Moving Household Goods to the United States:

A Guide to Customs Regulations

This brochure provides Customs information for the following groups of people:

- Returning residents who have been living outside of the United States for a number of years and are returning to live in the United States.
- U.S. Government personnel, both civilian and military, returning to the United States with personal and household effects after a tour of duty abroad.
- First-time immigrants who intend to take up residence in the United States and former residents who qualify for consideration as nonresidents.
- Part-time residents who live part of the year in the United States and the rest of the year in another country.

This brochure also addresses the issue of importing inherited goods described on page X.

Every effort has been made to make the information in this brochure as accurate as possible and to cover the subjects that are of most general interest and concern. It is not possible, however, to cover all matters in detail, and the pertinent regulations change from time to time.

Persons arriving in the United States from foreign countries are divided into two classes for Customs purposes: (1) residents of the U.S. returning from abroad, and (2) all other persons, from here on referred to as nonresidents. Your classification determines the exemptions from payment of duty on your household effects for which you are eligible.

A resident of a foreign country married to a U.S. resident, and any children born abroad are considered nonresidents when coming into the United States for the first time.

You may write to the U.S. Customs Service, PO Box 7407, Washington, D.C. 20044, if you have a question that is not answered by the information in this brochure.

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Determining Your Customs Status

Returning Resident

A returning resident is a citizen of the United States, or a person who has formerly resided in the United States, (including American citizens who are residents of Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands) who is returning from abroad. In order to be classified as a returning resident, it must be understood that your time out of the country was for a temporary period. If your intent was to move abroad permanently (you married a nonresident), and after a time, your plans unexpectedly changed (you became divorced), your return to the U.S. may be classified as a nonresident move.

If you have lived abroad for more than three years you may enter as a nonresident.

Government/Military Employees

U.S. Government personnel are individuals employed by the U.S. Government. They must receive a paycheck from the U.S. Government. The person in the service of the United States must be returning under Government orders at the end of an extended duty assignment outside the Customs territory of the United States.

An extended duty assignment abroad must be longer than 140 days, except as noted for Navy personnel. Military and civilian personnel are entitled to free entry privileges if:

- They are returning, at any time, after an assignment of extended duty.
- They are returning to the United States on permanent change of station (PCS) orders regardless of the duration of assignment overseas.
- They are under permanent change of station (PCS) orders to another post or station abroad, requiring return of their personal and household effects to the United States.

Navy personnel serving aboard a United States naval vessel, or a supporting naval vessel when it leaves the United States on an intended deployment of 120 days or more outside the country, and who continue to serve on

the vessel until it returns to the United States are entitled to the extended duty exemption.

Returning in Advance of Permanent Change of Station (PCS) Orders

Family members who have lived overseas with the employee, but return to the United States with their possessions before the employee receives his/her orders ending the extended duty assignment, cannot claim the duty-free exemption granted to military or Government personnel; for example, a spouse who returns to the United States to look for housing or a student who returns to the U.S. to enter college.

Emergency Evacuees

Any person living abroad who is ordered by the United States Government to leave a specific foreign country and return to the United States because of civil unrest or war is given the same exemption granted under the Harmonized Tariff Schedule to U.S. Military and Government Personnel. This may include government personnel, tourists, persons employed in private business – in short, anyone covered by an evacuation order.

Nonresident/First-Time Immigrants

First-time immigrants to the United States are considered to be nonresidents the first time they enter the United States. Every time thereafter they are considered to be returning residents as long as they have their Immigration and Naturalization Service form I-551, residency visa, a.k.a. "green card."

Part-Time Residents

A part-time resident may maintain two households, one in the United States and one in another country. They may be in the United States for business, for pleasure, or for educational purposes. The visit can be for a few weeks or for several years. A part-time resident may be classified, for Customs purposes, as either a returning resident or a nonresident. The status of either returning resident or nonresident is dependent upon several things and is usually decided on a case-by-case basis. Deciding factors include citizenship, where the traveler pays taxes, where they are employed, what country or state driver's license they possess, etc. A U.S. citizen is presumed to be a resident unless they can show that they are a resident of another country (e.g., possess a residency visa for another country, a round-trip ticket to return to another country, etc.) A citizen of another country residing in the U.S. must have an Immigration and Naturalization Service form I-551, residency visa, a.k.a. "green card," to be considered a returning resident.

What are Household Effects?

Household effects are furniture, dishes, linens, libraries, artwork and similar household furnishings for your personal use. The articles must have either been available for your use or used in a household where you were a resident for one year and are not intended for any other person or for sale. The year of use does not need to be continuous, nor does it need to be the year immediately before the date of importation.

What are Personal Effects?

Personal effects are items that belong to, and are used by, one person, such as wearing apparel, jewelry, photographic equipment and tape recorders. They cannot be entered as household effects.

