## U.S. Customs and Border Protection, DHS; Treasury

§ 145.37

aggregate fair retail value in the country of shipment of not over \$200, subject to the requirements set forth in §§ 10.151 and 10.153 of this chapter.

[T.D. 94-51, 59 FR 30296, June 13, 1994, as amended by CBP Dec. 12-19, 77 FR 72721, Dec. 6, 2012]

## §145.32 Bona-fide gifts.

The port director shall pass free of duty and tax, without preparing an entry as provided for in §145.12, articles sent as bona-fide gifts from persons in foreign countries to persons in the United States having an aggregate fair retail value in the country of shipment not exceeding \$100 (\$200, in the case of articles sent from persons in the Virgin Islands, Guam, and American Samoa), subject to the requirements set forth in §\$10.152 and 10.153 of this chapter.

[T.D. 94-51, 59 FR 30296, June 13, 1994]

# §145.34 Personal and household effects and tools of trade.

(a) U.S. military and civilian personnel returning from extended duty abroad. Section 148.74 of this chapter sets forth specific requirements for exemptions from duty under subheading 9805.00.50, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), for personal and household effects of military and civilian personnel of the United States returning upon the completion of extended duty abroad. A copy of the official travel orders shall be attached to or enclosed in each mail article and the outside of each mail article shall be clearly marked to show that exemption from duty is being claimed.

(b) Other personal and household effects, and tools of trade. Certain personal and household effects and tools of trade may be passed free of duty without issuing an entry, in accordance with §148.53 of this chapter.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

#### §145.35 United States products returned.

Products of the United States returned after having been exported, which have not been advanced in value or improved in condition while abroad, may be passed free of duty without issuing an entry and without the declarations provided for in §10.1(a) of this chapter, provided the shipment is valued at not over \$2,500 and the port director is satisfied that the merchandise is free of duty under subheading 9801.00.10, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 94-47, 59 FR 25570, May 17, 1994; T.D. 98-28, 63 FR 16417, Apr. 3, 1998; CBP Dec. 12-19, 77 FR 72721, Dec. 6, 2012]

### §145.36 Articles for institutions.

Books and other articles classifiable under subheading 4903.00.00, 4904.00.00, 4905.91.00, 4905.99.00, 9701.10.00, 9701.90.00, 9810.00.05, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), imported by and addressed directly to a library or other institution described in subheading 9810.00.05 or 9101.30, HTSUS may be passed free of duty without issuing an entry, if the port director is satisfied that the merchandise is entitled to free entry. A declaration may be required in accordance with §10.43 of this chapter under the procedure specified in §145.42.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

#### §145.37 Articles for the U.S. Government.

(a) Mail articles for copyright. Mail articles marked for copyright which are addressed to the Library of Congress, to the U.S. Copyright Office, or to the office of the Register of Copyrights, Washington, DC, shall be passed free of duty without issuing an entry.

(b) Books, engravings, and other articles. Books, classifiable under subheading 4903.00.00, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), and engravings, etchings, and other articles enumerated in subheading 9808.00.10, HTSUS, shall be passed free of duty without issuing an entry when they are addressed to the Library of Congress or any department or agency of the U.S. Government.

(c) *Official Government documents.* Other mail articles addressed to offices