

taxes due by reason of his failure to return abroad.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 89-1, 53 FR 51264, Dec. 21, 1988]

Subpart B—Declarations

§ 148.11 Declaration required.

All articles brought into the United States by any individual must be declared to a CBP officer at the port of first arrival in the United States, on a conveyance en route to the United States on which a CBP officer is assigned for that purpose, or at a preclearance office in a foreign country where a United States CBP officer is stationed for that purpose.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by CBP Dec. 09-37, 74 FR 48854, Sept. 25, 2009]

§ 148.12 Oral declarations.

(a) *Generally.* Returning residents and nonresidents arriving in the United States may make an oral declaration under the conditions set forth in paragraph (b) of this section. However, written declarations may be required generally or in respect to particular types of traffic at any port if necessary to effect prompt and orderly clearance of passengers and their effects, and may be required in particular cases at any port if deemed necessary to protect the revenue. If an oral declaration is permitted, completion of the identifying information on CBP Form 6059-B may be required.

(b) *When permitted.* Oral declarations may be permitted under the following conditions:

(1) *Residents.* A returning resident may make an oral declaration if:

(i) The aggregate fair retail value in the country of acquisition of all accompanying articles acquired abroad by him and of alterations and dutiable repairs made abroad to personal and household effects taken out and brought back by him does not exceed:

(A) \$800; or

(B) \$800 in the case of a direct arrival from a beneficiary country as defined in U.S. Note 4 to Chapter 98, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202); or

(C) \$1,600 in the case of a direct or indirect arrival from American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands of the United States, not more than \$800 of which must have been acquired elsewhere than in such locations.

(ii) None of his accompanying articles are forwarded in bond; and

(iii) None of his accompanying articles are imported for the account of any other person or for sale.

(2) *Nonresidents.* An arriving non-resident may make an oral declaration if all the articles he has to declare are:

(i) Entitled to free entry under his personal exemptions (see Subpart E of this part); or

(ii) Eligible for the administrative exemption for articles not exceeding \$200 in aggregate value, provided in section 321(a)(2)(B), Tariff Act of 1930, as amended (19 U.S.C. 1321(a)(2)(B)) (see § 148.51).

(c) *Memorandum baggage declaration for dutiable articles.* When an arriving person is carrying a few dutiable or taxable articles which can be readily identified and segregated from articles entitled to free entry under his personal exemptions, the CBP officer may prepare a memorandum baggage declaration using a cash receipt, CBP Form 368 or 368A, for dutiable or taxable articles if he determines that a written declaration by the arriving person is not essential.

[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. 86-118, 51 FR 22516, June 20, 1986; T.D. 92-56, 57 FR 24944, June 12, 1992; T.D. 94-51, 59 FR 30296, June 13, 1994; T.D. 97-75, 62 FR 46441, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48854, Sept. 25, 2009]

§ 148.13 Written declarations.

(a) *When required.* Unless an oral declaration is accepted under § 148.12, the declaration required of a person arriving in the United States shall be in writing on Customs Form 6059-B.

(b) *Completion and presentation of written declarations.* The person arriving in the United States shall complete the information required by Customs Form 6059-B and shall list all articles acquired abroad which are in his possession at the time of arrival. Individual