

# U.S. CUSTOMS SERVICE: KNOW BEFORE YOU GO

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## **SMUGGLING IS A SERIOUS CRIME WITH A HIGH PRICE**

**DON'T BE A LOSER.** If you do not declare an article acquired abroad, you may have to forfeit the article as well as pay a penalty equal to the article's value. You may also be liable to criminal prosecution. If you understate an article's value, you may have to pay a penalty above the duty. If the Penalty is not paid, you may forfeit the article.

Illegal drugs will not be tolerated across our borders. **DO NOT** smuggle drugs into the U.S.; penalties are severe and strictly enforced. Some of our arrival areas are now equipped with new automatic drug detectors.

## **DECLARATION**

You will receive a Customs Declaration on board your plane or vessel as you return to the United States. To enter the United States, you must fill out the identification portion. Families returning together may prepare a joint declaration, with children claiming the same exemption as adults (except for liquor.) Children born abroad, who have never lived in the U.S., are considered non-residents for Customs purposes.

## **EXEMPTION FROM DUTY AND FEDERAL TAX**

**\$400** - IF YOU HAVE BEEN OUT OF THE UNITED STATES for 48 hours or more and have not claimed this exemption in the last 30 days, you receive an exemption from duty and Federal tax on the first \$400 (fair retail value where acquired) worth of all personal and household goods you obtain abroad and bring back with you. Limitations on alcohol, tobacco, and perfume are listed below.

Articles that are to be shipped cannot be applied to your exemption. Duty on these items will be assessed when received, unless the articles are purchased in the U.S. Virgin Islands, Guam, or American Samoa. The 48-hour stay is not required for travelers from Mexico or the U.S. Virgin Islands.

**\$25** - IF YOU DO NOT MEET THE 48-HOUR OR 30-DAY TIME REQUIREMENTS, you may bring in \$25 or less of items for your own personal or household use, free of duty and Federal tax. However, if you exceed \$25, all your items become dutiable and receive no exemption.

## **TOBACCO, ALCOHOL, AND PERFUME**

IF YOU ARE ELIGIBLE FOR THE \$400 EXEMPTION, you may include 100 CIGARS and 200 CIGARETTES, regardless of your age. Cigarettes may be subject to state or local tax. Cuban tobacco products brought directly from Cuba may be included.

If you are 21 or older, you may include 1 LITER (33.8 fl. Oz.) of ALCOHOLIC BEVERAGE, if it is for your own use or a gift, and if it is allowed by the state in which you arrive. LIQUOR CANNOT BE MAILED INTO THE UNITED STATES.

IF YOU ARE ELIGIBLE FOR THE \$25 EXEMPTION, you may include 10 CIGARS, 50 CIGARETTES, 150 milliliters (4 fl. Oz.) ALCOHOLIC BEVERAGE, OR 150 milliliters (4 fl. Oz.) of PERFUME containing alcohol.

IF YOU EXCEED THESE LIMITS, you must pay duty, internal revenue tax, and possibly state tax. Duty rates for distilled spirits, wine, and beer are generally 10% of their value. Internal revenue tax is \$10.50 per proof gallon on distilled spirits, from \$.17 to \$10.50 on wine, and \$.29 per gallon on beer.

Customs enforces the laws of the state in which you arrive. State laws differ as to quantity you may bring in. Some differ regarding personal possession and shipment of liquor. Some states do not allow individuals to import more liquor than listed even by paying tax. Check with the state liquor authorities for current practices prior to departure.

**WARNING:** Travelers should be alert to shops or other vendors that use erroneous or misleading information (telling you your exemption has increased) or other types of false information (for example, offering undervalued sales receipts) to increase their sales. Only the exemptions described in this or other official publications are applicable.

### **DUTY-FREE ITEMS**

You may take the following items abroad and return with them duty-free under the conditions below. Repairs or alterations are dutiable. In addition, work performed abroad may change an article entirely for duty purposes. For example, the mounting of gemstones into jewelry settings represents a substantial change or transformation of the original item (diamonds) resulting in a new item (diamond necklace). The necklace (including your original diamonds) would be dutiable at its entire value.

