



RETURNING RESIDENTS

Household effects and tools of trade or occupation which you take out of the United States are duty free at the time you return if properly declared and entered.

All furniture, carpets, paintings, tableware, linens, and similar household furnishings acquired abroad may be imported free of duty, if:

- They are not imported for another person or for sale.
- They have been used abroad by you for at least one year or were available for use in a household in which you were a resident member for one year. This privilege does not include articles placed in storage outside the home. The year of use need not be continuous nor does it need to be the year immediately preceding the date of importation. Shipping time may not be included when you compute the "one year of use."

Items such as wearing apparel, jewelry, photograph equipment, tape recorders, stereo components, and vehicles are considered personal articles and cannot be passed free of duty as household effects, although the duty rate on them will be assessed on a devalued basis according to age of the item.

Articles imported in excess of your Customs exemption will be subject to duty unless the items are entitled to free entry or prohibited.

The inspector will place the items having the highest rate of duty under your exemption, and duty will be assessed on the lower-rated items.

After deducting your exemptions and the value of any articles duty free, a flat 10 percent rate of duty will be applied to the next \$1,000 worth (fair retail value) of merchandise. Any dollar amount of an article or articles over \$1,000 will be dutiable at the various rates of duty applicable to the articles.

Articles to which the flat rate of duty is applied must be for your personal use or for use as gifts. You cannot receive this flat-rate provision more than once every 30 days, excluding the day of your last arrival.

There are special flat rates of duty for articles made in and acquired in either Canada or Mexico.

The flat rate of duty is 5% for articles purchased in the U.S. Virgin Islands, American Samoa, or Guam, whether the articles accompany you or are shipped.

Example: You acquire goods valued at \$2,500 from:

U.S. insular possessions:

Total Declared Value:	\$2,500
Personal Exemption up to:	\$1,200
Flat duty rate at 5%:	next \$1,000

Various rates of duty: remaining \$300

Caribbean Basin Economic Recovery Act:

Total Declared Value: \$2,500
Personal exemption (free of duty) up to: \$ 600
Flat duty rate at 10%: next \$1,000
Various rates of duty: remaining \$ 900

Other countries or locations:

Total Declared Value: \$2,500
Personal exemption (free of duty) up to: \$ 400
Flat duty rate at 10%: next \$1,000
Various rates of duty: remaining \$1,100

The flat rate of duty will apply to any articles which are dutiable and cannot be included in your personal exemption, even if you have not exceeded the dollar amount of your exemption.

Example: you are returning from Europe with \$200 worth of articles which includes 2 liters of liquor. One liter will be free of duty under your exemption, the other dutiable at 10%, plus any Internal Revenue Tax.

Members of a family residing in one household traveling together on their return to the U.S. will group articles for application of the flat duty rate, no matter which family member may be the owner of the articles.

Rates of duty on imported goods are provided for in the Harmonized Tariff Schedule of the United States. There are two duty rates for each item, known as "column 1" and "column 2." Column 1 rates vary from free (prism binoculars, books, antiques) to 34.6% (man-made fiber wearing apparel) and are applicable to most favored nations. Column 2 rates are higher and apply to products from the following countries:

Afghanistan North Korea
Cuba Laos

Note: The tariff duty status accorded these countries is subject to change. Please check with Customs for updated information.

Products of the above-listed column 2 countries are dutiable at the column 2 rates of duty, even if purchased in or sent from another country. Example: A crystal vase made in Laos and purchased in Switzerland would be dutiable at the column 2 rate. If the article accompanies you, however, it may be entered under your duty-free personal exemption or the flat rate of duty allowance.

Payment of duty, required at the time of your arrival on articles accompanying you, may be made by any of the following ways:

- U.S. currency (foreign currency is not acceptable).
- 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."

- Government check, money orders or travelers checks are acceptable if they do not exceed the duty amount by more than \$50. (Second endorsements are not acceptable. Identification must be presented; e.g. traveler's passport or driver's license.)
- In some locations you may pay duty with credit cards from Mastercard or VISA.

