

Duty on Containers

If used in shuttle service, the following types of containers may enter free of duty:

- 1) U.S. containers and holders (including shooks and staves of U.S. production) when returned as boxes or barrels containing merchandise;
- 2) foreign containers previously imported and duty paid if any;
- 3) containers of a type specified by the Secretary of the Treasury as instruments of international traffic.

One-trip containers are dutiable as part of the dutiable value of the goods.