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to articles subject to internal revenue tax other than:

- (i) Cigarettes not in excess of 50;
 - (ii) Cigars not in excess of 10;
 - (iii) Alcoholic beverages not in excess of 150 milliliters; or
 - (iv) Alcoholic perfumery not in excess of 150 milliliters; or
- (c) *Family grouping*. Family grouping of the exemption shall not be allowed.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 78-394, 43 FR 49789, Oct. 25, 1978; T.D. 80-179, 45 FR 45580, July 7, 1980; T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 89-1, 53 FR 51265, Dec. 21, 1988; T.D. 94-51, 59 FR 30296, June 13, 1994; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; T.D. 99-64, 64 FR 43267, Aug. 10, 1999; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009]

§ 148.52 Exemption for household effects used abroad.

(a) *Exemption*. Furniture, carpets, paintings, tableware, books, libraries, and other usual household furnishings and effects actually used abroad for not less than 1 year by resident or non-residents, and not intended for any other person or for sale may be allowed entry free of duty and tax under subheading 9804.00.05, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202). Household effects used abroad not less than 1 year by a family of which the importer was a resident member for not less than 1 year during the period of use may be allowed free entry whether or not the importer owned the effects at the time of such use. The year of use need not be continuous, nor need it immediately precede the time of importation.

(b) *Proof of use*. In order to obtain free entry for household effects under this section, the use of the effects abroad for 1 year must be proven to the satisfaction of the port director. The port director, in his discretion, may require evidence of use other than the declaration provided for in paragraph (c) of this section.

(c) *Declaration*. When household effects are claimed to be free of duty a declaration of the owner on Customs Form 3299 shall be required to support the claim for free entry. If it is impracticable to produce the declaration at the time of entry, the importer may give a bond on Customs Form 301, containing the bond conditions set forth in

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§ 113.62 of this chapter, for the production of the owner's declaration within 6 months.

(d) *Arrival of effects more than 10 years after arrival of importer*. As a general rule, household effects arriving more than 10 years after the last arrival of the importer from the country in which the effects were used shall not be admitted free of duty under this exemption unless the port director is satisfied from the importer's explanation that the effects were unavoidably detained beyond the 10-year period. However, in no case shall free entry be allowed under this provision when a period of 25 years or more has elapsed since the last arrival of the importer in the United States from the country in which the effects were used.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 84-213, 49 FR 41186, Oct. 19, 1984; T.D. 89-1, 53 FR 51265, Dec. 21, 1988]

§ 148.53 Exemption for tools of trade.

(a) *Exemption*. Professional books, implements, instruments, or tools of trade, occupation or employment, may be allowed entry free of duty and tax under the provisions of subheading 9804.00.15, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), for such articles owned and used abroad by any person emigrating to the United States, or subheading 9804.00.10 for such articles taken abroad by or for the account of any person arriving in the United States. The exemption for emigrants under subheading 9804.00.15, HTSUS shall not be applied to:

- (1) Theatrical scenery, properties, or apparel;
- (2) Articles for use in any manufacturing establishment;
- (3) Articles for any other person; or
- (4) Articles for sale.

(b) *Declaration*. A declaration of the emigrant or returning individual on Customs Form 3299 shall be required to support the claim of free entry. However, an oral declaration may be accepted from a returning individual in lieu of a written declaration for any such articles claimed to be free of duty under subheading 9804.00.10, HTSUS (19 U.S.C. 1202).

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 89-1, 53 FR 51265, Dec. 21, 1988]