stuffer).

3. If I have one shipment going to one importer that has multiple containers which are stuffed by various consolidators, do I have to list them all as part of my ISF?

Yes. It is important to note that there can be more than one consolidator involved in a transaction. CBP requires that if multiple consolidators are involved (e.g., some co-load situations) then multiple consolidators need to be provided as part of the ISF.

I. Seller

19 CFR 149.3(a)(1)

Name and address of the last known entity by whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the name and address of the owner of the goods must be provided.

The party required for this element is consistent with the information required on the invoice of imported merchandise. See: 19 CFR 141.86(a)(2).

A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.

J. Buyer

19 CFR 149.3(a)(2)

Name and address of the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the name and address of the owner of the goods must be provided. The party required for this element is consistent with the information required on the invoice of imported merchandise. See: 19



CFR 141.86(a)(2). A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.

UNIQUE ISF-5 DATA ELEMENTS

For ISF-5, in addition to the Ship to Party and Commodity HTS the following data elements are required:

K. Foreign Port of Unlading

19 CFR 149.3(b)(2)

Port code for the foreign port of unlading at the intended final destination.

Note: This may be the inland foreign port code for TE in-bond movements. Example: CBP will accept UN LOC Codes and the Bureau of Census “Schedule K” codes.

- MX NLD for Nuevo Laredo, Mexico
- MX TIJ for Tijuana, Mexico
- CA REG for Regina, Canada
- CA SNI for Sarnia, Canada

1. Foreign port of unlading is defined as the port code for the foreign port of unlading at the intended final destination. How should a location be reported when the location is not a port or when there is no port code associate with the destination?

If the intended final destination is not a port, or if there is no port code associated with the final destination, provide the nearest Schedule K code or UN/LOCODE.

2. A vessel carrying transit cargo destined for Mexico departs from Hong Kong and discharges said cargo in Los Angeles, CA, USA. The cargo is then put on a truck bound for Laredo, TX, USA. The cargo exits the U.S. and enters Mexico at Nuevo Laredo, Mexico. The final destination of the cargo is Mexico City, Mexico. What do we use for the Foreign Port of Unlading?

For shipments that are being exported to Canada or Mexico via truck or rail, the UN/LOCODE of the first foreign port of entry (or nearest city) after export from the United States may be used; in this case, MX LRD (the code for Nuevo Laredo) would be acceptable.

L. Place of Delivery

19 CFR 149.3(b)(3)

City code for the place of delivery. Foreign location where the carrier’s responsibility for the transport of the goods terminates.

UN LOC codes and Bureau of Census “Schedule K” codes are acceptable.



1. A vessel carrying transit cargo destined for Mexico departs from Hong Kong and discharges said cargo in Los Angeles, CA, USA. The cargo is then put on a truck bound for Laredo, TX, USA. The cargo exits the U.S. and enters Mexico at Nuevo Laredo, Mexico. The final destination of the cargo is Mexico City, Mexico. What do we use for the Place of Delivery?

In this case, the known place of delivery is Mexico City, Mexico (MX MEX)

M. Booking Party

19 CFR 149.3(b)(1)

Name and address of the party who initiates the reservation of the cargo space for the shipment.

A widely recognized commercially accepted identification number for this party may be provided in lieu of the name and address.

DIPLOMATIC SHIPMENTS (see [CODED TRANSACTIONS](#))

1. Can a returning U.S. diplomat, U.S. embassy personnel or other U.S. citizens working on behalf of the U.S. government use the Diplomatic Type 5 coded transaction?

No. This shipment type is reserved for representatives of foreign governments and members of their families and their baggage and effects as provided for in 19 CFR 148.82.

Returning U.S. personnel and their goods are not considered diplomatic shipments and are not eligible to use the Type 5 coded transaction.

2. Do bona fide diplomatic shipments require a bond to cover the ISF requirements?

No.

3. What does the diplomatic type coded transaction look like?

Example of an ISF for a diplomatic shipment:

ISF Type 05 Diplomatic Shipment Guidelines

ISF Filer:	ABI or ACE
ISF Type:	05 Diplomatic
ISF Importer:	Agent or Importer
	IRS number of Agent or CAN of the foreign embassy or consulate in the United States



ISF Bond Holder: [See Bond Section E: Bonds Exemptions](#)

Bill of Lading Number(s): SCAC/bill number(s) of the lowest ACE bill of lading number(s)

-
1. Importer of Record Number: [Agent or Importer](#) IRS number of Agent or CAN of the foreign embassy or consulate in the United States
 2. Consignee Number: IRS number of Agent or CAN of the foreign embassy or consulate in the United States
OR passport number, country of issuance, and date of birth of accepting party
 3. Buyer (Owner): The name and address of the foreign embassy or consulate in the United States
OR the IRS number or CAN of the foreign embassy or consulate in the United States
 4. Seller (Owner): The name and address of the foreign embassy or consulate in the United States
OR the IRS number or CAN of the foreign embassy or consulate in the United States
 5. Ship-to Parties: Name and address of the party receiving the goods in the United States
OR the name and address of the foreign embassy or consulate in the United States
OR the IRS number or CAN of the foreign embassy or consulate in the United States
 6. Manufacturer (Supplier): Name and address of the foreign government
 7. Country of Origin: ISO country code of the foreign country
 8. HTS Codes: 9806.00 Diplomatic effects/articles
 9. Consolidator (Stuffer): Follow normal requirements



10. Container Stuffing Location: Follow normal requirements

ENFORCEMENT MEASURES

The full compliance (enforcement) date for the ISF requirements commenced on January 26, 2010. In order to achieve maximum compliance with the least amount of disruption to the trade and to domestic port operations, CBP applies a measured, common sense approach to enforcement.

Non-compliant ISF Importers should expect to experience delays in the release of their cargo while CBP analyzes and potentially examines the cargo to mitigate the potential risk of the cargo.

Non-compliant importers and carriers are subject to the effects of stricter enforcement measures such as liquidated damages. For C-TPAT companies that remain non-compliant, CBP will consider suspending, reducing and even revoking their C-TPAT status.

CBP will evaluate instances of non-compliance on a case-by-case basis.

A. Do Not Load Messages (DNL)

1. If CBP issues a DNL for the ISF, how will the carrier know if it was because the ISF or manifest?

CBP will provide a message to the carrier that the DNL was specifically due to the ISF.

2. Will there be any do not load messages posted against bills in ACE for missing ISFs?

At this time, Do Not Load instructions are reserved for national security purposes. While ISF can be a contributing factor in these cases, it will not be the only factor.

B. Liquidated Damages

1. Will CBP assess liquidated damages for multiple violations on one ISF?

CBP will assess liquidated damages in accordance with the relevant mitigation guidelines which were published in the CBP Bulletin on July 17, 2009. While there may be multiple errors on an ISF transmission, in accordance with the guidelines, CBP may assess a claim for liquidated damages as follows: \$5,000 per late ISF, \$5,000 per inaccurate ISF, and \$5,000 for the first inaccurate ISF update.



2. Are the circumstances where an LD claim against an ISF violation would be dropped/ mitigated to \$0 or is \$1,000 the best case scenario once and LD is issued?

Yes, an ISF claim may be cancelled in full in accordance with the mitigation guidelines if CBP finds that the claim was issued in error, and/or at no fault of the ISF Importer (for example, a B/L mismatch due to an ACE issue). In addition, CBP reviews the specific facts and circumstances of each case individually and may deviate from the mitigation guidelines if CBP determines that such deviation is appropriate. Pursuant to 19 U.S.C. 1618, 1623, as well as other applicable regulatory authorities, duly authorized CBP officials are entitled to grant relief under such terms and conditions as they deem appropriate, sufficient, reasonable and/or just.

3. If an importer has been fined previously for ISF violations, are they at a greater risk of higher scrutiny by CBP?

Yes, CBP may conduct more intensive examinations of the cargo if they are not receiving the ISF data timely to target in advance of arrival.

4. If I buy a shipment, after arrival and before Entry, where the ISF was not originally filed and a hold is in place, am I required to file the ISF? Would I also be liable for a penalty?

