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What You Must Declare

- Items you purchased and are carrying with you upon return to the United States.
- Items you received as gifts, such as wedding or birthday presents.
- Items you inherited.
- Items you bought in duty-free shops, on the ship, or on the plane.
- Repairs or alterations to any items you took abroad and then brought back, even if the repairs/alterations were performed free of charge.
- Items you brought home for someone else.
- Items you intend to sell or use in your business.

Also, if you acquired items in the U.S. Virgin Islands, American Samoa, Guam, or in a Caribbean Basin Economic Recovery Act country (see section on \$800 exemption for a list of these countries) and asked the merchant to send them to you, you must still declare them when you go through customs. This differs from the usual procedure for mailed items, which is discussed in the section on **Sending Goods to the United States**.

You must state on the CBP declaration, in U.S. currency, what you actually paid for each item. The price must include all taxes. If you don't know for sure, estimate. If you did not buy the item yourself—for example, if it is a gift—estimate its fair retail value in the country where you received it.

Remember: Even if you used the item you bought on your trip, it's still dutiable. You must declare the item at the price you paid or, if it was a gift, at its fair market value.

see also:

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