



# FedEx Regulatory News

## **U.S. Customs Updates Requirements for 9801.00.10 - U.S and Foreign Goods Returned**

December 21, 2021

### **Background information**

U.S. Customs and Border Protection (CBP) has released updated guidance regarding HTSUS 9801.00.10 which provides duty free entry for goods exported from the U.S. upon their reentry so long as the goods have not been advanced in value or improved in condition. 9801.00.10 can be utilized regardless of the goods' country of origin, but goods of foreign origin must return within three years of their original exportation from the United States. Goods of U.S. origin have no time limit to return after exportation from the U.S.

### **What new guidance was released regarding importer responsibility?**

CBP has confirmed that the burden to prove that a claim of 9801.00.10 is valid *falls on the Importer of Record (IOR) and not the customs broker* working on their behalf. However, if a customs broker acts as the IOR on an entry, the broker assumes the responsibility to provide any necessary document to CBP to substantiate the claim.

### **What documentation is needed to substantiate a claim for 9801.00.10?**

CBP requires the following documentation to prove a claim of 9801.00.10:

1. A Declaration by the foreign shipper stating the products were not advanced in value or improved in condition when outside the U.S.
  - A certificate from the master of a vessel stating the goods were returned to the U.S. without ever having left the exporting vessel may be accepted in place of a declaration by the foreign shipper.
2. A Declaration by the owner, importer, consignee, or agent having knowledge of the facts regarding the duty-free claim.
  - If the owner or ultimate consignee of a shipment is a corporation, the declaration can be signed by any of the following:
    - The corporation's president, vice president, secretary, or treasurer.
    - An employee or agent of the corporation who holds a power of attorney and a certification by the corporation that the employee or agent has or will have knowledge of necessary information regarding the shipment.

- Employees of importers who use this provision should ensure they have both the declaration and the needed authorization to sign it on behalf of their employer.

As a best practice, this documentation should always be provided to your broker with the clearance paperwork regardless of shipment value; however, if an importer's bond is obligated and they are serving as the IOR, it is acceptable to provide written instructions to the broker should the importer wish to provide the above substantiation only at CBP's request.

To comply with regulatory requirements, all requested 9801.00.10 claims where FedEx Trade Networks serves as the IOR are required to have the above documentation to substantiate the claim at the time of entry.

## **What additional documentation may CBP ask for?**

**Proof of manufacture:** CBP may ask for additional documentation when goods of U.S. origin valued over \$2,500 that enter the U.S. three years after the date of exportation *are not clearly marked with the U.S. manufacturer's complete name and address*. An example would be a statement from the manufacturer that the goods were made in the U.S.

**Proof of export:** Any of the below documents are considered sufficient proof of export from the U.S., regardless of the goods' country of origin, so long as the information on the documents proves exportation:

- A copy of the entry filed when the goods entered a foreign country.
- A U.S. export invoice or bill of lading/airway bill.
- Filing from the Electronic Export Information (EEI).
- The Automated Export System (AES) filing exemption.

**Proof the goods are the same ones exported:** Documentation can also be requested to prove the goods exported from U.S. are the same goods returning. *Substitution of the same type of goods under an inventory management system is not allowed.*

## **What requirements apply to aircraft or aircraft parts returning to the U.S.?**

Aircraft and aircraft parts and equipment returned to the U.S. under 9801.00.10 have the following requirements:

- They must be imported by or for the account of an aircraft owner or operator.
- They must be intended for use in the owner's/operator's own aircraft operations, within or outside the U.S.
- The entrant must show on Customs Form 3311 (CF3311) or its electronic equivalent:
  - The name of the importing vessel or conveyance.
  - The date of its arrival.
  - A description of the articles.
  - The value of the articles.
  - That the articles are intended for use by the aircraft owner or operator in his own aircraft operations.

For further specialized information on importing aircraft or aircraft parts, please review the information listed in [CSMS #49163963](#).

## **Who can I contact for more information?**

Should you have any questions regarding CBP requirements for 9801.00.10 or your responsibilities as the importer of record, please contact your local FedEx Trade Networks representative. Alternatively, CBP may be contacted directly at [otentrysummary@cbp.dhs.gov](mailto:otentrysummary@cbp.dhs.gov).

## **References:**

[CSMS #49163963 - CORRECTION: Updated Requirements for Importers and Brokers Regarding HTS Subheading 9801.00.10- U.S and Foreign Goods Returned](#)

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