You may be required to file an ISF in order for the port to release the hold, and you would be liable for the accuracy of that ISF information, but the liability for the late ISF/failure to provide the ISF originally would be the responsibility of the ISF Importer at the time the filing was originally required.

C. Mitigation Guidelines

1. Where can I find a copy of the ISF Mitigation Guidelines?

The Guidelines for the Assessment and Cancellation of Claims for Liquidated Damages for Failure to Comply with the Vessel Stow Plan, Container Status Message, and Importer Security Filing Requirements (“Mitigation Guidelines”) were published in the Customs Bulletin on July 17, 2009 and are available through the link below.

<https://www.cbp.gov/document/publications/vessel-stow-plan-container-status-message-and-importer-security-filing-102>

EXEMPTIONS TO ISF REQUIREMENTS

A. 24 Hour Manifest Rule Exemptions (for exempt break-bulk)

1. Existing rules exempt bulk and certain break-bulk cargoes (e.g. most forest and steel products) from the 24-hour timing requirements of the 24 Hour Rule. Please advise if these



2. commodities are exempt from the new rules as well. (See section on **BULK and BREAK-BULK**)

2. Are containerized bulk shipments exempt?

Once cargo is placed in a container it can no longer be considered bulk cargo and ISF filing is required. See 19 CFR 4.7(b)(4)(i).

3. Are there any bond exemptions?

Yes. (See **BONDS**)

B. Instruments of International Traffic (IIT)

1. Are empty containers exempt from the ISF requirements?

Yes, empty containers are exempt from §149.2 “Importer security filing—requirement, time of transmission, verification of information, update, withdrawal, compliance date.”

However, CBP requires that empty containers be reported via vessel Stow Plans and container status messages.

2. Are empty shipper (or importer) -owned containers subject to the Importer Security Filing requirements?

No, but the carrier must still report them via vessel Stow Plans and container status messages where appropriate.

3. Are **ISO tanks** exempt from the ISF Requirements?

ISO tanks are treated like any other containers. If the ISO tanks contain cargo, then they require the filing of an ISF. If the ISO tanks are empty (no residue), they do not require the filing of an ISF.

4. Are ship’s equipment and carrier’s intercompany moves exempt from the ISF requirements?

An ISF is not required for ship’s equipment. Unless otherwise exempted, the ISF Importer must submit an ISF for intercompany moves.

5. Are **SHIP’S SPARES** exempt from the ISF requirements?

Yes.



6. Is SHIP'S EQUIPMENT exempt from the ISF requirements?

Yes.

FROB, IE, T&E, FTZ

1. We currently handle some shipments that move to an inland port on the ocean liner's IT. Once the shipment arrives at the Immediate Transportation (IT) destination port, we cancel the IT with either an Immediate Exportation (IE) or Transportation and Exportation (T&E) in-bond to be exported. Since the shipments will not be consumption entries, can we submit only the ISF-5?

No. The regulations require ISF-10 or ISF-5 based on the type of filing, at the time of filing. An ISF-10 will be required since the shipment arrived to the U.S. as an IT. If the ISF Importer files the IE or T&E prior to arrival, then an ISF-5 is appropriate.

2. Can you confirm who the ISF Importer is for Foreign Cargo Remaining Onboard (FROB), T&E, IT and IE?

The definition is provided in 19 CFR 149.1 and can be best explained as follows:

Importer Security Filing (ISF) Importer means the party causing goods to arrive within the limits of a port in the United States by vessel.

- For FROB cargo, the ISF Importer will be the carrier or the non-vessel operating common carrier (NVOCC)
- For shipments other than FROB cargo, the ISF Importer will be the goods' owner, purchaser, consignee, or agent
- For Immediate Exportation (IE) and Transportation and Exportation (T&E) in-bond shipments, and goods to be delivered to a Foreign Trade Zone (FTZ), the ISF Importer will be the goods owner, purchaser, consignee and may also be the party filing the IE, T&E, or FTZ documentation.

For an ISF-5 for FROB Cargo (Foreign Cargo Remaining on Board), the ISF Importer is the Ocean Carrier or the NVOCC.

Immediate Exportation (IE), Transportation & Exportation (T&E) or Foreign Trade Zone (FTZ) shipment, the ISF Importer has been expanded to include the owner of the goods, purchaser, consignee, or designated agent.

An IT entry requires an ISF-10 filing. For IE and T&E shipments, the ISF Importer must provide an ISF-5 or an ISF-10 in lieu of an ISF-5.

3. How do the ISF Regulations treat the liability of non-FMC registered foreign NVOCCs for ISF-5 filing?

All NVOCCs are required to comply with the ISF-5 rule even foreign NVOCCs.



4. If the NVO fails to file the ISF-5, is the importer liable for the fines or the NVO?

The NVOCC is liable. The ISF Importer, as the party responsible for filing the ISF, is liable for liquidated damages if there is a violation. The ISF Importer for each type of shipment is defined in 19 CFR 149.1

5. If an NVOCC is to file ISF-5 then the NVOCC needs to obtain a Customs Power of Attorney (POA) and from whom?

For an ISF-5 for FROB Cargo (Foreign Cargo Remaining on Board), the ISF Importer is the Ocean Carrier or the NVOCC. The NVOCC would not need a POA in this instance since they are the ISF Importer if you issue a House Bill of Lading.

For an ISF-5 involving Immediate Exportation (IE), Transportation & Exportation (T&E) or Foreign Trade Zone (FTZ) shipment, the ISF Importer has been expanded to include the owner of the goods, purchaser, consignee, or designated agent. In these instances, you would need to get a POA from the owner, importer or consignee or whichever party caused the goods to enter a U.S. port by vessel and has the best access to file the ISF-5.

6. If the NVOCC is the responsible party to file ISF-5 does this mean that they will be the party fined when ISF is not filed or filed late?

Yes, if the NVOCC is the responsible party (as the ISF Importer), then the NVOCC is subject to liquidated damages claims if there is an ISF violation.

7. For a foreign NVOCC not having an office in the USA, the vessel is transiting the USA, and doesn't have a bond with CBP, can the carrier file ISF-5 for them?

If the foreign NVOCC issues a House BOL they are responsible to have a Customs Bond and file the ISF-5, or contract with a third-party, such as an ocean carrier or other 3rd party filing service, to do the ISF-5 filing.

8. For the ISF-5 surety bond, can a single ISF Bond be purchased or is a continuous bond required for the ISF-5 Importer?

An STB or continuous bond, Activity Code 16 ISF-D Single can cover an ISF-5 shipment.

9. If an ISF-5 is required to be filed by the NVOCC, can they use an activity code 1 bond (importer/broker) or do they need to have an activity 3 bond (international carrier)?

The following bonds can be used for an ISF-5 transaction:

- Activity Code 1 Importer Bond (continuous only)
- Activity Code 2 Bonded Carrier (continuous only)



- Activity Code 3 International Carrier Bond (continuous only)

- Activity Code 4 Foreign Trade Zone (continuous only)
- Activity Code 16 ISF-D Single or Continuous Bond

10. What about a situation where a carrier changes the 1st port of arrival? E.g., the shipment was booked direct from China to Canada and during the sailing, the decision is made to arrive into the U.S. first, due to port congestion in Canada.

The NVOCC issued the house bill of lading for the shipment and acts as the carrier so they are responsible to file the ISF-5 and would be responsible for any potential liquidated damages claim. For diversions such as these, beyond control of the NVOCC, the NVOCC should keep record of these changes and provide them in the petition for cancelation/mitigation of any potential liquidated damages claim.

CBP takes a common-sense approach in these scenarios. The ISF will be required, but CBP is aware that the ISFs will be filed late due to the unique circumstances involved.

11. Would cruise ships be handled the same way? If freight stays on the ship?

Yes

12. For FROB direct shipments where there is no NVOCC, who is liable for filing ISF5?

The ocean carrier is liable for FROB cargo when there is NVOCC involved.

13. How can a Canadian business get an Activity 3 International Carrier bond when we have no US based business?

Sureties are readily available in the U.S. and often write bonds for foreign companies.

