

SURETY ONE, INC.

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A PRACTITIONER'S GUIDE TO **U.S. CUSTOMS BONDS**

Every Activity Code Explained

BY

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FOREWORD FROM THE FOUNDER

Customs bonds are the connective tissue of cross-border commerce. They are the quiet instruments that let goods move, ports clear, refunds flow and revenue protect itself. They are also, frankly, misunderstood. Many importers first encounter a customs bond as a line item that their broker hands them moments before a shipment ships, and only learn its mechanics after an insufficiency notice, a refund delay or a claim arrives.

This guide was written to fix that. It walks every class of bond that U.S. Customs and Border Protection (CBP) requires, in the order that CBP itself organizes them — by Activity Code. For each class, you will find the operational purpose of the bond, who must post it, whether it is available as a continuous or single transaction instrument, the regulatory citation, and the practical observations that thirty years of underwriting these instruments have surfaced. A glossary and a useful-links page sit at the back.

The market context for this edition matters. The U.S. Supreme Court's February 2026 decision in *Learning Resources, Inc. v. Trump* invalidated the IEEPA-based tariff regimes that had whipsawed importer bond sizes since 2025. The downstream consequence is a wave of bond resizings, insufficiency cures and refund-driven activity. The guidance in these pages is written with that environment in mind.

Surety One, Inc. has underwritten customs bonds since 1995 and writes every class of instrument that CBP recognizes. If you are an importer, a licensed customs broker, a foreign trade zone operator, a bonded warehouse, an international carrier, a cartman or lighterman, a centralized examination station, a public gauger, a rights owner or a marine terminal operator, this guide is for you.

“A customs bond is a contract which is given to ensure the performance of an obligation imposed by a law or regulation.”

— 19 CFR § 113.1

Read it cover to cover, or use the contents to jump to your Activity Code. Either way, when you finish, you will know what is being guaranteed, who is on the hook, and what to ask for when you need a quote.

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PART I — FUNDAMENTALS

What a Customs Bond Is

A customs bond is a three-party surety contract. The three parties are the principal (the importer, broker, carrier, warehouse, FTZ operator or other regulated entity); the obligee (U.S. Customs and Border Protection, on behalf of the United States government and certain partner government agencies); and the surety (the Treasury-listed insurer that financially guarantees the principal's obligations to CBP). When the principal performs as required by law and regulation, the bond sits quietly. When the principal does not perform — duties go unpaid, manifests go incorrect, custodial merchandise goes missing, refunds are improperly received — CBP looks to the surety, up to the penal sum of the bond, and the surety in turn looks to the principal for indemnity.

This is a financial guarantee instrument, not insurance in the traditional sense. The principal is always liable for what the surety pays.

The Two Filing Bases

Continuous Bond. A continuous customs bond is a self-renewing instrument that covers all qualifying transactions through every port of entry, for one year, until terminated. It is the standard form for entities that engage in regular customs activity — importers of record with recurring shipments, customs brokers, bonded warehouses, FTZ operators, international carriers and most custodial classes. Continuous bonds are sized to the principal's annual exposure rather than to any single shipment.

Single Transaction Bond (STB). An STB covers exactly one customs transaction, typically a single entry of merchandise, a single in-bond movement, a single IPR sample release or a single seizure-related obligation. STBs are correctly chosen for one-off shipments, for low-frequency importers and for activity codes that CBP only permits on a single-transaction basis. Some activity codes are continuous-only (e.g., custodial bonds under Activity Code 2 and airport security bonds under Activity Code 11); others are STB-only (Activity Codes 6, 8, 9, 10 and 12, among others).

How CBP Sets the Bond Amount

CBP publishes a structured methodology, *A Guide for the Public: How CBP Sets Bond Amounts*, that prescribes how each activity code is sized. The general rule for a continuous Activity Code 1 importer bond is ten percent of the duties, taxes and fees the importer paid to CBP in the prior twelve months, subject to a fifty thousand dollar minimum and to rounding rules (multiples of ten thousand dollars below one million dollars; multiples of one hundred thousand dollars at or above one million dollars). Custodian and drawback bonds carry their own minimums and rounding rules,

generally starting at twenty-five thousand dollars and fifty thousand dollars respectively. International carrier bond minimums vary by conveyance type.

