

CUSTOMS REGULATION, CFR 141.81 - 141.89, 142 INVOICE REQUIREMENTS

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INVOICES

§141.81 Invoice of each shipment.

A commercial invoice shall be presented for each shipment of merchandise at the time the entry summary is filed, subject to the conditions set forth in these regulations. Except in the case of installment shipments provided for in §141.82, an invoice shall not represent more than one distinct shipment of merchandise by one consignor to one consignee by one vessel or conveyance.

§141.82 Invoice for installment shipments arriving within a period of 10 days.

(a) *One invoice sufficient.* Installments of a shipment covered by a single order or contract and shipped from one consignor to one consignee may be included in one invoice if the installments arrive at the port of entry by any means of transportation within a period of not to exceed 10 consecutive days.

(b) *Preparation of invoice.* The invoice shall be prepared in the manner provided for in this subpart and, when practicable, shall show the quantities, values, and other invoice data with respect to each installment, the date of shipment of each installment, and the car number or other identification of the importing conveyance in which it was shipped.

(c) *Pro forma invoice.* If the required invoice is not filed with the first entry of an installment series, a pro forma invoice shall be filed with each entry made before the required invoice is produced, and in accordance with §141.91 a bond shall be given, or charge against a continuous bond made, for the production of the required invoice. Liquidated damages will accrue in the case of each entry if more than 6 months expire without the production of an invoice for such entry. (MEDey comment, proforma invoice should be constructed in substantially the same manner as is shown in this section of the regulation)

(d) *Informal entry.* Any bona fide installment valued at not over \$1,250 (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII: Chapter 94; and Chapter 99, Subchapters III and IV, Harmonized Tariff Schedule of the United States) may be entered on an informal entry in accordance with subpart C of part 143 of this chapter, in which case such installment need not be considered in connection with invoice requirements for the balance of the series.

§141.83 Type of invoice required.

(a) [Reserved.]

(b) [Reserved.]

(c) *Commercial invoice.*

(1) A commercial invoice shall be filed for each shipment of merchandise not exempted by paragraph (d) of this section. The commercial invoice shall be prepared in the manner customary in the trade, contain the information required by §§141.86 through 141.89, and substantiate the statistical information required

by §141.61(e) to be given on the entry, entry summary, or withdrawal documentation.

(2) The port director may accept a copy of a required commercial invoice in place of the original. A copy, other than a photostatic or photography copy, shall contain a declaration by the foreign seller, the shipper, or the importer that it is a true copy.

(d) *Commercial invoice not required.* A commercial invoice shall not be required in connection with the filing of the entry, entry summary, or withdrawal documentation for merchandise listed in this paragraph. The importer, however, shall present any invoice, memorandum invoice or bill pertaining to the merchandise, which may be in his possession or available to him. If no invoice or bill is available, a pro forma (or substitute) invoice, as provided for in §141.85, shall be filed, and shall contain information adequate for the examination of merchandise and the determination of duties, and information and documentation which verify the information required for statistical purposes by §141.61(e). The merchandise subject to the foregoing requirements is as follows:

(1) Merchandise having an aggregate purchase price of value, as specified in paragraph (a) of this section, of \$500 or less.

(2) Merchandise not intended for sale or any commercial use in its imported condition or any other form, and not brought in on commission for any person other than the importer.

(3) - (4) [Reserved.]

(5) Merchandise returned to the United States after having been exported for repairs or alteration under subheadings 9802.00.40 and 9802.00.60, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).

(6) Merchandise shipped abroad, not delivered to the consignee, and returned to the United States.

(7) Merchandise exported from continuous Customs custody within 6 months after the date of entry.

(8) Merchandise consigned to, or entered in the name of, any agency of the United States Government.

(9) Merchandise for which an appraisement entry is accepted.

(10) Merchandise entered temporarily into the Customs territory of the United States under bond or for permanent exhibition under bond.

(11) Merchandise provided for in section 466, Tariff Act of 1930 (19 U.S.C. 1466), which pertain to certain equipment, repair parts, and supplies for vessels.

(12) Merchandise imported as supplies, stores, and equipment of the importing carrier and subsequently made subject to entry pursuant to section 466, Tariff Act of 1930, as amended (19 U.S.C. 1466).

(13) Ballast (not including cargo used for ballast) landed from a vessel and delivered for consumption.

(14) Merchandise, whether privileged or non-privileged, resulting from manipulation or manufacture in a foreign trade zone.

(15) Screenings contained in bulk importations of grain or seeds.