#### *PERSONAL BELONGINGS*

- Present proof of prior possession such as a receipt of purchase, bill of sale, insurance policy, or jeweler's appraisal. You may take foreign-made items bearing serial numbers (e.g., cameras, watches, and tape recorders) to a Customs office for registration before leaving the U.S.
- If you mail home personal belongings which were previously exported from the U.S. mark "AMERICAN GOODS RETURNED" on the shipping carton.

#### *VEHICLES TAKEN WITH YOU FOR NONCOMMERCIAL USE*

Present proof of U.S. origin, as follows:

- Car or motorcycle: state registration
- Aircraft: Federal Aviation Administration Certificate
- Pleasure boat: yacht license or motorboat identification
- ANY TYPE OF VEHICLE: Customs certificate of registration obtained before departure

#### *HOUSEHOLD EFFECTS AND TOOLS OF TRADE*

- Bring for duty-free entry only items you or those in your household have used abroad for at least one year. The year of use need not be continuous nor must it be the year immediately before importation. You may include shipping time in your year of use.
- Bring only items for your personal use, not for someone else's use or for sale.

## **DUTY RATES, PAYMENT, AND DUTY-FREE SHOPS**

The Congress of the United States has set the resident exemption at \$400 to simplify the international traveler's re-entry into the United States. The next \$1,000 in items is dutiable at a flat 10% rate (under conditions stated below), bringing the total possible duty on purchases valued at \$1,400 to \$100. Families living in one household and returning together may combine their purchases on a joint declaration and multiply their exemptions accordingly. For example, a family of 4 would pay duty of \$400 on the first \$5,600 of dutiable items. Families must prepare a joint declaration in order to get the flat duty rate.

If you think that you may exceed the \$1,400 or the combined family flat rate allowance, you may want guidelines on estimating duty. It has been found that the average tourist purchase is dutiable at about 12%. Rates on specific items are listed in the Tariff Schedules of the United States, which you may consult at your library or at any Customs office.

### ***FLAT 10% RATE***

If you have been granted the \$400 resident exemption, the next \$1,000 worth of items you bring back with you for your personal use or gifts are dutiable at a flat 10% rate, including any articles which exceed the special liquor and tobacco limits previously stated. You may not apply the flat rate more than once every 30 days.

### ***GENERALIZED SYSTEM OF PREFERENCES***

Certain dutiable articles from developing countries under the Generalized System of Preferences (GSP) may enter the U.S. duty-free or at a lower rate of duty than is presently accorded other nations. For details, see Customs leaflet, GSP and the Traveler.

### ***CARIBBEAN BASIN INITIATIVE***

Most items made in designated Caribbean and Central American countries are admitted duty free under the Caribbean Basin Recovery Act. Check with Customs.

### ***COMMUNIST COUNTRIES***

Items brought with you from communist countries may be included in your duty-free personal exemption and the flat rate allowance. Products above the exemption from communist countries are dutiable at a much higher rate than those from other nations, even if the items are purchased in or sent from a noncommunist country. Check the Tariff Schedules or call Customs for duty rates.

### ***PAYMENT OF DUTY***

Upon your arrival, you must pay required duty on items you bring with you. You may pay:

- In U.S. (not foreign) currency
- By personal check in the exact amount of duty, drawn on a national or state bank or trust company of the United States, made payable to the U.S. Customs Service.
- By Government check, money order, or traveler's checks, provided the amount does not exceed the duty by more than \$50. (Second endorsements are not accepted). Identification such as a passport is required.

### ***"DUTY-FREE" SHOPS***

"Duty-free" shops, such as those which exist in many international airports, are those in which the seller has not paid duty on his merchandise. The buyer thus has the advantage of having to pay duty only once, upon bringing the item into his own country. All items purchased at foreign "duty-free" shops and brought into the U.S. are subject to customs duty and restrictions but may

be included in your exemption. Articles purchased in U.S. duty-free shops and brought back into the U.S. may not be included in your exemption and are dutiable.

## **RESIDENCY**

### *RETURNING RESIDENT*

If you leave the United States for purposes of traveling, working, or studying abroad, and return to resume residency in the United States, you are considered returning U.S. residents by Customs.