For a single transaction bond on a basic entry, CBP generally requires the bond to equal the entered value of the merchandise plus all duties, taxes and fees; if the entry involves merchandise subject to other-agency requirements — FDA, EPA, USDA, DOT, FCC, ATF — the STB amount is typically three times the entered value. Quota-class, anti-dumping and countervailing duty merchandise carry their own sizing rules. When CBP determines that a continuous bond no longer adequately protects the revenue, it issues an insufficiency notice and gives the principal a defined cure window in which to file a larger replacement bond.

Why Sizing Matters in 2026

The years 2024 and 2025 saw a sequence of tariff actions that materially shifted the duty footprint of many importers. The Supreme Court's February 20, 2026 ruling in *Learning Resources, Inc. v. Trump* invalidated the IEEPA-based reciprocal and trafficking tariff regimes. The result is an environment in which many continuous Activity Code 1 bonds were sized for one tariff reality and now sit on top of a different one. Some will be re-sized downward as duty histories normalize; others will see refunds against previously-paid amounts under the CBP CAPE refund portal. The practical implication is that, this year, importers and their brokers should expect more bond resizing activity, more refund-related drawback claim filings and more insufficiency cures than in a typical year.

Who Underwrites a Customs Bond

Only sureties that appear on the U.S. Department of the Treasury's Listing of Certified Companies (commonly called Treasury Circular 570) may write customs bonds. Each Treasury-listed company is assigned a three-digit surety code by CBP and the Fiscal Service. The principal's broker or surety intermediary places the bond with one of those Treasury-listed sureties, which then transmits the bond to CBP electronically. Effective regulations now generally require electronic bond filing through approved transmission systems.

Standard versus Non-Standard Programs

Most importers and custodians qualify for a standard customs bond program based on the company's financial strength, claims history, ownership credit profile and length of time in business. Applicants who do not — newer entities, principals with collateral-eligible balance sheets, principals importing high-duty merchandise, or principals whose recent claims or financial position warrants collateralization — can still be bonded under a non-standard program, frequently with cash collateral, an irrevocable letter of credit or other security. Surety One, Inc. underwrites both, and routinely places non-standard programs that more constrained markets cannot.

PART II — BOND CLASSES BY ACTIVITY CODE

The pages that follow address each Activity Code that CBP currently uses to classify customs bonds, in the order CBP itself lists them on Form 301 and in the Subpart G bond-conditions of 19 CFR Part 113. Each Activity Code is presented as a self-contained reference: who the bond is for, how it is filed, what it guarantees, the controlling citation, and practical underwriting observations.

Activity Code 1 — Importer or Broker

ACTIVITY CODE 1 - IMPORTER / BROKER BOND

Filing basis: Continuous or Single Transaction | *Citation: 19 CFR § 113.62*

The most common customs bond. Posted by the importer of record (or by a customs broker on the importer's behalf) to guarantee payment of duties, taxes and fees, and compliance with all laws and regulations relating to the entry of merchandise into the United States. Required for any commercial importation valued above the formal-entry threshold and for merchandise regulated by partner government agencies regardless of value.

Continuous filings are sized at ten percent of prior-year duties, taxes and fees, subject to a fifty thousand dollar minimum and CBP's rounding rules. Single transaction filings are sized at the entered value of the merchandise plus duties, taxes and fees, increased to three times the entered value for merchandise subject to PGA requirements.

Practitioner note: an Activity Code 1 continuous bond also satisfies the bonding obligation for Importer Security Filing (ISF / 10+2) on ocean cargo, so a standalone Activity Code 16 bond is not separately needed in that scenario.

Activity Code 1A — Drawback Payments Refunds

ACTIVITY CODE 1A - DRAWBACK PAYMENT REFUNDS BOND

Filing basis: Continuous or Single Transaction | *Citation: 19 CFR § 113.65*

Posted by a drawback claimant that elects to receive its drawback refund on an accelerated basis, before CBP has finally liquidated the underlying claim. The bond guarantees repayment to CBP of any portion of the accelerated drawback that is later determined, on liquidation, to have been overpaid.