§141.84 Photocopies of invoice for separate entries of same shipment.

(a) *Entries at one port.* If by reason of accident or short shipment a portion of the quantity covered by one invoice fails to arrive, or if for any other reason only a portion of the quantity covered by one invoice is entered under one entry, a photocopy of the commercial invoice used in connection with the first entry, covering the quantity to be entered under another entry, may be used in connection with the subsequent entry of any portion of the merchandise not cleared under the first entry.

(b) *Entries from foreign-trade zone at one port.* A photocopy of the invoice filed with the first entry for consumption from foreign-trade zone of a portion of the merchandise shown on the invoice will not be required for any subsequent entry for consumption from that zone at the same port of a portion of any merchandise covered by such invoice, if a pro forma invoice is filed and identifies the entry first made and the invoice then filed.

(c) *Entries at different ports.* When portions of a single shipment requiring a commercial invoice are entered at different ports, the importer may submit to the port director where the original invoice or latest photocopy of the original invoice is on file, two photocopies of the latest of such invoices to be certified as to merchandise previously received, and the official seal affixed thereto.

(d) *Pro forma invoice.* In a case in which a portion of the shipment is entered at the first port on a pro forma invoice, an entry at a subsequent port may be made by means of a new pro forma invoice which may cover only the merchandise then entered.

(e) *Photocopy to satisfy bond for invoice.* A properly certified photocopy of a commercial invoice presented within 6 months after the date of entry may be accepted to cancel the charges against the bond given for the production of the commercial invoice.

§141.85 Pro forma invoice.

A pro forma invoice submitted in accordance with any provision of this chapter shall be in substantially the form to the right. - (See Form) (MEDey comment, proforma invoice should be constructed in substantially the same manner as is shown in this section of the regulation)

§141.86 Contents of invoices and general requirements.

(a) *General information required on the invoice.* Each invoice of imported merchandise, shall set forth the following information:

- (1) The port of entry to which the merchandise is destined;
- (2) The time when, the place where, and the person by whom and the person to whom the merchandise is sold or agreed to be sold, or if to be imported

otherwise than in pursuance of a purchase, the place from which shipped, the time when and the person to whom and the person by whom it is shipped;

(3) A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers and symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed;

(4) The quantities in the weights and measures of the country or place from which the merchandise is shipped, or in the weights and measures of the United States;

(5) The purchase price of each item in the currency of the purchase, if the merchandise is shipped in pursuance of a purchase or an agreement to purchase;

(6) If the merchandise is shipped otherwise than in pursuance of a purchase or an agreement to purchase, the value for each item, in the currency in which the transactions are usually made, or, in the absence of such value, the price in such currency that the manufacturer, seller, shipper, or owner would have received, or was willing to receive, for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in the country of exportation;

(7) The kind of currency, whether gold, silver, or paper;

(8) All charges upon the merchandise itemized by name and amount, including freight, insurance, commission, cases, containers, coverings, and cost of packing; and if not included above, all charges, costs, and expenses incurred in bringing the merchandise from alongside the carrier at the port of exportation in the country of exportation and placing it alongside the carrier at the first United States port of entry. The cost of packing, cases, containers, and inland freight to the port of exportation need not be itemized by amount if included in the invoice price, and so identified. Where the required information does not appear on the invoice as originally prepared, it shall be shown on an attachment to the invoice;

(9) All rebates, drawbacks, and bounties, separately itemized, allowed upon the exportation of the merchandise;

(10) The country of origin of the merchandise, and;

(11) All goods or services furnished of the production of the merchandise (e.g., assists such as dies, molds, tools, engineering work) not included in the invoice price. However, goods or services furnished in the United States are excluded. Annual reports for goods and services, when approved by the port director, will be accepted as proof that the goods or services provided.

(b) Non-purchased merchandise shipped by other than manufacturer. Each invoice of imported merchandise shipped to a person in the United States by a person other than the manufacturer and otherwise than pursuant to a purchase or agreement to purchase shall set forth the time when, the place where, the

person from whom such merchandise was purchased, and the price paid therefor in the currency of the purchase, stating whether gold, silver, or paper.

(c) *Merchandise sold in transit.* If the merchandise is sold on the documents while in transit from the port of exportation to the port of entry, the original invoice reflecting the transaction under which the merchandise actually began its journey to the United States, and the resale invoice or a statement of sale showing the price paid for each item by the purchaser, shall be filed as part of the entry, entry summary, or withdrawal documentation. If the original invoice cannot be obtained, a pro forma invoice showing the values and transactions reflected by the original invoice shall be filed together with the resale invoice or statement.

