

Information and Instructions for Compliance with U. S. Customs Regulations

● Used Household Goods

● Personal Effects

● Private Automobiles

All shipments of used household goods and personal effects entering the United States, whether the effects of a Returning U. S. Resident or Non-Residents entering the United States, must be entered utilizing Treasury Department Form No. 3299 (**Declaration for Free Entry of Articles Not Accompanying a Resident or Non-Resident.**) In addition, a supplemental declaration providing additional information relative to the owner of the property is also required.

As to the definition of Used Household Goods and Personal Effects, the U.S. Government provides the following:

"Household Effects and Tools of Trade or Occupation which you take out of the United States are duty free at the time you return if properly declared and entered.

All furniture, carpets, paintings, tableware, linens, and similar household furnishings acquired abroad may be imported free of duty, if:

- They are not imported for another person or for sale.
- They have been used abroad by you for at least one year or were available for use in a household in which you were a resident member for one year. This privilege does not include articles placed in storage outside the home. The year of use need not be continuous nor does it need to be the year immediately preceding the date of importation into the United States. Shipping time may not be included in the computation of the one year in use.

Non-residents entering the United States are subject to the same basic principles as a returning resident, specifically as applies to the one year of possession of articles prior to entry.

To assist you in complying with U. S. Government requirements, Atlas Van Lines International provides the following instructions and information for completion of the Form 3299, Importer's Declaration, the Supplemental Declaration, and the United States EPA Declaration Form (for importing automobiles only). While Atlas Van Lines International tries to maintain the most current information possible to present to you, our customer, we cannot guarantee that the specific items mentioned or any duty percentages listed will be the actual items dutiable or the actual duty rate applicable, at the time of entry. Should you have specific questions concerning an individual item, we recommend that you discuss same with the U. S. Consulate at your point of residence abroad; or, if you are already in the U. S., contact your nearest Customs Office (listed in U. S. telephone directories under "U. S. Government Offices, Treasury Department.")

COMPLETION OF THE FORM 3299

Two (2) copies of the Form 3299 are affixed to these instructions. While most of items on the Form 3299 are self-explanatory, you should take note of the following items.

PART I - TO BE COMPLETED BY ALL PERSONS SEEKING FREE ENTRY OF ARTICLES:

- Item 1. **Importer's Name** -- Insert the full name of the true importer (owner) of the effects being imported. The social security number of the importer should also be inserted, if the importer has been issued a social security number.
- Item 3. **Importer's Date of Arrival** -- Insert the date that the importer **last** (most recently) entered the United States.
- Item 4. **Importer's U. S. Address** - Insert a **permanent address** in the United States for the individual named in Item 1. If a true permanent residence address is not available, utilize a business address, the address of a relative (so indicating), or any address at which you are well known and through which you could be traced by the U. S. Government, if deemed necessary.
- Item 5. **Importer's Port of Arrival** -- Insert the name of the airport, seaport, or border point where the importer processed U. S. Customs on the date entered in Item 3.
- Item 6. **Name of Arriving Vessel/Carrier and Flight/Train** -- Insert the name of airline and flight number, name of vessel and voyage number, train name and number, or insert "private vehicle", indicating by what means the importer entered the United States on the date entered in Item 3.
- Item 7. **Name(s) of Accompanying Household Members** - Insert the full names and relationships of members of the importer's immediate family who accompanied the importer by the means entered in Item 6.
- Item 8. **Do Not enter any information into this section** as such will be completed by the designated U. S. Customs Broker at the time the entry is filed with U. S. Customs.

Part II

Item 9. If you are still maintaining a permanent residence overseas, please check the block marked "**is.**" If you are entering the United States to take up permanent residence or to take up residence for an extended period of time (and thus not considered as being in the U. S. for a brief stay,) please check the block marked "**was.**"

Item 9A

& 9B. Please enter the **NAME OF COUNTRY** in which your last residence is or was maintained and the length of time in which you resided in that country. If you have been residing outside of the United States on a continuous basis in other countries, please enter the names and length of stay for all countries since the last time you entered a shipment of household goods and personal effects into the United States.