Continuous bond minimum is fifty thousand dollars, with sizing tied to projected accelerated drawback over the bond period. Single transaction minimum is one hundred dollars and is keyed to the specific claim.

Practitioner note: with the post-Learning Resources refund cycle expected to drive elevated drawback activity, sizing should be reviewed prospectively rather than backward against the prior twelve months alone.

Activity Code 2 – Custodian of Bonded Merchandise

ACTIVITY CODE 2 - CUSTODIAN OF BONDED MERCHANDISE BOND

Filing basis: Continuous only | *Citation: 19 CFR § 113.63*

A single, omnibus continuous bond that covers a variety of custodial obligations: bonded warehousemen of every class, domestic common carriers engaged in in-bond movements between ports, cartmen and lightermen handling bonded goods within a port, container freight station operators and centralized examination station operators. All of these classes share a common surety obligation: safe custody of merchandise that has not yet been cleared into U.S. commerce, until CBP releases it. Minimum amount is twenty-five thousand dollars, sized upward according to inventory exposure and CBP's sizing guide. Custodial bonds are continuous-only; no single transaction option exists.

Practitioner note: importers that physically carry their own bonded merchandise between facilities will themselves need an Activity Code 2 bond in addition to their Activity Code 1 importer bond.

Activity Code 3 – International Carrier

ACTIVITY CODE 3 - INTERNATIONAL CARRIER BOND

Filing basis: Continuous or Single Transaction | *Citation: 19 CFR § 113.64*

Posted by operators of vessels, aircraft and other conveyances arriving in the United States from outside U.S. customs territory. Guarantees proper manifesting of cargo and crew, payment of any overtime services rendered by CBP officers, compliance with advance manifest filing requirements (including NVOCC advance manifest obligations), and all other CBP regulations attached to the clearance of the conveyance.

Minimums vary by conveyance class: vessels, aircraft and land carriers each have their own sizing schedule under the CBP bond-amount guide.

Activity Code 3A — Instruments of International Traffic

ACTIVITY CODE 3A - INSTRUMENTS OF INTERNATIONAL TRAFFIC BOND

Filing basis: Continuous or Single Transaction (may be combined with Activity Code 3)
| *Citation: 19 CFR § 113.66*

Covers the movement and clearance of containers, lift vans, cargo vans, shipping tanks, pallets and similar instruments of international traffic moving in and out of the United States without formal entry. Absent this bond, each such container or pallet entering the United States would itself have to be entered and duty paid.

On CBP Form 301, Activity Code 3A is the one box that may be checked independently or jointly with Activity Code 3 — carriers will most often elect the combined filing.

Activity Code 4 — Foreign Trade Zone Operator

ACTIVITY CODE 4 - FTZ OPERATOR BOND

Filing basis: Continuous only | *Citation: 19 CFR § 113.73*

Posted by the operator of a Foreign Trade Zone, which is treated as outside U.S. customs territory for duty-assessment purposes. Inside an FTZ, foreign merchandise may be stored, manipulated, assembled, manufactured or re-exported without payment of duty; duty attaches only on entry into U.S. commerce. The FTZ operator bond guarantees that the operator will comply with all FTZ regulations, including merchandise recordkeeping, security and Importer Security Filing obligations attached to merchandise admitted to the zone.

Sizing follows the CBP bond-amount guide and is keyed to the operator's zone activity, throughput and inventory at risk.

Activity Code 5 — Public Gauger / Commercial Laboratory

ACTIVITY CODE 5 - PUBLIC GAUGER AND COMMERCIAL LABORATORY BOND

Filing basis: Continuous only | *Citation: 19 CFR § 113.67*

Required of public gaugers and commercial laboratories that perform measurement, gauging, sampling or testing services on merchandise entered through CBP. Most commonly encountered in bulk commodity importation — petroleum, vegetable oils, chemicals, grain, and similar products where weight, gauge or composition determines the duty owed.

