



ICAT Logistics, Inc.

U.S. Goods Returned (USGR) Memo

U.S. Goods Returned, Defined

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.

Required Supporting Documents:

Commercial Invoice: A complete commercial invoice should include information about the shipper/seller, consignee/buyer, a complete commodity description in English, quantity, and value in U.S. dollars.

CF3311 (example attached): This is a certification completed by the Importer of Record confirming the shipment's qualifying status as U.S. Goods Returned. Blank forms available on the CBP website.

Manufacturer's Affidavit (example attached): To be completed by someone with knowledge of the facts concerning the manufacture of products being returned.

Shipper/Consignee Affidavit (example attached): To be completed by someone arranging the transportation of the goods and able to confirm the prior movement of the cargo.

To receive the benefit of duty-free entry, the importer must comply with document requirements outlined in 19CFR 10.1(a) and/or 10.8a(a):

- **Goods valued under \$250** – CF3311 only, no affidavit required.
- **Goods valued under \$2,500** – informal entry, documents should include:
 - A declaration of the foreign shipper stating: "I declare to the best of my knowledge the articles herein specified were exported from the U.S. and not improved or advanced in value."
 - A declaration by the owner, importer consignee or agent stating: "I declare that the declaration by the shipper is true, that the articles were manufactured by () and were exported without the benefit of drawback."
 - These statements can be included on the commercial invoice or attached on a separate sheet (Shipper/Consignee Affidavit). The port director may request additional documentary proof including a manufacturer's certificate or export documentation.
- **Goods valued over \$2,500** – entry requires a Shipper/Consignee Affidavit. Documents should clearly identify the U.S. manufacturer of the goods.
- **Aircraft/Aircraft parts or Non-consumable vessel stores** – entry made by submitting a CF3311 only (by aircraft/vessel owner or operator).
- **Goods returned temporarily for repair, goods rejected overseas and returned, not valued over \$10,000** – entry made by submitting a CF3311 only, no affidavit required. Informal entry allowed.
- **Goods imported (duty paid), exported and returned:**
 - Exported no more than 3 years after import with duty paid. Reimported within 3 years of export. Imported, Exported and Reimported by the same account. Requires Shipper/Consignee Affidavit.