Goods covered by an ATA Carnet: Residents returning to the U.S. with goods covered by an [ATA Carnet](#) are reminded to report to a Customs inspector upon their arrival. The inspector will examine the covered goods against the carnet and certify the appropriate reimportation counterfoil and voucher. The carnet will serve as the Customs control registration document and no entry or payment of duty will be necessary as long as the goods qualify as U.S. goods returned and are being brought back into the United States within the validity period of the carnet. (See Customs pamphlet "ATA Carnet").

Prohibited & Restricted Articles

Because Customs inspectors are stationed at ports of entry and along our land and sea borders, they are often called upon to enforce laws and requirements of other Government agencies. This is done to protect community health, preserve domestic plant and animal life, and for other reasons.

Certain articles considered injurious or detrimental to the general welfare of the United States are prohibited entry by law. Among these are: lottery tickets, narcotics and dangerous drugs, obscene articles and publications, seditious and treasonable materials, hazardous articles (e.g., fireworks, dangerous toys, toxic or poisonous substances), and switchblade knives (however, a one-armed person may import a switchblade knife for personal use, if the blade is 3 inches in length or less.)

Other items must meet special requirements before they can be released. You will be given a receipt for any articles retained by Customs.

Artifacts/Cultural Property (Objects/Artifacts)

U.S. law prohibits the importation of pre-Columbian monumental and architectural sculpture and murals from certain countries in Central and South America without proper export permits. These importations are restricted no matter where the artifacts are shipped from, be it the country of origin or elsewhere.

Federal law and international treaties prohibit the importation of any articles of stolen cultural property from museums, religious, or secular public monuments. Would-be buyers of such property should be aware that, unlike purchases of customary tourist merchandise, purchases of cultural objects do not confer ownership should such an object be found to be stolen. Imports of certain archeological and ethnographic material (e.g., masks or textiles) from Bolivia, El Salvador, Guatemala, Peru, and Mali are restricted and require export certificates from the country of origin. Purveyors of such merchandise have been known to offer phony export certificates, and again, prospective buyers should be aware that Customs inspectors are expert at spotting fraudulent export certificates that accompany cultural property. Additional restrictions are expected to be imposed on material from countries in Europe, Asia, Africa, and Central America. These restrictions are aimed at providing international access to cultural objects to all members of the public for legitimate scientific, cultural, and educational purposes. For more information, contact the [United States Information Agency](#), Washington, D.C., (202) 619-6612.

Automobiles

Automobiles imported into the United States must conform to Environmental Protection Agency (EPA) emission requirements and [Department of Transportation \(DOT\)](#) safety, bumper and theft prevention standards. See Customs pamphlets "[Importing a Car](#)" and "[Pleasure Boats](#)".

Almost all automobiles purchased overseas do not comply with U.S. standards and will require modification. Vehicles imported conditionally for modification to U.S. specifications, and not modified, or are not modified acceptably, must either be exported or destroyed under Customs supervision.

Also, vehicles that were originally manufactured to meet EPA emission requirements may, depending upon what countries the car was driven in, be subject to additional EPA requirements or require a bond upon entry. You are advised to call the EPA for further assistance.

Information on importing vehicles may be obtained from the Environmental Protection Agency, Attn: 6405J, Washington, D.C. 20460, telephone (202) 233-9660, and the Department of Transportation, Office of Vehicle Safety Compliance (NEF 32), Washington, D.C. 20590. Copies of the Customs pamphlet Importing a Car and EPA's Automotive Imports Fact Manual may be obtained by writing, respectively, the U.S. Customs Service, P.O. Box 7407, Washington, D.C. 20044, or the Environmental Protection Agency, Washington, D.C. 20460.

Biological Materials

Biological materials of public health or veterinary importance (disease organisms and vectors for research and educational purposes) require import permits. Write to the Foreign Quarantine Program, U.S. Public Health Service, [Center for Disease Control](#), Atlanta, GA 30333.

Books, Video Tapes, Computer Programs & Cassettes

Pirated copies of copyrighted articles - unlawfully made articles produced without the authorization of the copyright owner - are prohibited from importation into the United States. Pirated copies may be seized and destroyed.

Trademarked Articles

Foreign-made trademarked articles may be limited as to the quantity which may be brought into the United States if the registered trademark has been recorded with Customs by an American trademark owner.

The types of articles usually of interest to tourists are 1) lenses, cameras, binoculars, optical goods; 2) tape recorders, musical instruments; 3) jewelry, precious metalware; 4) perfumes; 5) watches, clocks.