Minimum amount and sizing follow the CBP bond-amount guide; the surety guarantees the integrity of the gauger's measurements and laboratory results on which CBP will rely.

Activity Code 6 — Wool, Fur and Textile Labeling Acts

ACTIVITY CODE 6 - WOOL, FUR AND TEXTILE FIBER PRODUCTS IDENTIFICATION BOND

Filing basis: Single Transaction only | *Citation: 19 CFR § 113.68*

Posted on entry of merchandise subject to the Wool Products Labeling Act, the Fur Products Labeling Act and the Textile Fiber Products Identification Act when the importer cannot, at the time of entry, comply with the affirmative labeling requirements those statutes impose. The bond guarantees that the necessary marking, labeling and disclosure will be brought into compliance within the time CBP permits, or that the merchandise will be redelivered or exported.

Single transaction filing only. Amount is set by the port director based on the specific entry.

Activity Code 7 — Bill of Lading

ACTIVITY CODE 7 - BILL OF LADING BOND

Filing basis: Single Transaction only | *Citation: 19 CFR § 113.69*

Posted when a party seeks release of merchandise without production of the original ocean or air bill of lading — typically because the original has been lost, delayed or is otherwise unavailable. The bond guarantees CBP and the carrier against any liability arising from release of the merchandise to a party not in possession of the original document.

Amount is set on a per-shipment basis at the port of entry.

Activity Code 8 — Detention of Copyrighted Material

ACTIVITY CODE 8 - DETENTION OF COPYRIGHTED MATERIAL BOND

Filing basis: Single Transaction only | *Citation: 19 CFR § 113.70*

Posted by an importer whose merchandise has been detained by CBP on suspicion of copyright infringement, to obtain conditional release of the merchandise while the

copyright issue is adjudicated. The bond protects the copyright owner against losses resulting from release of the goods.

Single transaction filing only. Amount is set by the port director.

Activity Code 9 — Neutrality

ACTIVITY CODE 9 - NEUTRALITY BOND

Filing basis: Single Transaction only | *Citation: 19 CFR § 113.71*

Posted under the U.S. neutrality statutes when a vessel departing a U.S. port carries cargo or persons that, under the neutrality laws, require a guarantee that the vessel will not be employed in service against a nation with which the United States is at peace. Rarely used in routine commercial practice, but remains a recognized class on Form 301.

Activity Code 10 — Court Costs for Condemned Goods

ACTIVITY CODE 10 - COURT COSTS FOR CONDEMNED GOODS BOND

Filing basis: Single Transaction only | *Citation: 19 CFR § 113.72*

Posted by a claimant intervening in a forfeiture proceeding for merchandise seized by CBP. The bond covers the court costs and related expenses that the United States may incur in prosecuting the forfeiture if the seizure is sustained. Required when an Activity Code 10 seizure number is referenced.

Activity Code 11 — Airport Customs Security Area

ACTIVITY CODE 11 - AIRPORT CUSTOMS SECURITY AREA BOND

Filing basis: Continuous only | *Citation: 19 CFR §§ 113.62, 113.63, 113.64 or Appendix A*

Required of contractors and third-party service providers that need access to the customs security area of an international airport — for example, aircraft cleaning crews, maintenance and ground-handling contractors, fuelers and concessionaires not employed by the air carriers themselves. The bond guarantees compliance with CBP security protocols within the secure zone.

On CBP Form 301, applicants must check continuous and Activity Code 11 together; the form will not accept this code as a single transaction filing.

Activity Code 12 — International Trade Commission Exclusion Order

ACTIVITY CODE 12 - ITC EXCLUSION ORDER BOND

Filing basis: Single Transaction only | *Citation: 19 CFR § 113.74 and Appendix B*

Posted by an importer of merchandise subject to a U.S. International Trade Commission exclusion order under Section 337 of the Tariff Act of 1930, to obtain entry of the merchandise during the Presidential review period or any other period for which entry under bond is permitted. The bond protects against the harm the exclusion order is intended to prevent.