Item 9C

Please enter the **RESIDENCY STATUS** at the time of your arrival under Item 3 above. Please note that the key word here is **Resident**. A Returning Resident can be either a United States citizen or a citizen of another country - the latter being an individual who has maintained a residence in the United States while being overseas.

Comparably, a **non-resident** may be either a U. S. citizen or a citizen of another country. In case of the former, such would be a U. S. citizen who has maintained a permanent residence overseas for an extended period of time, who may or may not be returning permanently to the United States, and

who while residing overseas had deemed themselves to be a **nonresident** of the United States. This definition is somewhat vague, and to a certain extent is dependent upon how the individual importer defines himself/herself.

Item 10 Mark only those statements that correctly apply to the circumstances for the articles being imported.

Dependent upon individual circumstances, more than one (1) statement may need to be marked. Please read the statements carefully, taking specific note of the difference between a) household goods and b) personal effects.

PART III - TO BE COMPLETED BY U.S. PERSONNEL AND EVACUEES ONLY.

This section should only be completed if the individual as named in Item 1 above has been residing outside of the United States under official travel orders issued by the Government of the United States and when the return to the United States is being made under official travel orders issued by the Government of the United States. This items may apply to military personnel and their families, personnel of other U. S. Government agencies and their dependents, or civilian personnel under contract to the U. S. Government who are traveling under U. S. Government travel orders.

If this section is applicable enter:

1. The date on which you last departed from the United States. It is recommended that the point of departure and the means of transportation also be indicated.
2. Insert the date on which the Government travel orders were issued specifically stating return to the United States. Make certain copy of the travel orders is attached to the Form 3299.

ITEM IV - TO BE COMPLETED BY ALL PERSONS SEEKING FREE ENTRY OF ARTICLES.

Please check all statements that apply to the effects being imported under a single Form 3299 importation. More than one (1) statement can, and normally will, apply. Again, please pay close attention to the difference between a) household goods and b) personal effects. **Any items covered by any of the statements marked must be declared on the reverse of the Form 3299, under Item D.**

Please note the following comments relative to the various statements under Part IV, Items A, B, and C:

- (1) **Articles for the account of other persons.** This would also include gifts that you are bringing into the U. S. for other individuals.
- (2) **Articles for sale or commercial use.** If this items is checked, an additional Customs entry will be required for those items being imported for sale or commercial use.
- (3) **Firearms and/or ammunition.** If these articles are included in the shipment, additional forms from the U. S. Government, Department of the Treasury, Alcohol, Tobacco and Firearms Division, **must be completed.** If the additional forms, which includes an Import Permit, are not available at the time the shipment is available for customs clearance, additional expenses will be incurred for removal of the firearm from the shipment and the firearm will be retained in Customs custody until the appropriate documentation is in order. Please note that there will always be an additional labor charge relative to the customs clearance of firearms, as even with the permit, customs must physically inspect the article to verify make, model, and serial number. To obtain specific instructions and forms, please contact the nearest U. S. Consulate or correspond directly with: Director, Alcohol, Tobacco, and Firearms Division; Internal Revenue Service; Washington, D.C. 20224.
- (4) **Alcoholic articles of all types or tobacco products.** Articles of this nature **will always be dutiable.** Also, many of the individual States prohibit the importation of such articles into their

respective States. Therefore, do not include these articles in your shipment unless you have verified that the State in which you will be taking delivery of the shipment will permit entry. If entry is permissible, the individual State will have additional documentation to be completed and will require payment of excise taxes. Payment of the State excise taxes must be proven to U. S. Customs before the shipment will be released at the port of entry. Assistance may be obtained through your International forwarder or directly from the State offices (normally the Alcoholic Beverage Commission or Board) of the State to which you are relocating.

