

U.S. CUSTOMS INTERNATIONAL MAIL IMPORTS

WHAT MAIL IS SUBJECT TO CUSTOMS EXAMINATION?

In general, all mail originating outside the Customs territory of the United States (the 50 states, the District of Columbia, and Puerto Rico) that is to be delivered within the Customs territory, is subject to Customs examination. The U.S. Postal Service sends all incoming foreign mail packages to Customs for examination and duty assessment. This includes international (civilian) mail parcels and those originating at overseas military postal facilities (APO/FPO).

Free of Duty

Packages that Customs passes free of duty are endorsed on the outer wrapper with the notation Passed Free - U.S. Customs. These packages receive minimal Customs handling and are returned immediately to the Postal Service for delivery by the local post office to the addressee without additional postage, handling costs, or other fees.

Dutiable

On packages containing dutiable articles, the examining Customs officer will attach a mail entry, Customs form CF 3419, to the outer wrapper showing tariff item number, rate of duty, and amount of duty to be paid on the shipment. The parcel is then returned to the Postal Service for delivery and collection of the duty plus a postal handling fee. The fee, in the form of postage due stamps, is authorized by international postal convention (for Customs clearance and delivery) and is collected on any parcel that Customs has indicated as being dutiable. An exception is made on dutiable matter from overseas U.S. military post offices and a postal handling fee is not charged.

WHAT HAPPENS TO MY PARCEL IF IT IS NOT CLAIMED?

Mail parcels not claimed within 30 days will be returned to the sender unless a duty assessment is being protested.

HOW DO I LOCATE A MISSING OR OVERDUE MAIL PARCEL?

If your parcel is long overdue or is believed lost in the mail, you should contact your local post office and request that a parcel tracer action be initiated to locate the missing parcel. This is a matter over which Customs has no control.

If a parcel is detained by Customs for a specific reason, such as the lack of a proper invoice, bill of sale, or other documentation; a possible trademark violation; or a formal Customs entry is required, the Customs office holding your shipment will immediately notify you of the reason for detention and the procedure for obtaining release of the shipment.

HOW DO I PROTEST THE CUSTOMS DUTY ON MY MAIL PACKAGE?

If you are dissatisfied with the amount of duty assessed on a mail entry, you may obtain a reconsideration of the duty in one of two ways:

- (1) Pay the assessed duty and take delivery of the merchandise. Then send the yellow copy of the mail entry receipt (CF 3419) which accompanied the parcel when it was delivered, to the issuing Customs office named on the mail entry. Include with this receipt a statement as to why you believe the assessment is incorrect and any invoices, bills of sale, or other evidence you may have. Requests for an adjustment must be made within 90 days of package receipt and paid duty.

- (2) Decline to pay the duty and postpone acceptance of the shipment. Then within 5 days, provide the postmaster a written statement of your objections to the duty assessment. The postmaster will forward your statement, along with the mail entry, any invoices, bills of sale, or other evidence you furnish, to the district director who issued the mail entry. The postmaster retains custody of the shipment until he hears from the district director as to the disposition to be made. No postal storage charges will accrue during this period. If you are located near one of the ports at which Customs officers are authorized to review mail entries, the postmaster may send the mail entry to that port, together with your statement and evidence for reconsideration by that office. If reconsideration of the duty assessment results in a refund, the refund check must be made payable to the addressee shown on the mail entry. The postal handling fee is also refunded if the full amount of Customs duty is refunded.

WILL THE SAME RATE OF DUTY APPLY ON FUTURE SHIPMENTS?

The rate of duty assessed on a mail entry is not binding for future importations. A binding ruling on tariff classification may be obtained by writing to the Commissioner of Customs, Attn: Office of Regulations and Rulings, Washington, D.C. 20229.

AM I ENTITLED TO ANY EXEMPTIONS FROM DUTY?

Bona fide gifts

Bona fide, unsolicited gifts, except perfumes containing alcohol valued over \$5 (retail), tobacco products, and alcoholic beverages, are allowed to entry duty free if their fair retail value does not exceed \$25 and the recipient does not receive more than \$25 worth of gifts in the same day. On bona fide gifts sent to the United States from the U.S. Virgin Islands, Guam, and American Samoa; the limitation is \$40 fair retail value. To qualify for a duty exemption under this provision, the gifts must be sent by persons in foreign countries to other persons in the United States. The gift exemption does not apply to gifts mailed to oneself or mail-ordered from the United States. It also does not apply where two or more persons traveling abroad together mail home gifts to each other.

Gifts intended for more than one person may be consolidated in the same package provided they are individually wrapped, labeled with the name of the recipient, and the value of each gift does not exceed \$25 (\$40 if sent from the U.S. Virgin Islands, American Samoa, or Guam). Gift packages including consolidated gift packages should be marked clearly on the outside “**Unsolicited Gifts**” with (1) the name of the donor, (2) nature of the gifts, and (3) the accurate fair retail value of each gift. Following these simple instructions will insure quick passage of gift parcels through the Customs process.

