

# **HARBOR MAINTENANCE FEE (HMF)**

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## **How long has HMF been around?**

HMF was mandated by the Water Resource Development Act of 1986. It has been in effect since April of 1987.

## **What will the money from the HMF be used for?**

It will be used for improvements to and maintenance of ports and harbors.

## **What does the HMF apply to?**

Generally it applies to imported waterborne commercial cargo.

## **How is the HMF calculated?**

HMF is calculated at 0.125 percent of the entered value of the imported cargo.

## **Who is liable for paying the HMF?**

The party shown as the Importer of Record.

## **How is HMF paid on imports?**

Although the fee accrues from the date of importation (the date the vessel arrives in the US with the intent to unload), it is paid when the entry summary is filed.

## **How is HMF paid on exports?**

HMF is not assessed on exports from the United States.

## **Do you have to pay HMF on all Imports?**

The fee is collected on all formal entries (incl. Warehouse etc.). If the HMF is less than \$3 and no other duties, taxes or fees are due, the HMF is waived.