Activity Code 12 is filed under the conditions and amounts set out in Appendix B to 19 CFR Part 113. CBP Form 301 cannot be used for this filing; a separate bond instrument is required.

Activity Code 14 — In-Bond Export Consolidation

ACTIVITY CODE 14 - IN-BOND EXPORT CONSOLIDATION BOND

Filing basis: Historically Continuous (see practitioner note) | *Citation: Historical; see port director*

Originally posted by parties that consolidated merchandise destined for export under bond. CBP terminated routine use of Activity Code 14 in 2022, and the activity code is no longer accepted on standard Form 301 filings; the slot, however, remains within the CBP activity code table and may be referenced in legacy bonds and historic claims.

Practitioner note: clients with legacy Activity Code 14 obligations should contact the port director where the original bond was filed for runoff guidance.

Activity Code 15 — Intellectual Property Rights Sample

ACTIVITY CODE 15 - INTELLECTUAL PROPERTY RIGHTS SAMPLE BOND

Filing basis: Single Transaction or Continuous | *Citation: 19 CFR § 133.21 et seq.*

Posted by a trademark, trade name or copyright owner (a “rights owner”) seeking a sample of merchandise that CBP has detained or seized on suspicion of infringement. The bond holds CBP and the importer or owner of the article harmless from any loss resulting from CBP’s delivery of the sample to the rights owner.

Historically a single-transaction-only filing, CBP now also recognizes a continuous Activity Code 15 bond, which covers multiple IPR sample transactions across all ports

of entry on a single instrument and is a meaningful efficiency for rights owners with active brand-protection programs.

On CBP Form 301, Activity Code 15 still requires coordination with the port director where the bond is to be filed.

Activity Code 16 — Importer Security Filing (ISF / 10+2)

ACTIVITY CODE 16 - IMPORTER SECURITY FILING BOND

Filing basis: Single Transaction or Continuous (or absorbed by Activity Code 1) |
Citation: 19 CFR § 149.5

Posted to guarantee the importer's obligation to transmit, accurately and timely, the Importer Security Filing data elements (the so-called '10+2') on ocean-borne cargo. ISF is required no later than twenty-four hours before lading at the foreign port; failure to file a complete and timely ISF exposes the importer to liquidated damages, which the surety guarantees up to the penal sum.

Most importers satisfy Activity Code 16 implicitly through their continuous Activity Code 1 importer bond, which incorporates ISF coverage. Standalone Activity Code 16 filings are most often used by parties that do not themselves act as importer of record or by ISF filers acting in an agency capacity. A standalone single-transaction ISF bond is also available.

Activity Code 17 — Marine Terminal Operator

ACTIVITY CODE 17 - MARINE TERMINAL OPERATOR BOND

Filing basis: Continuous only | *Citation: Customs Bull. & Decisions, Vol. 40, No. 52 (Dec. 20, 2006)*

Posted by a marine terminal operator handling international cargo at a U.S. seaport, to guarantee compliance with CBP terminal-operator regulations — cargo accounting, holds and releases, redelivery, and the operator's recordkeeping and reporting obligations.

Terms and conditions are set out in the Notice of Specific Instruction at Customs Bulletin and Decisions, Vol. 40, No. 52 (December 20, 2006), p. 7. CBP Form 301 is not used for Activity Code 17; a separate Marine Terminal Operator bond instrument is required.

PART III — UNDERWRITING, FILING AND LIFECYCLE

Application Documents

To underwrite a customs bond, Surety One generally requires the following:

- A completed customs bond application identifying the principal, the activity code, the bond basis (continuous or single transaction), the penal sum, the principal's CBP-issued identification number and the bond effective date.
- Authorization to obtain consumer and commercial credit information on the principal and, where applicable, its individual owners.
- The principal's most recent business financial statements; for smaller principals, owner personal financial statements and tax returns may also be requested.
- A description of the principal's activity: importer class and merchandise type, custodial scope, FTZ throughput, carrier conveyance type or comparable activity-specific detail.
- Prior-year duty, tax and fee paid history (for Activity Code 1 sizing) or comparable exposure data for the other activity codes.

