

Headquarters
United States Forces Korea
Unit #15237
APO AP 96205-5237

United States Forces Korea
Regulation 643-2

8 November 2017

Personal Property
TRANSFERS OF DUTY-FREE ITEMS

***This regulation supersedes USFK Regulation 643-2, dated 3 July 2014.**

FOR THE COMMANDING GENERAL:

MICHAEL A. MINIHAN
Major General, USAF
Chief of Staff

OFFICIAL:



YO-HAN KIM
Captain, AG
Chief, Publications and Records Management

Summary. This regulation controls and limits the disposal of personal property imported into and purchased in the Republic of Korea duty-free.

Summary of Changes.

This revision is an administrative update only. No policy changes were made during the review.

- Changes from ATTN. CJPM-CD to FKPM-CD.

Applicability. This regulation applies to all military personnel, members of the civilian component, invited contractors, technical representatives, and their dependents who are subject to the provisions of the SOFA. This regulation does not apply to personnel of the Joint United States Military Advisory Group-Korea who are subject to a separate international agreement between the US and the ROK.

Supplementation. Supplementation of this regulation and establishment of command and local

forms are prohibited without prior approval of the USFK Combined Joint Provost Marshal (CJPM), Unit #15750, APO AP 96205-5750.

Forms. USFK forms are available at <http://www.usfk.mil/>

Records Management. Records created as a result of process prescribed by this regulation must be identified, maintained, and disposed of according to AR 25-400-2 and USFK Regulation 923.1. Record titles and descriptions are available on the Army Records Information Management System (ARIMS) website at <https://www.arims.army.mil> and under USFK Regulation 923.1, appendix H~K.

Suggested Improvements. The proponent of this regulation is the USFK Combined Joint Provost Marshal (CJPM). Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) to USFK Combined Joint Provost Marshal, (CJPM), Unit #15750, APO AP 96205-5750.

Exception Authority. Requests for exceptions to policy or waivers will be submitted through the USFK CJPM and coordinated with the USFK Office of the Judge Advocate. Only the Commander and Chief of Staff, USFK, have the authority to approve exceptions or waivers to this regulation.

Distribution. Electronic Media Only (EMO).

CONTENTS

Chapter 1

Introduction, *page 1*

- 1-1. Purpose
- 1-2. References
- 1-3. Explanation of Abbreviations
- 1-4. Responsibilities

Chapter 2

Policy and Procedure, *page 2*

- 2-1. General Policy
- 2-2. Transfer to a Designated/Licensed Organization or Individual
- 2-3. Transfer to a Non Designated/Licensed Organization or Individual
- 2-4. Transfer under Special Circumstances
- 2-5. Exceptions to Policy

Appendixes, *page 6*

- A. References
- B. Specific Duty-Free Goods
- C. USFK FL 2EK (Request for Authority to Transfer Duty-Free Goods)
- D. List of Local Military Police/Security Police Offices
- E. Licensed Buyer Identification Card - SAMPLE
- F. USFK Form 20-E (Bill of Sale) - SAMPLE

Glossary, *Page 12*

Chapter 1

Introduction

1-1. Purpose

a. This regulation controls and limits the disposal of personal property (e.g., privately owned vehicles, household goods, materials, supplies, equipment) imported into and purchased in the Republic of Korea (ROK) duty-free. It contains policies, procedures and documentation for implementing Article IX, paragraph 6, of the Status of Forces Agreement (SOFA) between the United States (US) of America and the Republic of Korea (ROK).

b. The 140th Joint Committee, 15 May 1981, published mutually agreed conditions for the disposition of personal property imported into or purchased in the ROK duty-free. This regulation implements those agreed conditions.

1-2. References

Required publications and required form are listed in appendix A.

1-3. Explanation of Special Terms

Abbreviation and special terms used in this regulation are explained in glossary.

1-4. Responsibilities

a. The Provost Marshal, United States Forces Korea (USFK), will:

(1) Appoint a USFK Customs Clearance Officer (CCO), who will be a designated representative of the Commander, USFK, in accordance with (IAW) the SOFA.

(2) Exercise staff supervision over the USFK CCO to ensure compliance with this regulation.

(3) Develop, implement and manage a flexible and effective program for the disposition of duty-free goods.

b. Component commanders will:

(1) Ensure that all members of their respective commands/organizations are aware of the contents of this regulation.