- (5) **Fruits, Plants, seeds, meats, or birds.** Regardless of the nature in which these products exist at time of importation, inspection by the Food and Drug Administration will be specified by U. S. Customs. Inclusion of these articles will result in delay of the customs clearance process and will result in additional labor expenses - FDA will require physical inspection of any such articles.
- (6) **Fish, wildlife, animal products thereof.** The same comments that applied to "(5)" above, will apply to this category. In addition, the United States is signatory to several international treaties relative to the protection of endangered species. Should a shipment contain any article composed entirely or in part of any part of any animal on any endangered species listing, the article will be confiscated by authorities of the U. S. Customs Service and the importer of the property (the owner) will be subject to possible additional fines and penalties. **Do not include such articles in a shipment unless you have consulted with the U. S. Consulate at point of origin or other appropriate U. S. Government agency.**
- (7) **Foreign household effects acquired abroad and used less than one year.** Any articles under this classification will be dutiable and must be declared.
- (8) **Foreign household effects acquired abroad and used more than one year.** Articles declared under this category may not be subject to duty. However, remember that electronic components, personal computers, parts, and accessories purchased outside of the United States, are not considered household goods and will be subject to duty, regardless of how long they have been in your possession.
- (9) **Personal effects acquired abroad.** Personal effects acquired abroad are dutiable, regardless of how long they have been in your possession. Remember, clothing is considered personal effects.
- (10) **Foreign made articles acquired in the United States and taken abroad on this trip or acquired abroad on another trip that was previously declared to U. S. Customs.** U. S. Customs will reserve the right for proof to be offered that the article had previously been in the United States. Copies of receipts showing duty had been paid or certificates of registration issued by U. S. Customs at point in the United States, will normally suffice.
- (11) **Articles taken abroad for which alterations or repairs were performed abroad.** Any expenditures declared under this category must be supported with receipts, showing when and where the alterations or repairs were made and the value/cost of the alterations or repairs. Note: If repairs made were the result of loss or damage incurred as result of your relocation to the overseas point, the repairs must be declared under Part IV, D, with notation such is result of your initial relocation.

PART IV, D - LIST OF ARTICLES

When declaring articles under Item D, please be certain to provide a complete description of each article. Descriptions should, depending upon the article, include the following:

- a. Quantity.
- b. Material composition, ex: polyester, wool, silk, etc.; solid oak wood, cherry wood veneer, particle board, etc; plastic; alcohol content (for wines and other alcoholic beverages.)
- c. Country of manufacture - **not country in which purchased.**
- d. Value (purchase price) of the article or the cost of the repairs.

e. Date of purchase, acquisition, or repairs.

PART V - CARRIER'S CERTIFICATE AND RELEASE ORDER

Do not make any entry in this section. All appropriate information will be completed by the appropriate U. S. Customs Broker.

PART VI - CERTIFICATION TO BE COMPLETED BY ALL PERSONS SEEKING FREE ENTRY

It is recommended that the Form 3299 be signed and dated by the true owner of the property and that item "1.B -Importer" be duly marked.

An "Authorized Agent" may also complete and sign the form. However, this requires specific authorization by the property owner in the form of a Power of Attorney for Customs Purposes.

COMPLETION OF THE SUPPLEMENTAL DECLARATION FOR UNACCOMPANIED PERSONAL AND HOUSEHOLD EFFECTS

Two (2) copies of the Supplemental Declaration are affixed to these instructions. While most of items on the Supplemental Declaration are self-explanatory, you should take note of the following items.