Inherited Goods

Inherited goods imported into the United States cannot be brought in duty-free as household or personal effects unless they meet the following criteria:

- They are antiques (over 100 years old) and you have documentation to prove this.
- They were available for your use in a household where you resided for a year prior to your moving to the United States, for example, they were in your parents house while you were growing up.

Even if the above conditions do not apply to your inherited goods, because most inherited goods are used, the amount of duty assessed will most likely be small.

General Procedures for Importing Household and Personal Effects

When completing the Customs Form (CF) 6059B, "Customs Declaration," for accompanying goods, or the CF 3299 "Declaration For Free Entry of Unaccompanied Articles," the statement that the goods are "household effects" is not sufficient information. The complete inventory of imported goods will be treated as the packing list and must be provided to Customs upon request. The following is an example of an invoice description.

Furniture: Tables, chairs, sofas, bedroom, home/office and living room furniture, desks, lamps, mirrors, etc.

Kitchenware: Silverware, glassware, chinaware, pots, pans, utensils, electrical kitchen appliances, etc.

Household goods: Linens, towels, rugs, toiletries, cleaning products, decorative articles, art, framed pictures, toys, strollers, crafts, holiday decorations, fans, washers, dryers, VCRs, TVs, stereos, records, collectibles, etc.

Sport equipment: (NO FIREARMS). Bicycles, weights, stationary equipment, skis, skates, surfboards, etc.

Clothes: For women, men, boys, girls, and infants.

Books/Printed materials: Books, calendars, personal records, photo albums, etc.

Home/Office equipment/Tools of Trade: Computers (CPU, monitor, printer, software, etc.), filing cabinets, shredders, fax machines, telephone equipment, calculators, books, etc.

Other personal effects: Item(s) not covered by previous categories should be individually described.

The quantity on the invoice must, at minimum, provide the count in boxes, crates, or pieces. This information is required for the efficient completion of Customs document review and examination.

NOTE: To safeguard against the importation of dangerous pests, the U.S. Department of Agriculture prohibits solid wood packing materials from China unless they have been fumigated and have appropriate documentation.

Goods That Accompany You

Household and personal effects that arrive in the U.S. on the same vessel, vehicle or aircraft, and on the same day that you do, are considered to accompany you. Articles that are shipped as freight on a bill of lading or airway bill are also considered to accompany you when the baggage arrives in the U.S. on the same conveyance that you arrive on. You must complete Customs Form 6059B, "Customs Declaration," listing all items with their value that you are bringing into the United States with you. Identify those you believe are entitled to duty-free entry, based on the information in this publication. Explain your status to the Customs Inspector and ask any questions that you may have *before* the inspection of your belongings begins.

Goods Shipped Separately

Household effects entitled to duty-free entry do not need to accompany you to the United States; you may have them shipped to your U.S. address at a later time if you choose. Your shipment of personal and/or household goods must be cleared through Customs at its first port of arrival unless you have made arrangements with a freight forwarder to have your effects sent in Customs custody in-bond from the port of arrival to a more convenient port of entry for clearance. *(Ask your moving company if they offer this service.)* It is the responsibility of the shipper to notify you of the arrival of your goods. **Customs will not notify you that your goods have arrived.** After receiving this notification you must enter the merchandise. Failure to enter the merchandise within 15 days after its arrival in port may result in the merchandise being moved to a general order warehouse. Failure to obtain that merchandise from the general order warehouse within six months may result in its sale. When you come to Customs to enter your goods, you must complete Customs Form 3299, "Declaration for Free Entry of Unaccompanied Articles," to give to the Customs officer. If you cannot come to the Customs office yourself, you may designate a friend or relative to represent you in Customs matters. You must give that

has a fuel economy standard of less than 22.5 miles per gallon. Additional information may be obtained from any local district office of the Internal Revenue Service.

Emission Standards

Unless otherwise noted, importers of passenger cars, light trucks, motorcycles and heavy duty engines must complete and submit an EPA entry form (EPA Form 3520-1) to Customs upon entry. These forms may be obtained from Customs at the port of entry.

The following passenger cars, light-trucks, motorcycles and heavy-duty engines are subject to Federal emission requirements:

- Gasoline-fueled cars and light-trucks originally manufactured after December 31, 1967.
- Diesel-fueled cars originally manufactured after December 31, 1974.
- Diesel-fueled light-trucks originally manufactured after December 31, 1975.
- Motorcycles greater than 49 cubic centimeters displacement originally manufactured after December 31, 1977.
- Gasoline or diesel-fueled heavy-duty engines originally manufactured after January 1, 1970.
- Methanol-fueled vehicles or engines manufactured for 1990 or later model years.
- Compressed natural gas (CNG) or liquid petroleum gas (LPG) vehicles or engines (including propane) manufactured for 1997 or later model years.

Note that any nonconforming motor vehicle or engine, which is 21 years old or greater and has not been modified within that time, is considered by EPA to be exempt from Federal emission requirements.

