



Parcel Shipment Routing Instructions

Please ensure these requirements are followed when preparing parcel shipments. Any exceptions to these requirements must be reviewed with your 3M representative prior to shipping.

- **DO NOT** select the declared value option for any parcel shipment.
- When shipping international shipments, you must provide the parcel account number in the duty and tax field when creating the airway bill. See page 2-6 for more information.

November 2025

****To 3M Suppliers and 3M Shipping Facilities****

This notice is intended for facilities responsible for shipping parcels (small packages) to the United States via UPS, FedEx, or DHL Express. Please route this to your shipping team.

As of August 29, 2025, the U.S. government has eliminated the de minimis threshold for all countries of origin. Consequently, every shipment, regardless of value, will now require formal or informal customs entry and will be subject to import duties, taxes, and fees. Please see link for more information [CBP ready to enforce end of de minimis loophole, securing borders and strengthening trade enforcement | U.S. Customs and Border Protection](#)

This regulatory change will impact the processing of low-value shipments. Previously, it was unnecessary to provide a parcel account number for duties and taxes when importing low-value shipments. However, moving forward, **a parcel carrier account number must be entered for every shipment by the shipper while creating the shipment.** Failure to provide this information will result in shipment delays or holds until the necessary funds are resolved.

Additionally, it is crucial to ensure complete and accurate export and import documentation for customs clearance. A commercial invoice must accompany each shipment and include the following details: seller and buyer information, description of goods, quantity and unit of measure, value and currency (if goods are shipped free of charge, a fair market value must be provided), country of origin, HTS code, shipment details, and terms of sale (incoterms).

The preferred Parcel Carrier to be executed on shipments to 3M U.S. varies by Origin and is to be found in the International Transportation Routing Guide section of this page: [Shipping & Transportation Requirements | 3M Supplier Direct](#)

Failure to comply may result in delayed or returned shipments. In such instances, the shipper will be responsible for any additional costs incurred, which may include handling, storage, or other related fees.

The shipper **MUST** confirm the purchasing agreement to determine which party is responsible for paying duties and taxes when shipping to the U.S. If duties and taxes are to be paid at the destination in the U.S. you must enter the recipient's parcel account number in the "bill duties and taxes" field. If the shipper is paying the duties and taxes, then the shipper's parcel account number should be entered in the "bill duties and taxes" field. More details below:

****Shipping via FedEx****

When creating the airway bill (AWB), review the Billing Details section.

When 3M U.S. recipient is responsible for the freight and the import duty into the U.S. The shipper will enter the 3M FedEx account number in **BOTH** fields "Bill transportation cost and Bill duties and taxes".

If the shipper is responsible for the transportation cost and the U.S. import duty. The shipper will enter their FedEx account number in **BOTH** fields "Bill transportation cost and Bill duties and taxes".

If the shipper is responsible for the transportation cost and recipient is responsible for the U.S. import duty. The shipper will enter their FedEx account number in "Bill transportation cost" field and the 3M FedEx account number in the "Bill transportation cost and Bill duties and taxes" field

The "Bill duties and taxes" field **can not** be left blank. If you do not know the 3M account number please feel free to contact your 3M Purchasing or Logistics Representative or myself (information at the bottom of this notification).

Billing details

BILL TRANSPORTATION COST TO *

FedEx account number



BILL DUTIES, TAXES AND FEES TO *

Recipient



FEDEX ACCOUNT NUMBER

FedEx account number



****Shipping via UPS****

When creating the airway bill (AWB), review the Billing Details section.

When 3M U.S. is responsible to pay the freight and the import duty into the U.S. Please enter the 3M UPS account number in **both** Bill Transportation and Bill Duties and Taxes fields.

When the shipper is responsible for the freight and the import duty into the U.S. They will enter their UPS account number in **both** Bill Transportation and Bill Duties and Taxes fields.

If the shipper is responsible for the transportation cost and recipient is responsible for the U.S. import duty. The shipper will enter their UPS account number in “Bill transportation cost” field and the 3M UPS account number in the “Bill transportation cost and Bill duties and taxes” field

The “Bill duties and taxes” field **can not** be left blank. If you do not know the 3M account number please feel free to contact your 3M Purchasing or Logistics Representative or myself (information at the bottom of this notification

The screenshot displays the UPS WorldShip software interface. The 'Billing Details' section is visible, showing various fields for shipping information. The 'UPS Account Number' field is circled in red. The 'Bill Duty and Tax To' dropdown is also circled in red, showing 'Receiver' selected. The 'Published' amount is 0.00.