(2) Ensure that appropriate action is taken against those personnel who do not comply with the provisions of this regulation when transferring or disposing of duty-free goods.

c. Area commanders and their designated responsible officers are the authorized representatives of the Commander, USFK, for the transfer of duty-free goods.

d. The local Provost Marshal/Chief, Security Police, will comply with the provisions of this regulation when assisting personnel with the sale of duty-free goods.

Chapter 2 Policy and Procedure

2-1. General Policy

a. The transfer of duty-free goods to another person, organization, agency, or activity authorized duty-free import privileges is permitted without special authorization. This type of transfer may be accomplished at any time prior to the seller/donor's permanent departure from the ROK. Personnel unable to dispose of their privately owned vehicle (POV) prior to their permanent departure from the ROK may leave the vehicle provided a power-of-attorney is duly executed and the recipient thereof is entitled to own or possess the POV under the provisions of UNC/USFK Reg 190-41. When the item to be transferred has a serial number or is a controlled exchange item, the transfer will be accomplished by a written instrument signed by both parties and countersigned by either the commander/commissioned officer/civilian supervisor (equivalent grade) of both parties. In the case of a transfer by sale, USFK Form 20-E (Bill of Sale) (see sample at appendix F) will be used. The seller will not transfer nor will the buyer take possession of the property until their identities have been verified on the USFK Form 20-E by their respective commander/commissioned officer/civilian supervisor (equivalent grade). All transfer documents required by this regulation will be prepared in three copies and distribution made as follows: original copy goes to the buyer; one copy goes to the seller; and two copies go to CUSTOMS, USFK, ATTN: FKPM-CD, APO 96205, within Ten (10) days of the transaction

b. USFK members do not enjoy unlimited privileges to transfer duty-free goods to persons or organizations not authorized duty-free import privileges. The transfer of duty-free goods to persons or organizations not covered by the SOFA are categorized into two separate groups.

(1) The duty-free goods must first be offered for sale to an organization or an individual designated and licensed by the ROK Government (ROKG). Items requiring this procedure on all firearms and privately-owned vehicles.

(2) All other goods can be offered for sale or as a gift to any individual or organization unless prohibited IAW applicable directives.

c. The SOFA provisions (concerning Article IX) and this regulation do not change provisions of other directives which independently govern the control and disposition of property.

d. An individual's request for approval to transfer duty-free goods will be granted by the Commander, United States Forces, Korea or his designated representative who will furnish a copy of said approval to Collector of Customs, ROK (appendix D). Authority to transfer may be granted to those personnel with an item or to those personnel in possession of used items for at least one year which are no longer serviceable/useful/needed. Exception to the referred time limitation may be made with approval of the Minister of Finance, Republic of Korea, or designated representative.

e. Authority to transfer items that are no longer serviceable, useful or needed may be granted to those personnel with an estimated date of departure (end of tour) from the ROK of 130 days or less, or to personnel who have been in possession of used items for at least one (1) year.

2-2. Transfer to a Designated/Licensed Organization or Individual

a. The following procedures apply to those persons who desire to transfer, other than by gift or donation one of the specific duty-free goods listed in appendix B. Such goods must be offered to a designated/licensed organization or individual (licensed buyer).

b. The seller will contact the office of the Installation/Area Provost Marshal/Chief, Security Police (PM/CSP) (appendix D), for the name and telephone number of the licensed buyer in the area. The licensed buyer must possess an identification card as shown in appendix E. The seller will contact the licensed buyer and negotiate the transfer price of the item. Current market value, Korean customs duty and other expenses should be considered.

c. Once an agreement has been reached, the seller will prepare the transfer agreement (USFK FL 2EK)(appendix C) in four copies. The seller will give one copy to the licensed buyer, and submit three copies of USFK FL 2EK through command channels to CDR, USFK, ATTN: FKPM-CD APO AP 96205-5750. The seller's responsible officer (RO) will verify that the proposed transaction is officially authorized and then grant the authority to transfer the item(s) to the licensed buyer. When the RO certifies the transfer, one copy of the USFK FL 2EK will be endorsed back to the seller who will retain this approval. The RO will then forward two copies of the certified USFK FL 2EK to "CDR", USFK, ATTN: FKPM-CD, APO AP 96205-5750, for further routing. Final approval/disapproval authority rests with the appropriate ROKG authority.