Beginning with the 1996 model year, Federal emission requirements also apply to some non-road motorized equipment, such as lawn and garden equipment, and farm and construction equipment.

For those vehicles that are subject to U.S. emission standards, the following must be complied with upon entry into the United States:

Passenger Cars or Trucks Originally Manufactured to Meet U.S. Emission Standards

All 1971 and later model cars or trucks in this category can be identified by a label in a readily visible position in the engine compartment. This label will indicate that the vehicle was originally manufactured to comply with U.S. emission standards. For pre-1971 models, you should verify the original compliance of the vehicle with the vehicle manufacturer.

Vehicles originally equipped with a catalyst or oxygen sensor are no longer subject to EPA's requirement that the vehicle be bonded on entry. Vehicles that have had the catalyst and oxygen sensor removed, or had these components damaged through use of leaded fuel, are still required to have these components replaced after importation.

Passenger Cars or Trucks Not Originally Manufactured to Meet U.S. Emission Standards

These vehicles must be imported through an independent commercial importer (ICI). The EPA entry form (EPA Form 3520-1) must be submitted by the ICI, not the vehicle owner. A list of these ICIs may be obtained at the port of entry or from the EPA. There are no ICIs located overseas and the EPA does not accept conversions performed overseas. The ICI will be responsible for modifying and testing the vehicle in order to demonstrate that it complies with all U.S. emission requirements. Such conversions typically cost several thousand dollars and take several months to complete. The EPA assumes no responsibility for the quality of the work performed by an ICI or its contractual arrangements, including costs. Since ICIs do not necessarily accept all models, and some models may be difficult to convert, the EPA suggests that the importer complete arrangements with an ICI prior to shipping the vehicle to the United States.

Inquiries regarding emission requirements should be addressed to the attention of: The Environmental Protection Agency, Imports (6405-J), 1200 Pennsylvania Ave NW, Washington, DC 20460. You may also contact the EPA by phone at (202) 564-9240, fax (202) 564-2057, or access the Imports Faxback System to obtain documents including a current list of ICIs at (202) 564-9660.

Shipping Arrangements

For your own safety, security and convenience, DO NOT use your car as a container for personal belongings.

The practice of shipping personal belongings packed in an automobile is discouraged for the following reasons:

- The goods in the car must be available for Customs inspection, which means you cannot lock your vehicle. If you do, Customs may break the lock to inspect the goods.
- Your personal belongings are susceptible to theft while waiting to be loaded on the carrier, while being transported to the U.S., or after being unloaded in the United States.
- Many shippers and carriers will not accept your vehicle if it contains personal belongings. The carrier is required to list the automobile and its contents on the ship's manifest. If the contents are not listed, the carrier is subject to fines or penalties.
- The vehicle and its contents may be subject to seizure and you may be subject to fines or penalties if you or your agent do not declare the complete contents of the vehicle at the time the automobile is examined by U.S. Customs.

General Rules for Liquor and Tobacco

Tobacco

Products of Cuban tobacco are prohibited to arriving U.S. citizens and residents, unless acquired in Cuba by persons authorized by the State Department to travel to Cuba.

Cigarettes may be subject to a tax imposed by state and local authorities.

Liquor

You will be required to pay duty on liquor that is imported in quantities greater than the exemptions allowed for each category of persons moving to the United States.

While there is no Federal limit to the amount of alcohol you may bring in, there will most likely be a state limit. This limit is determined by the state that your goods arrive in, not the state you are moving to. Alcoholic beverages may not be imported into the U.S. by mail, nor can Customs release liquor in violation of the laws of the state where it is entered. As laws vary from state to state, this information may be obtained from state liquor authorities. The Bureau of Alcohol, Tobacco and Firearms (ATF) and the U.S. Customs Service have concurrent jurisdiction in the area of personal use importations of alcoholic beverages. As a practical matter, it is usually the U.S. Customs Service and the port director at the port of entry who decide whether or not a particular importation is, in fact, for personal use only. In certain circumstances, ATF may exercise joint jurisdiction with Customs in making this determination. In addition, other state, local or U.S. Customs requirements may apply. It should be noted that some states prohibit the direct shipment of alcoholic beverages to individuals. Anyone interested in importing alcohol for personal use should contact his or her state liquor control agency. If the alcohol is being imported for sale, you must have an ATF permit in advance of the goods arriving in port.

Households with personal wine cellars must remember that all alcohol over the amount eligible for duty-free treatment is dutiable at the applicable duty rate and that all Federal, state, and local taxes must be paid.