1. The **Name (last name, first and middle name - not initial)** should be the same as that entered on the CF3299.
2. Enter the **Date of Birth** of the individual named in Item 1.
3. Enter the **Citizenship** of the individual named in Item 1.
4. Enter the **Passport Information (Country, number and date of issue)** relative to the individual named in Item 1.
- 5.- 6. Enter the **U. S. Social Security Number** and/or the **Resident Alien Identification Number** held by the individual named in Item 1. For some individuals, entry in both sections may be applicable.
7. Insert the same address or information as contained in Part I, Item 4, of the CF3299.
8. Enter the last **Foreign Address** at which the individual named in Item 1 resided. This should be the last permanent address, not temporary (hotel or comparable) address.
9. Enter a brief statement as to the **Reason for Moving** to the United States. If you wish to provide more information than that which would be allowed in the small space provide, you can use additional sheets as **Addenda** to the Declaration, provided each page of the Addenda is numbered, signed, and dated as such.

ORIGINAL COPIES OF THE COMPLETED, SIGNED, AND DATED CUSTOMS FORM 3299 AND SUPPLEMENTAL DECLARATION WILL BE REQUIRED AT THE PORT OF ENTRY FOR EACH SHIPMENT INTO THE UNITED STATES. THEREFORE, IF YOU MAKING A SEA FREIGHT AND A SEPARATE AIR FREIGHT SHIPMENT, SEPARATE FORMS AND DECLARATIONS WILL BE REQUIRED FOR EACH. Therefore, the forms and declarations should be completed prior to the departure of your effects from your origin residence and should preferably be surrendered to the agent that has packed and containerized the effects. The Origin Agent will follow the standing instructions of the International forwarder involved for transmission of the documents to the appropriate seaports or airports in the United States.

INFORMAL ENTRY OF DUTIABLE ARTICLES

If dutiable items are contained in your shipment, a licensed Customs House Broker will be engaged to prepare an **Informal Entry (Form 5119-A)** as specified in the Rules and Regulations of the U. S. Customs

Service. The form requires identification of each dutiable item in accordance with the Harmonized Tariff of the United States, reflecting the specific number of the item (the Tariff contains more than 300,000 classifications) and the specified units or quantities involved. Due to the time involved in preparing such Informal Entries, Customs House Brokers throughout the United States will assess a fee for the basic Informal Entry preparation plus an additional fee for each "line item" (i.e. different classification) that is entered on the Entry. The fee per line item is approximately US\$ 3.00 each, with the fee varying from broker to broker and city to city. These line item charges and the actual duty assessed by Customs will be collected on a C.O.D. basis at the time of delivery to your destination residence, unless such charges are authorized in advance by a recognized Corporate customer. Copy of the Informal Entry will be provided to you to support any duty collections, and copy of the Broker's Invoice will be provided to support line item collections.

SPECIAL COMMENTS RELATIVE TO IMPORTATION OF AUTOMOBILES

The U. S. Customs Service has been charged with monitoring of all automobiles entering the United States to assure that they comply with all rules and regulations of the United States Environmental Protection Agency and with all rules and regulations of the Highway Safety Act. **Unless the vehicle you plan on shipping to the United States has been manufactured to full U. S. standards, DO NOT attempt to ship the automobile.**

If you plan on shipping a non-compliant vehicle, the vehicle must be consigned to a designated firm (**ICI - Independent Commercial Importer**) that has been specifically licensed by the U. S. Government to handle testing, and conversion if applicable, of specific makes and models of foreign manufactured vehicles. **You will be responsible for all charges assessed by the licensed firm for the inspection, testing, and modifications that are required.** Based on the expense involved to bring a vehicle into full compliance, it is recommended that no compliant vehicles be shipped to the United States.

If you are returning an automobile to the United States and the vehicle was purchased within the United States, the vehicle can be cleared without too many problems. You must be prepared to show proof that the vehicle had been previously licensed and registered in the United States, and you must provide a completed **United States EPA Declaration form**. Also, an automobile dealer located at the U. S. port of entry will have to be contracted to install a new catalytic converter on the vehicle before it will be released by U. S. Customs. Again, any charges incurred for bringing the car into compliance will be for your personal account.