Persons arriving in the United States with a trademarked article are allowed an exemption, usually one article of a type bearing a protected trademark. An exempted trademark article must accompany you, and you can claim this exemption for the same type of article only once each 30 days. The article must be for your personal use and not for sale. If an exempted article is sold within one year following importation, the article or its value is subject to forfeiture.

If the trademark owner allows a quantity in excess of the aforementioned exemption for its particular trademarked article, the total of those trademarked articles authorized may be entered.

Articles bearing counterfeit trademarks, if the amount of such articles exceeds the traveler's personal exemption, are subject to seizure and forfeiture.

Ceramic Tableware

Some ceramic tableware sold abroad contains dangerous levels of lead in the glaze that can leach into certain foods and beverages served in them. The [Food and Drug Administration](#) recommends that ceramic tableware, especially when purchased in Mexico, China, Hong Kong or India, be tested for lead release on your return or be used for decorative purposes only.

Drug Paraphernalia

The importation, exportation, manufacture, sale, and transportation of drug paraphernalia are prohibited. Persons convicted of these offenses are subject to fines and imprisonment. As importations contrary to law, drug paraphernalia may be seized by U.S. Customs.

Firearms & Ammunition

Firearms and ammunition are subject to restrictions and import permits approved by the [Bureau of Alcohol, Tobacco and Firearms \(ATF\)](#). Applications to import may be made only by or through a licensed importer, dealer, or manufacturer. Weapons, ammunition, or other devices prohibited by the National Firearms Act will not be admitted into the United States unless specifically authorized by ATF.

No import permit is required when it is proven that the firearms or ammunition were previously taken out of the United States by the person who is returning with such firearms or ammunition. To facilitate reentry, persons may have them registered before departing from the United States at any Customs office or ATF field office. Exports are subject to the export licensing requirements of the [Office of Defense Trade Controls](#), Department of State, Washington, D.C. 20520, (703) 875-6644.

For further information on imports, contact the Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, Washington, D.C. 20226, (202) 927-8320.

Residents of the United States carrying firearms or ammunition with them to other countries should consult in advance the Customs officials or the respective embassies of those countries as to their regulations.

Fish & Wildlife

Fish and wildlife 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 and invertebrates.
- Any part or product, such as skins, feathers, eggs.
- Products and articles manufactured from wildlife and fish.

Endangered species of wildlife and products made from them are generally prohibited from being imported or exported. All ivory and ivory products made from elephant or marine mammal ivory

are also generally prohibited from being imported. Antiques containing wildlife parts may be imported if accompanied by documentation proving that they are at least 100 years old. (Certain other requirements for antiques may apply.) If you contemplate purchasing articles made from wildlife, such as tortoise shell jewelry, leather goods, or other articles made from whalebone, ivory, skins, or fur, please contact - before you go - the U.S. Fish and Wildlife Service, Division of Law Enforcement, P.O. Box 3247, Arlington, VA 22203-3247. Information on the limit for migratory game birds for import and export can also be obtained from this office. Ask for their pamphlet "[Facts About Federal Wildlife Laws.](#)"

If you plan to import fish or wildlife, or any product, article or part, check with Customs or the Fish and Wildlife Service first, as only certain [ports](#) are designated to handle these entries. Additional information is contained in our leaflet "[Pets and Wildlife](#)", U.S. Customs.

Federal regulations do not authorize the importation of any wildlife or fish into any state of the United States if the state's laws or regulations are more restrictive than any applicable Federal treatment. Wild animals taken, killed, sold, possessed, or exported to the United States in violation of any foreign laws are not allowed entry into the United States.

Hunting Trophies

If you plan to import a hunting trophy or game, check with the Fish and Wildlife Service first. Such items generally require a Fish and Wildlife license and only certain [ports](#) are designated to handle these entries. Trophies may also be subject to an inspection by APHIS for sanitary purposes. General guidelines for importing trophies may be found in their publication: "[Traveler's Tips.](#)"

Warning: There are many different regulations governing the importation of animals and animal parts. Failure to comply could result in extensive and expensive delays in clearing your trophy through Customs.

In addition, federal regulations do not authorize the importation of any wildlife or fish into any state of the United States if the state's laws or regulations are more restrictive than any applicable Federal treatment. Wild animals taken, killed, sold, possessed, or exported to the United States in violation of any foreign laws are not allowed entry into the United States.

