



McCLARY, SWIFT & CO.
BLAINE, INC.

**U.S. and Foreign Origin Goods Returned to the U.S.
Duty Free Claim Requirements**

Tariff heading 9801 allows for duty free treatment of all products, regardless of country of origin, that were exported from the U.S. and now being returned without having been advanced in value or improved in condition while abroad:

*Products of the United States when returned after having been exported, or any other products when returned within 3 years after having been exported, **without having been advanced in value or improved in condition** by any process of manufacture or other means while abroad*

- Product cannot be “advanced in value or improved in condition” while abroad
- Product must be returned to the U.S. within 3 years after it was exported from the U.S.
- Importer must provide required documentation

Requirements to Qualify for 9801

Not Advanced In Value or Improved in Condition While Abroad

The product must be returned *without having been advanced in value or improved in condition* by any process of manufacture or other means while abroad.

Must Return Within 3 Years After Export from U.S.

Product must be returned within 3 years of the date of export from the U.S. There is no time limit for U.S. made products.

Required Documents

The following documents must be submitted with the entry:

- **Foreign Shipper Declaration** that the product was not advanced in value or improved in condition while outside the U.S. (*19 CFR 10.1(a)(1)*)
- **Importer’s Declaration of Goods Returned** asserting that the Foreign Shipper’s Declaration is correct (*19 CFR 10.1(a)(2)*)
- **Proof of Export** For both U.S. and foreign origin products, one of the following documents will be deemed sufficient proof of export from the U.S. provided that the information contained therein proves an export:
 1. Copy of the entry into the foreign country
 2. U.S. export invoice or bill of lading/airway bill
 3. Electronic Export Information or Automated Export System filing exemption