(d) *Invoice to be in English.* The invoice and all attachments shall be in the English language, or shall have attached thereto an accurate English translation containing adequate information for examination of the merchandise and determination of duties.

(e) *Packing list.* Each invoice shall state in adequate detail what merchandise is contained in each individual package.

(f) *Weights and measures.* If the invoice or entry does not disclose the weight, gauge, or measure of the merchandise which is necessary to ascertain duties, the consignee shall pay the expense of weighing, gauging, or measuring prior to the release of the merchandise from Customs custody.

(g) *Discounts.* Each invoice shall set forth in detail, for each class or king of merchandise, every discount from list or other base price which has been or may be allowed in fixing each purchase price or value.

(h) *Numbering of invoices and pages-*

(1) *Invoices.* When more than one invoice is included in the same entry, each invoice with its attachments shall be numbered consecutively by the importer on the bottom of the face of each page, beginning with No. 1.

(2) *Pages.* If the invoice or invoices filed with one entry consist of more than two pages, each page shall be numbered consecutively by the importer on the bottom of the face of each page. The page numbering shall begin with number 1 for the first page of the first invoice and continue in a single series of numbers through all the invoices and attachments included in one entry.

(3) *Both invoices and pages.* When applicable, both the invoice number and page number shall be shown at the bottom of each page. For example, if an entry covers one invoice of one page and a second invoice of two pages the numbering at the bottom of the pages shall be as follows:

Inv. 1, P. 1

Inv. 2, P. 2

Inv. 3, P. 3

(i) *Information may be on invoice or attached thereto.* Any information required on an invoice by any provision of this subpart may be set forth either on the invoice or on an attachment thereto.

(j) *Name of responsible individual.* Each invoice of imported merchandise shall identify by name a responsible employee of the exporter, who has knowledge, or who can readily obtain knowledge, of the transaction.

§141.87 Breakdown on component materials.

Whenever the classification or appraisal of merchandise depends on the component materials, the invoice shall set forth a breakdown giving the value, weight, or other necessary measurement of each component material in sufficient detail to determine the correct duties.

§141.88 Computed value.

When the port director determines that information as to computed value is necessary in the appraisal of any class or kind of merchandise, he shall so notify the importer, and thereafter invoices of such merchandise shall contain a verified statement by the manufacturer or producer of computed value as defined in section 402(e), Tariff Act of 1930, as amended by the Trade Agreements of Act of 1979 (19 U.S.C. 1401a(e)).

§141.89 Additional information for certain classes of merchandise.

(a) Invoices for the following classes of merchandise, classifiable under the Harmonized Tariff Schedule of the United States (HTSUS), shall set forth the additional information specified: (75-42, 75-239, 78-53, 83-251, 84-149l.)

Aluminum and alloys of aluminum classifiable under subheadings 7601.10.60, 7601.20.60, 7601.20.90, or 7602.00.00 HTSUS (T.D. 53092, 55977, 56143)- Statement of the percentages by weight of any metallic element contained in the article.

Articles manufactured of textile materials. Coated or laminated with plastics or rubber, classifiable in Chapter(s) 39, 40, and 42- Include a description indicating whether the fabric is coated or laminated on both sides, on the exterior surface or on the interior surface.

Bags manufactured of plastic sheeting and not of a reinforced or laminated construction, classified in Chapter 39 or in heading 4202- Indicate the gauge of the plastic sheeting.

Ball or roller bearings classifiable under subheading 8482.10.50 through 8482.80.00, HTSUS (T.D. 68-306)-

- (1) Type of bearing (i.e., whether a ball or roller bearing);
- (2) If a roller bearing, whether a spherical, tapered, cylindrical, needled or other type;
- (3) Whether a combination bearing (i.e., a bearing containing both ball and roller bearings, etc.); and
- (4) If a ball bearing (not including ball bearing with integral shafts or parts of ball bearings), whether or not radial, the following: (a) outside diameter of each bearing; and (b) whether or not a radial bearing (the definition of radial bearings is, for Customs purposes, an antifriction bearing primarily destined to support a load perpendicular to shaft axis).

Beads (T.D. 50088, 55977)-

- (1) The length of the string, if strung;
- (2) The size of the beads expressed in millimeters;
- (3) The material of which the beads are composed, i.e. ivory, glass, imitation pearl, etc.