Food Products

Bakery items and all cured cheeses are admissible. The USDA Animal and Plant Health Inspection Service leaflet, "[Traveler's 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](#).

Fruits & Vegetables

Most fruits and vegetables are either prohibited from entering the country or require an import permit. Every fruit or vegetable must be declared to the Customs officer and must be presented for inspection, no matter how free of pests it appears to be. Most canned or processed items are admissible.

Applications for import permits or requests for information should be addressed to Quarantines, [USDA-APHIS-PPQ](#), Federal Bldg., Hyattsville, Md. 20782, or call (301) 734-8645.

Meats, Livestock, Poultry

Meats, livestock, poultry, and their by-products (such as ham, frankfurters, sausage, pate), are either prohibited or restricted from entering the United States, depending on the animal disease condition in country of origin. Fresh meat is generally prohibited from most countries. Canned

meat is permitted if the inspector can determine that it is commercially canned, cooked in the container, hermetically sealed, and can be kept without refrigeration. Other canned, cured, or dried meat is severely restricted from most countries.

You should contact [USDA-APHIS-VS](#), Federal Building, 6506 Belcrest Road, Hyattsville, Maryland 20782, for detailed requirements or call (301) 734-7830.

Plants

Plants, cuttings, seeds, unprocessed plant products and certain endangered species either require an import permit or are prohibited from entering the United States. Endangered or threatened species of plants and plant products, if importation is not prohibited, will require an export permit from the country of origin. Every single plant or plant product must be declared to the Customs officer and must be presented for inspection, no matter how free of pests it appears to be. Applications for import permits or requests for information should be addressed to: Quarantines, [USDA-APHIS-PPQ](#), Federal Building, Room 632, 6505 Belcrest Road, Hyattsville, Md. 20782, (301) 734-8645.

Gold

Gold coins, medals, and bullion, formerly prohibited, may be brought into the United States. However, under regulations administered by the Office of Foreign Assets Control, such items originating in or brought from Cuba, Iran, Iraq, Libya, and North Korea are prohibited entry. Copies of gold coins are prohibited if not properly marked by country of issuance.

Medicine/Narcotics

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

- Have all drugs, medicinals and similar products properly identified;
- Carry only such quantity as might normally be carried by an individual having some sort of health problem;
- Have either a prescription or written statement from your personal physician that the medicinals are being used under a doctor's direction and are necessary for your physical well-being while traveling.
- [Guideline for Carrying Prescription Medicines/Drugs](#)

Warning

The [Food and Drug Administration](#) prohibits the importation, by mail or in person, of fraudulent prescription and non-prescription drugs and medical devices. These may include unorthodox "cures" for medical conditions including cancer, AIDS, and multiple sclerosis. While these drugs and devices may be completely legal elsewhere, they may not have been approved for use in the United States, even under a prescription issued by a foreign physician. They may not legally enter the United States and may be confiscated.

For additional information, contact your nearest FDA office or write:

Food and Drug Administration
Division of Import Operations and Policy

Room 12-8 (HFC-170)
5600 Fishers Lane
Rockville, MD 20857

Merchandise from Embargoed Countries

The importation of goods from the following countries is generally prohibited under regulations administered by the [Office of Foreign Assets Control](#): Cuba, North Korea, Libya, Iraq and Iran.

These restrictions do not apply to informational materials such as pamphlets, books, tapes, films or recordings.

Specific licenses from the Office of Foreign Assets Control are required to bring prohibited merchandise into the United States, but they are rarely granted. Foreign visitors to the United States may be permitted to bring in small articles for personal use as accompanied baggage, depending upon the goods' country of origin.

Travelers should be aware of certain travel restrictions that may apply to these countries. Because of the strict enforcement of these prohibitions, those anticipating foreign travel to any of the countries listed above would do well to write in advance to the Office of Foreign Assets Control, Department of the Treasury, Washington, D.C. 20220, U.S.A.

Money/Monetary Instruments

There is no limit on the total amount of monetary instruments which may be brought into or taken out of the United States nor is it illegal to do so. However, if you transport or cause to be transported (including 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 comply can result in civil, criminal and/or forfeiture penalties. Monetary instruments include U.S. or foreign coin in current circulation, currency, travelers checks in any form, money orders, and negotiable instruments or investment securities in bearer form.

