section which are acquired abroad are
dutiable as if separately imported. Any
accessories, repairs, alterations, or ad-
titions, which accompany the return-
ing resident at the time of his return
to the United States must be included
in his baggage declaration.
(d) Entry. Entry on a baggage dec-
laration or regular entry (see §148.5)
will be required if:
(1) The owner or his agent is unable
to produce a proper registration card
or certificate to cover the article;
(2) A claim for free entry of repairs,
alterations, additions, or accessories
is to be made under the $800 or $1,600 re-
turning resident’s exemption for arti-
cles acquired abroad; or
(3) Duty is to be collected.

amended by T.D. 86–118, 51 FR 22516, June 20,
CBP Dec. 09–37, 74 FR 48854, Sept. 25, 2009]

§ 148.33 Articles acquired abroad.

(a) Exemption. Each returning resi-
dent is entitled to bring in free of duty
and internal revenue tax under sub-
headings 9804.00.65, 9804.00.70 and
9804.00.72, and Chapter 98, U.S. Note 3,
Harmonized Tariff Schedule of the
United States (19 U.S.C. 1202), articles
for his personal or household use which
were purchased or otherwise acquired
abroad merely as an incident of the for-
eign journey from which he is return-
ing, subject to the limitations and con-
ditions set forth in this section and §§148.34–148.38. The aggregate fair retail
value in the country of acquisition of
such articles for personal and house-
hold use must not exceed:
(1) $800, and provided that the arti-
cles accompany the returning resident;
(2) $800 in the case of a direct arrival
from a beneficiary country, as defined in
U.S. Note 4 to Chapter 98, Har-
monized Tariff Schedule of the United
States, whether or not the articles ac-
company the returning resident. Arti-
cles acquired elsewhere than in such
beneficiary country that do not accom-
pny the returning resident are not en-
titled to the duty exemption; or
(3) $1,600 in the case of a direct or in-
direct arrival from American Samoa,
Guam, the Commonwealth of the
Northern Mariana Islands, or the Vir-
gin Islands of the United States,
whether or not the articles accompany
the returning resident, not more than
$800 of which may have been acquired
elsewhere than in such locations. Arti-
cles acquired elsewhere than in such
insular possessions that do not accom-
pny the returning resident are not en-
titled to the duty exemption.

(b) Application to articles of highest
rate of duty. The $800 or $1,600 exemp-
tion will be applied to the aggregate
fair retail value in the country of ac-
quision of the articles acquired
abroad which are subject to the highest
rates of duty. If an internal revenue
tax is applicable, it will be combined
with the duty in determining which
rates are highest.

(c) Gifts. An article acquired abroad
by a returning resident and imported
by him to be disposed of after importa-
tion as his bona fide gift is considered
to be for the personal use of the return-
ning resident and may be included in the
exemption.

(d) Tobacco products and alcoholic be-
erages. Cigars, cigarettes, manufac-
tured tobacco, and alcoholic beverages
may be included in the exemption to
which a returning resident is entitled,
with the following limits:
(1) No more than 200 cigarettes and
100 cigars may be included, except that
in the case of American Samoa, Guam,
the Commonwealth of the Northern
Mariana Islands and the Virgin Islands
of the United States the cigarette limit
is 1,000, not more than 200 of which
shall have been acquired elsewhere
than in such locations;
(2) No alcoholic beverages will be in-
cluded in the case of an individual who
has not attained the age of 21; and
(3) No more than 1 liter of alcoholic
beverages may be included, except
that:
(i) An individual returning directly
or indirectly from American Samoa,
Guam, the Commonwealth of the
Northern Mariana Islands or the Virgin
Islands of the United States may in-
clude in the exemption not more than
5 liters of alcoholic beverages, not
more than 1 liter of which was acquired
elsewhere than in such locations and
not more than 4 liters of which were
produced elsewhere than in such loca-
tions; and
(ii) An individual returning directly from a beneficiary country as defined in U.S. Note 4 to Chapter 98, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) may include in the exemption not more than 2 liters of alcoholic beverages if at least 1 liter is the product of one or more beneficiary countries.

(e) Exemption not applicable. The exemption does not apply to articles intended for sale or acquired on commission, i.e., for the account of another person, with or without compensation for the service rendered. Articles acquired on one journey and left in a foreign country cannot be allowed the exemption accruing upon the return of the resident from a subsequent journey.

(f) Remainder not applicable to subsequent journey. A returning resident who has received a total exemption of less than the $800 or $1,600 maximum in connection with his return from one journey is not entitled to apply the unused portion of that maximum amount to articles acquired abroad on a subsequent journey.

§ 148.35 Length of stay for exemption of articles acquired abroad.

(a) Requirements for allowance of $800 or $1,600 exemption. Except as otherwise provided in this paragraph or in paragraph (b) of this section, the $800 or $1,600 exemption for articles acquired abroad will not be allowed unless the returning resident has remained beyond the territorial limits of the United States for a period of not less than 48 hours. The $800 exemption may be allowed on articles acquired abroad by a returning resident arriving directly from Mexico without regard to the length of time the person has remained outside the territorial limits of the United States.

(b) Not required for allowance of $1,600 exemption on return from the Virgin Islands. The $1,600 exemption applicable in the case of the arrival of a returning resident directly or indirectly from the Virgin Islands of the United States may be allowed without regard to the length of time such person has remained outside the territorial limits of the United States.

(c) Computation of time. The 48-hour period a returning resident must have completed abroad to be entitled to an exemption will be computed exactly. For example, a resident leaving United States territory at 1:30 p.m. on June 1...