Filing Mechanics

Once underwritten, the bond is executed by the principal and the surety, assigned the surety's three-digit Treasury code, and transmitted to CBP. CBP now generally requires bonds to be transmitted electronically through approved transmission systems by the surety or its authorized agent. The bond becomes effective on the date stated on its face, on or after the date of execution.

The Continuous Bond Year and Renewal

A continuous customs bond does not technically 'expire' in the conventional sense — it remains in force until terminated by the principal, by the surety with notice to CBP, or by CBP itself. As a practical matter, however, the premium is rated annually and the bond is reviewed each year for adequacy. Renewal is the natural moment to revisit sizing in light of the prior year's actual duty history, especially in a year like 2026 in which IEEPA-related tariff exposures are unwinding.

Insufficiency Notices and Cures

If CBP determines, on review, that a continuous bond is no longer adequate to protect the revenue, it issues a written insufficiency notice. The notice identifies the new minimum bond amount CBP will accept and gives the principal a defined cure

window. During the cure window, the principal must file a new, larger continuous bond. Failure to cure results in CBP suspending the existing bond and refusing further entries on it. A bond cure is straightforward when the principal's financials still support the bond program; it is the moment at which non-standard programs prove their value when they do not.

Rider Activity

Many changes to a customs bond — changes of name, changes of address, addition or deletion of trade-name aliases, addition of co-principals, changes in port code — are accomplished by rider rather than by a new bond. Riders are executed by the surety and the principal and transmitted to CBP through the same channels as the underlying bond.

Termination

A continuous customs bond may be terminated by the principal at any time on notice to CBP and the surety. The surety may also terminate, on its own notice, subject to the prescribed run-off period during which the bond remains liable for transactions occurring before the termination effective date. Liability for pre-termination transactions survives the termination date and continues until the underlying entries are liquidated and any claim or refund cycle has run.

Claims

A claim under a customs bond typically begins with a CBP demand for liquidated damages — for example, on an untimely ISF, an unsupported drawback, an unaccounted-for in-bond movement, or an unsupplied entry document. The surety reviews the demand, asserts any available defenses, and either resolves the matter with CBP or pays within the penal sum. The surety's payment is recoverable from the principal under the general indemnity agreement that the principal signed at bond inception. In practice, most well-managed customs bond programs go years without a paid loss; the discipline lies in proactive correspondence with CBP rather than in the claim itself.

PART IV — GLOSSARY

The following terms are used throughout this guide and recur in conversations with CBP, customs brokers and customs counsel. Definitions are written for the working importer or broker, not the courtroom.

Accelerated Drawback. Payment of a drawback refund before final liquidation of the underlying drawback claim, conditioned on the claimant posting an Activity Code 1A bond.

Activity Code. A two-character classification used by CBP on Form 301 to identify the customs activity that a bond covers. Activity codes correspond to the bond-condition subsections of 19 CFR Part 113.

Bond Conditions. The substantive obligations a bond secures. The bond conditions for each activity code are set forth in 19 CFR Part 113, Subpart G, and are incorporated by reference into the bond instrument.

CBP. U.S. Customs and Border Protection, the obligee on customs bonds and the bureau within the Department of Homeland Security responsible for administering U.S. customs law.

Centralized Examination Station (CES). A privately operated facility where CBP examines imported merchandise. CES operators post Activity Code 2 custodial bonds.

Continuous Bond (CB). A customs bond that covers all qualifying transactions through every port of entry for a continuous period, typically rated on an annual premium basis. The default form for recurring activity.

Customs Broker. A person licensed under 19 U.S.C. § 1641 to transact customs business on behalf of importers. Brokers may post their own Activity Code 1 bonds and may execute principals' bonds as attorneys-in-fact.

Drawback. A refund, in whole or in part, of duties, taxes and fees paid on imported merchandise that is subsequently exported or destroyed under CBP supervision.

Duty. The tariff levied on imported merchandise, set forth in the Harmonized Tariff Schedule of the United States (HTSUS).