Bed linen and Bedspreads- Statement as to whether or not the article contains any embroider, lace, braid, edging, trimming, piping, or appliqué work.

Chemicals- Furnish the use and Chemical Abstracts Service number of chemical compounds classified in Chapters 27, 28 and 29 HTSUS.

Colors, dyes, stains and related products provided for under heading 3204, HTSUS- The following information is required:

- (1) Invoice name of product;
- (2) Trade name of product;
- (3) Identity and percent by weight of each component;
- (4) Color Index number (if none, so state);
- (5) Color Index generic name (if none, so state);
- (6) Chemical Abstracts Service number of the active ingredient;
- (7) Class of merchandise (state whether acid type dye, basic dye, disperse dye, fluorescent brightener, soluble dye, vat dye, toner or other (describe);
- (8) Material to which applied (name the material for which the color, dye, or toner is primarily designed).

Copper (T.D. 45878, 50158, 55977) articles classifiable under the provisions of Chapter 74, HTSUS- A statement of the weight of articles of copper and a statement of percentage of copper content and all other elements-by weight-to articles classifiable according to copper content.

Copper ores and concentrates (T.D. 45878, 50158, 55977) classifiable in heading 2603, and subheadings 2620.19.60, 2620.20.00, 2620.30.00, and

heading 7401-Statement of the percentages by weight of the copper content and any other metallic elements.

Cotton fabrics classifiable under the following HTSUS headings: 5208, 5209, 5210, 5211, and 5212-

- (1) Marks on shipping packages;
- (2) Numbers on shipping packages;
- (3) Customer's call number, if any;
- (4) Exact width of the merchandise;
- (5) Detailed description of the merchandise; trade name, if any; whether bleached, unbleached, printed, composed of yarns of different color, or dyed; if composed of cotton and other material, state the percentage of each component material by weight;
- (6) Number of single threads per square centimeter (All ply yarns must be counted in accordance with the number of single threads contained in the yarn; to illustrate: a cloth containing 100 two-ply yarns in one square centimeter must be reported as 200 single threads);
- (7) Exact weight per square meter, in grams;

- (8) Average yarn number use this formula:
 $100 \times (\text{Total Single Yarns per Square Centimeter})$

(Number of Grams Per Square Meter)

- (9) Yarn size or sizes in the warp;
- (10) Yarn size or sizes in the filling;
- (11) Specify whether the yarns are combed or carded;
- (12) Number of colors or kinds (different yarn sizes or materials) in the filling;
- (13) Specify whether the fabric is napped or not napped; and
- (14) Specify the type of weave, for example, plain, twill, sateen, oxford, etc., and
- (15) Specify the type of machine on which woven; if with Jacquard (Jacq), if with Swivel (Swiv), if with Lappet (Lpt.), if with Dobby (Dobby).

Cotton raw- see §151.82 of this chapter for additional information required on invoices.

Cotton waste (T.D. 5044)-

(1) The name by which the cotton waste is known, such as “cotton card strips”; “cotton comber waste”; “cotton lap waste”; “cotton sliver waste”; “cotton roving waste”; “cotton fly waste”; etc.:

(2) Whether the length of the cotton staple forming any cotton card strips covered by the invoice were made is less than 3.016 centimeters (1-3/16 inches) or is 3.016 centimeters (1-3/16 inches) or more.

Earthenware or crockeryware composed of a nonvitrified absorbent body (including white granite and semiporcelain earthenware and cream-colored ware, stoneware, and terra cotta, but not including common brown, gray, red or yellow earthenware), embossed or plain; common salt-glazed stoneware; stoneware or earthenware crucibles; Rockingham earthenware; china, porcelain, or other vitrified wares, composed of a vitrified nonabsorbent body which, when broken, shows a vitrified, vitreous, semi-vitrified, or semivitreous fracture; and bisque or parian ware (T.D. 53236)-

(1) If in sets, the kinds of articles in each set in the shipment and the quantity of each kind of article in each set in the shipment;

(2) The exact maximum diameter, expressed in centimeters, of each size of all plates in the shipment;

(3) The unite value for each style and size of plate, cup, saucer, or other separate piece in the shipment.

Fish or fish livers (T.D. 50725, 49640, 55977) imported in airtight containers classifiable under chapter 3, HTSUS-

(1) Statement whether the articles contain an oil, fat or grease which has had a separate existence as an oil, fat, or grease,

(2) The name and quantity of any such oil, fat, or grease.

Footwear, classifiable in headings 6401 through 6405 of the HTSUS-

(1) Manufacturer’s style number.

