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# Commercial Aircraft Fee

Last Modified:

The AQI program inspects international commercial aircraft arriving in the [customs territory of the United States](#).

APHIS regulation [7 CFR 354.3\(a\)](#) defines commercial aircraft as: “Any aircraft used to transport persons or property for compensation or hire.” Commercial aircraft fee regulations are listed in [7 CFR 354.3\(e\)](#).

## The Cost and What It Covers

The current commercial aircraft fee is **\$281.39** per arrival (see [7 CFR 354.3\(e\)](#)). This fee will be adjusted on October 1<sup>st</sup> of each year through Fiscal Year 2028 as specified in the [AQI User Fees table](#). This fee covers the direct and indirect costs to inspect the aircraft, including:

- Reviewing manifests and documents accompanying incoming cargo
- Targeted, risk-based cargo inspection or clearance
- Inspecting agricultural and agricultural-related commodities, international mail, expedited courier packages, containers, compliant wood packaging material, and packing materials to screen for the presence of plant pests and contaminants, ensure compliance with regulations, and determine entry status

- Inspecting the aircraft hold or exterior for contaminants, pests, or invasive species
- Identifying pests found during inspection
- Safeguarding shipments pending APHIS' decision on treatment or final disposition
- Issuing phytosanitary permits for commodities moved by air

## Exemptions

The following categories of commercial aircraft are exempt from paying an AQI user fee (see [7 CFR 354.3\(e\)\(2\)](#)):

- Any aircraft used exclusively in the governmental services of the United States or a foreign government, including any agency or political subdivision of the United States or a foreign government, as long as the aircraft is not carrying persons or merchandise for commercial purposes
- Any aircraft making an emergency or forced landing when the original destination of the aircraft was a foreign port
- Any aircraft moving from the U.S. Virgin Islands to Puerto Rico
- Any aircraft making an in-transit stop at a port of entry, during which the aircraft does not proceed through any portion of the Federal clearance process, such as inspection or clearance by APHIS or CBP, no cargo is removed from or placed on the aircraft, no passengers get on or off the aircraft, no crew members get on or off the aircraft, no food is placed on the aircraft, and no garbage is removed from the aircraft
- Any passenger aircraft with 64 or fewer seats, which:
  - Is not carrying the following cargo: Fresh fruits, fresh vegetables, plants, unprocessed plant products, cotton or covers, sugarcane, or fresh or processed meats; **and**
  - Does not offer meal service other than beverages and prepackaged snacks that do not contain meats derived from ruminants, swine, or poultry or fresh fruits and fresh vegetables

## Limitations on Charges

APHIS lists limitations on charges in [7 CFR 354.3\(e\)\(5\)](#).

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## Paying the Fee

Each carrier is responsible for paying the appropriate commercial aircraft user fees detailed in [7 CFR 354.3\(e\)](#). APHIS provides a [Remittance Worksheet](#) (515.81 KB) to assist carriers with the process. Commercial aircraft fees are due within 90 days after the end of each calendar month as shown in Table 1.

Table 1: Commercial Aircraft Fee Remittance Schedule

Month of Arrival	Reconciliation Period	Due Date
January	February – April	April 30
February	March – May	May 31
March	April – June	June 30
April	May – July	July 31
May	June – August	August 31
June	July – September	September 30
July	August – October	October 31
August	September – November	November 30
September	October – December	December 31
October	November – January	January 31
November	December – February	February 28
December	January – March	March 31

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## How To Set Up a Payment Account

To set up a payment account with APHIS' Financial Management Division (FMD), send a completed [New Account Packet—Airlines](#) (1.05 MB) to the location indicated on the worksheet.

*Companies need a separate APHIS account for each user fee type, such as international air passenger, treatment monitoring, reimbursable overtime, and other types.*

# 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: [Agricultural Quarantine and Inspection User Fees—Effects on Taxable Corporate Income](#) (227.04 KB)

## Overpayment

If remitters overpay fees for any particular month, the remitter may apply the overpayment against the next remittance. Remitters must submit a revised written statement indicating the revised number of arrivals. The revised written statement must be completed and filed for each month during which the entity certifies that AQI user fees were overpaid. An [Account Credit Request Worksheet](#) (44.25 KB) is available to help with this process. Contact FMD concerning refund options if applying the overpayment against the next remittance is not practical.

## Compliance

APHIS and CBP conduct periodic audits to determine compliance. As specified in [7 CFR 354.3\(e\)\(4\)](#), each carrier must advise USDA, APHIS, FMD of the name, address, and telephone number of an agent or responsible person who is authorized to verify AQI user fee calculations, payments, and written statements as well as any changes in the identifying information submitted. The agent or responsible person for a payment remains the agent or responsible person until the carrier notifies APHIS of a transfer of responsibility.

## Recordkeeping and Record Retention

AQI user fee records retention requirements are outlined in [7 CFR 354.3\(j\)](#). Entities responsible for paying AQI user fees and their agents must maintain sufficient documentation for APHIS, CBP, and representatives to verify the accuracy of fee collections. This documentation must be maintained in the United States for a period of 5 years from the date of remittance calculation.

## 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 [User Fees](#) 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](#).

## Frequently Asked Questions

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### Can companies remit payments more frequently than specified in the remittance schedule (Table 1)?

While the regulations do not prohibit more frequent payment, remitting payments monthly, as outlined in [Table 1](#), minimizes administrative costs, stabilizes cash flows, and allows time to reconcile payments. We discourage payments any more frequently than monthly.

### When does the commercial aircraft user fee apply?

Table 2 indicates if the commercial aircraft fee applies in some frequently asked scenarios:

Table 2: Commercial Aircraft Fee Applicability in frequently asked scenarios.

<b>Scenario</b>	<b>Origin</b>	<b>Destination</b>	<b>User Fee Status</b>	<b>Rationale</b>
1	Any of the 50 States, the District of Columbia, or Puerto Rico	Any of the 50 States, the District of Columbia, or Puerto Rico	No Fee	Origin and Destination are within the Customs Territory of the United States
2	Anywhere	U.S. Virgin Islands	No Fee	Destination not within the Customs Territory of the United States
3	U.S. Virgin Islands	Caribbean	No Fee	Destination not within the Customs Territory of the United States
4	U.S. Virgin Islands	Puerto Rico	No Fee	Regulations exempt aircraft moving from the U.S. Virgin Islands to Puerto Rico
5	U.S. Virgin Islands	Any of the 50 States or the District of Columbia	Fee	Origin outside the Customs Territory of the United States and destination within the Customs Territory of the United States

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