14. If one NVOCC is booking cargo via another NVOCC, who is liable to file the ISF-5? Should it be the lowest level HBL?

The ISF must always be filed at the lowest bill level (House or Simple). The NVOCC (party) causing the good to arrive within the limits of a (sea) port in the United States is responsible for filing the ISF.

15. For a FROB shipment, is a carrier or NVOCC allowed to use a third party to file ISF-5?

For FROB cargo, the Ocean Carrier /NVOCC can use a third party to file the ISF-5.



16. Is ISF 5 required if a vessel calls at a US port on its way to Canada and the shipment then transits through Canada and enters into the US?

Yes, an ISF is required for the ocean voyage, since it is considered FROB cargo when it calls the U.S. port.

17. If the ultimate consignee is a Canadian party and the vessel arrives at a port in the U.S. does an ISF-5 need to be filed?

Yes

18. Can I assume that, if only a master bill is being issued, that any possible penalties will be sent to the steamship line and not the NVO or consignee for FROB?

A master bill without a house bill is a simple/regular bill. In the case of a simple/regular bill, yes, that is correct since what you describe appears to be FROB cargo where no house bill of lading was issued by the NVOCC. For FROB cargo, the ISF Importer would be the ocean carrier in this example, who would be subject to liquidated damages if there is an ISF violation, not the NVOCC or consignee.

19. If a shipment is being admitted into an FTZ, is an ISF 5 or an ISF-10 required?

An FTZ shipment only requires an ISF-5, but in practice, most ISF Importers elect to file an ISF-10 for FTZ shipments.

20. If the ISF-5 is never filed, will CBP issue the penalty to carrier and NVOCC at the same time since both are the responsible parties?

CBP would issue the liquidated damages claim to the party that issued the bill of lading at the lowest level (house or regular/simple). If the NVOCC issued the house bill of lading, they are the responsible party that would receive the liquidated damage claim for FROB.

23. If a vessel loads cargo in a foreign port, transits the U.S. with that cargo as FROB, then discharges that cargo in an intermediate foreign port, before being loaded on a different (or the same) vessel and brought to the US again, this time as import cargo, and the bill of lading remains the same, what type of ISF is required, who is required to file it, and when is it required to be filed?



In this scenario, both an ISF-5 and ISF-10 are required. The carrier would be required to transmit the ISF-5, 24-hours* prior to lading at the original foreign port, for the FROB portion of the voyage. Then the U.S. importer would be required to transmit the ISF-10, 24-hours* prior to lading at the intermediate foreign port, for the import portion of the voyage.

Note: Since the U.S. importer likely does not know about the intermediate foreign port, the carrier would be responsible for informing the U.S. importer of the itinerary and timing of the ISF requirements as it relates to the intermediate foreign port.

For instances where multiple parties file an ISF against the same Bill of Lading, see page 66 under ISF MESSAGING – D. Accepted With Warning

**The 24-hours prior to lading requirement is assuming the cargo is either containerized or non-exempt break bulk cargo. For exempt break bulk cargo the ISF is required no later than 24 hours prior to arrival in the U.S. port.*

GENERAL ORDER

When a shipment without an ISF goes to general order and a decision is made to return the goods to the shipper, is an ISF-5 required before it moves from GO?

No. The party who was originally responsible for causing the goods to enter the U.S. is the only party who was required to file the ISF prior to U.S. arrival. Since the shipment was not entered in the timeframe required to prevent it moving to G.O., CBP will have had enough time to perform any necessary inspections or address any security concerns and an ISF is not required for a shipment which has now arrived, been released from CBP custody (G.O.) and departing the U.S.

IMPLEMENTATION GUIDES

Please see the section titled [AGENTS](#) on page 8.

INFORMAL SHIPMENTS (See: [CODED TRANSACTIONS](#))

A. General

1. Are ISFs required for informal shipments?

Yes. ISFs are required for informal shipments.



B. Military Shipments

1. Are ISFs required for returning U.S. military household goods shipments?

Yes. Please use the ISF Type 03 Filing.

2. Are bonds required for ISFs for U.S. military household goods shipments?

No. The bond requirements for these types of shipments have been waived as a matter of policy.

3. For U.S. military household goods, can the moving company contractor be the ISF Importer?

Household goods and personal effects, including U.S. military household goods, can be handled by using a coded transaction Type 03 filing. The agent can be the ISF Importer and provide its own importer of record number as long as all of the actual consignees are properly identified on the ISF filing.

ISF FILINGS

A. General

1. Can an ISF cover more than one vessel and voyage? ★

No.

2. Is there a paper ISF Form?

No, it is all electronic.

3. Since manifested quantity is not a part of the ISF, how will CBP handle multiple ISFs for one bill of lading?

CBP will return a unique identification number for each unique ISF.

CBP allows one ISF which has a unique combination of a bill of lading number and importer of record number per ISF filer. The only exception is a Unified Entry filing, which also includes the entry number as part of the unique combination.

If a second ISF is received with the same combination of these elements, the second filing will be rejected if the ISF is submitted by the same filer. A reason for the rejection will be returned to the ISF Filer in addition to the unique transaction number.



However, if a duplicate ISF is filed by a different filer, CBP will accept the duplicate ISF and send a warning message to the initial ISF Filer that a duplicate was filed. In addition, CBP will send an “accepted with warning” message to the subsequent ISF Filer to let them know that a different party previously filed an ISF against the same shipment. CBP expects the parties involved to contact the ISF Importer in order to ascertain which ISF is accurate. Failure to do so may incur enforcement and/or compliance actions.

4. Can bills of lading on the same vessel and voyage for the same importer be combined in the same ISF if the ports of loading or discharge are different?

An ISF covers a single shipment going to a single ISF Importer arriving on a single vessel voyage. While the ISF may naturally match up with entries, there is no actual requirement that they do so.

ISFs must be filed at the lowest bill of lading level that has been (or will be) recorded in ACE. CBP will accept an ISF at either the house bill of lading level or regular (i.e. simple, straight) bill of lading level. CBP will not accept ISFs that are filed against a master bill of lading.

Additionally, a single ISF may cover multiple bills of lading as long as they are all going to the same importer* as part of the same shipment and on the same vessel voyage.

* In the case of FROB, IE, and T&E cargo, the carrier may not bundle non-related shipments under a single ISF as these shipments are not ultimately going to the carrier.

5. It is possible to transmit one ISF for multiple bills of lading on the same vessel for one importer if they are one shipment. We see several possible scenarios here:

- multiple bills of lading for the same importer that will all be cleared under one entry
- multiple bills of lading for the same importer that will result in multiple entries for that importer

The question now is does the word “shipment” mean entry as in example one? Or can the word “shipment” be applied to multiple entries as in example two? If the definition of "shipment" can be construed to mean example two, we are confused as to how we could file a combined ISF/entry. Would we simply pick any one of the entries and attach the ISF filing for all the bills of lading to that one?

There are several possible filing options, as long as there is one shipment, one importer of record number, on the same vessel and same voyage number, including the following:

- One ISF per bill of lading
- One ISF to cover multiple bills of lading
- In a Unified Entry, one ISF per entry regardless of the number of bills of lading, as long as these bills of lading are for the same shipment and are represented on the entry



In the case of FROB, IE, and T&E cargo, the carrier may not bundle non-related shipments under a single ISF, as these shipments are not ultimately going to the carrier.

6. My company regularly imports to the U.S., Canada, and Mexico (sometimes at the same time). At the time the ISF is required, we don't always know the specific destination for a particular shipment. For instance, sometimes the decision is made to divert a portion of a U.S. bound shipment to an FTZ or to Canada or Mexico after vessel sailing. In these cases, should I file an ISF-10 instead of an ISF-5 filing?

In these cases, an ISF-10 should be submitted. The ISF-10 could be updated at a later time with an ISF-5 if the decision is made to divert the shipment to Mexico or Canada via an IE or T&E, or once better information becomes available prior to vessel arrival at the first U.S. port. However, if better information does not become available until after vessel arrival in the first U.S. port, the ISF Importer is no longer required to update the ISF-10 but may still do so if they desire.

7. Do we need to file ISFs for cargo arriving in a port in Canada to be trucked or railed into the U.S.?

No, ISF only applies to ocean shipments arriving by vessel within United States ports, to include, while in transit (FROB/IE/T&E) to Canada or Mexico.