Finally, the determination of whether or not a shipment is for personal or commercial use cannot be decided solely on the size of the shipment, but must be determined on a case-by-case basis considering the circumstances surrounding the importation. However, the size of the shipment may give rise to questions resulting in the need for an investigation by Customs or the ATF. For further information contact:

Bureau of Alcohol Tobacco and Firearms
Alcohol Import-Export Branch
650 Massachusetts Ave., NW
Washington, DC 20226
TEL: 202/927-8110
FAX: 202/927-8605
WEBSITE: www.atf.treas.gov

U.S. Customs Service
Commercial Rulings Division
Office of Regulations and Rulings
1300 Pennsylvania Ave., NW
Washington, DC 20229
TEL: 202/927-2244
WEBSITE: www.customs.gov

Prohibited or Restricted Goods

The importation of certain classes of merchandise is prohibited or restricted to protect community health, to preserve domestic plant and animal life, and for other reasons. Should you attempt to bring in merchandise that is prohibited by law, it will be seized and you may be liable for a personal penalty. Prohibited articles include: liquor-filled candies, absinthe, lottery tickets, narcotics and dangerous drugs, drug paraphernalia, obscene articles and publications, seditious and treasonable materials, hazardous articles (e.g. fireworks, dangerous toys, toxic or poisonous substances), products made by prison convicts or forced labor, and switchblade knives (the only exception is for a "one-armed traveler," in which case the blade must be no longer than three inches).

Merchandise that is *prohibited* from entry into the United States will be seized. Merchandise that is *restricted* from entry into the United States may be released after inspection by the Government agency that imposed the restrictions, or detained until the conditions attached to the restrictions are met. The importer of prohibited or restricted merchandise may be liable for a personal penalty, and the merchandise may be confiscated.

U.S. trade sanctions administered by the Treasury Department's Office of Foreign Assets Control (OFAC) generally prohibit the importation into the United States (including U.S. territories), either directly or indirectly, of most goods, technology, or services (except information and informational materials) from, or which originated from, Burma, Cuba, Iran, Iraq, Libya, North Korea, Sudan or Yugoslavia (Serbia and Montenegro); from foreign persons designated by the Secretary of State as having promoted the proliferation of weapons of mass destruction; named Foreign Terrorist Organizations; designated terrorists and narcotics traffickers; the Taliban, and areas of Afghanistan controlled by the Taliban. Vessels and aircraft under the registry, ownership, or control of sanctions targets may not import merchandise into the United States. The importation of Cuban cigars is generally prohibited. Diamonds may not be imported from Angola without a certificate of origin or other documentation that demonstrates to Customs authorities that they were legally exported with the approval of the Angola Government of Unity and National Reconciliation.

The Office of Foreign Assets Control has amended the Iranian Transactions Regulations, 31 CFR part 560, to authorize the importation into the United States of, and dealings in, certain Iranian-origin foodstuffs and carpets and related transactions. Section 560.534(a) of this final rule authorizes the importation of Iranian-origin foodstuffs intended for human consumption that are classified under chapters 2-23 of the Harmonized Tariff Schedule of the United States (HTS). Items that are classified in chapters 2-23 of the HTS that are not foodstuffs intended for human consumption are not authorized for importation into the United States by this section. This final rule also authorizes the importation into the United States of Iranian-origin carpets and other textile floor coverings and carpets used as wall hangings that are classified under chapter 57 or heading 9706.00.00.60 of the HTS. Items that are classified under heading 9706.00.00.60 ("Antiques of an age exceeding one hundred years/Other") that are not carpets and other textile floor coverings or carpets used as wall hangings are not authorized for importation into the United States by this section.

Import restrictions imposed against sanctions targets vary by program. Contact the Office of Foreign Assets Control at (202) 622-2490 with specific questions or concerns or visit OFAC's website at <www.treas.gov/ofac>.

Biological Materials

Biological materials of public health or veterinary importance (disease organisms and vectors for research and educational purposes) require import permits.

Write to Foreign Quarantine Program, U.S. Public Health Service, Centers for Disease Control, Atlanta, Ga. 30333.

Books, Video Tapes, Computer Programs and Cassettes

Pirated copies of copyrighted articles (unlawfully made reproductions or articles produced without the copyright owner's authorization, e.g., music CDs, toys, clothing with cartoon characters, etc.,) are prohibited from importation into the United States. Pirated copies will be seized and destroyed.

Cultural Artifacts and Cultural Property

Most countries have laws that protect their cultural property (art/artifacts/antiquities; archaeological and ethnological material are also terms that are used.) Such laws include export controls and/or national ownership of cultural property. Even if purchased from a business in the country of origin, or in another country, legal ownership of such artifacts may be in question if brought into the United States. Make certain you have documents such as export permits and receipts, although these do not necessarily confer ownership. While foreign laws may not be enforceable in the U.S., they can cause certain U.S. laws to be invoked. For example, as a general rule, under the U.S. National Stolen Property Act, one cannot have legal title to art/artifacts/antiquities that were stolen, no matter how many times such items may have changed hands. Articles of stolen cultural property (from museums or from religious or secular public monuments) originating in any of the countries party to the 1970 UNESCO Convention may not be imported into the United States.