d. Upon receipt of the approval from the RO, the seller may transfer the item(s). The licensed buyer is responsible for delivery and clearing the purchased item with Korean customs officials within 30 days of the date of transfer. The seller is not responsible for ensuring that customs duties are paid.

e. If the licensed buyer does not purchase the item or if the item is declared unserviceable by the licensed buyer and the owner still desires to sell, the local PM/CSP should be contacted. The PM/CSP will verbally notify the CCO at the USFK, Provost Marshal's (CJPM) Office that an agreement could not be reached. The PM/CSP will provide the name and address of the seller and the name and telephone number of the licensed buyer to the CCO at CJPM who will provide all information to the Collector of Customs, ROK and the same day it is received, if possible. The Collector of Customs, ROK, will arrange for the item to be inspected within five days at the seller's residence/office. After five days or after the item has been inspected by an ROK customs official, the seller is free to dispose of the item to any individual buyer using the procedures in paragraph 2-3 below.

2-3. Transfer to a Non- Designated/Licensed Organization or Individual

a. The seller will complete USFK FL 2EK in four copies; retain one copy; give one copy to the buyer; and forward two copies through command channels to CDR, USFK, ATTN: FKPM-CD APO AP 96205-5750. The two copies sent to CJPM must be accompanied by a copy of the buyer's residence registration and his or her seal certificate (example at appendix C).

b. The seller's RO will verify that the proposed transaction is authorized and forward the paperwork to the CCO at CJPM. The CCO at CJPM will verify from these documents that the proposed transaction meets the requirements contained in the SOFA and this regulation. If approved, the documents will be forwarded to the Collector of Customs, ROK, for final approval and determination of customs duties. If disapproved, the document will be returned to the seller with an explanation of why the proposed transfer was disapproved.

c. Within Seven days of receipt of the documents, the Collector of Customs will notify CJPM of approval/disapproval of the transfer agreement. If disapproved, the Collector of Custom will specify the reason for disapproval. Failure to notify CJPM within this time period will constitute an approval of the transfer agreement.

d. The CCO at CJPM will send the approved/disapproved USFK FL 2EK through command channels to the seller.

e. The seller/donor may transfer the items(s) only after receiving the approved USFK FL 2EK. The buyer/receiver is responsible for paying the customs duties as assessed by the Collector of Customs within 30 days of transfer. The seller/donor will not be responsible for ensuring that the customs duties are paid.

f. On the transfer of duty-free goods in the Republic of Korea duties assessed the buyer will be determined by depreciating the current market value of the item in accordance with the schedule below and multiplying the depreciated value by the appropriate customs tariff: (Depreciation rates below do not apply to privately owned vehicles or heavy equipment).

(1) Items less than one year old - 70%.

(2) Items between 1-2 years old - 50%.

(3) Items between 2-3 years old - 25%.

(4) Items between 3-5 years old - 10%.

(5) Items more than five years old - 5%.

(6) Items beyond useful life - 0%.

g. At no time, in conjunction with the transfer of duty-free will customs or taxes be assessed against the seller or donor.

2-4. Transfer Under Special Circumstances

a. Bona fide gifts may be given at any time without special authorization provided the value or purpose meets the applicable definition in this regulation. Bona fide gift(s) will not exceed \$50.00 in value.

b. Bona fide gift(s) of new or used clothing, food, or other relief items donated by US Forces, Korea personnel or organization, which will enhance the welfare of individuals or institutions, e.g., schools, orphanages, churches, hospitals, or representatives thereof, cared for by service, charitable or relief organizations. Any donated item of foreign origin exceeding \$50.00 per unit in value will be reported to the Collector of Customs through HQ USFK/8A, (CJPM). The report will include the identity of the item(s), its/their value and the agency/organization to which donated. No duties shall be assessed to the donor on items donated by USFK personnel/organizations. If the recipient disposes of the bona fide gift, within five years, the recipient is responsible to pay custom duties on the transaction.

c. Clothing and personal items may be furnished to domestic/personal employees so as to enable said employees to maintain appropriate standards of appearance, cleanliness and neatness during the performance of normal duties.

d. Duty-free items which have been in Korea and in the possession of the seller/donor for more than one year can be transferred without notice to the Collector of Customs or his designated representative if the items are sold for less than \$50.00 or are unserviceable. However, it is recommended that the written record of the transfer (e.g., USFK FL 2EK) be maintained by the seller in order that proper disposition of the items can be shown IAW USFK Reg 60-1, if requested by the unit commander or law enforcement officials.

e. Any donated item of foreign origin not in the categories above will be reported to the Collector of Customs through HQ USFK/8A, (FKPM). The report will include the identity of the item(s), the value and the agency/organization to which donated. No duties shall be assessed against the donor or the recipient. If the recipient disposes of the item(s) within five years, the recipient is responsible to pay custom duties.