8. Can you explain in more detail what a bill "match" means? The B/L# in the ISF matches what? If we have a 3Z is there a match?

The 3Z is a bill match at the lowest level bill. The ISF filer receives an S1 message and the carrier/NVOCC receive 3Z message when an ISF is filed and matches both bill number and bill type at the lowest level in ACE.

The 3Z is not the bill of lading match. Per the CAMIR disposition codes, it only means the ISF was accepted by CBP: "3Z: Generated as a result of an accepted Importer Security Filing. An advisory message indicating that the Import Security Filing has been accepted for this shipment."

The ISF Filer will receive an S1 message when an accepted ISF transmission matches a bill number and type on file in ACE. Per the CAMIR disposition codes: "S1: Generated to the party filing the Importer Security Filing when the ISF is matched with a bill on file with CBP."

9. If I don't get a match after 30 days due to late AMS filing by the responsible party (forwarder, carrier, etc.), will it still match after that within the 60-day timeframe?

Yes, the Bill Match should continue to do so within the 60-day timeframe, and the ISF filer should receive the disposition codes regarding the status of the B/L match.



ISF filers will receive status notifications of no bill match at the acceptance of the ISF, at the 5 day mark, at the 20-day mark, and at the 30-day mark. After 30 days CBP will no longer message out, but will match if the bill comes on file within the 60-day window of acceptance.

10. If the ISF is filed more than 60 days prior to departure what action must the filer take so that the ISF will look for the Bill Match?

The filer should submit a REPLACE for the original ISF to look for the B/L match (S1 code).

11. Should the filer replace the original ISF in order to troubleshoot ISF match issues?

Yes, that is correct when there is a B/L match that drops from ACE. Meaning the ISF-10 had secured the S1 code for a B/L match, but the B/L match later dropped because the carrier deleted or changed the B/L or the ISF was filed more than 60 days out. In these instances, yes the original ISF would be replaced. However, there have been disruptions in ACE where an ISF may have been deleted or need to be retransmitted. Should a new ISF ever need to be filed, it is critically important to maintain records in case you need to document the original ISF that was timely filed.

12. On occasion we get a B/L not matched and the forwarder confirms that they have filed the manifest and have confirmed the B/L. Our ABI rep says they see our filing but don't see the manifest information. In these instances, who can we contact or what can we do to resolve this?

The filer should query the bill. If the filer receives a bill on file status and the ISF is not returning a bill match contact your assigned Client Representative. If the bill is not on file the filer should coordinate with the carrier/NVOCC.

13. Is there a schedule in ACE that runs to match an ISF to a bill?

CBP no longer uses scheduled processing for an ISF filed prior to the BOL. Filers should now receive bill matches for an ISF filed prior to the BOL creation shortly after the bill is filed and a match occurs between the ISF and BOL.

14. We have had many instances where the carrier changed the bill of lading type after the BILL ON FILE status advisory message has been received. In these cases, we have had to go back to the carrier to correct the error. What will be done in those instances and will CBP take this into consideration when considering a liquidated damage claim?

If an ISF Importer receives a liquidated damage claim as a result of the carrier's error, you should document this as a mitigating factor in your petition to request the claim be cancelled in full. This is referenced in the mitigation guidelines.



15. If the carrier issues an incorrect BL no. and doesn't correct it before arrival, who gets penalized?

The ISF Importer is responsible for the timely, accurate, and complete filing of the ISF. If a liquidated damage claim is issued to the ISF Importer due to this error caused by the carrier, this need to be included as a mitigating factor in the petition for relief requesting the claim be cancelled in full, or at least the lowest mitigation that can be afforded based on circumstances of each individual claim. The ISF Importer must still work to correct B/L match problems.

16. Can an ISF have more than one B/L associated with it?

Yes, you can have more than one Bill of Lading on a single ISF. In general, one ISF can cover multiple BLs as long as they are part of the same shipment, using the same ISF Importer, and arriving on the same vessel and voyage. This includes Split shipments.

B. Self-Filer

1. We currently use a broker to file our entry documents via the ABI interface. As an importer, is there a way to connect via the ACE portal to only file the ISF-10? Will CBP create a web portal in ACE so importers can file their own Importer Security Filings?

No. The options to transmit ISF data to CBP must use either the ABI or ACE Manifest systems. You may elect to file this information directly to CBP on your own or you may choose to have an agent submit the data to CBP on your behalf.

There are a few choices for filing electronically:

- A filer can use a brokerage service or any ABI or ACE Manifest filer to file on his behalf
- A filer can purchase or develop ISF software

See: CSMS #51726538 - ISF Portal Retirement

C. Timing Requirements

1. When cargo is first laden aboard a feeder vessel, are these elements required no later than 24 hours before the cargo is laden aboard the feeder vessel or the vessel destined to the United States?

The required elements must be submitted prior to lading aboard a vessel destined to the United States, not the feeder vessel.

2. How is customs measuring timeliness? What date is CBP using?

CBP is measuring timeliness based on the vessel departure date of the vessel destined to the United States minus 24 hours. We understand this to be the local time zone from where



the vessel is departing minus 24 hours. ISFs are considered LATE if accepted less than 24 hours prior to vessel departure. An accepted ISF that is later replaced retains the original file date for timeliness purposes.

3. Can we file the ISF a week before departure of the vessel?

Yes. Early filing of ISF is encouraged as it allows more time to make amendments and it is a good practice to ensure that a bond can be secured in time for the filing.

4. If a shipment has already arrived and ISF has not been filed, should we still file the ISF?

Yes, release of shipments with no associated ISF will be withheld until the ISF is provided.

D. ISF-5 Filings IE's, T&E's and FTZ

1. For IEs and T&Es, are we required to transmit the in-bond number prior to or at the same time the 5 additional elements are transmitted or can we transmit that later?

No. An in-bond number is not required as part of the ISF.

2. Who is responsible for filing the ISF-5 for IE and T&E shipments?

For IE and T&E in-bond shipments, and goods to be delivered to an FTZ, the definition of ISF Importer includes the goods' owner, purchaser, consignee, or agent such as a licensed customs broker.

By broadening the definition to include these parties, the responsibility to file the ISF will be with the party causing the goods to enter the limits of a port in the United States and most likely to have access to the required ISF information.

3. Who is responsible for late filing of the ISF for IE T&E and FTZ Cargo?

For IE, T&E, and FTZ cargo, the ISF Importer includes the goods' owner, purchaser, consignee, or agent such as a licensed customs broker. Importers of noncompliant shipments should also expect their shipments to undergo exam upon arrival in the United States.

E. ISF-5 Filings FROB

1. Who is the responsible party for filing an ISF-5 for FROB?

For FROB cargo, the ISF Importer is the carrier or the NVOCC; the ISF Importer for FROB is the party causing the goods to enter the limits of a port in the United States and most likely to have access to the required ISF information.



2. Who is responsible for late filing for FROB?

For FROB cargo, the ISF Importer is the carrier or the NVOCC, either party would be responsible for late filing for FROB depending on the party causing the goods to enter the limits of a port in the United States and most likely to have access to the required ISF information. The May 14, 2018, final rule broadened the definition of ISF Importer for FROB shipments to include NVOCCs.

3. What is the non-compliance mechanism for FROB? Examine? Penalty?

CBP may examine and/or assess a liquidated damages claim for ISF non-compliance of FROB. Each instance of non-compliance will be evaluated on a case-by-case basis.

F. ISF Territories of Coverage (Geographic)

1. Are imports into Puerto Rico (ocean shipments from non-U.S. locations) subject to ISF filing requirements?

The rule covers cargo destined to arrive within the customs territory of the United States. Since Puerto Rico is part of the customs territory of the United States, imports into Puerto Rico are subject to the filing requirements.

2. Are shipments originating from a U.S. insular possession (such as U.S. Virgin Islands, American Samoa, or Guam) and being imported into the United States subject to the ISF requirements?

Yes. U.S. insular possessions such as U.S. Virgin Islands, American Samoa, or Guam are not part of the customs territory of the United States therefore is considered an import and an ISF is required.