Residents of American Samoa, Guam, or the U.S. Virgin Islands who are American citizens are also considered returning U.S. residents.

## **GIFTS**

*LIQUOR, TOBACCO, AND PERFUME* containing alcohol worth over \$5 retail are excluded from the gift provision. Persons cannot send “gifts” to themselves or to others traveling with them. Gifts ordered by mail from the U.S. do not qualify under this duty-free gift provision.

*GIFTS YOU BRING WITH YOU*, whether given to you by others or intended for someone else, may be included in your \$400 or \$25 exemption. You may not include gifts for business, promotional, or other commercial purposes.

*GIFTS YOU SHIP FROM ABROAD*, if worth \$50 or less in fair retail value where shipped, can be received in the U.S. free of duty and tax if the same person does not receive more than \$50 in gift shipments in one day. Gifts intended for more than one person may be placed in the same package if they are individually wrapped and labeled both inside and out as to recipient and if the value of each person’s gift does not exceed \$50. Mark the package “UNSOLICITED GIFT” and indicate contents and retail value. The U.S. Postal Service collects duty on improperly marked consolidated packages and individual gifts worth more than \$50. Duty cannot be prepaid. You do not declare gifts you have shipped.

## **RESTRICTED OR PROHIBITED ARTICLES**

A VITAL PART OF Customs’ role is screening out items injurious to the well being of our nation. The items below are prohibited or restricted. Those requiring licenses or controls are indicated along with a source of more information.

### *PROHIBITED*

- Most agricultural products, as they may bear disease or pests
- Endangered species or their by-products
- Monkeys and other primates
- Hazardous articles and substances:
  - Narcotics and dangerous drugs
  - Toxic substances
  - Liquor-filled candy and absinthe
- Books, records, or cassettes violating copyright laws
- Obscene articles and publications
- Seditious and treasonable materials
- Lottery tickets
- Products made by forced labor

## *RESTRICTED*

*AGRICULTURAL ITEMS* - foods, plants, animals, and their products.

*MORE THAN \$5,000* in U.S. or foreign coin, currency, traveler's checks, money orders, and negotiable instruments or investment securities in bearer form must be reported to Customs.

## *AUTOMOBILES*

*RESEARCH MATERIALS* - disease organisms and vectors for research or educational purposes.

*CULTURAL TREASURES, ART, OR ARTIFACTS*, especially pre-Columbian.

## *FIREARMS AND AMMUNITION*

## *MEDICINES CONTAINING NARCOTICS*

*MERCHANDISE originating in North Korea, Vietnam, Cambodia, and Cuba* (and all goods containing Cuban components).

*FOREIGN MADE ARTICLES*. May be restricted by trademark owner.

## *WILDLIFE AND FISH*

## **SPECIAL EXEMPTIONS**

### *TRAVELERS FROM GUAM, AMERICAN SAMOA, AND U.S. VIRGIN ISLANDS*

Residents of Guam, American Samoa, and the U.S. Virgin Islands who are U.S. citizens are considered returning U.S. residents.

For travelers entering directly or indirectly from these islands, the \$400 exemption detailed on previous page becomes \$800, with the following exceptions:

- Travelers from Guam and American Samoa, but not the U.S. Virgin Islands, must have been there at least 48 hours.
- You may bring in only \$400 of the \$800 in items from places other than these islands, and you must bring these items with you for duty-free entry.
- You may ship acquisitions from these islands and claim them on your exemption. Check with Customs on the special procedure required.
- You may send gifts valued at \$100 or less (as opposed to the standard \$50) under the provision on previous page.
- You may bring in 100 cigars and 1,000 cigarettes, but only 200 of the cigarettes may be from outside the islands.
- You may bring in 5 liters of liquor (168 fluid oz.) if you are 21 or older, but only 1 liter may be from outside the islands. Liquor imports are subject to state laws.

The next \$1,000 worth of goods acquired in these islands may be brought or sent to the United States at a 5% flat rate of duty. Families living in one household returning together must complete a joint declaration to get the flat rate. The flat rate cannot be applied more than once every 30 days.