In addition, U.S. law may restrict importation into the U.S. of specific categories of art/artifacts/antiquities:

- U.S. law restricts the importation of any pre-Columbian monumental and architectural sculpture and murals from Central and South American countries.
- U.S. law specifically restricts the importation of Native American artifacts from Canada; Mayan pre-Columbian archaeological objects from Guatemala; pre-Columbian archaeological objects from El Salvador and Peru; archaeological objects (such as terra-cotta statues) from Mali; Colonial period objects such as paintings and ritual objects from Peru; Byzantine period ritual and ecclesiastic objects (such as icons) from Cyprus; Khmer stone archaeological sculpture from Cambodia.

Importation of items such as those above is permitted only when the items are accompanied by an export permit issued by the country of origin (where such items were first found), or if you came into possession of them before the treaties were signed. Purveyors of such items have been known to offer phony export certificates. As additional U.S. import restrictions may be imposed in response to requests from other countries, it is wise for the prospective purchaser to visit the State Department's cultural property website: <http://e.usia.gov/edu/education/culprop/>. This website also has images representative of the categories of cultural property for which there are specific U.S. import restrictions.

Firearms and Ammunition

Firearms and ammunition are subject to restrictions and import permits. The importation of fully automatic weapons and semi-automatic assault-type weapons is prohibited. Generally, firearms and ammunition acquired abroad may be imported, but only under permit. For complete information, write to the Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, Firearms and Explosives Import Branch, Washington, DC 20226. That agency will furnish permit applications and answer inquiries about the Gun Control Act of 1968.

Firearms and ammunition previously taken out of and returned to the United States by the same person may be released upon presentation to U.S. Customs of adequate proof of prior possession, i.e., bill of sale, household goods inventory showing serial number, or Customs registration forms 4455 or 4457.

Food and Dairy Products

Bakery items and all cured cheeses are admissible. The USDA Animal and Plant Health Inspection Service (APHIS) leaflet, *Travelers' Tips*, provides detailed information on bringing food, plant, and animal products into the United States. Imported foods are also subject to requirements of the Food and Drug Administration (FDA). Foods not approved by the FDA may not be entered into the United States.

Fruits, Plants, Vegetables

Fruits, plants, vegetables, cuttings, seeds, unprocessed plant products and certain endangered species of plants are either prohibited from entering the country or require an import permit. Canned or processed items are admissible.

Gold

Gold coins, medals, and bullion, formerly prohibited, may be brought into the United States. However, copies of gold coins are prohibited if not properly marked, since the importation of counterfeit coins is prohibited.

Meats, Livestock, Poultry

Meats, livestock, poultry, and their by-products, such as pate' and sausage, are either prohibited or restricted from entering the United States, depending upon the animal disease conditions in the country of origin. This includes fresh, frozen, dried, cured, cooked or canned items. Commercially labeled, cooked or canned meats that do not require refrigeration and are hermetically sealed, may be brought into the United States.

Medicine/Narcotics

Narcotics and dangerous drugs are prohibited entry and there are severe penalties if imported. A traveler requiring medications containing habit-forming drugs or narcotics (e.g., cough medicines, tranquilizers, sleeping pills, depressants, stimulants, etc.) should:

- Have all drugs, medicinals, and similar products properly identified.
- Carry only the quantity that an individual having some sort of health problem might normally carry.
- Have either a prescription or written statement from their personal physician that the medicinals are being used under a doctor's direction and are necessary for the traveler's physical well-being while traveling.

Drugs not approved by the Food and Drug Administration may not be imported into the United States.

Money

There is no limitation in terms of total amount of monetary instruments which may be brought into or taken out of the United States. Monetary instruments include U.S. or foreign coins, currency, traveler's checks, money orders, and negotiable instruments or investment securities in bearer form. If you do transport, or cause to be transported, by mail or other means, more than $10,000 in monetary instruments on any occasion into or out of the United States, or if you receive more than that amount, you must file a report (Customs Form 4790) with U.S. Customs (Currency & Foreign Transactions Reporting Act, 31 U.S.C. 1101, et seq.). Failure to do so can result in civil and criminal penalties.

Pets

There are controls, restrictions, and prohibitions on the entry of animals, birds, turtles, wildlife, and endangered species. Cats and dogs must be free of evidence of diseases communicable to man. Vaccination against rabies is not required for cats, or for dogs arriving from rabies-free countries. Personally owned pet birds may be entered (limit of two if of the Psittacine family), but Animal & Plant Health Inspection Service (APHIS) and Public Health Service requirements must be met, including quarantine at any APHIS facility at specified locations, at the owner's expense. Advance reservations are required. Primates, such as monkeys, apes, and similar animals, may not be imported. If you plan to take your pet abroad or import one on your return, obtain a copy of our brochure, *Pets and Wildlife*.

