



# The Bottom Line

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## CBP REVIEWS USGR DOCUMENTATION REQUIREMENTS

### Summary

U.S. Customs and Border Protection is in the process of reviewing the regulations regarding documents that support a claim of U.S. goods returned (USGR).

### Background

To qualify for duty-free treatment under Section 9801 of the U.S. HTS, articles of the United States must be exported and returned without having been advanced in value or improved in condition by any manufacturing process or other means while abroad. The goods must have been exported without drawback claimed and should not be subject to Internal Revenue taxes.

To file under these HTSUS provisions, importers, or their agents, must have a [shipper-consignee declaration](#) provided for Customs regulations (19 CFR 10.1(a)) in their possession at the time of entry and submit them to CBP upon request.

The declaration enables CBP to ascertain whether the requirements of the HTSUS provisions have been satisfied. Under 9802 of the U.S. HTS, goods exported from the U.S. for repair or further manufacturing may be assessed duty only on the value-added percentage of the cargo.

The "[Declaration of Person Who Performed Repairs or Alterations](#)," as required by 19 CFR 10.8, is used in connection with the entry of articles that were temporarily exported from the United States for repairs and alterations and are returned to the United States. The information in this declaration is used by CBP to determine the value of the repairs or alterations, and to assess duty only on the value of those

repairs or alterations. The above certifications can be included on the commercial invoice or maintained as a separate document.

### Current Status

Written comments are being sought by Customs to address the following four points/questions:

- Whether the collection of information is necessary for the proper performance of the agency/does it have practical utility?
- The accuracy of the agency's estimate of the burden on the cargo owner to collect/present the required information.
- Suggestions to enhance the quality, utility and/or clarity of the information collected.
- Suggestions to minimize the burden of the collection of information on those of whom it is requested, including any possible electronic means.

### Impact

During this period of review, it is anticipated that Customs will perform increased checks of shipment documents when one of the duty-free provisions is claimed. Importers should be aware of the requirement and have documents available. Delays could result in terminal storage, and a failure to provide the documents could result in the shipments being assessed duty.

#### RESOURCES:

[Special Tariff Treatment Provisions Documentation](#) (Federal Register)  
[Declaration of Person Who Performed Alterations](#) (Federal Register)  
[U.S. Goods Returned \(USGR\) Memo](#) (ICAT Logistics)