



**ROGERS**  
WORLDWIDE

# GLOBAL VIEW

## Notes



## Handling U.S. Made Goods Returning from Overseas Trade Shows

By Michelle Bruno

**M**ost of the discussion around shipping to and from trade shows revolves around the one-time import or export of goods. Often, however, the shipping cycle involves the shipment of exhibit goods to an international show and the return of the same goods to the U.S. (and vice versa). While the handling of U.S. Made Goods Returned is generally the same as imports of any kind for a U.S. trade show, there is some additional documentation required to obtain a duty free status upon re-importation. Adherence to these requirements will save exhibitors money.

### Classifying U.S. Made Goods Returning to the U.S.

All goods are subject to duty every time they enter the U.S. unless they are specifically identified as duty exempt. The Harmonized tariff of the U.S. allows goods under the following classification (9801.00.60 1) to be imported duty free:

“Articles, when returned after having been exported for use temporarily abroad solely for any of the following

purposes, if imported by or for the account of the person who exported them: Exhibition or use at any public exposition, fair or conference.”

Exhibits manufactured in the U.S. that are exported from the U.S. to an overseas trade show and subsequently returned can qualify for duty-free status as a U.S. Made Good Returned. The items cannot have been improved or changed in any way at the trade show and specific documentation evidencing the export of the identical items is required upon import:

- Export invoices (on company letterhead) evidencing shipment from U.S.\*
- Export bills of lading (copies) evidencing export from the U.S.
- Import invoices (on company letterhead) evidencing shipment to U.S.

*\*When known, exhibitors should indicate on the export invoice whether or not the goods are intended for temporary exhibition and return to the U.S. or offered for sale at the show.*

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- Import bills of lading evidencing shipment from foreign port to U.S.
- Customs Power of Attorney from the importer
- Shipper's Declaration of U.S. Goods Returned
- Importers Declaration of U.S. Goods Returned
- Manufacturer's Affidavit

It is critical (to avoid duty and fraud) that the items listed on the original (export) invoice be identical to the items listed on the new import invoice. Any new items added to the original shipment, for example, when exhibitors purchase items at the overseas trade show and ship them back with their U.S. Made Goods Returned shipment, MUST be invoiced separately. Likewise, if the original shipment is enhanced in any way (repairs, adjustments, additional parts), the additional value must be declared and is subject to duty.

Non-U.S. Made Goods, For example, electronics made in Japan or China that accompany exhibit properties to an international exhibition CAN be considered U.S. Made Goods Returned if the above documentation is submitted and the items are owned by the exhibitor/importer and exported by the same company that re-imports the goods.

### Using ATA Carnets to address U.S. Made Goods Returning

ATA Carnets can help exhibitors identify goods to Homeland Security/Customs and Border Patrol as having originated in the U.S. (whether manufactured there or not) and thus exempt from duty upon their return to the U.S. Goods traveling under a carnet are automatically registered when exported and re-registered when imported, thereby eliminating any obligation to pay duty again. Using a carnet does NOT relieve an exhibitor from filing an ISF form or adhering to other 10 + 2 regulations (only required for ocean freight), but it eliminates any doubt about the duty-free status of the goods. An ATA Carnet

cannot be used for items requiring permits from the Food & Drug Administration (FDA) or Environmental Protection Agency (EPA).

### Following Best Practices to Handle U.S. Made Goods Returned

There are a number of best practices that U.S. exhibitors can follow to make the re-importation process as easy as the exportation:

- Plan ahead for the re-importation by preparing the required documents in advance and notifying the freight forwarder that the goods will return.
- Use the same freight forwarder for the exportation and re-importation to streamline the process.
- Mark commercial invoices (when possible) to indicate that goods will be returning.
- Make sure outbound invoices and shipment contents are identical to inbound shipments.
- Invoice new items purchased overseas separately from returning goods.
- Avoid mixing U.S and non-U.S. Made Goods together on the same invoice and same bill of lading. Consult your freight forwarder for the appropriate documentation and packing procedures.

For an experienced exhibition customs broker, handling U.S. Made Goods Returned is a relatively simple process. Using a courier service, hand carrying high-value items or using two different companies (one for export and one for re-import) can lead to delays in U.S. customs or additional duties when goods return.

***Rogers Worldwide would like to extend its condolences to the family and friends of Bob Rogers, the founder of R.E. Rogers, who passed away on March 31. Bob will be sorely missed by the many individuals whom he tutored in the international exhibition logistics industry for more than forty years.***

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