Trademarked Articles

U.S. Customs enforces laws relating to the protection of trademarks and copyrights. Articles that infringe a trademark or copyright, which is use of the protected right without authorization of the trademark or copyright owner, are subject to detention and seizure. Additionally, the importation of articles bearing counterfeit marks may subject an individual to a civil monetary penalty. Articles bearing marks that are confusingly similar to a registered trademark and gray market articles (genuine articles not intended for importation into the United States,) may be subject to detention and seizure.

Passengers arriving into the United States are permitted to import one article, which must accompany the person, bearing a counterfeit, confusingly similar, or restricted gray market trademark, provided that the article is for personal use and not for sale. The arriving passenger may retain one article of each of the above types that accompany the person. If the article imported under the personal exemption provision is sold within one year after the date of importation, the article or its value is subject to forfeiture.

With regard to copyright infringement, articles that are determined to be clearly piratical of a registered copyright are subject to seizure. Articles that are determined to be possibly piratical may be subject to deten-

tion and possible seizure.

The types of articles usually of interest to travelers are:

- Lenses, cameras, binoculars, optical goods.
- Tape recorders, CD players, musical instruments.
- Jewelry, precious metalware.
- Perfumes.
- Watches and clocks.
- Clothing.

Wildlife, Fish, Plants

Wildlife, fish, and plants are subject to certain import and export restrictions, prohibitions, permits or certificates, and quarantine requirements. This includes:

- Wild birds, mammals (including marine mammals,) reptiles, crustaceans, fish, and mollusks.
- Any part or product, such as skins, feathers, eggs.
- Products and articles manufactured from wildlife and fish.

Endangered species of wildlife and plants, including products made from them, may be prohibited from being imported or exported, as appropriate. If you are considering purchasing articles made from wildlife, such as tortoise shell jewelry, leather goods, articles made from whalebone, ivory, skins, or fur, contact the U.S. Fish and Wildlife Service, Department of the Interior, Washington, D.C. 20240, for additional information.

Returning Residents

Duty Exemptions for Household and Personal Effects

You may import furniture, dishes, linens, libraries, artwork and similar household furnishings for your personal use free of duty. To be eligible for duty-free exemption, the articles must have either been available for your use, or used in a household where you were a resident for one year. The year of use does not need to be continuous, nor does it need to be the year immediately before the date of importation. Personal and household effects entitled to duty-free entry need not accompany you to the United States; you may have them shipped to your U.S. address at a later time if you choose. Your shipment of personal and/or household goods must be cleared through Customs at its first port of arrival, unless you have made arrangements with a freight forwarder to have your effects sent in Customs custody in-bond from the port of arrival to a more convenient port of entry for clearance. *(Ask your moving company if they offer this service.)* Customs will not notify you that your goods have arrived. It is essential that the carrier notify you that your goods have arrived in port – otherwise after 15 days, they will be taken to a general order warehouse and may be sold at auction after six months. When you come to Customs to enter your goods, you must complete Customs Form 3299, "Declaration for Free Entry of Unaccompanied Articles," to give to the Customs officer. If you cannot come to the Customs office yourself, you may designate a friend or relative to represent you in Customs matters. You must give that person a letter addressed to "Officer in Charge of Customs" authorizing that individual to represent you as your agent on a one-time basis to clear your shipment through Customs.

Professional Equipment/Tools of Trade

If your professional equipment or tools of trade were acquired abroad, they are not entitled to duty-free consideration unless they were in your possession for one year prior to your return to the United States. If they were in your possession when you moved abroad, and are being

brought back in connection with your return to the U.S. they are exempt from duty.

Liquor, Tobacco

You may bring in one liter of alcoholic beverages, free of duty and internal revenue tax, if you are at least 21 years of age, it is for your own use or for a gift, and it is not in violation of the laws of the state in which you arrive. Alcoholic beverages beyond the one-liter limitation are subject to duty and Internal Revenue tax.

Up to 100 cigars and 200 cigarettes (one carton) may be included in your exemption. Tobacco products of Cuban origin are prohibited unless acquired in Cuba by persons authorized by the State Department to travel to Cuba.

Firearms and Ammunition

Firearms and ammunition previously taken out of, and returned to, the United States by the same person may be released upon presentation to U.S. Customs of adequate proof of prior possession, i.e., bill of sale, household goods inventory showing serial number, Customs Forms 4455 or 4457.

Gifts

Bona fide gifts may be mailed to friends and relatives in the U.S. free of duty and tax as long as the same person does not receive more than $100 (or $200 if from American Samoa, U.S. Virgin Islands, or Guam) in gift shipments per day. If you are bringing gifts with you, the exemption is $400 in merchandise acquired abroad; $600 from Caribbean Basin Economic Recovery Act countries; or $1200 from American Samoa, U.S. Virgin Islands, or Guam. The exemption includes both gifts and other items for personal use. Gifts must be included in the declaration of the donor when he returns to the United States. Gifts are not considered as part of household and personal effects. Alcoholic beverages, cigars, and cigarettes are not included in this exemption from duty.