Pets

There are controls, restrictions, and prohibitions on entry of animals, birds, turtles, wildlife, and endangered species.

- **Cats** must be free of evidence of diseases communicable to man when examined at the port of entry. If the animal is not in apparent good health, further examination by a licensed veterinarian may be required at the expense of the owner.
- **Dogs** must be free of evidence of diseases communicable to man. Dogs, except those less than 3 months of age, must be vaccinated against rabies not less than 30 days prior to arrival. A valid rabies vaccination certificate must accompany the animal. This certificate should identify the animal, specify the date of vaccination, date of expiration, and bear the signature of a licensed veterinarian. If no date of expiration is specified, the certificate is acceptable if the date of vaccination is no more than 12 months before the date of arrival. Vaccination against rabies is not required for dogs arriving from rabies-free countries.

- **Personally-owned pet birds** may be entered (limit of two if of the psittacine family), but [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.
- **Non-human 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 leaflet, "[Pets and Wildlife](#)", U.S. Customs.

You should check with state, county and municipal authorities about any restrictions and prohibitions they may have before importing a pet.

Textiles

Textile and apparel items which accompany you and which you have acquired abroad for personal use or as gifts are generally not subject to quantitative restrictions. However, unaccompanied textile and apparel items may be subject to certain quantitative restrictions (quotas) which require a document called a "visa" or "export license" or exempt certificate as appropriate from the country of production. Check with Customs before you depart on your trip.

Customs Pointers

Traveling Back & Forth Across the Border

After you have crossed the United States boundary at one point and you swing back into the United States to travel to another point in the foreign country, you run the risk of losing your Customs exemption unless you meet certain requirements. If you make a "swing back," don't risk your exemptions - ask the nearest Customs officer about these requirements.

Duty-Free Shopping

Articles bought in "duty-free" shops in foreign countries are subject to U.S. Customs duty and restrictions but may be included in your personal exemption.

Articles purchased in U.S. "duty-free" shops are subject to U.S. Customs duty if reentered into the United States. Example: Liquor bought in a "duty-free" shop before entering Canada and brought back into the United States may be subject to duty and Internal Revenue Tax.

Note: Many travelers are confused by the term "duty-free" as it relates to shops. Articles sold in duty-free shops are free of duty and taxes only for the country in which that shop is located. Articles sold in duty-free shops are intended for export and are not to be returned to the country of purchase. So if your purchases exceed your personal exemption, that item may be subject to duty. Articles acquired in a U.S. duty-free shop before you left the United States, may be included in your exemption.

Keep Your Sales Slips

You will find your sales slips, invoices, or other evidence of purchase not only helpful when making out your declaration, but necessary if you have unaccompanied articles being sent from the U.S. Virgin Islands, American Samoa, Guam or any of the Caribbean Basin Countries.

Packing Your Baggage

Pack your baggage in a manner that will make inspection easy. Do your best to pack separately the articles you have acquired abroad. When the Customs officer asks you to open your luggage or the trunk of your car, please do so without hesitation.

Photographic Film

All imported photographic film that accompanies a traveler, if not for commercial purposes, may be released without examination by Customs unless there is reason to believe it contains objectionable matter.

Films prohibited from entry are those that contain obscene matter, advocate treason or insurrection against the United States, advocate forcible resistance to any law of the United States, or films that threaten the life of or infliction of bodily harm upon any person in the United States.

Developed or undeveloped U.S. film exposed abroad (except motion-picture film to be used for commercial purposes) may enter free of duty and need not be included in your Customs exemption.

Foreign film purchased abroad and prints made abroad are dutiable but may be included in your Customs exemption.

Procedures for Shipping Goods to the U.S.

Merchandise acquired abroad may be sent home by you or by the store where purchased. As these items do not accompany you on your return, they cannot be included in your Customs exemption and are subject to duty when received in the United States. Duty cannot be prepaid. There are, however, special procedures to follow for merchandise acquired in and sent from the U.S. Virgin Islands, American Samoa, Guam or Caribbean Basin countries.