If a non-compliant vehicle is imported into the United States, there are only three (3) options:

1. The vehicle must be brought into full compliance, regardless of the expense; or
2. the vehicle must be exported from the United States; or
3. the vehicle must be destroyed.

If you are uncertain as to whether a vehicle is compliant with all U. S. Regulations, the following Government offices will be able to offer invaluable assistance to you.

Manufacturers Operations Division
U. S. Environment Protection Agency
401 "M" Street, S.W.
Washington, D. C. 20460

THE GENERAL SYSTEM OF PREFERENCE (GSP)

The U. S. Government initiated a **General System of Preference** in 1976 to allow for the duty free importation of certain items manufactured in a select group of underdeveloped countries. Such is designed to help these underdeveloped countries to improve their financial and economic condition through an increase in export trading. To qualify for GSP entry into the U. S., the article must be purchased in the

beneficiary country and must be imported directly into the United States from that country.

The list of eligible articles and beneficiary countries is reviewed annually by the Federal Government to determine if the duty free importation of the article is becoming detrimental to the U. S. domestic industry on that articles or if the economic status of the beneficiary country has improved substantially to allow for the removal of the country from "underdeveloped nation" status. Included herein is a partial listing of some of the more popular items eligible for GSP status along with a partial listing of the beneficiary countries. Due to the constant changing status within both groupings, please consult with the U. S. Embassy or Consulate nearest you within the beneficiary country to determine the scope of the GSP as it may apply to those items which you wish to purchase.

If you wish to import items under the General System of Preference, you must make a separate declaration of such articles. The listing must accompany the Form 3299 and the Special Declaration at the time the Customs Entry is filed with U. S. Customs. The GSP listing should have attachments consisting of commercial invoices duly notarized with the originating country to verify as to the origin of the item/product and if the value of items is in excess of US\$ 250.00, a special Form A must be obtained by you from the U. S. Consulate at the point of origin to further substantiate the validity for GSP status. U. S. Customs, however, will make the final determination as to the validity, and will allow duty free or assess duty as they deem appropriate. If duty is assessed at the time of the customs release, petition for relief or reconsideration can be made to the District Director of Customs, having jurisdiction over the port at which the shipment cleared.

Partial List of Eligible Manufactures

BASKETS or bags of bamboo, willow, or rattan.	chairs, all from Taiwan; rattan, plastic.	(except drums from Taiwan or Pianos from Korea.)
CAMERAS, motion-picture and still; lenses; and other photographic equipment (except from Korea, Taiwan and Hong Kong.)	GAMES, played on boards: chess, backgammon, darts, Mah-Jong (except from Taiwan.)	PAPER, manufactures of.
CANDY	GOLF BALLS and EQUIPMENT.	PERFUME.
CHINAWARE, bone: household ware; and other articles such as vases, statues, figurines; non-bone: articles other than household ware.	IVORY, beads and other manufactures of ivory (except from Hong Kong. CAUTION: You may be required to prove the source of the Ivory. If from an animal on the endangered species list, the article will be subject to confiscation.	PRINTED MATTER.
CIGARETTE LIGHTERS, pocket and table.	JADE, cut but not set for use in jewelry and other articles of jade.	RADIO RECEIVERS, solid state (but not for motor vehicle installation and not from Hong Kong, Taiwan, Singapore, Korea.)
CORK, manufactures of.	JEWELRY of precious metal, or precious stones, or of precious metal set with semi-precious stones, cameos, intaglios, amber or coral.	RECORDS, phonograph and tapes.
EARTHENWARE or stoneware except household ware available in sets.	JEWELRY AND MUSIC BOXES, unlined (except from Taiwan).	SHAVERS, electric.
FLOWERS, artificial, of plastic or feathers (except from Hong Kong or Taiwan.)	MUSICAL INSTRUMENTS	SHELL, manufactures of.
FURNITURE of: wood, except chairs, director's folding chairs and furniture other than		SILVER, tableware and flatware.
		SKIS and SKI EQUIPMENT, excluding ski boots.
		TAPE RECORDERS (except from Taiwan and Korea.)
		TOYS (except certain items from Hong Kong, Taiwan, and Korea.)

