

## **Pleasure Boats**

### ***Reporting Requirements***

When a yacht or any other type of pleasure boat<sup>1</sup> arrives in the United States, the first place it docks must be at a Customs port or other place where Customs service is available. This pamphlet explains reporting requirements and other Customs formalities involving pleasure boats. For the location of reporting stations, contact the Customs port director in the area where you will be cruising, or any of the ports of entry beginning on page 7 of this pamphlet.

Additional reporting and entry requirements may be obtained from the U.S. Customs Service, Office of Field Operations (Attn: Passenger Operations Team), Washington, DC 20229. For additional information on legal requirements, contact the U.S. Customs Service, Office of Regulations and Rulings (Attn: Entry Procedures and Carriers Branch), Washington, DC 20229.

## **Reporting & Entry**

**AMERICAN PLEASURE BOATS.** American pleasure boats that are not documented by the United States Coast Guard, but are owned by citizens living in the United States, must comply with federal laws<sup>2</sup> relating to identification numbers issued by a state, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa or the District of Columbia.

The master of any American pleasure boat must report to Customs immediately after arriving into the United States from a foreign port or place and must also report any foreign merchandise on his boat that is subject to duty. The report may be made by any means of communication and should include the name of the boat, its nationality, name of the master, place of docking and arrival time. If an inspection is required, the Customs officer will direct the vessel to an inspection area.

An American pleasure boat arriving in the United States from a foreign port or place is not required to make formal entry provided the vessel is not engaged in trade; the vessel has not visited any hovering vessel<sup>3</sup>; the master reports arrival as required by law and is in compliance with U.S. customs and navigation laws; *and* any article on board

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<sup>1</sup>A pleasure boat is one that is *not* engaged in any foreign trade or commercial activity. Pleasure boats may not carry merchandise or passengers for pay.

<sup>2</sup>46 CFR 67.1 - 67.45 which are Coast Guard Regulations on vessel documentation

<sup>3</sup>19 U.S.C. 1401 (k) describes a hovering vessel as (1) any vessel that is found or kept off the coast of the United States within or without the Customs waters, if, from the vessel's history, conduct, character, or location, it is reasonable to believe that such vessel is being used or may be used to introduce, promote or facilitate the introduction or attempted introduction of merchandise into the United States in violation of U.S. laws; and (2) any vessel that has visited a vessel described in (1).

required by law to be entered or declared is reported to Customs immediately upon arrival. If these requirements are not met, the vessel must make formal entry with U.S. Customs within 48 hours after arrival.

An American pleasure boat must also obtain clearance from U.S. Customs before leaving a port or place in the U.S. and proceeding to a foreign port or place if the vessel is engaged in trade, has visited a hovering vessel, or is not in compliance with U.S. laws.

**FOREIGN-FLAG PLEASURE BOATS.** The master of a foreign-flag or undocumented foreign pleasure boat must report its arrival to U.S. Customs immediately and must make formal vessel entry (see section that follows on cruising licenses) on a CF 1300 within 48 hours. In the absence of a cruising license, vessels in this category must obtain a permit before proceeding to each subsequent U.S. port.

Navigation fees will be charged for the formal entry, the permit to proceed, and for the clearance of foreign-flag pleasure boats. It is not necessary for foreign-flag vessels making formal entry and operating under a cruising license to acquire a \$25 user fee decal.

The master of every foreign-flagged vessel arriving in the U.S. and required to make entry must have a complete legible manifest consisting of Customs Forms (CF) 1300 through 1304 and a passenger list.<sup>4</sup>

Pleasure boats from foreign countries must obtain clearance before leaving a port or place in the U.S. and proceeding to a foreign port or place or for another port or place in the U.S.

**RESTRICTIONS ON FOREIGN-BUILT OR FOREIGN-FLAG VESSELS.** Vessels that are foreign-built or of foreign registry may be used in the United States for pleasure purposes or in the foreign trade of the United States. However, federal law prohibits the use of such vessels in the coastwise trade - that is, the transport of passengers within the United States, including the carrying of chartered fishing parties. The documentation of foreign-built vessels is under the jurisdiction of the United States Coast Guard.

**CRUISING LICENSES.** Cruising licenses exempt pleasure boats of certain countries from having to undergo formal entry and clearance procedures such as filing manifests and obtaining permits to proceed as well as from the payment of tonnage tax and entry and clearance fees *at all but the first port of entry*. These licenses can be obtained from the U.S. Customs port director at the first port of arrival in the United States. Normally valid for one year, a cruising license has no bearing on the dutiability of a pleasure boat.

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<sup>4</sup>19 CFR 4.7

NOTE: Under Customs policy, when a foreign-flag vessel's cruising license expires, that vessel may not be issued another license until the following three conditions have been met: (1) the vessel leaves the United States for a foreign port or place, and (2) it returns from that foreign port or place, and (3) at least 15 days have elapsed since the previous license expired. (Customs Directive 3100-06, November 7, 1988.)