2-5. Exceptions to Policy

a. Personnel requesting an exception to policy concerning any chapter, section or paragraph in this regulation must forward a written request through appropriate command channels, the USFK Staff Judge Advocate, and the USFK Provost Marshal, (FKPM-CD), Unit #15237, APO AP 96205-5237, to the DCS, USFK for final decision. Requests for exception to policy must provide, at a minimum, justification for the exception and include appropriate compensatory measures.

b. Exceptions to policy approved under previous editions of this regulation will expire 90 days from the effective date of this regulation. Requests for renewal of previously approved exceptions must be submitted within 60 days of the effective date of this regulation.

Appendix A

References

Section I. Required Publications

a. Agreement under Article IV of the Mutual Defense Treaty Between the United States of America and the Republic of Korea Regarding Facilities and Areas and the Status of United States Armed Forces in the Republic of Korea, as Amended (US-ROK SOFA) with its Agreed Minutes and Understandings on Implementation.

b. Joint Committee Memorandum, Review of Existing Procedures for the Disposal in the Republic of Korea of Duty-Free Goods, 140th JC, 15 May 1981, Encl 19, pp. 9789-9802.

c. USFK Reg 27-5, Individual Conduct and Appearance.

d. USFK Reg 60-1, Ration Control.

e. USFK Reg 190-1, Motor Vehicle Traffic Supervision.

f. UNC USFK Reg 190-41, USFK Customs Program.

Section II. Required Forms

USFK FL 2EK, Request for Authority to Transfer Duty-Free Goods.

USFK Form 20-E, Bill of Sale.

Appendix B
Specific Duty-Free Goods

1. Cameras (Over \$100)
2. Television
3. Stereo Music system (Over \$100)
4. Turner/ Amplifiers/ Receivers (Over \$100)
5. Turntable (Over \$100)
6. Speaker (Over \$100)
7. Washing/ Dryer (Over \$100)
8. Gas/ Electric Ranges (Over \$100)
9. Refrigerator (Over \$100)
10. Freezer (Over \$100)
11. DVD Player (Over \$100)
12. Entertainment System (PlayStation, XBOX) (Over \$100)
13. Car Radio/ CD player (Over \$100)
14. Air Condition (Over \$100)
15. Pianos/Organs
16. Carpet/ Furniture (Over \$100)
17. Golf Clubs (Over \$100)
18. Mink Coats/ Jackets/ Stoles
19. Lamb, Seal Coats/ Jacket/ Stoles
20. Uncut Stones (Over \$100)

Appendix C

Request for Authority to Transfer Duty-Free Goods

SUBJECT: Request for Authority to Transfer Duty Free Item(s)

제 목 : 면세품목(복수) 양도권 신청서

THRU:

경 유 :

TO: Commander, USFK, ATTN: FKPM-SSD, APO AP 96205-0010

수 신: 주한 미군 사령관, 참조: 헌병 부장실 작전/관세과, 군우 96205-0010

1. I certify that: (as applicable) 본인은 아래 사항을 확인함(해당란)

a. I am within 130 days of DEROS (end of tour) and the listed item(s) were originally purchased for my personal use and are no longer needed. 본인은 귀국 예정일 (근무 완료) 130일 이내에 있으며 기재된 품목들은 원래 본인의 개인 사용목적상 매입된 것이며 더이상 필요/사용 가능치않음.

b. I have been in Korea for at least one year and the listed item(s) were originally purchased for my personal use and are no longer needed/serviceable. 본인은 주한 북무로 1년이상 거주 하였고 기재된 품목들은 원래 본인의 개인 사용목적상 매입된 것이며 더이상 필요/사용 가능치 않음.

c. Other. 기타.