(2) Importer’s style and/or stock number.

(3) Percent by area of external surface area of upper (excluding reinforcements and accessories) which is:

Leather a. _____%

Composition Leather b. _____%

Rubber and/or plastics. c. _____%

Textile materials d. _____%

Other (give separate percent for each type of material) e. _____%

f. _____%

You may skip this section if you Choose to answer all questions A through Z below.

- I. If 3(a) is larger than any other percent in 3 and if 4(a) is larger than any other percent in 4, answer questions F, G, L, M, O, Q, R, S, and X.
- II. If 3(a) is larger than any other percent in 3 and if 4(c) is larger than any other percent in 4, answer questions F, G, L, M, N, O, Q, R, S, and X.
- III. If 3(a) plus 3(b) is larger than any single percent in 3 and if 4(d), 4(e) or 4(f) is larger than any other percent in 4, stop.
- IV. If 3(c) is larger than any other percent in 3 and if 4(a) or 4(b) is larger than any other percent in 4, stop.
- V. If 3(c) is larger than any other percent in 3 and if 4(c) is larger than any other percent in 4, answer questions B, E, F, G, H, J, K, L, M, N, O, P, T and W.
- VI. If 3(d) is larger than any other percent in 3 and if 4(a) plus 4(b) is larger than any single percent in 4, answer questions C and D.
- VII. If 3(d) is larger than any other percent in 3 and if 4(c) is larger than any other percent in 4, answer questions A, C, J, K, M, N, P and T.
- VIII. If 3(d) is larger than any other percent in 3 and if 4(d) is larger than any other percent in 4, answer questions U, Y and Z.
- IX. If the article is made of paper, answer questions V and Z.

If the article does not meet any of conditions I through IX above, answer all questions A through Z, below.

- A. Percent of external surface area of upper (including leather reinforcements and accessories) which is leather _____%
- B. Percent by area of external surface area of upper (including all reinforcements and accessories) which is rubber and/or plastics _____%
- C. Percent by weight of rubber and/or plastics is _____%
- D. Percent by weight of textile materials plus rubber and/or plastics is _____%
- E. Is it waterproof?
- F. Does it have a protective metal toe cap?
- G. Will it cover the wearer's ankle bone?
- H. Will it cover the wearer's knee cap?
- I. [Reserved.]
- J. Is it designed to protect against water, oil, grease, or chemicals, or cold or inclement weather?
- K. Is it a slip-on?
- L. Is it a downhill or cross-country skiboot?
- M. Is it serious sports footwear other than skiboats? (Chapter 64 subheading note defines sports footwear.)
- N. Is it a tennis, basketball, gym, or training shoe or the like?
- O. Is it made on a base or platform of wood?
- P. Does it have open toes or open heels?
- Q. Is it made by the (lipped insole) welt construction?
- R. Is it made by the turned construction?
- S. Is it worn exclusively by men, boys or youths?
- T. Is it made by an exclusively adhesive construction?
- U. Are the fibers of the upper, by weight, predominantly vegetable fibers?

- V. Is it disposable, i.e., intended for one-time use?
- W. Is it a "Zori"?
- X. Is the leather in the upper pigskin?
- Y. Are the sole and upper made of woolfelt?
- Z. Is there a line of demarcation between the outer sole and upper?

The information requested above may be furnished on Customs Form 5523 or other appropriate format by the exporter, manufacturer or shipper. Also the following information must be furnished by the importer or his authorized agent if classification is claimed under one of the subheadings below:

If subheading 6401.99.80, 6402.19.10, 6402.30.30, 6402.91.40, 6402.99.15, 6402.99.30, 6406.11.40, 6404.11.60, 6404.19.35, 6404.19.40, or 6404.19.60 is claimed:

Does the shoe have a foxing or foxing-like band? If so, state its material(s).

Does the sole overlap the upper other than just at the front of the toe and/or at the back of the heel?

Definitions for some of the terms used in questions A to Z above. For the purpose of this section, the following terms have the approximate definitions below. If either a more complete definition or a decision as to its application to a particular article is needed, the maker or importer of record (or the agent of either) should contact Customs prior to entry of the article.

(a) In an *exclusively adhesive construction*, all of the piece(s) of the bottom would separate from the upper or from each other if all adhesives, cements, and glues were dissolved. It includes shoes in which the pieces of the upper are stitched to each other, but not to any part of the bottom. Examples include:

- (1) Vulcanized construction footwear;
- (2) Simultaneous molded construction footwear;
- (3) Molded footwear in which the upper and the bottom are one piece of molded rubber or plastic, and
- (4) Footwear in which staples, rivets, stitching, or any of the methods above are either primary or just extra or auxiliary, even though adhesive is a major part of the reason the bottom will not separate from the upper.

