

## What Documents are Required to Qualify for Duty Free Return of Foreign Goods?

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Back on April 25, 2016, Customs announced changes to U.S. tariff number 9801.00.10 that allow for duty free return of foreign goods that are returned within three years of being exported\_\_\_\_\_

The following are the documents needed at time of entry for certain items.

- A Foreign Shipper's Declaration is required if the U.S. origin or foreign origin goods are valued \$2,500 or greater.
- A manufacturer's affidavit is required to confirm that the articles were made in the United States. (Applicable to U.S. origin goods only.)
- One of the following documents will be deemed sufficient proof of export from the United States for both U.S. origin or foreign origin goods:
  - Copy of the entry into the foreign country.
  - U.S. export invoice or bill of lading/airway bill.
  - Electronic Export Information (EEI) or the Automated Export System (AES) filing exemption.
- A formal entry packet is required, regardless of value, along with the Directorate of Defense Trade Controls (DDTC) Partnership Government Agency (PGA) message set, for U.S. origin goods that

were originally exported under a Department of State license that are now being re-imported.

The following are the documents needed at time of entry for aircraft returns.

- A CBP Form 3311, or its electronic equivalent may be used, as stated in 19 CFR § 10.1, for aircraft and aircraft parts and equipment returned to the United States.
- A formal entry packet is required if any maintenance is being performed on the aircraft while in the United States.
- 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 packet.
  - At the time of export, the EEI submission that cites the Directorate of Defense Trade Controls export license (DSP-5).

For assistance with developing processes and procedures for returning foreign goods, contact [Mohawk Global Trade Advisors](#).

*By Danielle Passage*



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