2. DESCRIPTION 품목 DATE OF PURCHASE 구입일자 COST PRICE 매입가격 SALE PRICE 매도가격

3. This agreement is made with the following conditions: 본 합의 각서는 아래 조건하에 이루어 진다:

a. The seller/donor: 매각자/증여자:

(1) Will forward a copy of this agreement through his/her Commander to Commander, USFK, ATTN: FKPM-SSD.

본 합의 각서의 사본 1부를 본인의 부대장을 경유 주한미군 사령관 참조: 헌병부장실 작전/관세과로 제출 한다.

(2) Will not transfer any of the above listed items to the buyer/donee until receipt of the approval.

승인을 받을 때까지 매수자/피증여자에게 상기 품목을 양도 하지 않는다.

b. The buyer/donee: 매수자/피증여자는:

(1) Understands and agrees that he/she is liable for Customs duties for the item(s) listed in paragraph 2, above.

매입자/피증여자는 상기 2항에 명시된 품목에 대한 관세지불에 대한 책임이 있음을 이해하고 동의한다.

(2) Agrees that Customs duties will be paid within 30 days of receipt of the goods.

관세납입은 품목인수후 30일 이내에 지불할 것에 동의 한다.

(3) Agree that an amount of _____ may be an unrefundable deposit which shall hold the item(s) listed above for a period of 30 days from the date of agreement.

If the sale is disapproved the deposit will be refunded. 일금 은 본 동의 일로부터 30일간 유효하여 상기 품목(들)에 대한 반환 불가능 할지도 모를 계약금 입에 동의 한다. 양도가 허가 되지 않을 경우 계약금은 필히 반환된다.

4. The seller/donor and buyer/donee agree that this document contains the details of the sale agreement between the parties.

매각자 증여자 및 매수자 피증여자 양자는 본 문서가 양자간에 요구된 세부합의 내용 전부를 수록하고 있다는 것에 합의한다.

SELLER:	UNIT:	TEL NO.:	SSN:
매각자	부대	전화	주민등록번호
BUYER:	ADDRESS:		TEL NO.:
매수자	주소		전화

TO:	FROM:	DATE:
수신	발신	일자

The record of the member have been checked and the transfer of duty free goods as listed above is authorized.

신청인의 기록을 확인 하였으며 신청된 상기 면세 품목들의 양도를 허가함.

COMMANDER
지휘관

TO: COLLECTOR OF CUSTOMS	DATE:
REPUBLIC OF KOREA	일자

수신: 대한민국 관세청장

The transfer of duty free items meets the requirements and procedures as contained in the ROK-US Status of Forces Agreement and USFK Regulations: 본 면세물품(들)의 양도는 대한민국 - 미 합중국 간의 주둔군 지위협정과 주한미군 내규에서 요구된 조건과 절차에 준하고 있음.

APPROVED
승인

TO: COMMANDER, USFK (FKPM-SSD)	DATE:
COMMANDER	년월일
INDIVIDUAL	

The above listed transfer of duty free goods is approved in accordance with the requirements and procedures contained in the agreement between the United States and Republic of Korea under the Status of Forces Agreement. 상기 면세품목(들)의 양도는 대한민국과 미 합중국 간의 주둔군 지위협정 하에서 요구된 제반 조건과 절차에 따라서 승인 함.

(IF DISAPPROVED, ATTACH REASON OR JUSTIFICATION) (부결시, 해당 이유 기술 첨부)	APPROVED 승인
---	----------------

USFK FL 2EK-E, 1 MAY 01

EDITION OF 1 NOV 81 IS OBSOLETE.

Appendix D
List of Local Military Police/Security Police Offices

Military Police or Security Forces	Location	Telephone Number
USAG-Casey PMO	USAG-Casey	730-4417/4418
CP Stanley	CP Stanley	732-5319
CP Red Cloud PMO	CP Red Cloud	732-5310/6693/6027
USAG-Yongsan PMO	USAG-Yongsan	724-6695/3004/3005
USAG-Humphreys PMO	USAG-Humphreys	753-3111/3112
USAG-Daegu (Walker) PMO	CP Walker	764-5647/4141
CP Carroll	CP Carroll	765-8310
Osan SFCC	Osan AB	784-5515
Kunsan SFCC	Kunsan AB	782-4944/ 4694/ 7383
Chinhae NB	Chinhae NB	762-5345