3. Are ocean shipments from non-U.S. locations into a U.S. insular possession (such as U.S. Virgin Islands, American Samoa, or Guam) subject to ISF requirements?

No, the ISF requirements are only required for cargo destined to arrive within the customs territory of the United States.

G. ISF Areas of Coverage (Mode of Transport)

1. Are ISFs required for goods arriving in the U.S. via rail, truck or air?

ISFs are only required for goods scheduled to arrive in the United States by vessel.



2. My goods are scheduled to arrive directly into Canada by vessel and will then be imported into the U.S. via truck or rail. While it's understood that an ISF is not required for shipments arriving into the U.S. via modes other than vessel, may I still file an ISF-10 for these shipments?

The system will not prevent an ISF for a shipment which is not arriving into the U.S., but there will be no bill of lading match since there will be no bill of lading on file with CBP in ACE.

This type of filing would be considered wasteful in most cases unless there is a chance, or expectation, the shipment routing may change to include the vessel calling a U.S. port.

H. Less than Container Load (LCL) Shipments

1. I am a small importer who rarely brings in a whole container; most shipments are a few pallets or boxes. If we are just bringing in small shipments and not containers, do the same reporting requirements apply?

Yes, an ISF is required for all non-bulk cargo, regardless of the size of the shipment.

I. Late ISFs

1. If an ISF is filed the day of the vessel sail date, will there be a fine or enforcement of some kind?

Yes, ISFs are considered LATE if filed less than 24 hours prior to lading. In practice, CBP uses the vessel departure date minus 24 hours to measure timeliness.

2. I have never imported before and was unaware of the ISF requirements. I want to submit my ISF, but my shipment already departed the last foreign port and now I cannot obtain a single transaction bond to cover the ISF since I've obviously run afoul of the requirements.

You are still able to obtain a bond, however, the surety may have underwriting requirements and/or require some form of collateral since the ISF Importer may receive a liquidated damage claim for the late filing.

You may also hire a broker or 3rd party filer and utilize their bond in-lieu of obtaining your own.

3. Can you please provide more detail on liquidated damages and some examples of late-filing scenarios?

The ISF Importer is liable for liquidated damages for a failure to file, late filing, inaccurate filing, inaccurate update, and failure to withdraw. ISF violations, including late file violations, are discussed in more depth in the [Mitigation Guidelines](#). For example, an ISF is considered late if it filed after 24 hours prior to lading.



4. Late ISF: What are the parameters an untimely ISF vs an ISF that does not match to the BOL prior to arrival in the U.S.? If I file an ISF, but it doesn't match until after arrival within the U.S. is my ISF considered untimely?

1) The initial filing must be timely

2) ISF must match to the BOL 24 hours prior to arrival at the first U.S. Port.

An ISF that does not match to the BOL no later than 24 hours prior to arrival at the first U.S. port, this will be considered an inaccurate ISF, based on an incorrect BOL number being provided on the ISF transaction.

CBP has programmed ISF Bill Status Disposition Codes: No bill match disposition codes are S2, S3, S4, or S5. CBP will send messages related to inaccurate bill type, which are the disposition codes S6, SA, SB, and SC. Once there is a bill match, CBP sends a bill match message ("S1" Bill on File)

- For detailed descriptions of the ISF Bill Status Disposition Codes, please reference the ISF Implementation Guides

There are two messages that let the filer know an ISF is considered properly filed.

First, when an ISF is accepted (successfully communicated the information to CBP) CBP will return a 3Z message in AMS to the carrier, and an ISF Accepted Message (S1) to the filer. This indicates that there is an ISF on file. CBP also assigns a unique ISF Transaction Number that will be returned in the SF10 record from CBP to the ISF filer at this time.

If a filer has an incorrect bill type, due to a clerical error on the bill of lading number or a bill which is split on the same conveyance, the timeliness of the ISF is not in question if the ISF was filed timely. The filer is required to correct the bill of lading information and update the ISF 24 hours prior to arrival to the first U.S. port of arrival or is subject to liquidated damage for an inaccurate ISF (arriving without securing a match to the bill of lading). ISF timeliness is not contingent on the bill match message "S1".

NOTE: It is important to understand that filing a correction to an ISF after the vessel has arrived to get the "S1" message is too late; it must be done before the vessel arrives.

- Amend the existing ISF rather than delete, as a delete removes the timely filing time stamp.
- Split Bill
 - If new bills of lading are created due to a split or diversion, the original ISF must be updated (amended) with the new bills of lading in addition to any other updates of data elements that may have changed, such as the Ship-to Party name/address. The new bill must be on the same conveyance; if the split is on to two different vessels, a separate ISF should be filed.



5. Cargo Holds. Regarding a 2O ISF hold, will CBP be active in removing ISF holds once the ISF is on file or will the importer still need to contact CBP directly to let them know that it is on file in order to gain CBP attention and have the hold removed?

Removing ISF holds is a manual process at each port. The timeframe it takes to process cargo holds will vary at each port of entry based on volume. For holds placed due to ISF not being filed, it is recommended to wait at least 24 hours after receiving the bill match to contact the port.

If an ISF Hold is placed but the filer shows a Bill Match, contact the local port.

6. There are concerns about short transit times, especially from Mexico to LA/Long Beach. Please restate CBP's attitude of late ISFs in this situation vs. a shipment that has a very long transit time (Asia to NY, etc.)?

Regardless of the voyage length, the ISF must be provided within the appropriate timeline, respective to the type of cargo (i.e., containerized/non-exempt break bulk, exempt break bulk, and bulk). The decision on whether to enforce ISF timeliness, and what enforcement action may be taken, is at the discretion of the port where specific factors and situations can be considered.

7. For short ocean transit times, cargo originating in Latin America (2 days or so), for example, and AMS matching happens in a very short time and could be delayed, is CBP and ports flexible to account for this constraint when issuing holds and or liquidated damage as a result?

In the cases of short voyages, CBP has a very short timeframe to conduct its targeting before cargo arrives. All factors regarding enforcement of ISF are considered and CBP has taken a layered and phased approach to ISF enforcement. The port of arrival has the discretion to take the action deemed appropriate based on each circumstance. Filing your ISF 24 hours prior to vessel departure must be adhered to, otherwise there is definitely a risk of cargo holds, inspections and liquidated damage claims.

8. What happened to do not load if ISF is not filed?

The only time CBP will issue a Do Not Load message overseas is in the event of a national security threat.

9. How will ISF holds be handled for compliance on a LCL consolidation that has no ISF on file for one of the shipments? Seems like even if I follow the rules, my cargo is still put on ISF hold because 1 other shipment doesn't have an ISF filed.

All ports have the authority to hold consolidated cargo that has a single shipment or house bill of lading that has no ISF on file. Individual ports will typically send pipeline



communications to the trade communicating their specific port procedures for ISF enforcement and consolidated cargo.

The CFS will be allowed to unload the container to breakdown the consolidation. All house bills of lading that have an ISF on file will be allowed to be processed for release under current processes. For a held shipment, once an ISF is on file for the shipment, CBP will decide if they want to examine the cargo. They will also decide if they want to perform the exam at the CFS or if they will require it to move to a Centralized Exam Site (CES). CBP manually checks the ISF status for shipments for which they have placed a "2O" hold. These checks are not done immediately once the ISF is matched to the shipment and may result in some delays.

10. What happens when you have an ISF on file and then the steamship company does something and it knocks your ISF out of the system?

You will need to contact the steamship company to find out what transpired. You may need to consider citing this as a mitigating factor if the ISF ends up being filed late for this reason and a liquidated damage claim gets issued. You may also need to resubmit your filing.

11. The problem with filing late is that if importer has no annual bond, the surety won't usually approve a single-entry bond.

You don't stipulate if this is an ISF-5 or ISF-10. Most sureties will issue a bond for a late ISF; however, they may have underwriting requirements and/or require some form of collateral since the importer may receive a liquidated damage claim for the late filing. The Ocean Carrier or NVOCC is the ISF Importer for ISF-5 FROB shipments and would have their own Customs Bond. Ultimately, this is a business decision between you and your surety. You may use a 3rd party filer, or agent, to file the late ISF, but it will be up to that entity if they want to assume the potential liability for a late ISF.

