



C.H. ROBINSON

Client Advisory

August 25, 2021

CBP Issues Updated Guidance on Goods Returned

Dear Valued Customer,

On August 24, 2021, in Cargo Systems Messaging Service (CSMS# 49163963), U.S. Customs and Border Protection (CBP) issued updated guidance on declaring HTS 9801.00.10 U.S. and Foreign Goods Returned.

This message provides updated guidance concerning importer and broker responsibilities in filing duty free claims under Harmonized Tariff Schedule of the United States (HTSUS) Subheading 9801.00.10, and documents that CBP may request to support these claims.

In 2016, The Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) expanded 9801.00.10 from U.S. goods returned to also include Foreign Goods returned to be eligible for duty free treatment within 3 years' time limit of being exported, without having been advanced in value or improved in condition by any process of manufacture or other means while abroad.

For shipments valued over \$2,500.00, the following guidance is in effect for the burden of proof that the importer needs to be able to document in order to make a U.S. Goods or Foreign Goods Returned claim. Please refer specifically to the CBP guidance below.

CBP Correction to Updated Guidance CSMS#4916396 [Correction: Updated Requirements for Importers and Brokers Regarding HTS Subheading 9801.00.10 - U.S. and Foreign Goods Returned](#)

Thank you for being our Valued Customer. If you have any questions, please do not hesitate to contact your C.H. Robinson commercial representative for further information.

Sincerely,
C.H. Robinson