Key fields and values visible in the screenshot:

- Customer ID:** [Empty]
- Company or Name:** Ralph and Sallie Bergbrower
- Address 1:** Schiller Strasse 13
- Country/Territory:** Germany
- Postal Code:** 71544
- City or Town:** Weisbaden
- UPS Account Number:** [Empty, circled in red]
- Bill Transportation To:** Shipper
- Bill Duty and Tax To:** Receiver (circled in red)
- Published:** 0.00

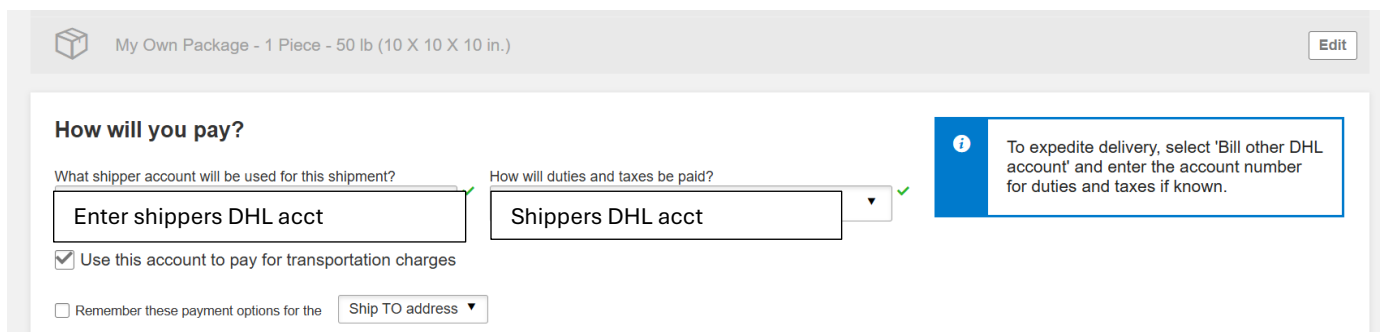
****Shipping via DHL Express****

Note: DHL Express is not a 3M preferred carrier for shipments to the US, so this applies only when the freight terms are paid for by 3M's supplier using DHL Express as their carrier. 3M cannot provide Customs advice on shipments being cleared by DHL Express.

When the shipper is responsible for the freight and the import duty into the U.S. They will enter their DHL account number in **both** Bill Transportation and Bill Duties and Taxes fields.

If the shipper is responsible for the transportation cost and recipient is responsible for the U.S. import duty. The shipper will enter their DHL account number in "Bill transportation cost" field and the 3M UPS account number in the "Bill transportation cost and Bill duties and taxes" field

The "Bill duties and taxes" field **can not** be left blank. If you do not know the 3M account number please feel free to contact your 3M Purchasing or Logistics Representative or myself (information at the bottom of this notification



The screenshot shows a web form for shipping a package. At the top, it says "My Own Package - 1 Piece - 50 lb (10 X 10 X 10 in.)" with an "Edit" button. Below this, the section "How will you pay?" contains two main questions. The first, "What shipper account will be used for this shipment?", has a text input field labeled "Enter shippers DHL acct" and a checked checkbox "Use this account to pay for transportation charges". The second, "How will duties and taxes be paid?", has a dropdown menu labeled "Shippers DHL acct" with a green checkmark to its right. At the bottom, there is an unchecked checkbox "Remember these payment options for the" followed by a dropdown menu "Ship TO address". A blue information box on the right states: "To expedite delivery, select 'Bill other DHL account' and enter the account number for duties and taxes if known."

****Summary****

- Shippers must review the purchase agreement to determine which party is responsible for duty payment into the U.S.
- If the U.S. is responsible for duty payment, include the parcel account in duty payment instructions during shipment creation.

- If the U.S. is not responsible for duty payment, include the shipper's parcel account in duty payment instructions during shipment creation.

For any questions, please contact your local parcel carrier or your 3M logistics contact.