12. If an importer has not filed ISF prior to arrival on a consolidated container - will it still delay the deconsolidation of the entire container affecting all other houses that were timely?

Yes, that is correct.

ISF IMPORTER

A. General

1. What if I am the ISF Importer at the time the ISF was filed and I no longer want to take responsibility for the shipment? Is it possible systematically?



If the original required filing timeframe has passed, this responsibility cannot be transferred to another party. The ISF Importer remains responsible for the complete, accurate, and timely filing of the ISF during the timeframe it was originally required.

If the ISF Importer changes prior to the designated timeframe for filing the ISF, the responsibility can be transferred, but there is no way systematically to indicate this transfer. The new ISF Importer would need to file their ISF and only once the duplicate ISF message is received can the original ISF Importer delete the original ISF. This still does not provide any indication that the liability has been “transferred” and to determine liability CBP would likely need to additional research and/or adjudication through the penalty/liquidated damages process.

2. How can an importer be responsible for an ISF if they are not aware of a shipment?

The party causing the goods to enter the limits of a port in the United States is the party responsible for filing the ISF. This party could be the owner, purchaser, consignee, or agent.

3. Can a foreign entity be the ISF Importer?

Yes, but a U.S. entity must be provided for the consignee element.

4. Importer clarification on Delivered Duty Paid (DDP) shipments. Under the definition of Importer Security filing Importer, is the Seller of the DDP shipment, also the US IOR - eligible to be the ISF Importer? And, in case of late filing of the DDP shipment, who will the penalty go to?

In the case of a DDP shipment where the foreign importer is acting as the U.S. Importer of Record, they would typically be the ISF Importer as well since they are causing the goods to arrive in the U.S. and have the best access to the ISF-10 data elements. As the ISF Importer, the liquidated damage claim would be issued to the foreign importer of record.

5. What is the definition of ISF Importer?

149.1

(a) *Importer Security Filing Importer.* For purposes of this part, Importer Security Filing Importer (ISF Importer) means the party causing goods to arrive within the limits of a port in the United States by vessel. For shipments other than foreign cargo remaining on board (FROB), the ISF Importer will be the goods' owner, purchaser, consignee, or agent such as a licensed customs broker. For IE and T&E in-bond shipments, and goods to be delivered to an FTZ, the ISF Importer may also be the party filing the IE, T&E, or FTZ documentation. For FROB cargo, the ISF Importer will be the carrier or the non-vessel operating common carrier.



ISF MESSAGING

A. General

1. When an ISF is transmitted to CBP, how will the carrier know it is okay to load the shipment? Will the carrier get a message?

CBP does not issue “affirmative load” messages. Additionally, there is no requirement that a carrier verify that an ISF has been filed against a particular bill of lading. However, CBP provides a status notification message to both the ISF Filer as well as the appropriate carrier that an ISF has successfully matched to a bill of lading that is on file with CBP. The ISF filer receives an S1 and the carrier/NVOCC receives the 3Z when the ISF matches both the bill and bill type of an accepted ISF.

If CBP requests a container not be loaded a specific and separate message (2Q or 2R) will be transmitted to the carrier.

2. Does CBP have a published list of ISF error codes?

Yes. Please see: CATAIR Appendix S

<https://www.cbp.gov/document/technical-documentation/ace-catair-appendix-s-isf-error-codes>

3. Does CBP have a list of published ISF disposition codes?

Yes. Please see: CATAIR Appendix N

<https://www.cbp.gov/document/technical-documentation/ace-appendix-n-disposition-codes>

4. Can we run an ACE cargo query to see if an ISF-5 has been filed or does the ACE cargo query only reflect ISF-10 filing status?

Yes, a “3Z: BOL MATCHED TO ISF” message will be returned in an ACE Cargo Manifest Query at the Ocean Bill of lading level.

B. Accepted ISF

1. Can the ISF Importer provide the ISF unique identification number to the notify party for shipments where the ISF has been matched to the manifest?

Yes. As a business decision, the ISF Importer may share their unique identification number with other parties.



C. Unique ISF Transaction Number

1. Will CBP provide feedback when the ISF is filed?

Yes. Upon receipt of an ISF submission, CBP processes the data and provides immediate feedback to the ISF Filer. The return messages include an acceptance or rejection message. For those filings that CBP accepts CBP will return a unique ISF transaction number. CBP provides a reason code if there are any errors, or if the submission is rejected.

2. Does the unique ID become part of the entry package?

No.

3. Will CBP return a unique identification number for a Unified Manifest ISF-5 filing?

Not at this time.

D. Accepted With Warning

1. Is CBP expecting an update to the ISF for filings where a warning message is received?

Yes. If a duplicate ISF is filed by a different filer, CBP will accept the duplicate ISF and send a warning message to the initial ISF Filer that a duplicate was filed. In addition, CBP will send an “accepted with warning” message to the subsequent ISF Filer to let them know that a different party previously filed an ISF against the same shipment. CBP expects the parties involved to contact the ISF Importer in order to ascertain which ISF is accurate. One of the filings needs to be deleted, Failure to do so may incur enforcement and/or compliance actions. In order to update the warning message to accepted, the filer of the remaining ISF should resend the ISF to receive an ISF ACCEPTED status and remove the warning message.

E. Rejected ISF

1. If my initial ISF is rejected can I simply amend it or must I create a new one?

If the initial transaction is rejected, the ISF must be corrected and resubmitted as a new “add” since there is no active ISF record present in CBP’s system to “replace” (i.e., amend).

2. Can I receive a unique transaction number for my rejected filings in order to prove that I attempted to submit an ISF?

No, the transaction number is only returned if an ISF was previously accepted and a second “add” came in from the same filer.



F. Status Advisory Messages

1. The status advisory message confirming a match (or no match) with the bill of lading is to be sent to the ISF filer. If there are two filings against the same bill of lading, do both filers receive the status advisory message?

Each filer will receive a separate and unique match (or no match) message.

G. Duplicate Filings

1. How will CBP prevent/handle duplicate filings? Will the confirmation provide an indication of duplicate submissions if the ISF is already on file?

CBP allows one ISF which has a unique combination of a bill of lading number and importer of record number per ISF Filer. The only exception is a Unified Entry filing, which also includes the entry number as part of the unique combination.

If a second ISF is received with the same combination of these elements, the second filing will be rejected if the ISF is submitted by the same filer. A reason for the rejection will be returned to the ISF Filer in addition to the unique transaction number from the first ISF acceptance.

However, if a duplicate ISF is filed by a different filer, CBP will accept the duplicate ISF and send a warning message to the initial ISF Filer that a duplicate was filed. In addition, CBP will send an “accepted with warning” message to the subsequent ISF Filer to let them know that a different party previously filed an ISF against the same shipment. CBP expects the parties involved to contact the ISF Importer in order to ascertain which ISF is accurate. Failure to do so may incur enforcement and/or compliance actions. In order to update the warning message to accepted, the filer of the remaining ISF should resend the ISF to receive an ISF ACCEPTED status and remove the warning message.

H. ISF-5 Messaging

1. If a carrier submits a Unified Manifest filing for the 24-hour manifest and ISF-5 data, will an ISF acknowledgment or unique identification number (receipt number) for the ISF-5 be returned to the carrier?

No. Unified Manifest/ISF-5 filings will not receive a unique identification numbers.

MANUFACTURER ID NUMBERS (MID)

1. Can the MID number be used in lieu of the name and address for the Manufacturer (or Supplier) element?



No, CBP will not accept a MID number in lieu of a full name and address to fulfill the Manufacturer (Supplier) requirement on the ISF.

OUTER CONTINENTAL SHELF (OCS) SHIPMENTS

1. Do the Importer Security Filing requirements pertain to outer continental shelf (OCS) shipments?

Yes. [See pg. 71757 of the Interim Final Rule](#) for more details.

2. Are there any special provisions for OCS shipments due to the close proximity to the U.S.?

Yes. As a matter of policy, CBP will allow the filing of ISFs for OCS shipments any time prior to vessel lading. CBP has added a special coded transaction type for OCS shipments.

