



## GOODS RETURNING TO THE U.S. AFTER EXPORT

**In accordance with the Customs Mod Act, it is the Importer of Record's responsibility to provide accurate classification on their product.**

The tariff designation 9801.00 is a "Conditionally Free" tariff provision. The Chapter 1-97 tariff designation should be used if you do not have the required documents to support the claim for entry under 9801, Goods Returning to the U.S. After Export.

Under Customs Regulations, Invoice requirements 142.6 (a)(4), the appropriate eight-digit subheading from the Harmonized Tariff Schedule of the United States shall be furnished with the entry before release. If the invoice presented lists the HTS# 9801.00, it will be entered under the "Conditionally Free" provision, with no duties charged. If the product with U.S. country of origin has any other HTS# designated from Chapter 1-97 listed on the invoice, the appropriate duties and merchandise processing fees will be charged.

### U.S. Customs & Border Protection Guidance

The importer has the burden to prove their claim for duty-free treatment under Subheading 9801.00.10.

- 1) For either U.S. manufactured goods or foreign origin goods:
  - a) Declaration by Foreign Shipper indicating that the products were not advanced in value or improved in 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.
  - b) Declaration by the owner, importer, consignee, or agent having knowledge of the facts regarding the duty-free claim. If the owner or ultimate consignee is a corporation, such declaration may be signed by the president, vice president, secretary, or treasurer of the corporation, or may be signed by an employee or agent of the corporation who holds a power of attorney and a certification by the corporation that such employee or other agent has or will have knowledge of the pertinent facts.
- 2) For U.S. manufactured goods valued over \$2,500 entered three years after the date of exportation that are not clearly marked with the name and address of the U.S. manufacturer, CBP may require, in addition to the declarations above, additional documents to substantiate the claim for duty-free treatment including a statement from the U.S. manufacturer verifying that the articles were made in the United States.
- 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.

Documentation may be requested to substantiate that the same articles exported from the United States are being returned. No substitution of the same type of articles under an inventory management system may occur. This merchandise must meet all of the requirements such that it was not advanced in value or changed in condition, and not processed under a drawback claim or Temporary Importation under Bond (TIB) entry.

\*additional information may be required for aircraft and aircraft parts or goods exported under a Department of State license. Please see our website for more information.

A.N. Deringer does not have knowledge as to whether you have the required documents to support the claim for entry under 9801, Conditionally Free Goods Returning to the United States. It is an Importer's responsibility to have the supporting documents in hand at the time a 9801 claim is made. As stated above, U.S. Customs may require a U.S. Manufacturer's Affidavit, Declaration by Foreign Shipper, and a Declaration by the Owner, Importer, Consignee, or Agent. Proof of Export may also be required for claims of good returning within three years. We must have written verification from your Company that you are aware of the "Conditions" and documentary requirements that may be imposed by U.S. Customs and which HTS# you want used for your products returning to the U.S.

Entry/Client Reference #

**Please complete/sign one of the below statements and return to Deringer.**

- 1) Please enter under 9801.00 Conditionally Free. I am aware that further documentation may be requested and additional proof may be required.

Name:

Company Name:

Signature/Title:

Date:

- 2) Please use Chapter 1-97 HTS#  
MPF will be charged on this product.

. I am aware that duties and/or

Name:

Company Name:

Signature/Title:

Date:

*Additional information regards goods returning to the United States may be found on our website.*