(b) *Composition leather* is made by binding together leather fibers or small pieces of natural leather. It does not include imitation leathers not based on natural leather.

(c) *Leather* is the tanned skin of any animal from which the fur or hair has been removed. Tanned skins coated or laminated with rubber and/or plastics are "leather" only if the leather gives the material its essential character.

(d) A *line of demarcation exists* if one can indicate where the sole ends and the upper begins. For example, knit booties do not normally have a line of demarcation.

(e) *Mens', boys' and youths'* sizes cover footwear of American youth sizes 11 ½ and larger for males, and do not include footwear commonly worn by both sexes. If more than 4% of the shoes sold in a given size will be worn by females, that size is “commonly worn by both sexes.”

(f) Footwear is designed to *protect* against water, oil or cold or inclement weather only if it is substantially more of a protection against those items than the usual shoes of that type. For example, leather oxfords will clearly keep one's feet warmer and drier than going barefoot, but they are not a protection in this sense. On the other hand the snow-jobber is the protective version of the nonprotective jogging shoe.

(g) *Rubber and/or plastics* includes any textile material visibly coated (or covered) externally with one or both of those materials.

(h) *Slip-on includes:*

- (1) A boot which must be pulled on.
- (2) Footwear with elastic cores which must be stretched to get it on, but not footwear having a separate piece of elasticized fabric which forms a full circle around the foot or ankle.

(i) *Sports footwear includes only:*

- (1) Footwear which is designed for a sporting activity and has, or has provision for, the attachment of spikes, sprigs, cleats, stops, clips, bars or the like;
- (2) Skating boots (without skates attached), ski boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

(j) *Tennis shoes, basketball shoes, gym shoes, training shoes* and the like covers athletic footwear other than sports footwear, whether or not principally used for such athletic games or purposes.

(k) *Textile materials* are made from cotton, other vegetable fibers, wool, hair, silk or man-made fibers. Note: Cork, wood cardboard and leather are not textile materials.

(l) In *turned* construction, the upper is stitched to the leather sole wrong side out and the shoe is then turned right side out.

(m) *Vegetable fibers* include cotton, flax and ramie but do not include either rayon or plaiting materials such as rattan or wood strips.

(n) *Waterproof footwear* includes footwear designated to protect against penetration by water or other liquids, whether or not such footwear is primarily designed for such purposes.

(o) *Welt footwear* means footwear constructed with a welt, which extends around the edge of the outer sole, and in which the welt and shoe upper are sewed to a lip on the surface of the insole, and the outer sole is sewed or cemented to the welt.

(p) A *zori* has an upper consisting only of straps or thongs of molded rubber or plastic. This upper is assembled to a foamed rubber or plastic sole by means of plugs.

Fur products and furs (T.D. 53064)-

(1) Name or names (as set forth in the Fur Products Name Guide (16 CFR 301.0) of the animal or animals that produced the fur, and such qualifying statements as may be required pursuant to §7(c) of the Fur Products Labeling Act (15 U.S.C. 69e(c));

(2) A statement that the fur product contains or is composed of used fur, when such is the fact;

(3) A statement that the fur product contains or is composed of bleached, dyed or otherwise artificially colored fur, when such is the fact;

(4) A statement that the fur product is composed wholly or in substantial part of paws, tails, bellies, or waste fur, when such is the fact;

(5) Name and address of the manufacturer of the fur product;

(6) Name of the country of origin of the furs or those contained in the fur product.

Glassware and other glass products (T.D. 53079, 55977)- /classifiable under Heading 7013 HTSUS- Statement of the separate value of each component article in the set.

Gloves- State if the merchandise has a plastics or a rubber exterior. (See Chapter 59, note 2(a)(3)).

Grain or grain and screenings (T.D. 51284)- Statement on Customs invoices for cultivated grain or grain and screenings that no screenings are included with the grain, or, if there are screenings included, the percentage of the shipment which consists of screenings commingled with the principal grain.

Handkerchiefs-

(1) State the exact dimensions (length and width) of the merchandise;

(2) If of cotton indicate whether the handkerchief is hemmed and whether it contains lace or embroidery.

