

**Declaration by Foreign Shipper/Exporter**

**Goods Returned to the USA**

I \_\_\_\_\_ DECLARE THAT THE ARTICLES HEREIN SPECIFIED,

\_\_\_\_\_

\_\_\_\_\_

TO THE BEST OF MY KNOWLEDGE AND BELIEF, WERE EXPORTED FROM THE  
UNITED STATES, FROM THE PORT OF \_\_\_\_\_ ON

OR ABOUT \_\_\_\_\_, 20 \_\_\_\_\_; THAT THEY WERE EXPORTED

FOR THE PURPOSE OF: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_;

THAT THEY ARE RETURNED, WITHOUT HAVING BEEN ADVANCED IN VALUE, OR  
IMPROVED IN CONDITION, BY ANY PROCESS OF MANUFACTURE OR OTHER MEANS.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Company Name & Address)

\_\_\_\_\_  
(Name & Capacity)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Phone number & Email address)



CSMS# 17-000046 - Requirements for Subheading 9801.00.10 - U.S. and Foreign Goods Returned

SUBJECT:Requirements for Subheading 9801.00.10 - U.S. and Foreign Goods Returned

The intention of this CSMS is to provide information concerning the documents that may be requested when reviewing duty free claims under subheading 9801.00.10.

#### Background

On April 25, 2016, a change to the Harmonized Tariff Schedule of the United States (HTSUS) Chapter 98 - U.S. goods returned - went into effect. Specifically, section 904(b) of the Trade Facilitation and Enforcement Act of 2015, "Modification of Provisions Relating to Returned Property," amended HTSUS subheading 9801.00.10 to read as follows:

Products of the United States when returned after having been exported, or any other products when returned within 3 years after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means while abroad

The expansion of subheading 9801.00.10 includes all products exported from and returned to the United States, regardless of country of origin. For U.S. origin products, there is no time limit on filing a claim. For foreign origin products, there is a 3 year time limit. The provision affecting "Returned Property" applies to U.S. or foreign articles returned to the United States and entered, or withdrawn from warehouse, for consumption on or after April 25, 2016.

#### Guidance

The following documents may be requested from the importer to determine if the duty free exemption under 9801.00.10 applies for either U.S. manufactured goods exported from and returned to the United States at any time, or foreign origin goods exported from the United States and returned within the 3 year time limit:

- 1) For either U.S. manufactured goods or foreign origin goods (for formal entries valued over \$2,500 only): Declaration by Foreign Shipper indicating that the products were not advanced in value or condition while outside the United States. A certificate from the master of a vessel stating that the products are returned without having been un-laden from the exporting vessel may be accepted in lieu of the declaration by the foreign shipper
- 2) For U.S. manufactured goods (for formal entries valued over \$2,500 only): for U.S. goods formally entered that are not clearly marked with the name and

d address of the U.S. manufacturer, CBP may require a Manufacturer's Affidavit confirming that the articles were made in the United State

3) One of the following documents will be deemed sufficient proof of export from the United States for U.S. manufactured goods or foreign origin goods, provided the information contained therein proves an export from the United States:

- a) Copy of the entry into the foreign country
- b) U.S. export invoice or bill of lading/airway bill or,
- c) Electronic Export Information (EEI) or the Automated Export System (AES) filing exemption.

4) For aircraft and aircraft parts and equipment returned to the United States by or for the account of an aircraft owner or operator and intended for use in his own aircraft operations, within or outside the United States, a CBP Form 3311, or its electronic equivalent may be used as stated in 19 CFR 10.1.

5) For U.S. origin goods that were originally exported under a Department of State license that are now being re-imported, formal entry is required regardless of value along with the Directorate of Defense Trade Controls (DDTC) Partnership Government Agency (PGA) message set.

6) For U.S. manufactured aircraft returning to the United States, that were sold to a foreign government under the Foreign Military Sales Program, formal entry is required if any maintenance is being performed on the aircraft while in the United States. The repairs have to be authorized via a specific case line in the Letter of Offer and Acceptance (LOA). The LOA is the agreement between the United States and the foreign government regarding the sale of munitions and other articles to the foreign government.

a) At the time of export of the aircraft, the EEI has to be filed for the maintenance of the aircraft.

7) For U.S. manufactured aircraft returning to the United States that were sold to a foreign government under the Foreign Military Sales program, where modifications or enhancements will be made to the aircraft, then the following is required for the import and subsequent export of the aircraft:

- a) Formal entry is required.
- b) At the time of export, the EEI submission is required, citing the Directorate of Defense Trade Controls export license (DSP-5).

It is recommended that the field continues to use risk management in reviewing formal claims filed under 9801.00.10. If you have questions, please contact Randy Mitchell, Director Commercial Operation, Revenue and Entry at randy.mitchell@cbp.dhs.gov. Any questions regarding the import or export of aircraft under the Foreign Military Sales program or DDTC licensing requirements should be referred to Robert Rawls, Outbound Enforcement and Policy Branch Chief at robert.rawls@dhs.gov.