

KNOW BEFORE YOU GO

By Attorney Michael H. Wald

At this time of year with vacations approaching for many, you may be planning to visit a foreign country. If so, you may want to check into the U.S. Customs regulations that apply on your return to the States.

As you return to the States, you will receive a Customs Declaration on board your plane or vessel. To enter the United States, you must fill out the proper portion of the forms. For items (excluding liquor) valued in total at below \$400, whether purchased or given to you as gifts, you may declare them orally. However, you must declare in writing your acquisitions, if any, if the following conditions apply:

- you have exceeded the personal, liquor, or tobacco exemptions allowed;
- you bring in items for business purposes or for someone else;
- you sent home items acquired in the U.S. Virgin Islands, American Samoa, or Guam; or
- you are asked to do so by the Customs Inspector.

Customs Duty and Tax Determinations

Exemption from duty and federal tax is generally applicable on the first \$400 worth of all personal and household goods you obtained abroad and bring back with you if your travel duration is more than 48 hours. (A \$25 allowance applies if the travel duration is under 48 hours.) Included in the exemptions are 100 cigars and 200 cigarettes. If you are 21 or older, you may also include 1 liter of alcoholic beverages.

Congress has set the exemption at \$400 to simplify the international traveler's re-entry into the

U.S. If you exceed these limits, you must pay duty, federal tax, and possibly state tax. With the \$400 exemption accounted for, the next \$1,000 in personal and household items is dutiable at a flat 10% rate. Duty rates for distilled spirits, wine, and beer are generally 10% of their value.

If you think you may exceed the \$1,400 allowance, you may seek guidance on estimating duty before you leave the country. The average tourist purchases in this category are dutiable at about 12%.

Prohibited or Restricted Articles

The U.S. Customs Service specifies articles or types of articles which are prohibited or restricted, as follows:

- most agricultural products
- endangered species or their by-products
- monkeys and other primates
- hazardous articles, dangerous drugs, toxic substances, and liquor-filled foods
- books, records, or cassettes violating copyright laws
- obscene articles and publications
- seditious and treasonable materials
- lottery tickets
- products made by forced labor

Articles listed below are restricted and licenses and permits may be required:

- more than \$5,000 in value
- automobiles
- research materials, for example disease organisms

- cultural treasures, art, or artifacts, especially pre-Columbian
- firearms and ammunition
- medicines containing narcotics
- merchandise originating in North Korea, Vietnam, Cambodia, and Cuba
- wildlife and fish

Mail and Gift Shipments

The U.S. Customs Service also regulates mail shipments and gift parcels sent by persons overseas to locations in the U.S. For parcels to be qualified as gifts, certain requirements must be fulfilled, including the correct marking ("UNSOLICITED GIFT") on the package itself. Others are:

- written indication of the donor, nature of the gift, and the accurate fair retail value of the contents on the outside of the package
 - the fair retail value of the gift parcel is \$50 or under
 - recipient of the gift does not receive more than a total of \$50 worth of gifts in the same day
 - traveler has not sent a gift parcel to himself

Perfume (containing alcohol) valued at more than \$5 retail, tobacco products and alcoholic beverages are excluded from the mail and gift provisions.

This article does not contain all the regulations. If you desire further details, contact the local U.S. Customs Service office at 574-2170.

My thanks to Musa M. Hammudeh, a student of mine in my law class at the University of Texas at Dallas, who assisted in preparation of this column.

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