

CBP Issues Rule to Allow Treatment of Certain Disassembled or Unassembled Merchandise as a Single Entry

The Bureau of Customs and Border Protection (CBP) has issued a final rule, effective July 3, 2006, that amends 19 CFR Parts 141 and 142 in order to allow an importer of record, under certain conditions, to submit a single entry to cover multiple portions of a disassembled or unassembled entity that, due to its size or nature, arrives in the U.S. on separate conveyances.

Certain Disassembled or Unassembled Entities Eligible for Single Entry

According to the final rule, an unassembled or disassembled entity eligible for a single entry

(1) cannot, due to its size or nature, be shipped on a single conveyance, and is thus imported in an unassembled or disassembled condition;

(2) is ordered, invoiced and is classifiable under the Harmonized Tariff Schedule (HTS) as a single entity and is consigned to one person in the U.S.;

(3) is imported on more than one conveyance to the same port of entry in the U.S.; and

(4) involves the first portion and all succeeding portions arriving at the same U.S. entry within either:

(i) **15 calendar days** after the unloading of the first portion or arrival at the destination port if transported in bond for entities entered under the "hold all" method (see below **Option 1**); or

(ii) **10 calendar days** after the release of the first portion under special permit procedures for entities released incrementally (see below **Option 2**). Quota class merchandise (absolute or tariff-rate) is not eligible for single entry treatment under this rule. Also, CBP reserves the right to deny use of the incremental procedure, and only release the shipment in its entirety as circumstances warrant, as in the case when a particular shipment is selected for examination.

Application to File a Single Entry for an Unassembled or Disassembled Entity

This rule requires the importer of record to submit an application to file a single entry on a covered unassembled or disassembled entity either by appropriately annotating a CBP Form 3461, CBP Form 3461 ALT, or electronic equivalent, or by submitting a letter to CBP, no later than 5 working days in advance of the arrival of the first conveyance. The application must include justification for the need for more than one conveyance, including an affirmative statement that the entity cannot, due to its size or nature, be shipped on one conveyance,, a copy of the relevant invoice or purchase order (or electronic equivalent), and the proposed, appropriate single HTS number. The final rule also states that the port director must notify the applicant of the approval or denial of the application within 3 working days of the receipt of the application.

Two Options for Making a Single Entry for a Covered Entity

According to the final rule, the importer of record can use either of two options to make a single entry for all portions of a covered unassembled or disassembled entity:

“Hold All” Option 1. *File an Entry or Special Permit for Immediate Delivery after Arrival of All Portions (Hold All).* CBP states that an importer may file an *entry* when all portions of the entity have arrived at the same port of entry. Any portion that arrives at a different port must be transported in-bond to the destination port where entry will be made.

In the alternative, the importer may file a *special permit for immediate delivery* after arrival of all portions of the entity provided that the entity is eligible for such a permit under 19 CFR 142.21(a)-(d), (f), and (i).

“Incremental Release” Option 2. *File a Special Permit for Immediate Delivery after Arrival of First Portion (Incremental Release).* An importer of record may file an application for a special permit for immediate delivery after the arrival of the first portion of the covered entity, with the remaining portions released incrementally.

To secure the release of the first portion, the importer must file a CBP Form 3461/3461 ALT, as appropriate (or electronic equivalent) with CBP after this first portion has arrived. As each successive portion arrives, the importer must submit a *copy* of the originally submitted CBP Form 3461/3461 ALT that is annotated to specifically identify that particular portion and indicating the order of the arriving portion in relation to the entire shipment as reflected on the invoice (for example, the third of six portions).

In addition, the importer of record must present to CBP either on paper or through an authorized electronic equivalent, specific and detailed information supplementing the CBP Form 3461 or 3461 ALT, relating to the merchandise on each conveyance which reflects exact information for that portion of the ordered entity (for example, detailed packing lists).

Filing of the Entry Summary

With respect to [Option 1](#), an entry summary must be filed within 10 working days from the time of entry; for merchandise released under a special permit for immediate delivery, the entry summary, which serves as both the entry and entry summary, must be filed within 10 working days after the first portion of the entity is authorized for release under the special permit. With respect to [Option 2](#), the entry summary, which serves as both the entry and the entry summary, must be filed within 10 working days from the date of the first release of a portion of the unassembled or disassembled entity. However, the entry/entry summary for the entity cannot be filed before the last portion of the entity which is to be included on the entry has arrived.

¹ CBP had originally proposed that all portions of a qualifying unassembled or disassembled shipment arrive at the same port of importation.