All incoming shipments must be cleared through U.S. Customs. Customs employees cannot, by law, perform entry tasks for the importing public, but they will advise and give information to importers about Customs requirements.

Customs collects duty (if any) as provided in the tariff schedule, certain Internal Revenue taxes and sometimes, a user fee. Any other charges paid on import shipments are for handling by freight forwarders, commercial brokers, or for other delivery services. Some carriers may add other clearance charges that have nothing to do with Customs duties.

Note: Customs brokers are not U.S. Customs employees. Brokers' fees are based on the amount of work done, not on the value of the personal effects or tourist purchases you shipped. The fee may seem excessive to you in relation to the value of the shipment. The most cost-effective thing to do is to take your purchases with you if at all possible.



Mail Shipments (including parcel post) are generally cost-efficient. Parcels must meet the mail requirements of the exporting country as to weight, size, or measurement.

The U.S. Postal Service sends all incoming foreign mail shipments to Customs for examination. Packages free of Customs duty are returned to the Postal Service for delivery to you by your home post office without additional postage, handling costs, or other fees.

For packages containing dutiable articles, the Customs officer will attach a mail entry showing the amount of duty to be paid and return the parcel to the Postal Service. The duty and a \$5 processing fee on dutiable packages will be assessed. In addition, the U.S. Postal Service charges a handling fee on the package when delivered.

Formal entry may be required for some shipments (certain textiles, wearing apparel, and small leather goods) regardless of value. Customs employees cannot prepare this type of entry for you. Only you or a licensed Customs broker may prepare a formal entry.

If you pay the duty on a package but feel that the duty was not correct, you may file a protest. This protest can be acted on only by the Customs office that issued the mail entry receipt - Customs Form 3419A - attached to your package. Send a copy of this form with your protest letter to the Customs office at the location and address shown on the left side of the form. That office will review the duty assessment based on the information furnished in your letter and, if appropriate, authorize a refund.

Another procedure would be to not accept the parcel. You would then have to provide, within five days, a written statement of your objections to the Postmaster where the parcel is being held. Your letter will be forwarded to the issuing Customs office. The shipment will be detained at the post office until a reply from Customs is received.

Express shipments may be sent to the United States from anywhere in the world. The express company usually provides or arranges for Customs clearance of the merchandise for you. A fee is charged for this service.

Freight shipments, whether or not they are free of duty at the time of importation, must clear Customs at the first port of arrival into the United States, or, if you choose, the merchandise may be forwarded in Customs custody (in bond) from the port of arrival to another Customs port of entry for Customs clearance.

All arrangements for Customs clearance and forwarding in bond must be made by you or someone you designate to act for you. Frequently, a freight forwarder in a foreign country will handle all the necessary arrangements, including the clearance through Customs in the United States by a Customs broker. A fee is charged for this service. This fee is not a Customs charge. If a foreign seller consigns a shipment to a broker or agent in the United States, the freight charge is usually paid only to the first port of arrival in the United States. This means there will be additional inland transportation or freight forwarding charges, brokers' fees, insurance, and other items.

An individual may also effect the Customs clearance of a single, noncommercial shipment not requiring formal entry for you, if it is not possible for you to personally secure the release of the goods. You must authorize and empower the individual in writing to execute the Customs declaration and the entry for you as your unpaid agent. The written authority provided to the individual should be addressed to the "Officer in Charge of Customs" at the port of entry.

Unaccompanied tourist purchases acquired in and sent directly from the U.S. Virgin Islands, American Samoa, Guam, or a Caribbean Basin country, may be entered, if properly declared and processed, as follows:

- Up to \$1200 free of duty under your personal exemption if from an insular possession; \$600 if from a Caribbean Basin country. Remember that if up to \$400 of this amount was acquired elsewhere than these countries, those articles must accompany you at the time of your return in order to claim duty-free entry under your personal exemption.
- An additional \$1,000 worth of articles, dutiable at a flat five percent rate if from an insular possession, or various percentage rates found in the Harmonized Tariff Schedules of the United States (based on the fair retail value in the country where purchased) if the merchandise is from a Caribbean Basin country.
- Any amount over the above, dutiable at various rates of duty.