Vessels of the following countries are eligible for cruising licenses (these countries extend the same privileges to American pleasure boats):

Argentina	Greece
Australia	Honduras
Austria	Ireland
Bahama Islands	Italy
Belgium	Jamaica
Bermuda	Liberia
Canada	Marshall Islands
Denmark	Netherlands
Federal Republic of Germany	New Zealand
Finland	Norway
France	Sweden
	Switzerland
	Turkey
Great Britain (including Turks and Caicos Islands, St Vincent [including the territorial waters of the Northern Grenadine Islands], the Cayman Islands, the British Virgin Islands and the St. Christopher- Nevis- Anguilla Islands).	

Note that this list is subject to change.

**CHARGES AND OVERTIME.** There are no charges for overtime inspections performed by U.S. Customs.

**USER FEES.** U.S. pleasure craft and foreign-flag vessels without a cruising license that are 30 feet or longer in length must pay an annual fee of \$25 for the user fee decal. Contact your local customs office if you have any questions on this subject.

**IMMIGRATION REQUIREMENTS.** Every person entering the United States must be seen in person by an immigration officer, except those participating in the Canadian Border Small Boat Program. Information about this program may be obtained from any immigration office.

U.S. citizens should carry proof of citizenship such as a passport or birth certificate. (Voter registration cards are no longer valid for this purpose.) Canadian citizens should present proof of Canadian citizenship; Mexican citizens may present a border-crossing card. Canadian, Mexican, and U.S. citizens must carry a passport if they are arriving in the U.S. from outside the Western Hemisphere.

Legal permanent resident aliens must present Immigration and Naturalization Service form I-551. Nonresident aliens other than Canadians and Mexicans must present a valid passport and visa.

**PLANT AND ANIMAL RESTRICTIONS.** The importation of fruits, plants, meats, other plant or animal products, birds or other live organisms of any kind is regulated by the Department of Agriculture to prevent the introduction of pests and diseases into America's food chain. Such items cannot be brought into the United States unless advance permission is granted by the Department of Agriculture or U.S. Customs.

**FIREARMS AND AMMUNITION.** Non-residents arriving in U.S. waters with a firearm must apply for permission to enter with the weapon by obtaining an approved ATF Form 6 in advance of arrival. It can take up to 6 weeks for ATF to approve the temporary importation, so masters of vessels are advised to submit their application well in advance. Failure to have an approved ATF Form 6 will result in firearms being detained or seized. CBP will hold the firearms to allow you an opportunity to apply for an ATF Form 6, but you will be liable for storage charges and you will have to make arrangements to personally retrieve the weapon from CBP custody once you receive the approved form from ATF. The application can be downloaded from ATF's web site at <http://www.atf.gov/firearms/feib/index.htm> Alternately, you may make arrangements to export the firearm. Failure to either obtain the AFT temporary import approval or export the firearm will result in its seizure and destruction. **(Firearms can also be seized and destroyed if a CBP officer determines that failure to declare it on arrival was deliberate – so be sure to declare your weapon and ammunition – even if you don't have an approved ATF Form 6.)**

U.S. Residents traveling with firearms are reminded to register it with CBP on a CF 4457 prior to taking it out of the U.S. You will need to present the firearm in person to a CBP officer in order to register it. When you re-enter the U.S., a signed CF 4457 is proof that you did not acquire the firearm abroad. If you have the original receipt for a firearm purchased in the U.S., this can be used in lieu of a CF 4457 to demonstrate that it is American goods returned.

**EMERGENCIES.** If it is necessary to make an emergency stop in the United States to preserve life or property, the master must report as soon as possible to the nearest customs, immigration, agriculture, or public health officer. He should not permit any merchandise or baggage to be removed from the boat or any passengers or crew to depart the place of arrival without official permission, unless necessary for the protection of life, health, or property.

**STAY ON BOARD!** If your boat has anchored or tied up, you are considered to have entered the United States. No one shall board or leave the boat without first completing customs processing, unless permission to do so is granted by the Customs officer in charge. The only exception to this requirement is to report arrival.

If it is necessary for someone to leave the boat to report arrival to U.S. Customs, he or she must return to the boat after reporting and remain on board. No one who arrived on that boat may leave until the Customs officer grants permission to go ashore. Violations may result in substantial penalties and forfeiture of the boat.

# TEMPORARY AND PERMANENT IMPORTATIONS

## PERSONAL EXEMPTIONS

**RETURNING U.S. RESIDENTS.** Customs determines if a person who formerly resided in the United States is a returning resident by considering whether, when the person departed, he or she intended to leave the United States permanently. In making this determination, Customs may consider the duration and purpose of the person's foreign stay and if, while abroad, the person maintained a home in the U.S.