Appendix E
Licensed Buyer Identification Card - Sample

PHOTO <i>[Signature]</i> SIGNATURE	NAME <u>LEE, KWAN SO</u>
	PHONE <u>723-0000</u>
	ID# <u>654321-0032188</u>
THE INDIVIDUAL NAMED ABOVE IS AN AUTHORIZED PURCHASER OF DUTY FREE GOODS UNDER THE TERMS OF THE ROK-US STATUS OF FORCES AGREEMENT.	
<i>[Signature]</i> HAN KEUN SOO DG Bureau of S/I CUSTOMS ADMINISTRATION	<i>[Signature]</i> THOMAS F. SEEBODE COLONEL, USAF ACofS, J1 USFK

SAMPLE

**Appendix F
USFK Form 20-E (Bill Of Sale) - Sample**

BILL OF SALE

Between Person/Organizations
Authorized Duty Free Import Privileges
(USFK REG 643-1)

DATE

PRIVACY ACT STATEMENT

1. AUTHORITY: Title 10, US Code, Section 3012
2. PRINCIPAL PURPOSE: Form is used to maintain an accurate record of the transfer of duty free items between persons/organizations authorized duty free import privileges, IAW ROK/US SOFA.
3. MANDATORY OR VOLUNTARY DISCLOSURE AND EFFECT ON INDIVIDUAL NOT PROVIDING INFORMATION: Disclosure of requested information is voluntary. An individual who fails to provide requested information will not be guaranteed that Ration Control, Vehicle Registration, and other records used to account for duty free goods will be properly adjusted.
4. This agreement made this _____ day of _____ between _____ hereinafter called the seller and _____ hereinafter called the buyer, that for and in consideration in the sum of _____ the receipt of which is acknowledged, the seller does hereby sell, assign and convey unto the buyer the following items of property:

<u>QUANTITY</u>	<u>DESCRIPTION (year, Make, Model, Size, Ser. No.)</u>	<u>PRICE</u>

In witness whereof the parties have hereunto set their hands this _____ day of _____

SELLER

BUYER

(Seller's Signature)

(Buyer's Signature)

(Typed/Printed Name/Grade/SSN)

(Typed/Printed Name/Grade/SSN)

(Address to Include APO)

(Address to Include APO)

DEROS: _____

DEROS: _____

I certify that the seller personally appeared before me and that the above identification is correct.

I certify that the buyer personally appeared before me and that the above identification is correct.

(Commander/Commissioned Officer/Civilian Supervisor's
(equivalent grade) Signature)

Commander/Commissioned Officer/Civilian Supervisor's
(equivalent grade) Signature)

(Typed/Printed Name & Grade of Commander/Commissioned
Officer/Civilian Supervisor (equivalent grade))

Typed/Printed Name & Grade of Commander/Commissioned
Officer/Civilian Supervisor (equivalent grade))

NOTE: Original to buyer
Copy to seller
Two copies to HQ, USFK, ATTN: FKPM-SSD
Copy to USFK Vehicle Recorder (for POV sale only)

USFK FORM 20-E, 1NOV 00

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

Glossary

Section I. Abbreviations

8A	Eighth Army
CCO	Customs Clearance Officer
CD	Customs Division
CJPM	Combined Joint Provost Marshal
CJPM-CUSTOMS	Combined Joint Provost Marshal Customs Division
CSP	Chief Security Police
HQ	Headquarters
IAW	in Accordance with
JUSMAG-K	Joint United States Military Advisory Group, Korea
PM	Provost Marshal
POV	Privately-owned vehicle
RO	Responsible Officer
ROK	Republic of Korea
SOFA	Status of Forces Agreement
UNC	United Nations Command
US	United States
USFK	United States Forces Korea

Section II. Special Terms

Duty-free goods. Goods which were imported into or purchased in Korea free of duty.

Bona fide gift(s).

a. Not exceeding \$50.00 in value.

b. New or used clothing, food, or other relief items donated by US Forces, Korea personnel or organization, which will enhance the welfare of individuals or institutions, *e.g.*, schools, orphanages, churches, hospitals, or representatives thereof, cared for by service, charitable or relief organizations.

Transfer. Surrendering the possession of or title to duty-free goods by sale, gift, donation, loan, pawn, rent or otherwise.