POSTAL CODES

1. The lack of a postal code results in an “accepted with warnings” message. Is CBP expecting an update to the ISF for all filings where a warning message is received?

There should not be any “warning” messages for ISFs lacking postal codes, to include where a U.S. addresses is used.

2. Some of our ISF entities are in countries that don't have a formalized postal code system. How will CBP handle ISF entities that are transmitted without a postal code?

A postal code is not required as part of an address on an ISF.

POWER OF ATTORNEY

1. Will CBP require a special and separate power of attorney (POA) for ISF purposes? Currently, brokers use a generic POA that includes broad agency language for all importing activities, including customs brokerage and forwarding if applicable. CBP should accept the current POA used by brokers.

CBP will not require a new or special POA. The sufficiency of a power of attorney will be decided on a case-by-case basis. 19 CFR 141.32 contains an example of an acceptable general power of attorney with unlimited authority.



PROGRESS REPORTS

1. Will ISF Importers be able to register and obtain a copy of an ISF Progress Report?

Please make the request through the ACE Secure Data Portal with the following information: <https://www.cbp.gov/trade/automated/getting-started/portal-applying>

See: CSMS #51573620 - Deployment of ISF Reports in ACE Reports on Thursday, April 14, 2022

2. There are three standard reports in ACE Reports Titled ISF Late Report, ISF Progress Report, and ISF History Report, these reports will be available under the “ISF” tab in ACE Reports for those that log in as brokers, carriers, importers, or sureties. These reports will be available on-demand with custom date ranges. Only for ISF-10 at this time.

For any questions relating to accessing ISF reports within ACE Reports, please contact ACE.Reports@cbp.dhs.gov

See: CSMS #51573620 - Deployment of ISF Reports in ACE Reports on Thursday, April 14, 2022

3. How is CBP measuring timeliness on the ISF Progress Reports?

The timeliness section of the ISF Progress Report is based upon the vessel departure date minus 24 hours. If a carrier has received an exemption to the 24-Hour Manifest Rule for the timing provision of the manifest data for certain cargo shipments (i.e., exempt break-bulk), the ISF is not required until 24 hours prior to vessel arrival into the United States.

4. Will the ISF Progress Reports be used by CBP as an enforcement tool?

No, they are intended as a guide to help importers and filers gauge their level of compliance. Late ISF Importer Reports are provided as a tool for self-monitoring of their own effectiveness in filing timely. CBP does not utilize these reports for any internal purposes (reporting, metrics, enforcement actions, etc.). The reports serve only as information and should not be considered an indication of pending enforcement action being taken by CBP.

5. How do I get my transactional ISF data? Will CBP provide access to my transactional data in the future?

CBP only provides transactional ISF data to Tier 3 C-TPAT importers upon request. At this time, all other importers need to obtain the transactional level data directly from their service providers (i.e., brokers, agents, filers).



6. How can an importer/broker get the Vessel Departure Message (VDM) in ACE?

Vessel Departure Message (VDM) can be obtained as follows:

You can run an ACE ISF Progress Report. However, only C-TPAT Tier II or III participants can receive line item detail that includes the VDM field. You will need an ACE Portal Account per instructions provided below.

Otherwise, the ISF Filer can assist you in accessing these reports through their own portal and/or help you set up your own portal.

You can run an ACE ISF Late File Report. This provides line item detail with the VDM field, but only for late ISFs that are not in compliance with CBP's requirement for timeliness. You also need an ACE Portal Account to access this report.

See: CSMS #51573620 - Deployment of ISF Reports in ACE Reports on Thursday, April 14, 2022

7. How does the vessel departure message come into play, because this is not filed by the carrier until they leave the last foreign port? We also see some VDMs not filed based on the ISF Progress report.

The VDM should be submitted by 24 hours after departure from each port not just the last foreign port.

In accordance with 19 CFR 4.7(c)(4)(xv) date/time of sailing from the foreign port of loading must be received by CBP no later than 24 hours after departure from each foreign port where cargo is loaded (both FROB and U.S. discharge cargo including IIT) to the ship that will arrive the U.S.

CBP measures timeliness based on the Vessel Departure Message (VDM) of the mother vessel destined for the United States minus 24 hours based on the local time of the departure port. For example, if goods are departing from China, CBP will use the local time in China minus 24 hours to determine timeliness based on the VDM that CBP receives from the ocean carrier.

The ISF reports measure timeliness based on the DATE of departure, not the exact time of departure. This is why 11:59 PM appears on the reports as the end of the day, and actually provides the trade with more time to file a timely ISF.

The ACE Progress Reports may not always have the VDMs fully populated when the report is run for a 90-day period since the most recent transactions may not be captured yet. For this reason, CBP breaks down the report for ISFs that are not measured for timeliness because the VDM is not yet available.



RECORD KEEPING REQUIREMENTS

1. What are the importer's recordkeeping requirements for an ISF ~~filing~~?

The new regulations do not contain specific record keeping requirements other than retention of powers of attorney (see 19 CFR 149.5(c)). However, ISF parties should retain records necessary to demonstrate compliance with ISF requirements. In addition, the general 19 U.S.C. §1508 recordkeeping requirements may be applicable to the ISF filer.

CBP will generally review the previous 6 months for timeliness but can go back 6-years, based on the statute of limitations for liability under the bond requirements for ISF.

RETURNED or REFUSED SHIPMENTS (Includes U.S. Goods Returned)

A. General

1. If a container is loaded on a vessel in the U.S. and goes foreign but is not unladen until it returns to the U.S., what are the ISF requirements?

An ISF is not required for cargo laden in the U.S. that goes foreign, but is not unladen until it returns to the U.S.

2. If cargo is refused admission by a foreign country after having been exported from the U.S. and the cargo has not left the custody of the carrier or the foreign customs service, will such cargo require an ISF?

If the cargo was off-loaded and then loaded at a foreign port on board a vessel destined for the U.S., an ISF must be submitted.

B. U.S. Goods Returned

1. For U.S. goods returned, should the HTSUS Chapter 98 number or the HTSUS commodity number be provided?

For U.S. goods returned, both the HTSUS Chapter 98 number and the HTSUS commodity number are required.

2. For U.S. goods returned, can the manufacturer (supplier) be a U.S. company?

The manufacturer (supplier) can be U.S. a company if the party that last manufactured, assembled, produced, or grew (or supplied) the commodity is a U.S. company.



3. If my shipment contains a mix of U.S. goods returned and foreign manufactured goods, which ISF coded transaction type should I use? Type 01 or Type 07?

If U.S. goods are commingled or mixed with non-U.S. goods, the Type 01 Standard coded transaction type should be used. The Type 07 U.S. Goods Returned coded transaction type is reserved for those shipments that consist entirely of U.S. goods.

SPLITS and ROLLING of CARGO

1. On some occasions, our shipments get split after a vessel departs and are sent to new destinations. Do we need to provide new ISFs for these split shipments on the same vessel?

No, however, if new bills of lading are introduced into ACE for these shipments, the original ISF will need to be updated (amended) with these new bills of lading. In addition, the ISF Importer or his agent must also update any other data elements that may have changed, such as the Ship-to Party name/address.

2. If cargo is diverted and the steamship line issues a new B/L how will that be handled, as no ISF will be on file?

When a split bill is issued the filer can update the original ISF to reflect the new bill of lading and include that under the umbrella of the original ISF, as long as both shipments are on the same vessel.

3. In the case of a new B/L issued for a shipment should we leave the original bill on file with the ISF (even though it no longer applies) so that CBP can see it, or should we remove the original BOL (again since it no longer applies)?

In this case, you should amend the ISF to reflect the new bill and remove the old one. This way the ISF will retain the timeliness of the original filing.

SYSTEM OUTAGES

1. What is the procedure for the trade to follow in cases where there is a system outage for ISF?

Filers should continue to transmit ISFs and maintain a record of data submission. ISFs submitted during a system outage will remain in queue and process as normal once the system recovers. CBP HQ will communicate the issue, impact, duration, and resolution via the Cargo Systems Messaging Service (CSMS).