Gifts that exceed the $100 or $200 retail value will be subject to customs duty based on the entire value of the gift or gifts. There is no exemption.

Government/ Military Personnel

Difference between Government/Military Personnel and Returning Residents

A special provision allows U.S. Government personnel (military and civilian) to enter their personal and household effects without payment of duty and tax when returning from an extended duty assignment overseas, even if those effects have not been in the household for at least a year before importation into the U.S. – as is required for returning residents.

Duty Exemptions for Household and Personal Effects

The classifications, rates of duty, and exemptions from duty, are governed by the Harmonized Tariff Schedule of the United States (HTSUS). Under item 9805.00.50 of the Tariff Schedules, the personal and household effects of any person (military or civilian) employed by the U.S. Government, and returning members of his family who have resided with him at his post or station, may be entered free of duty unless items are restricted, prohibited, or limited – as in the case of liquor and tobacco.

The following groups of people are not entitled to this exemption:

- Employees of private business and commercial organizations working under contract for the U.S. Government.
- Persons under research fellowships granted by the United States Government.
- Peace Corps Volunteers, employees of UNICEF or the Red Cross.
- Persons going abroad under the Fulbright-Hays Act of 1961, or under the Mutual Educational and Cultural Exchange Act of 1961.

Items sent by mail are eligible for duty-free entry if the articles were in the returnee's possession before leaving the duty station. A copy of the Government orders terminating the assignment must accompany the articles in a sealed envelope securely attached to the outer wrap-

per of the parcel. The parcel should also be marked clearly on the outside *Returned Personal Effects-Orders Enclosed.*

Traveling by Military Transport

Articles that accompany you upon your return to the United States on PCS orders should be declared on Customs Form (CF) 6059B, "Customs Declaration," if you travel on a commercial carrier. If you travel on a carrier owned or operated by the U.S. Government, including charter aircraft, you will complete either Department of Defense Form (DD) 1854, "Customs Accompanied Baggage Declaration," or CF 6059B, "Customs Declaration." Be prepared to show Customs a copy of your travel orders.

Unaccompanied Baggage

If you are a Department of Defense (DoD) civilian or military member returning to the U.S. from extended duty overseas, you should complete DD Form 1252, "U.S. Customs Declaration for Personal Property Shipments," to facilitate the entry of your unaccompanied baggage and/or household goods into the United States. A copy of your PCS orders, terminating your assignment to extended duty abroad, should accompany DD Form 1252. This form is also used by a DoD sponsored or directed individual or employee of a nonappropriated fund agency that is an integral part of the military services. All other Government employees should complete CF 3299, "Declaration for Free Entry of Unaccompanied Articles," and attach a copy to their orders. The documents are presented to Customs for clearance and are retained with the manifest.

By completing these declarations you certify that the shipment consists of personal and household effects that were in your personal possession while abroad, and that the articles are not imported for another person or intended for sale.

Employees completing CF 3299 must list restricted articles (e.g., trademarked items, firearms), and goods not subject to their exemption (e.g., excess liquor, articles carried for other persons) on the declaration and show the actual prices paid. All shipments of unaccompanied baggage will be cleared by Customs upon arrival in the United States.

Automobiles

A conforming foreign-made automobile may be included as part of your personal effects. However, an automobile purchased abroad and sent home before your Government orders are issued, or a car purchased and not in your possession before you leave (merely ordered but not delivered to you), will not be entitled to free entry as a personal or household effect under 9805.00.50. The vehicle would be subject to customs duty at the following rates:

- Autos 2.5%
- Trucks 25%
- Motorcycles, mopeds
  - up to 700 cc . . . . . Free
  - 700 to 970 cc 2.4%
  - over 970 cc . . . . . Free
- Trailers . . . . . Free

Duty rates are based on the market value of the vehicle and those rates are subject to change on an annual basis.

Liquor, Tobacco

In addition to the limitations stated on page X, active duty U.S. Government and military personnel who are returning with liquor are exempt from the age requirement. However, family members of the Government or military employee must be 21 years old or older.

Firearms and Ammunition

Military members (under certain conditions) may import up to three non-automatic long guns (rifles or shotguns) and 1,000 rounds of ammunition without having to present an approved firearm import permit to U.S. Customs. Surplus military firearms of any description are prohibited entry. The government will not ship, or pay for the shipping of ammunition. The employee will have to arrange and pay for shipping.

The Department of Defense and the U.S. Postal Service prohibit acceptance by military post offices of war trophy firearms, ammunition, and handguns for shipment through an APO or FPO of the military postal system.

Nonresidents/ First-Time Immigrants

Difference between Nonresidents/First-Time Immigrants and Returning Residents

Requirements for the importation of alcohol, tobacco, automobiles and gifts by nonresidents/first-time immigrants are different than those for returning residents. Please see the following sections for specific details.

