

## § 148.34

## 19 CFR Ch. I (4–1–14 Edition)

the resident from a subsequent journey.

(f) *Remainder not applicable to subsequent journey.* A returning resident who has received a total exemption of less than the \$800 or \$1,600 maximum in connection with his return from one journey is not entitled to apply the unused portion of that maximum amount to articles acquired abroad on a subsequent journey.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 78-394, 43 FR 49788, Oct. 25, 1978; T.D. 80-179, 45 FR 45580, July 7, 1980; T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 89-1, 53 FR 51264, Dec. 21, 1988; T.D. 97-75, 62 FR 46441, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48854, Sept. 25, 2009]

### § 148.34 Family grouping of exemptions for articles acquired abroad.

(a) *Grouping of exemptions.* Each member of a family is entitled to the \$800 or \$1,600 exemption for articles acquired abroad, subject to the conditions prescribed in this subpart. When members of a family residing in one household travel together on their return to the United States, the \$800 or \$1,600 exemption to which the several members of the family may be entitled may be grouped and allowed without regard to which member of the family is the owner of the articles. However, a group exemption will not include an exemption for a family member not entitled to it in his own right, nor will a group exemption be applied to any property of such a member. The exemption of a family member who has not attained the age of 21 will not be applied under the group exemption to alcoholic beverages. No exemptions allowable to individuals employed by the household and accompanying the family but not related by blood, marriage, domestic relationship, or adoption will be included in the family grouping.

(b) *Members of a family residing in one household.* “Members of a family residing in one household” includes all persons who:

- (1) Are related by blood, marriage, domestic relationship, or adoption;
- (2) Lived together in one household at their last permanent residence; and
- (3) Intend to live in one household after their arrival in the United States.

(c) *Domestic relationship.* As used in paragraph (b)(1) of this section, the term “domestic relationship” includes foster children, stepchildren, half-siblings, legal wards, other dependents, individuals with an *in loco parentis* or guardianship relationship, and two adults who are in a committed relationship including, but not limited to, long-time companions, and couples in civil unions, or domestic partnerships, wherein the partners are financially interdependent, and are not married to, or a partner of, anyone else. The term “domestic relationship” does not extend to roommates or other cohabitants not otherwise meeting this definition.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009; CBP Dec. 13-19, 78 FR 76532, Dec. 18, 2013]

### § 148.35 Length of stay for exemption of articles acquired abroad.

(a) *Requirements for allowance of \$800 or \$1,600 exemption.* Except as otherwise provided in this paragraph or in paragraph (b) of this section, the \$800 or \$1,600 exemption for articles acquired abroad will not be allowed unless the returning resident has remained beyond the territorial limits of the United States for a period of not less than 48 hours. The \$800 exemption may be allowed on articles acquired abroad by a returning resident arriving directly from Mexico without regard to the length of time the person has remained outside the territorial limits of the United States.

(b) *Not required for allowance of \$1,600 exemption on return from the Virgin Islands.* The \$1,600 exemption applicable in the case of the arrival of a returning resident directly or indirectly from the Virgin Islands of the United States may be allowed without regard to the length of time such person has remained outside the territorial limits of the United States.

(c) *Computation of time.* The 48-hour period a returning resident must have completed abroad to be entitled to an exemption will be computed exactly. For example, a resident leaving United States territory at 1:30 p.m. on June 1