Foreign Trade Zone (FTZ). A geographic area within the United States that is treated, for customs duty purposes, as outside U.S. customs territory. Operated under an Activity Code 4 bond.

Form 301. CBP's standard customs bond form. Used for all activity codes that CBP currently accepts on the standard form. Activity Codes 12 and 17 require separate instruments.

Importer of Record (IOR). The party legally responsible to CBP for the entry of imported merchandise and the payment of duties, taxes and fees on that merchandise. The principal on an Activity Code 1 bond.

Importer Security Filing (ISF / 10+2). Advance cargo data required by CBP on ocean-borne imports, generally twenty-four hours before lading at the foreign port. Bonded under Activity Code 1 or Activity Code 16.

In-Bond Movement. A movement of merchandise from one U.S. port to another, or from a U.S. port to a destination outside the United States, under CBP custody and without payment of duty at the port of arrival. Secured by an Activity Code 2 bond.

Insufficiency Notice. A written CBP determination that an existing continuous bond is not adequate to protect the revenue, accompanied by a cure window during which the principal must file a larger replacement bond.

Instruments of International Traffic (IIT). Containers, lift vans, cargo vans, shipping tanks, pallets and similar reusable instruments. Bonded under Activity Code 3A.

Intellectual Property Rights (IPR) Sample. A sample of detained or seized merchandise that CBP delivers to a rights owner for inspection in connection with a possible infringement determination. Bonded under Activity Code 15.

ITC Exclusion Order. An order issued by the U.S. International Trade Commission under Section 337 of the Tariff Act of 1930, excluding from entry merchandise that infringes specified intellectual property rights. Bonded under Activity Code 12 during any permitted entry-under-bond period.

Liquidated Damages. A pre-set monetary penalty assessed by CBP for breach of a regulatory obligation, payable up to the penal sum of the bond. The most common form of customs bond claim.

Liquidation. The final computation by CBP of the duties, taxes and fees owed on an entry. Generally must occur within one year of entry, subject to statutory extensions.

Marine Terminal Operator (MTO). An operator of a marine terminal handling international cargo. Bonded under Activity Code 17.

NVOCC. Non-Vessel-Operating Common Carrier. Subject to international carrier and advance-manifest obligations bonded under Activity Code 3.

Partner Government Agency (PGA). A U.S. federal agency other than CBP whose requirements attach to imported merchandise (e.g., FDA, EPA, USDA, DOT, FCC, ATF, CPSC). Drives up STB sizing on regulated entries.

Penal Sum. The maximum dollar amount for which the surety is liable on the bond. Stated on the face of the bond.

Port Director. The CBP officer in charge of a port of entry, with delegated authority over bond filings for certain activity codes.

Principal. The party whose performance the bond guarantees: importer, broker, carrier, warehouse, FTZ operator, gauger, terminal operator, rights owner or other regulated entity.

Rider. A bond endorsement executed by the surety and the principal and filed with CBP, modifying a discrete term of an existing bond (e.g., change of name, address or trade-name alias) without replacing the underlying instrument.

Single Transaction Bond (STB). A customs bond covering exactly one customs transaction. The bond expires when the transaction is liquidated and all obligations are satisfied.

Surety. The Treasury-listed insurer that financially guarantees the principal's obligations to CBP. Identified by its three-digit surety code on the bond instrument.

Three-Digit Surety Code. A unique identifier assigned to each Treasury-listed surety company, used by CBP and Fiscal Service to identify the writing surety on each bond.

Treasury Listing / Circular 570. The U.S. Department of the Treasury's annually-republished list of insurance companies certified to write federal surety bonds. A surety must appear on this list to write a customs bond.

PART V — USEFUL LINKS

The following resources are official, authoritative or proprietary to Surety One. They are the links the author keeps within one click of his own desk.

