



## U.S. Customs and Border Protection

*Commissioner*

September 3, 2024

The Honorable Roger Marshall, M.D.  
United States Senate  
Washington, DC 20510

Dear Senator Marshall:

Thank you for your June 20, 2024, letter to U.S. Customs and Border Protection (CBP) regarding the importation of used cooking oils (UCOs). Your letter cites concerns that imports of UCO under the Harmonized Tariff Schedule of the United States (HTSUS) subheading 1518.00.4000 are being mixed with virgin oils to undermine tax incentives intended for lower carbon emissions fuel sources.

CBP's mission is to protect the American people, safeguard our borders, and enhance the nation's economic prosperity. To facilitate the lawful importation of goods, CBP works tirelessly – and in conjunction with our partner government agencies (PGAs) at the border – to enforce laws and standards governing importation of a vast array of products, and to educate members of the trade community regarding their shared responsibility for informed compliance with those laws.

To process imports of UCOs classified under HTSUS subheading 1518.00.4000 from all countries of origin – including but not limited to imports from China – CBP coordinates with the Environmental Protection Agency (EPA) and the U.S. Department of Agriculture (USDA). This routine process is outlined below.

The United States tariff classification for UCOs, HTSUS subheading 1518.00.4000, which provides for: *“Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidized, dehydrated, sulfurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: Other.”* The general rate of duty rate for such products is 8 percent ad valorem.

Of note, there are no specific eligibility requirements for UCO materials to be classified in this subheading. The determination for classification under 1518.00.4000 is objective and straightforward; namely, that the mixtures or preparations of animal, vegetable, or microbial fats be “inedible.” UCO that has been commingled (mixed) with virgin (clean/unused) cooking oil is classifiable in the identical subheading 1518.00.4000, because once virgin is blended with used

oil the resulting product is rendered inedible. Therefore, UCO mixed with virgin cooking oils would technically be considered correctly classified under 1518.00.4000.

At U.S. ports of entry, CBP personnel review cargo documents, such as USDA Animal Plant Health Inspection Service (APHIS) import permits, licenses, phytosanitary or veterinary health certificates, and and/or other documents and statements to ensure import requirements are met for all arriving UCOs under 1518.00.4000. The documents are provided by the importer and/or carrier and are presented to CBP upon arrival of the cargo at the port of entry. This port of entry inspection is conducted to mitigate the potential introduction of foreign animal diseases and plant pests. Personnel assigned to CBP's Centers of Excellence and Expertise also conduct entry review processes to monitor appropriate classification of goods and collection of duties on a wide range of fuels and energy products intended for import into the United States.

In tandem with CBP's review, PGAs conduct inspectional processes to ensure UCOs adhere to U.S. import regulations. If a UCO shipment fails to meet import requirements, or if there is an import safety concern or suspicion of fraud, CBP, in collaboration with PGAs, enacts measures to safely and securely remove and/or destroy imports that present a threat to U.S. commerce, U.S. economic health, and our agricultural and natural resources.

CBP has laboratory and audit capabilities that are risk calibrated to target the highest-risk shipments for further review; UCOs under 1518.00.4000 are subject to the same risk assessment. Additionally, CBP has a public e-Allegations program designed to encourage members of the trade community and members of the public to report allegations of suspected fraudulent shipments and other imports in violation of U.S. laws. To date, CBP has not received any e-Allegations of fraudulent UCO shipments from China or otherwise encountered evidence that imports arriving under HTSUS heading 1518.00.4000 are infused with virgin oils. That said, CBP is committed to the lawful importation of UCOs and will continue to adhere to the process described above.

The PGAs who also received your letter will respond under separate cover with information regarding their verification processes and research done on the matter. CBP remains committed to interagency partnership in facilitating lawful trade.

The cosigners of your letter will receive an identical response. Should you need additional assistance, please do not hesitate to contact me, or have a member of your staff contact Stephanie A. Talton, Deputy Assistant Commissioner, Office of Congressional Affairs, at 202-344-1760.

Sincerely,



Troy A. Miller  
Senior Official Performing the Duties of the Commissioner