United States Products Returned

Articles which are the growth, manufacture, or product of the United States and have not been processed or enhanced in value while abroad are not subject to duty upon their return to the United States. Packages containing only products of the United States should be clearly marked on the outside wrapper “**American Goods Returned.**”

Personal and Household Effects

The personal and household effects of any person (military or civilian) employed by the United States Government are eligible for duty-free entry if that person is returning to the United States upon the conclusion of an assignment to extended duty abroad. The articles must have been in the returnee's possession prior to departure for the United States. A copy of the Government orders terminating the assignment must accompany the articles in a

sealed envelope securely affixed to the outer wrapper of the parcel. The parcel should also be marked clearly on the outside, **“Returned Personal Effects -Orders Enclosed.”**

Articles that are ordered from military exchanges prior to departure for the United States and mailed from the exchange to a service member’s home address do not qualify under this exemption and are dutiable. Goods of foreign origin are subject to duty, even if purchased in military exchanges (PX, AAFEX, and NEX). For further details on military mail shipments, obtain our pamphlet Customs Highlights for Government Personnel - Civilian & Military.

WILL ARTICLES ACQUIRED WHILE TRAVELING ABROAD AND MAILED HOME BE DUTY-FREE UNDER MY PERSONAL EXEMPTION?

Travelers returning from abroad are allowed an exemption from Customs duty on \$300 worth of foreign merchandise that accompanies them upon their return to the United States. Public Law 89-62, effective October 1, 1965, eliminated the “to-follow” privilege. Since that time, except as noted under the \$600 exemption, all merchandise to be entered under the traveler’s personal exemption must accompany that individual when reentering the United States. Foreign-made articles purchased during a trip abroad and mailed home are subject to duty.

HOW DO I RETURN AN ARTICLE FOR REPAIR OR ALTERATION?

Merchandise being returned to a foreign supplier for repairs or alterations should be registered with Customs prior to mailing to avoid a double payment of duty. Obtain Customs form 4455, Certificate of Registration, from any Customs office. The CF 4455 is prepared in duplicate and presented with the articles, in an unpacked condition, to Customs for certification. When presented, Customs will certify to the exportation by making appropriate entries in the boxes on the form marked Date, Port, and Signature of the Customs Officer. Both copies of the form will be returned to you after certification. The original form should be enclosed in the parcel with the article being exported to facilitate processing when it is returned.

You should retain the duplicate copy of the form for use, if necessary, in clearing the article when returned to ensure that duty is paid only on the cost of the repairs or alterations and not on the complete article. The foreign supplier should be instructed to be sure to return the original CF 4455 with the repaired or altered article and to clearly mark the outside of the parcel **“Repairs/Altered Merchandise - CF 4455 Enclosed.”** Articles that are repaired or altered free of charge are subject to duty based on the value of such repairs or alterations as determined by the Customs officer examining the shipment.

If you do not reside within 20 miles of a Customs office, an arrangement has been made with the U.S. Postal Service for the Postmaster to certify the exportation of articles sent abroad on Customs Form 4455, which you obtain from Customs. The same procedure given above will be followed.

ARE REPLACEMENT ARTICLES DUTIABLE?

Merchandise mailed from a foreign supplier is sometimes found to be unsatisfactory. For example: it may be the wrong size, color, broken in transit, or otherwise not according to the order placed with the supplier. Recipients of these parcels often return the unsatisfactory item to the foreign firm and request a replacement free of charge.

The replacement article is dutiable. You may, however, request a refund of duty on the original shipment by writing to the issuing Customs office shown on the left side of the mail entry receipt (CF 3419) for that shipment. With your letter, please be sure to enclose a copy of that mail entry receipt together with a statement or other evidence from the post office where you mailed the returned item to show that the article has in fact been mailed. You should also enclose any

supporting correspondence you may have with the foreign supplier concerning the return of the original item for replacement. Upon receipt of the above information, the issuing Customs officer will review the transaction and, if appropriate, issue you a refund of duty.

HOW IS A DUTY REFUND OBTAINED ON A DAMAGED ARTICLE?

Parcels in transit from a foreign country undergo much handling and processing by foreign and domestic post offices as well as by Customs. Customs has possession of a parcel for only a short time out of the entire period and has no control over the shipment during the remainder of its journey. If your parcel arrives in a damaged condition and the contents are beyond repair, you may elect to abandon the shipment to the post office. If you do and you have paid the Customs duty, you should obtain a statement from the delivering post office that you have abandoned the shipment. Send a copy of that statement along with a copy of your mail entry receipt (CF3419) to the issuing Customs office shown on the left hand side of the mail entry receipt and request a full refund of the duty and postal handling fee.