Hats or headgear-

(1) If classifiable under subheading 6502.00.40 or 6502.00.60, HTSUS- Statement as to whether or not the article has been bleached or colored;

(2) If classifiable under subheadings 6502.00.20 through 6502.00.60 or 6504.00.30 through 6504.00.90, HTSUS- Statement as to whether or not the article is sewed or not sewed, exclusive of any ornamentation or trimming.

Hosiery-

- (1) Indicate whether a single yarn measures less than 67 decitex.
- (2) Indicate whether the hosiery is full length, knee length, or less than knee length.
- (3) Indicate whether it contains lace or net.

Iron or steel classifiable in Chapter 72 or headings 7301 to 7307, HTSUS (T.D. 53092, 55977)- Statement of the percentages by weight or carbon and any metallic elements contained in the articles, in the form of a mill analysis or mill test certificate.

Iron oxide (T.D. 49989, 50107)- For iron oxide to which a reduced rate of duty is applicable, a statement of the method of preparation of the oxide, together with the patent number, if any.

Machines, equipment and apparatus- Chapters 84 and 85, HTSUS- A statement as to the use or method of operation of each type of machine.

Machine parts (T.D. 516160- Statement specifying the kind of machine for which the parts are intended, or if this is not known to the shipper, the kinds of machines for which the parts are suitable.

Machine tools:

- (1) Headings 8456 through 8462- machine tools covered by these headings equipped with a CNC (computer Numerical Control) or the facings (electrical interface) for a CNC must state so;
- (2) Headings 8458 through 8463- machine tools covered by these headings if used or rebuilt must state so;
- (3) Subheading 8456.30.10- EDM: (Electrical Discharge machines) if a Traveling Wire (Wire Cut) type must state so. Wire EDM's use a copper or brass wire for the electrode;
- (4) Subheading 8457.10.0010 through 8457.10.0050- Machining Centers. Must state whether or not they have an ATC (Automatic Tool Changer). Vertical spindle machining centers with an ATC must also indicate the Y-travel;
- (5) Subheading 8458.11.0030 through 8458.11.0090- horizontal lathes: numerically controlled. Must indicate the rated HP (or KW rating) of the main spindle motor. Use the continuous rather than the 30 minute rating.

Madeira embroideries (T.D. 49988)-

- (1) With respect to the materials used, furnish:
 - (a) country of production;
 - (b) width of the material in the piece;
 - (c) name of the manufacturer;

- (d) kind of material, indicating manufacturer's quality number;
- (e) landed cost of the material used in each item;
- (f) date of the order;
- (g) date of the invoice;
- (h) invoice unit value in the currency of the purchase;
- (i) discount from purchase price allowed, if any;
- (2) With respect to the finished embroidered articles, furnish:
 - (a) manufacturer's name, design number, and quality number;
 - (b) importer's design number, if any;
 - (c) finished size;
 - (d) number of embroidery points per unit of quantity;
 - (e) total for overhead and profit added in arriving at the price or value of the merchandise covered by the invoice.

Motion-picture films-

- (1) Statement of footage, title and subject matter of each film;
- (2) Declaration of shipper, cameraman, or other person with knowledge of the facts identifying the films with the invoice and stating that the basic films were to the best of his knowledge and belief exposed abroad and returned for use as newsreel;
- (3) Declaration of importer that he believes the films entered by him are the ones covered by the preceding declaration and that the films are intended for use as newsreel.

Paper classifiable in Chapter 48- Invoices covering paper shall contain the following information, or will be accompanied by specification sheets containing such information:

- (1) Weight of paper in grams per square meter;
- (2) Thickness, in micrometers (microns);
- (3) If imported in rectangular sheets, length and width of sheets in cm;
- (4) If imported in strips, or rolls, the width, in cm. In the case of rolls, the diameter of rolls in cm;
- (5) Whether the paper is coated or impregnated, and with what materials;
- (6) Weight of coating, in grams per square meter;
- (7) Percentage by weight of the total fiber content consisting of wood fibers obtained by a mechanical process, chemical sulfate or soda process, chemical sulfite process, or semi-chemical process, as appropriate;
- (8) Commercial designation, as "Writing," "Cover," "Drawing," "Bristol," "Newsprint," etc.;
- (9) Ash content;
- (10) Color;
- (11) Glaze, or finish;
- (12) Mullen bursting strength, and Mullen index;

- (13) Stretch factor, in machine direction and in cross direction;
- (14) Tear and tensile readings; in machine direction, in cross directions, and in machine direction plus cross direction;
- (15) Identification of fibers as "hardwood" where appropriate;
- (16) Crush resistance;
- (17) Brightness;
- (18) Smoothness;
- (19) If bleached, whether bleached uniformly throughout the mass;
- (20) Whether embossed, perforated, creped or crinkled.