U.S. Customs and Border Protection (CBP)

CBP main site — <https://www.cbp.gov>

CBP Help — Bonds: Types of Bonds —
<https://www.help.cbp.gov/s/article/Article1074>

CBP — IPR Sample Bond (Activity Code 15) guidance —
<https://www.cbp.gov/trade/priority-issues/revenue/bonds/ipr-sample-bonds>

CBP Form 301 (Customs Bond) —
https://www.cbp.gov/sites/default/files/2024-05/cbp_form_301.pdf

A Guide for the Public: How CBP Sets Bond Amounts —
https://content.govdelivery.com/attachments/USDHSCBP/2024/02/13/file_attachments/2782412/FINAL_A%20Guide%20for%20the%20Public_How%20CBP%20Sets%20Bond%20Amounts%20%28February%202024%29.pdf

Federal Register — Electronic Bond Transmission proposed rule —
<https://www.govinfo.gov/content/pkg/FR-2026-02-13/pdf/2026-02961.pdf>

CBP Surety Bonds and Account Team — <mailto:bondquestions@cbp.dhs.gov>

Code of Federal Regulations

19 CFR Part 113 (Customs Bonds) —
<https://www.ecfr.gov/current/title-19/chapter-I/part-113>

19 CFR § 113.61 (General) — <https://www.law.cornell.edu/cfr/text/19/113.61>

19 CFR § 113.62 (Activity Code 1 — Basic Importation and Entry Bond conditions) — <https://www.law.cornell.edu/cfr/text/19/113.62>

19 CFR § 113.63 (Activity Code 2 — Custodian conditions) —
<https://www.law.cornell.edu/cfr/text/19/113.63>

19 CFR § 113.64 (Activity Code 3 — International Carrier conditions) —
<https://www.law.cornell.edu/cfr/text/19/113.64>

19 CFR § 113.65 (Activity Code 1A — Drawback Payment Refunds conditions) — <https://www.law.cornell.edu/cfr/text/19/113.65>

19 CFR § 113.73 (Activity Code 4 — FTZ Operator conditions) —
<https://www.law.cornell.edu/cfr/text/19/113.73>

19 CFR Part 149 (Importer Security Filing) —
<https://www.ecfr.gov/current/title-19/chapter-I/part-149>

19 CFR Part 190 (Drawback) — <https://www.ecfr.gov/current/title-19/chapter-I/part-190>

U.S. Department of the Treasury — Bureau of the Fiscal Service

Surety Bonds program at Fiscal Service — <https://fiscal.treasury.gov/surety-bonds/>

Treasury Listing of Certified Companies (Circular 570) — <https://fiscal.treasury.gov/surety-bonds/circular-570.html>

Fiscal Service Surety Bonds contacts — <https://fiscal.treasury.gov/about-us/doing-business-with-fiscal-service/surety-bonds/contacts>

Surety One, Inc.

Surety One main site — <https://suretyone.com>

U.S. Customs Bond page — <https://suretyone.com/us-customs-bond>

Customs-Bonds.com — dedicated customs bond client portal — <https://customs-bonds.com>

Customs bond application (PDF) — <https://suretyone.com/pdf/all-bonds/customs-and-border-protection-us-customs-bond-application.pdf>

How CBP Sets Surety Bond Amounts (Surety One reference PDF) — <https://suretyone.com/pdf/all-bonds/cbp-bond-explanations.pdf>

Surety One blog — customs bond articles and commentary — <https://suretyone.com/blog/>

Underwriting — <mailto:Underwriting@SuretyOne.com>

COLOPHON

A Practitioner's Guide to U.S. Customs Bonds was written by C. Constantin Poindexter, founder of Surety One, Inc. The guide reflects the law and CBP practice as of May 2026, and is offered as a working reference for importers, customs brokers, foreign trade zone operators, bonded warehouses, international carriers, marine terminal operators and other parties engaged in the regulated activities to which a customs bond attaches.

Nothing in this guide constitutes legal advice. A bond is a contract; specific bond decisions should be made in consultation with qualified customs counsel and a Treasury-listed surety. Citations to the Code of Federal Regulations and to CBP publications are current as of the date of publication and are subject to change. Where this guide references the Supreme Court's February 20, 2026 decision in Learning Resources, Inc. v. Trump, that decision is recent and downstream CBP guidance continues to develop.

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