WIGS.

WOOD, carvings (except from Taiwan.)

List of Beneficiary Countries

Angola	Dominica	Malaysia	Sudan
Antigua	Dominican Republic	Maldives	Surinam
Barbuda	Ecuador	Mali	Swaziland
Argentina	Egypt	Malta	Syria
Aruba	El Salvador	Mauritania	Taiwan
Bahamas	Equatorial Guinea	Mauritius	Tanzania
Bahrain	Fiji	Mexico	Thailand
Bangladesh	Gambia	Morocco	Togo
Barbados	Ghana	Mozambique	Tonga
Belize	Grenada	Nauru	Trinidad
Benin	Guatemala	Nepal	Tobago
Bhutan	Guinea	Niger	Tunisia
BOlivia	Guinea Bissau	Oman	Turkey
Botswana	Guyana	Pakistan	Tuvalu
Brazil	Haiti	Panama	Uganda
Brunei	Honduras	Papua New Guinea	Uruguay
Burkina Faso	India	Peru	Vanuatu
Burma	Indonesia	Philippines	Venezuela
Burundi	Israel	Rwanda	Western Samoa
Cameroon	Ivory Coast	Saint Lucia	Yemen (Sanaa)
Cape Verde	Jamaica	Saint Vincent and the Grenadines	Yugoslavia
Central Afr. Rep.	Jordan	Sao Tome and Principe	Zaire
Chad	Kenya	Senegal	Zambia
Chile	Kiribati	Seychelles	Zimbabwe
Colombia	Korea, Republic of	Sierra Leone	
Comoros	Lebanon	Singapore	
Congo	Lesotho	Solomon Islands	
Costa Rica	Liberia	Somalia	
Cyprus	Madagascar	Sri Lanka	
Djibouti	Malawi		

RATES OF DUTY

Following is a simplified listing of the most common dutiable items entered through customs in consignment of Used Household Goods and Personal Effects, with the approximate rates of duty for each. While duty is basically assessed as a percentage rate of duty against the value of an article, duty rates can also be expressed as dollar amount against a quantity or volume (ex: gallon, dozen, each, etc.) The Customs House Broker and the U. S. Customs Inspector handling the clearance and release of the consignment, will determine the applicable rate of duty which will apply at the time of entry. **The rates listed below should be considered as estimated rates of duty and are subject to change at any time.**

DISTILLED SPIRITS	or up to.....\$2.27	(128 fluid ounces)
(per proof gallon)	Vodka.....\$0.50	Sparkling...\$1.17 \$1.17
Brandy 20-cents - \$3.40	or up to.....\$2.56	Still.....\$0.315
Gin\$0.50	Scotch.....\$0.20	or up to \$1.00
Liqueurs.....\$0.50	Other whiskeys.....\$0.25	BEER, per gallon..... \$0.06
Rum.....\$1.40		
Tequila.....\$1.25	WINE, per gallon	**Note: Alcoholic

beverages will also be subject to Internal Revenue Service Tax.

ANTIQUES, produced prior to 100 years before date of entry are admitted duty-free, provided proof of antiquity certified by dealer is submitted.