A United States resident living or stationed abroad and entering the country for a short visit may import a foreign-built boat duty-free if, upon arrival, he or she claims and is given nonresident Customs status and exports the boat when leaving the United States. United States citizens employed abroad and government employees returning on TDY or leave may also be granted this status.

### Permanent Importations

A returning U.S. resident who is importing a boat (i.e., bringing it in permanently, as opposed to temporarily) will be required to pay duty on that boat. The personal customs exemption toward duty owed on a foreign-built pleasure boat may be applied under the following conditions:

- The boat is imported for his or her personal use or for use by members of that household.
- The boat was acquired abroad as an incident of the journey from which he or she is returning.
- The boat accompanies him or her at the time of return.

The head of a family returning together may make a joint declaration for all members residing in the same household and pool their customs exemption toward the duty on an imported boat.

**RATES OF DUTY.** Pleasure boats are generally dutiable when imported into the United States.<sup>5</sup> The following duty rates apply to boats imported for recreational purposes:

Sailboats and motorboats other than outboard motorboats.....	1.5 percent
Outboard motorboats.....	1.0 percent
Inflatable vessels.....	2.4 percent
Canoes.....	Free of duty

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<sup>5</sup> Pursuant to the Harmonized Tariff Schedule of the United States (HTSUS)

Rowboats not designed for use with motors or sails.....2.7 percent

These rates are subject to change; call your local Customs port of entry to get the correct rates at the time of your trip. Duty rates for importations from Column 2 countries, as defined in the Harmonized Tariff Schedule, are considerably higher than those listed above.

If you are importing a yacht or other pleasure boat purchased abroad, please contact your nearest port of entry *before* you import the boat to learn more about entry requirements and the specific duty rate for your vessel.

**NONRESIDENTS.** A nonresident for Customs purposes is a foreign visitor to the United States, a person emigrating to the United States, or a person who left the United States with no intent to reestablish residency.

Nonresidents may bring vessels into the United States for their own use without having to make formal consumption entry or pay duty on the vessel.<sup>6 7</sup> Informal entry at the first port of arrival must still be made, however. If a pleasure boat that was admitted duty free is sold within one year of its importation without paying the applicable duty, the vessel or its value, which will be recovered from the importer, will be subject to forfeiture.<sup>7</sup>

**TEMPORARY STAYS/IMPORTATION UNDER BOND.** Boats entered for the following purposes may be entered without payment of duty as temporary importations under bond:

- Alterations or repairs,
- As samples for taking orders,
- For experimental testing,
- For review, or study purposes,
- For use by illustrators and photographers solely as models in their own establishments,
- As professional equipment and tools of trade.

The length of stay in these circumstances is normally one year and may not exceed three years. There may be additional specific requirements for each of these exemptions from duty.

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<sup>6</sup>Additional U.S. Note 1 Chapter 89, HTSUS, and 19 CFR 148.45.

<sup>7</sup>Pursuant to U.S. Note 1(b), Chapter 98, Subchapter IV, which covers any article exempted from duty under subheading 9804.00.35.

A pleasure boat and its usual equipment may be entered duty-free by a nonresident for a temporary stay to take part in races or other contests. If the contests are for other than money purses and the Customs officer is satisfied as to the importer's good faith, the boat may be admitted **without formal consumption entry or bond** for stays of up to 90 days. A certificate identifying the boat will be issued to the importer and must be delivered with the vessel to the Customs office at the point of departure from the country.

If the boat remains in the U.S. for longer than 90 days, the importer will be required to post a bond.

(If the importer knows that the boat will be in the U.S. for longer than 90 days at the time of entry, the bond should be posted when the initial arrival takes place.) If the boat is in the U.S. for more than 90 days, and a bond has **not** been obtained to satisfy the conditions of a Temporary Importation Under Bond (TIB) the boat will be subject to forfeiture.

Bond is taken in an amount equal to twice the estimated duty. Cash may be deposited in lieu of surety on the bond. The bond (or cash) will be refunded if the boat is exported under Customs supervision within the time limit required by the TIB.

Pleasure boats brought into the country for sale, or for sale on approval, are not eligible for the Temporary Importation Under Bond program.

**A FINAL WORD...**The United States Coast Guard administers a number of safety and documentation laws applicable to pleasure boats. With certain exceptions, a pleasure boat manufactured after November 1, 1972, may not be imported unless the manufacturer has affixed a certification label with the words "This Boat Complies with U.S. Coast Guard Safety Standards in Effect on the Date of Certification." For further information on matters under U.S. Coast Guard jurisdiction, contact: Commandant, U.S. Coast Guard Headquarters, 2100 Second Street, SW, Washington, DC 20593.

The Customs forms mentioned in this booklet may be obtained at our Web site at [www.cbp.gov](http://www.cbp.gov)