

**INFORMAL ENTRY OF DUTIABLE ARTICLES – Form 5119-A**

If dutiable items are contained in your shipment, a licensed Customs House Broker will be engaged to prepare an **Informal Entry (Form 5119-A)** as specified in the Rules and Regulations of the U. S. Customs Service. The form requires identification of each dutiable item in accordance with the Harmonized Tariff of the United States, reflecting the specific number of the item (the Tariff contains more than 300,000 classifications) and the specified units or quantities involved. Due to the time involved in preparing such Informal Entries, Customs House Brokers throughout the United States will assess a fee for the basic Informal Entry preparation plus an additional fee for each "line item" (i.e. different classification) that is entered on the Entry. The fee per line item is approximately US\$ 3.00 each, with the fee varying from broker to broker and city to city. These line item charges and the actual duty assessed by Customs will be collected on a C.O.D. basis at the time of delivery to your destination residence, unless such charges are authorized in advance by a recognized Corporate customer. Copy of the Informal Entry will be provided to you to support any duty collections, and copy of the Broker's Invoice will be provided to support line item collections

**RATES OF DUTY**

Following is a simplified listing of the most common dutiable items entered through customs in consignment of Used Household Goods and Personal Effects, with the approximate rates of duty for each. While duty is basically assessed as a percentage rate of duty against the value of an article, duty rates can also be expressed as dollar amount against a quantity or volume (ex: gallon, dozen, each, etc.) The Customs House Broker and the U. S. Customs Inspector handling the clearance and release of the consignment will determine the applicable rate of duty which will apply at the time of entry. **The rates listed below should be considered as estimated rates of duty and are subject to change at any time.**

**DISTILLED SPIRITS**

(per proof gallon)

Brandy .....	20-cents - \$3.40
Gin .....	\$0.50
Liqueurs .....	\$0.50
Rum .....	\$1.40
Tequila .....	\$1.25
or up to .....	\$2.27
Vodka.....	\$0.50
or up to .....	\$2.56
Scotch.....	\$0.20
Other whiskeys.....	\$0.25

**WINE, per gallon**  
(128 fluid ounces)

Sparkling...\$1.17 .....	\$1.17
Still .....	\$0.315
or up to .....	\$1.00

**BEER, per gallon.....**\$0.06

**\*\*Note: Alcoholic beverages will also be subject to Internal Revenue Service Tax.**

**ANTIQUES**, produced prior to 100 years before date of entry are admitted duty-free, provided proof of antiquity certified by dealer is submitted.

**AUTOMOBILES**

Passenger.....2.5%

**BAGS**, Hand, leather .....5-10.0%

**BEADS**, imitation, precious and semi-precious stones.....4.7%  
or up to.....6.7%  
Ivory.....4.0%

**BINOCULARS (PRISM), OPERA AND**

**FIELD GLASSES** ....Free

**BOOKS**.....Free

**CAMERAS**

Motion picture over \$50 value each .....3.8%  
Still over \$10 value each .....3.0%  
Cases, leather .....5.8%  
Lenses, mounted.....6.6%

**CANDY**

Sweet chocolate bars...5.0%  
Other .....7.0%

**CHESS SETS** .....5.0%

**CHINA, other than tableware**

Bone.....6.6%  
Non-bone .....2.1%  
or up to.....9.0%

**CHINA, TABLEWARE**

Bone.....8.0%  
Non-bone, valued less than \$56 per set..... 26.0%  
Non-bone, valued more than \$56 per set.....8.0%

**CIGARETTE LIGHTERS**

Pocket.....7.2%  
or up to..... 10.0%  
Table .....4.8%

**CLOCKS**

Valued over \$5 but less than \$10 each\$0.30 each, plus .....6.4%  
Valued over \$10 each ...\$.45 each, plus .....6.4%

**CRYSTAL**.....6%

**DOLLS**

Stuffed Not Available  
Caution: Rates will vary dependent upon nature of the stuffing.  
Other.....12%

**DRAWINGS**, originals or done by hand.....Free

**FIGURINES**

China.....9%  
Professional sculptor...3.1%

**FILM**

Unexposed.....3.7%  
Exposed.....Free

**FUR**

Wearing apparel..5.3% - 7.4%  
Other.....3-4% - 7.4%  
Caution: Some furs may be prohibited due to endangered species legislation.

**FURNITURE**

Wood chairs.....3.4% - 5.3%  
Other than chairs.....2.5%  
Bentwood.....6.6%

**GOLF BALLS**.....4.9%

**GLOVES**, Fur.....4%  
Horsehide or cowhide..... 15%

**HANDKERCHIEFS**

linen, hemmed.....5.5%

**IVORY**, manufactured.....4.2%

Caution: May be restricted as an endangered species.

**JADE**, cut, but not set, suitable for jewelry.....2.1%  
Other jade articles.....21%

**JEWELRY**, precious metal with silver as chief value, not valued over \$18/Dozen...27.5%  
Other.....6.5%

**LEATHER**

Flatgoods, wallets..4.7% - 8%  
Other manufactures.Free- 5.3%

**MUSIC BOXES**.....3.2%

**PAINTINGS**, done entirely by hand.....Free

**PEARLS**, Loose or temporarily strung without clasp:

Natural.....Free  
Cultured.....2.1%  
Imitation.....8%

**PEARLS**, Permanently strung or temporarily strung with clasp attached.....6.5% - 11%

**PERFUME**.....4.9%

**POSTAGE STAMPS**.....Free

**PRINTED MATTER**.....Free - 5.3%

**RADIOS**, solid state radio receivers.....6%

**RECORDS** (phonograph).....3.7%

**SHAVERS, ELECTRIC**.....3.1%

**SHELL ARTICLES**.....3.4%

**SHOES**, leather.....2.5% - 20%

**SKIS**, ski equipment.3.5% - 5.5%

**SOUND**

**RECORDINGS**.....Free

**STONES**, Cut but not set  
Diamonds.....Free

Others.....Free - 2.1%

**SWEATERS**, wool.....7.5% - 25.5%

**TAPE RECORDERS**.....3.9%

**TOYS**.....7%

**WATCHES**, mechanical, depending on jewels..... 2.5% - 5.37%

PLUS Gold case.....5%  
Gold Bracelet.....14%

Digital type.....3.9%

PLUS same additional.

**WEARING APPAREL**

Embroidered or  
Ornamented.....8% - 35%  
Not embroidered or ornamented

Cotton, not knit  
Cotton, knit  
Linen, not knit.....3%

Manmade fiber, knit  
\$0.03-\$0.13 per pound  
PLUS.....19.2% - 32.5%

Manmade fiber, not knit  
\$0.03-\$0.14 per pound  
PLUS.....15.1% - 27.5%

Silk, not knit.....7.5%  
Wool, knit.....7.5% - 23%

Wool, not knit.....9.5% - \$0.24 per lb + 21%

**WOOD, CARVINGS** and articles thereof.....5.1%