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Commercial Vessel Fee

Last Modified:

The AQI program inspects commercial vessels of 100 net tons or more and associated cargo arriving at ports of entry in the <u>customs territory of the United</u> States.

User fee regulations (<u>7 CFR 354.3(a)</u>) define a commercial vessel as: "Any watercraft or other contrivance used or capable of being used as a means of transportation on water to transport property for compensation or hire with the exception of any aircraft or ferry." Commercial vessel fee regulations are listed in 7 CFR 354.3(b).

The Cost and What It Covers

The current commercial vessel fee is **\$2,903.73** (see <u>7 CFR 354.3(b)</u>). This fee will be adjusted on October 1st of each year through Fiscal Year 2028 as specified in the <u>AQI User Fees table</u>. This fee covers the direct and indirect costs of clearing a vessel, including:

- Reviewing manifests and documents with incoming cargo
- Targeted, risk-based cargo inspection or clearance
- Inspecting agricultural and agricultural-related commodities, containers, compliant wood packaging material, and packing materials to screen for plant pests and contaminants, ensure compliance with regulations, and determine

- entry status
- Inspecting the vessel for contaminants, pests, or invasive pests
- Inspecting the ship's stores to ensure they are free of prohibited items
- Monitoring storage and removal of regulated international garbage from the vessel to ensure consistency with all regulatory requirements
- Identifying pests found during inspection
- Safeguarding shipments pending APHIS' decision on treatment or final disposition
- Issuing phytosanitary permits for commodities moved by vessel

Exemptions

Some categories of commercial vessels are exempt from paying an AQI user fee. As specified in 7 CFR 354.3(b)(2) these vessels include:

- Commercial Cruise Vessels Cruise lines do not pay the commercial vessel fee
 because the cost of inspecting the entirety of the vessel is included in the
 international cruise (sea) passenger fee, and cruise vessels do not generally
 carry commercial cargo.
- Tugboats Tugboats are exempt from paying the commercial vessel fee provided they are used solely as a tugboat (i.e., not carrying commercial cargo).
- Vessels used exclusively in the governmental service of the United States or a
 foreign government, including any agency or political subdivision of the United
 States or a foreign government, so long as the vessel is not carrying persons or
 merchandise for commercial purposes.
- Vessels arriving in distress or to take on fuel, sea stores, or ship's stores.
- Vessels returning to the United States after traveling to Canada solely to take on fuel.

Great Lakes and Cascadia Vessels

If not otherwise exempt from paying the fee, a vessel traveling solely between the United States and Canada and within the <u>Great Lakes</u> (420.69 KB) or <u>Cascadia</u> (320.19 KB) may be subject to an **\$837.51** AQI user fee for each arrival, provided that the vessel:

- Is not carrying cargo originating from countries other than the United States or Canada.
- Is not carrying plants or plant products.
- Is not carrying animals or animal products.
- Is not carrying soil or quarry products from areas in Canada listed in <u>7 CFR</u>
 319.77-3 of this chapter as being infested with gypsy moth.
- Is not carrying wood packaging material as defined under <u>7 CFR 319.40-1</u> of this chapter.

The CBP Officer at each port will assess which fee is applicable; however, the vessel personnel or vessel agent may indicate if they believe the vessel qualifies for the Great Lakes and Cascadia Vessel rate.

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Paying the Fee

U.S. Customs and Border Protection (CBP) collects the APHIS commercial vessel user fee upon each arrival at a port of entry as described in <u>7 CFR 354.3(b)(1)</u>. Fees can be paid in person, on <u>CBP's Mobile Collections and Receipts (MCR) solution</u>, or online via the <u>eCBP portal</u>. CBP remits APHIS commercial vessel fee collections to APHIS monthly.

AQI User Fee Tax Implications

AQI User fees may fall primarily into two business deduction categories: cost of goods sold and operational expenses. While entities should consult a licensed, certified or otherwise credentialed tax professional on appropriate treatment, the AQI user fee program created the following informational guide to inform stakeholders: <u>Agricultural Quarantine and Inspection User Fees - Effects on Taxable Corporate Income</u> (227.04 KB)

Reimbursable Overtime Services

Customers may request and receive AQI services associated with activities typically covered by an AQI user fee outside the normal tour of duty of the employee(s) providing the requested service. In such cases, overtime charges may be assessed as outlined in 7 CFR 354.1.

APHIS Reimbursable Overtime Services

Refer to the "Reimbursable Overtime (ROT) Services" section of <u>User Fees</u> for more information, including how to pay the reimbursable overtime fee.

CBP Reimbursable Overtime Services

Any requests for agriculture reimbursable overtime will be made in accordance with CBP port policy. Please contact your local CBP port of entry.

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