Duty Exemptions for Household and Personnel Effects

You may import furniture, dishes, linens, libraries, artwork and similar household furnishings for your personal use free of duty. To be eligible for duty-free exemption, the articles must have either been available for your use or used in a household where you were a resident for one year. The year of use does not need to be continuous, nor does it need to be the year immediately before the date of importation. Personal and household effects entitled to duty-free entry need not accompany you to the United States; you may have them shipped to your U.S. address at a later time if you choose. Your shipment of personal and/or household goods must be cleared through Customs at its first port of arrival, unless you have made arrangements with a freight forwarder to have your effects sent in Customs custody in-bond from the port of arrival to a more convenient port of entry for clearance. *(Ask your moving company if they offer this service.)*

Household effects from the country where these effects were used, and meeting the above criteria, may be entered into the United States duty-free within 10 years after your initial arrival in the United States as a legal resident.

Personal effects may be shipped or mailed to you at a later date. The package should be marked *Used Personal Effects* and must have been in your possession prior to your entry into the United States. Anything included in the package that is new may be dutiable.

Professional Equipment

A person emigrating to the United States may enter professional books, implements, instruments and tools of trade, occupation or employment free of duty if the articles were owned and used abroad. These items do not need to have been in your possession for one year prior to importation, but they must be imported for your use and not for sale. Theatrical scenery, properties, or apparel and articles for use in any manufacturing establishment are not eligible for this exemption.

Automobiles

Nonresidents/First-time immigrants may temporarily import a vehicle duty-free for personal use if the vehicle is imported in connection with the owner's arrival. Vehicles do not need to accompany the owner, but should arrive in the U.S. at approximately the same time, at least within a few weeks. If a delay of more than a few weeks should occur, the importer must prove that the delay was justified. Vehicles are defined as an automobile, trailer, airplane, motorcycle, boat or similar vehicle. Vehicles that don't conform to U.S. safety and emission standards must be exported within one year and may not be sold in the United States. *There is no exemption or extension of the export requirement.* Conforming vehicles imported under the duty-free exemption are dutiable if sold within one year of importation. Duty must be paid at the most conveniently located Customs office before the sale is completed. Conforming vehicles so imported may remain in the U.S. indefinitely once a formal entry is made for EPA purposes.

Foreign-made vehicles not in your possession before you leave your foreign residence, and imported into the U.S., whether new or used, (i.e., ordered for direct delivery to your U.S. residence, either for personal use or for sale) are generally dutiable at the following rates:

- Autos 2.5%
- Trucks 25%
- Motorcycles, mopeds
  - up to 700 cc ..... Free
  - 700 to 970 cc 2.4%
  - over 970 cc ..... Free
- Trailers ..... Free

Duty rates are based on the market value of the vehicle and those rates are subject to change on an annual basis.

Liquor, Tobacco

Nonresidents who are at least 21 years old may bring in, free of duty and internal revenue tax, up to one liter of alcoholic beverage – beer, wine, liquor – for personal use. Quantities above the one-liter limitation are subject to duty and internal revenue tax.

You may also include in your personal exemption not more than 200 cigarettes (one carton) or 50 cigars or two kilograms (4.4 lbs.) of smoking tobacco, or proportional amounts of each. Cigars of Cuban origin are prohibited.

Firearms and Ammunition

Firearms and ammunition are subject to restrictions and import permits. The importation of fully automatic weapons and semi-automatic assault-type weapons is prohibited. Generally, firearms and ammunition acquired abroad may be imported, but only under permit. For complete information, write to the Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, Firearms and Explosives Import Branch, Washington, DC 20226. That agency will furnish permit applications and answer inquiries about the Gun Control Act of 1968.

Gifts

Nonresidents are allowed up to $100 (or $200 if from American Samoa, U.S. Virgin Islands, or Guam) worth of merchandise, free of duty and internal revenue tax, as gifts for other people. These gifts must be included in your declaration and must accompany you. Gifts are not considered as part of household and personal effects.

Nonresidents can include cigars in their $100 gift exemption, but may not include cigarettes or alcohol. Gifts originating from countries currently under sanctions with the U.S. (See Prohibited and Restricted Importation's section on page 12) may not be eligible for the $100 gift exemption (Example: Iraq). To ensure that gifts are eligible for the $100 exemption, questions should be referred to the Office of Foreign Assets Control at 202/622-2480.

Part-Time Residents

Part-time residents are usually students attending school in one country and spending the rest of the year in another, "snowbirds" (seasonal residents), or residents who maintain a household in a foreign country as well as one in the United States. If you are a part-time resident, any goods you wish to import into your U.S. residence must have been in your foreign residence for at least one year prior to their importation into the U.S. to qualify for duty-free importation. Since part-time residents are either returning residents or nonresidents, please see the requirements for returning residents starting on page 1 and for nonresidents starting on page 2.