



## Shipping to the USA

### Types of Entry Available

**Consumption** – upon arrival in the US the full amount of duty and MPF applicable is paid directly to US Customs. Goods are then free to be sold.

MPF (applicable to all commodities) = 0.3464% of the declared value

There is a full list of duty rates at the end of the document

The importer must appoint a Customs House Broker and provide them with a Power of Attorney.

**Temporary Importation Bond (TIB)** – The goods must qualify for temporary importation under bond – “Samples solely for the use of taking orders for merchandise”. In this case each specific style number being imported under a TIB should not consist of more than 1-2 items of each style as they are considered samples for showing and order taking. Shipments that contain numerous items of the same style will be denied TIB privileges as Customs will view the intent to “sell” merchandise in these cases.

There is a good chance of US Customs performing an examination of TIB merchandise at time of import and export.

Customs will be performing a 100% piece count examination to ensure that all items are accounted for and that there were no substitution of articles that might have been fraudulently sold.

A letter of intent must be provided and must now include the name of the show (if applicable), where the goods will be and the dates that the show takes place.

**Carnets** – The primary use of a carnet is for Trade shows. Carnets are cost-effective solutions to Customs clearance for ease of moving goods in and out of the various countries the goods are destined to. However, goods covered under a carnet are applicable to the same laws and regulations that govern importation of consumption goods into the United States.

The general list MUST be as detailed as stated above under “Detailed Description of items”. Should the general list not provide detailed descriptions for easy identification of merchandise upon examination then the carnet will be deemed insufficient for entry purposes by Customs. In these cases a formal consumption (dutable) entry will be required which will include the need for detailed commercial invoices to be provided.

It is not possible to sell goods from a carnet.

### **Commercial Invoice Requirements - Detailed Description of items (TIB and Carnet)**

Customs and Border Protection, has substantially increased the physical and intensive examination of merchandise being imported into and exported from the United States. Inaccurate descriptions on invoices can result in substantial penalties and/or claims for liquidated damages may be asserted against the importer/exporter.

Generally speaking, invoices must be in English and at a minimum are required to show:

1. The port of entry
2. The circumstances of sale (actual sale or consignment)
3. A detailed description of the merchandise such as – name, grade, quality, style number as well as the marks and numbers on the packaging
4. The quantity in weights and measures
5. The price or value of each item
6. All charges, rebates, drawbacks and assists and
7. The country of origin.

In addition for Jewellery the details should contain the following but not limited to: The gram weight of metal, colour of metal (i.e., white gold or yellow gold) , should the finished article contain stones then the details of the stone must be provided for, number of stones, shape of stones and carat weight. Platinum must be listed separately to Gold Jewellery.

Example of an acceptable description:

Item #	Description of Merchandise	# of pieces	Unit Price	Total Price
1238670	18karat yellow gold bangle bracelet set with diamonds Gram weight: 860/ diamonds; 10 round stones total 1.06 carats	3	US\$386.00	US\$1158.00

Country of Origin: Hong Kong

**Marking** – All goods of foreign origin must be legibly, indelibly and permanently marked with the English name of the country of origin. Loose stones are exempt from the marking requirements. Each item must have a hang tag affixed with the country of origin in English, and the specific item/style or lot number of the piece. Marking requirements are also applicable for the exportation of the subject articles. Customs must be able to directly identify the item against the commercial invoice. Failure to mark the goods will result in the shipment being held pending complete marking of all items in accordance with the Customs regulations.

## Detailed Duty Rates

### Precious and Semi-Precious Stones

0% - Polished Diamonds

0% - Polished Rubies (**CANNOT** be of Burmese origin)

0 % - Polished Sapphires

0 % - Polished Emeralds

0% - Semi precious stones

### Silver Jewellery

13.5% - Silver Jewellery under \$18.00 per dozen

5% - Silver Jewellery over \$18.00 per dozen

### Gold Jewellery

5% - Gold Rope Chains

5.8% - Gold Mixed Link Chains

5.5% - All other Gold Jewellery

### Platinum Jewellery

5.5% - All Platinum Jewellery

### Articles of Jewellery consisting of precious or semi-precious stones (Not containing any precious metals)

3.3% -Articles of Jewellery of precious or semiprecious stones (not over \$40.00 per piece)

6.5% - Articles of Jewellery of precious or semiprecious stones (over \$40.00 per piece)

### Imitation Jewellery (Not consisting of any precious or semi-precious stones)

11% - Articles of Jewellery consisting of non-precious base metal and **NOT** consisting of any precious or semi-precious stone