AUTOMOBILES

Passenger 2.5%

BAGS, Hand, leather 5-10.0%

BEADS, imitation, precious and semi-precious stones 4.7%

or up to..... 6.7%

Ivory..... 4.0%

BINOCULARS (PRISM),

OPERA AND

FIELD GLASSES Free

BOOKS..... Free

CAMERAS

Motion picture over \$50 value each 3.8%

Still over \$10 value

each 3.0%

Cases, leather 5.8%

Lenses, mounted..... 6.6%

CANDY

Sweet chocolate bars.. 5.0%

Other..... 7.0%

CHESS SETS 5.0%

CHINA, other than tableware

Bone..... 6.6%

Non-bone..... 2.1%

or up to..... 9.0%

CHINA, TABLEWARE

Bone..... 8.0%

Non-bone, valued less than \$56 per set..... 26.0%

Non-bone, valued more than \$56 per set 8.0%

CIGARETTE LIGHTERS

Pocket..... 7.2%

or up to..... 10.0%

Table..... 4.8%

CLOCKS

Valued over \$5 but less than \$10 each..... \$0.30

each, plus..... 6.4%

Valued over \$10 each.... \$0.45

each, plus..... 6.4%

CRYSTAL..... 6%

DOLLS

Stuffed Not Available

Caution: Rates will vary dependent upon nature of the stuffing.

Other..... 12%

DRAWINGS, originals

or done by hand..... Free

FIGURINES

China..... 9%

Professional sculptor... 3.1%

FILM

Unexposed..... 3.7%

Exposed..... Free

FUR

Wearing apparel.. 5.3% - 7.4%

Other..... 3-4% - 7.4%

Caution: Some furs may be prohibited due to endangered species legislation.

FURNITURE

Wood chairs..... 3.4% - 5.3%

Other than chairs..... 2.5%

Bentwood..... 6.6%

GOLF BALLS..... 4.9%

GLOVES, Fur..... 4%

Horsehide or cowhide..... 15%

HANDKERCHIEFS

linen, hemmed..... 5.5%

IVORY,

manufactured..... 4.2%

Caution: May be restricted as an endangered species.

JADE, cut, but not set, suitable for jewelry..... 2.1%

Other jade articles..... 21%

JEWELRY, precious metal with

silver as chief value, not valued over

\$18/Dozen... 27.5%

Other..... 6.5%

LEATHER

Flatgoods, wallets.. 4.7% - 8%

Other manufactures. Free- 5.3%

MUSIC

BOXES..... 3.2%

PAINTINGS, done entirely by hand..... Free

PEARLS, Loose or temporarily strung without clasp:

Natural..... Free

Cultured..... 2.1%

Imitation..... 8%

PEARLS, Permanently strung or temporarily strung with clasp attached..... 6.5% - 11%

PERFUME..... 4.9%

POSTAGE

STAMPS..... Free

PRINTED MATTER..... Free - 5.3%

RADIOS, solid state radio receivers..... 6%

RECORDS (phonograph)..... 3.7%

SHAVERS, ELECTRIC..... 3.1%

SHELL

ARTICLES.....3.4%
 SHOES, leather.....2.5% -
 20%
 SKIS, ski equipment.3.5% -
 5.5%
 SOUND
 RECORDINGS.....Free
 STONES, Cut but not set
 Diamonds.....Free
 Others.....Free - 2.1%
 SWEATERS, wool.....7.5% -
 25.5%
 TAPE
 RECORDERS.....3.9%
 TOYS.....7%
 WATCHES, mechanical,
 depending on jewels.....
 2.5% - 5.37%
 PLUS Gold case.....5%
 Gold Bracelet.....14%
 Digital type.....3.9%
 PLUS same additional.
 WEARING APPAREL
 Embroidered or
 Ornamented.....8% - 35%
 Not embroidered or
 ornamented
 Cotton, not knit
 Cotton, knit
 Linen, not knit.....3%
 Manmade fiber, knit
 \$0.03-\$0.13 per pound
 PLUS.....19.2% - 32.5%
 Manmade fiber, not knit
 \$0.03-\$0.14 per pound
 PLUS.....15.1% - 27.5%
 Silk, not knit.....7.5%
 Wool, knit.....7.5% - 23%
 Wool, not knit.....9.5% -
 \$0.24 per lb + 21%
 WOOD, CARVINGS and
 articles
 thereof.....5.1%

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.