CBP Downtime Procedure: <https://www.cbp.gov/document/technical-documentation/ace-cbp-downtime-policy-trade>



TRANSMISSION METHODS

1. How must ISF information be submitted to CBP?

In order to transmit ISF data to CBP, you must use either the ABI or ACE Manifest systems. You may elect to file this information directly to CBP on your own or you may choose to have an agent submit the data to CBP on your behalf.

There are a few choices for filing electronically:

- A filer can use a brokerage service or any ABI or ACE Manifest filer to file on his behalf
- A filer can purchase or develop ISF software

See: CSMS #51726538 - ISF Portal Retirement

UNIFIED ISF-10 and ENTRY FILINGS (Unified Entry)

1. Many of our shipments are sent in-bond from the unloading port to the port of entry. This information will most likely not be available if we attempt to file a Unified Entry filing. Please explain how the Unified Entry filing will work - does all the entry data need to be submitted?

Unified Entry is not available for in-bond entries. Under this scenario, the ISF Importer or his/her agent must use the stand-alone ISF process.

2. For a Unified Entry filing, if the entry is rejected will the ISF be automatically rejected as well?

The ISF will not be rejected merely because an entry filing is rejected.

3. For a Unified Entry, when will duties need to be paid?

All entries will be processed in accordance with all current laws and regulations. This includes Unified Entries.

VESSEL STOW PLANS and CONTAINER STATUS MESSAGES

A. Who needs to submit the Vessel Stow Plan and Container Status Messages (CSM)?

Carriers must submit vessel Stow Plans and container status messages. Stow Plans are filed by the vessel operator (VO) who is the party causing the vessel to arrive in the United States. Only the VO is required to file the Stow Plan. CSMs are filed by the Carriers (VOs or NVOCCs). Carriers must submit the CSMs relative to shipments with a U.S. nexus, if the carrier has a system in place for tracking such transactions, and can opt to file global CSMs if they so choose.



Vessel Stow Plan
19 CFR 4.7c and 19 CFR 113.64(g)

Container Status Message (CSM)
19 CFR 4.7d and 19 CFR 113.64(h)

B. Exemptions

1. Are vessels exclusively carrying bulk and break-bulk cargo exempt from the requirement to provide a vessel Stow Plan?

Yes. However, a Stow Plan is required ANY time containers are onboard, regardless of their intended use, to include whether they are associated with the bulk/break bulk shipment, ship's convenience, ship's equipment, or for shore power energy connection.

If the bulk/break bulk carrier does not have a tracking system for tracking container status, then CSMs are not required.

If there are containers onboard in connection with the bulk or break bulk shipment they must be listed as part of the Bill of Lading and an ISF is required.

If there are containers onboard for ship's convenience or ship's equipment, and the equipment is to be discharged in association with a bill of lading (as an in-bond, etc.) an ISF is required.

If there are containers onboard for ship's convenience or ship's equipment and the equipment is not to be discharged in association with a Bill of Lading, or discharged only to be used to facilitate cargo discharge/loading and reloaded to depart with the vessel, no ISF is required.

2. Are Ro-Ro vessels exempt from the requirement to provide a vessel Stow Plan?

Yes, as long as there is no containerized cargo aboard.

3. Is an ISF required for barge shipments?

No, as long as the cargo is bulk or exempt break bulk, and there are no containers on the barge. Non-exempt break-bulk shipments require ISF the same as if it were containerized. If there are containers on the barge, please see Vessel Stow Plans, B.

C. E-mail Address for Stow Plan

1. Please advise the email address that the carrier can submit the Stow Plan to.

To submit a vessel Stow Plan filing by e-mail, a carrier or its agent needs to email it as a .txt or .edi attachment for EDI file types (e.g., SMDG 2.0) or .csv for spreadsheet files to stowplan@cbp.dhs.gov. Be advised that the CBP system will only accept one Stow Plan file per e-mail.



D. Formats

1. Are we able to submit Stow Plans by email in Microsoft Excel format?

CBP will accept the SMDG (smdg.org) versions of the UNEDIFACT BAPLIE Stow Plan, as well as .csv.

E. Amendments

1. Clarification is needed regarding which changes or errors, if any, other than a previously unreported container, would warrant a Stow Plan amendment, and when or how frequently they would need to be filed. It is understood that if a carrier found a Stow Plan error reflecting the presence of a previously unreported container onboard, an immediate amendment would be needed.

Stow Plans must be complete, accurate, and timely. However, CBP will consider the specific violation(s) on a case-by-case basis when determining whether to issue liquidated damages claim and/or whether to grant any relief from a claim.

Due diligence is required when changes/errors are found, and the Stow Plan is updated and resubmitted to CBP so CBP can do its risk analysis. CBP will take into consideration the due diligence actions that were taken to rectify the error/changes as part of their decision making.

Updates are allowed and encouraged – CBP has seen the need to update the Stow Plan when a container number is shown incorrectly on the Stow Plan and generates an un-manifested message. The offending container can be corrected and the Stow Plan resubmitted. BAPLIE can also be resent if sent incorrectly – or sent early in error.

2. We normally list the flat-rack equipment number on our vessel Stow Plan, but use the designator of “NC” or “not-containerized” on the customs manifest. Shortly after we send in the Stow Plan to CBP, we receive a warning message that the flat-rack is considered “un-manifested”. What should we do?

If the flat-rack, open top, or similar meets the definition of a “container” in the Customs Convention on Containers (1972) and International Convention for Safe Containers (1972) and has an internationally recognized SCAC (comprising of a 4 letter carrier code, 6-digit number, with 7th check-digit number) then it is considered a container and should be listed on the manifest and Stow Plan as such. This includes an empty flat-rack, open top, or similar.

If the flat-rack **does not** meet the definition above **and does not** have a valid SCAC identification number that is facilitate an accurate filing of data to CBP, then it should be



manifested as “NC” or “not containerized” on the manifest, and would not be required on the Stow Plan.

3. What SCAC should we use for shipper-owned containers on the BAPLIE? These containers do not have an actual SCAC associated with them.

In order for the container numbers to match between the Stow Plan and the manifest, the SCAC codes must match.

Shipper Owned Containers (SOC) should have their number on the Stow Plan with the corresponding BIC/or SCAC number link to it. The SOC should also match what is being manifested by the ocean carrier in AMS.

4. What are the updates to Stow Plan processing?

CSMS #50379140 - Changes to Stow Plan Processing 1/13/2022

CBP deployed the following on 1/13/2022:

Three changes in particular will have trade implications. First, users will no longer receive status notification (RC/350) messages when a Stow Plan is rejected by CBP. Stow Plan filers need to ensure they receive and resolve all rejected Stow Plan messages, or they could be subject to penalty for failure to properly file a Stow Plan. The second trade facing impact will be to address vessels that do not have an IMO number. Stow Plan filers will now be able to transmit data to CBP where a vessel is transporting containers and the vessel does not have an IMO. The formatting for those vessels without a Stow Plan will be to enter "NOIMO" in the IMO field followed by the first 2-4 letters of the vessel type. These vessel types shown below are valid:

Syntax - "NOIMO[first 4 letters of vessel type]"

Example:

Vessel Type Accepted Code

Barge NOIMOPA, NOIMOBAR, NOIMOBARG

Support Vessel NOIMOSU, NOIMOSUP, NOIMOSUPP

Other vessel types without an IMO are supported using the same syntax

The third trade facing impact will be to record updates and deletes to original Stow Plan submissions. In the BGM segment, if CBP receives duplicate Stow Plans with the same



message ID (BGM 02 element) and the same action code, the second submission will be issued an accepted with warnings (S03) response message (CUSRES). Additionally, if a voyage is no longer destined for the United States, a Stow Plan message can be submitted with the same message ID (BGM 02 element) and an action code of '3', indicating a delete transaction.

An example:

1. Initial submission: BGM++11838+9'
2. Second submission: BGM++11838+9' <- this submission will be issued an S03 - accepted with warnings. If an update or change needs to be made, the filer should use action code 4 or 5

Deleted example:

1. Initial submission: BGM++11838+9'
2. Delete submission: BGM++11838+3'