The procedure outlined below must be followed:

Step 1. You will: a) list all articles acquired abroad on your Customs declaration (Customs Form 6059B) except those sent under the \$100 or the \$200 bona fide gift provision to friends, relatives, and business associates, etc. in the U.S.; b) indicate which articles are unaccompanied; c) fill out a Declaration of Unaccompanied Articles (Customs Form 255) for each package or container to be sent. This form may be obtained when you clear Customs if it was not available where you made your purchase.

Step 2. At the time of your return, Customs will: a) collect duty and tax if owed on goods accompanying you; b) verify your unaccompanied articles against sales slips, invoices, etc.; c) validate Form 255 as to whether goods are free of duty under your personal exemption or subject to a flat rate of duty. Two copies of the three-part form will be returned to you.

Step 3. You will return the yellow copy of the form to the shopkeeper (or vendor) holding your purchase and keep the other copy for your records. You are responsible for advising the shopkeeper at the time you make your purchase that your package is not to be sent until this form is received.

Step 4. The shopkeeper will place the form in an envelope and attach the envelope securely to the outside of the package or container, which must be clearly marked "Unaccompanied Tourist Purchase." **Please note that a form must be placed on each box or container.** This is the most important step to be followed in order for you to receive the benefits allowed under this procedure.

Step 5. The Postal Service will deliver the package, if sent by mail, to you after Customs clearance. Any duty owed will be collected by the Postal Service plus a postal handling fee; or

You will be notified by the carrier as to the arrival of your shipment, at which time you will go to the Customs office that has processed your shipment and make entry. Any duty or tax owed will be paid at that time. You may employ a Customs broker to do this for you. A fee will be charged by the broker.

Storage Charges

Freight and express packages delivered before you return (without prior arrangements for acceptance) will be placed in storage by Customs after five days, at the expense and risk of the owner. If not claimed within six months, the items will be sold.

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

State "Use Tax"

Merchandise purchased abroad and brought back may be subject to a "use tax" in a number of states. The use tax on these purchases is assessed by states using information from Customs declarations completed by returning travelers at ports of entry. The use-tax rate is usually the same as the sales-tax rate in the traveler's county of residence.

For Further Information

Every effort has been made to indicate essential requirements; however, all regulations of Customs and other agencies cannot be covered in full.

Customs offices will be glad to advise you of any changes in regulations which may have occurred since publication of this leaflet. Please consult your local telephone directory under "U.S. Government, Department of the Treasury, U.S. Customs Service," for a telephone number of the nearest Customs office.

Complaints

Should your contact with Customs be less than favorable, the Customs Service is interested in hearing about it. Complaints of rude treatment may be reported to a Customs supervisor at your port of entry, a Passenger Service Representative (PSR), if available, or the appropriate Customs Port Director. Allegations of criminal or serious misconduct may be reported to the Office of Internal Affairs hotline at 1-800-232-5378.

Passenger Service Representative Program

[Passenger Service Representatives \(PSRs\)](#) are [located](#) at most major international airports. The program is another example of Customs' commitment to quality service by providing personalized service to the airlines, travel agents, and the traveling public. They:

- Answer questions and distribute information regarding Customs regulations and procedures;
- Address passengers' concerns or complaints;
- Provide speakers to groups related to the travel industry and to members of service organizations; and,
- Represent Customs at travel fairs.

Passports/Other Country Info

Frequently, We Are Asked Questions which are not Customs matters. If you want to know about...

Immigration. The Immigration and Naturalization Service (INS) is responsible for the movement of people in and out of the United States. Please contact the Department of Justice, INS, for questions concerning resident alien and non-resident visa and passport information.

Passports. Contact the [Passport Agency](#) nearest you at the following ZIP Codes: Boston 02222-0123; Chicago 60604-1564; Honolulu 96850, Houston 77002-4874; Los Angeles 90024-3614, Miami 33130-1680; New Orleans 70113-1931; New York 10111-0031; Philadelphia 19106-1684; San Francisco 94105-2773; Seattle 98174-1091; Stamford, CT 06901-2767; Washington, D.C. 20524-0002. Some Clerks of Court and Postal Clerks also accept passport applications.

Baggage Allowance. Ask the airline or steamship line you are traveling on about this.

Currency of Other Nations. Your local bank can be of assistance.

Foreign Countries. For information about the country you will visit or about what articles may be taken into that country, contact the appropriate [Embassy](#), consular office, or tourist information office.