Plastic plates, sheets, film, foil and strip of headings 3920 and 3921-

- (1) Statements as to whether the plastic is cellular or noncellular;
- (2) Specification of the type of plastic;
- (3) Indication of whether or not flexible and whether combined with textile or other material.

Printed matter classifiable in Chapter 49- printed matter entered in the following headings shall have, on or with the invoices covering such matter, the following information:

- (1) Heading 4901-
 - (a) Whether the books are: dictionaries, encyclopedias, textbooks, bound newspapers or journals or periodicals, directories, bibles or other prayer books, technical, scientific or professional books, art or pictorial books, or "other" books;
 - (b) If "other" books, whether hardbound or paperbound;
 - (c) If "other" books, paperbound, other than "rack size": number of pages (excluding covers);
- (2) Heading 4902-
 - (a) Whether the journal or periodical appears at least four times a week. If the journal or periodical appears other than at least four times a week, whether it is a newspaper supplement printed by a gravure process, is it a newspaper, business or professional journal or periodical, or other than these;
- (3) Heading 4904- Whether the printed or manuscript music is sheet music, not bound (except by stapling or folding);
- (4) Heading 4905-
 - (a) Whether globes or not;
 - (b) If not globes; whether in book form or not;
 - (c) In any case, whether or not in relief;
- (5) Heading 4908- Whether or not vitrifiable;
- (6) Heading 4904- Whether post cards, greeting cards, or other;
- (7) Heading 4910-
 - (a) Whether or not printed on paper by a lithographic process;
 - (b) If printed on paper by a lithographic process, the thickness of the paper, in mm;
- (8) Subheading 4911.91-
 - (a) Whether or not printed over 20 years at time of importation;

(b) If printed not over 20 years at time of importation, whether suitable for use in the production of articles of heading 4901;

(c) If not printed over 20 years at time of importation, and not suitable for use in the production of articles of heading 4901, whether the merchandise is lithographs on paper or paperboard;

(d) If lithographs on paper or paperboard, under the terms of the immediately preceding description, thickness of the paper or paperboard, and whether or not posters;

(e) In any case, whether or not posters;

(f) In any case, whether or not photographic negatives or positives on transparent bases;

(9) Subheading 4911.99- If not carnets, or parts thereof, in English or French, whether or not printed on paper in whole or in part by a lithographic process.

Pulp classifiable in Chapter 47-

(1) Invoices covering chemical woodpulp, dissolving grades, in Heading 4702 shall state the insoluble fraction (as a percentage) after 1 hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C;

(2) Subheading 4702.00.0020- Pulp entered under this subheading shall in addition contain on or with the invoice the ash content as a percentage to the third decimal point, by weight

Refrigeration equipment

(1) Refrigerator-freezers classifiable under subheading 8418.10.00 and

(2) Refrigerators classifiable under subheadings 8418.21.00-

(a) Statement as to whether they are compression or absorption type;

(b) Statement of their refrigerated volume in liters.

(3) Freezers classifiable under subheading 8418.30.00 and 8418.40.00- Statement as to whether they are chest or upright type.

(4) Liquid chilling refrigerating units classifiable under subheadings 8418.69.0045 through 8418.69.0060- Statement as to whether they are centrifugal open-type, centrifugal hermetic-type, absorption-type or reciprocating type.

Rolling mills- Subheadings 8455.30.0005 through 8455.30.0085. Rolls for rolling mills: Indicate the composition of the roll-gray iron, cast steel or other and the weight of each roll.

Rubber products of Chapter 40-

(1) Statement as to whether combined with textile or other materials;

(2) Statement whether the rubber is cellular or noncellular, unvulcanized or vulcanized, and if vulcanized, whether hard rubber or other than hard rubber.

Screenings or scalplings of grains or seeds. (T.D. 51096)-

(1) Whether the commodity is the product of a screening process;

(2) If so, whether any cultivated grains have been added to such commodity;

(3) If any such grains have been added, the kind and percentage of each.

Textile fiber products (T.D. 55095)-

(1) The constituent fiber or combination of fibers in the textile fiber product, designating with equal prominence each natural or manufactured fiber in the textile fiber product by its generic name in the order or predominance by the weight thereof if the weight of such fiber is 5 per centum or more of the total fiber weight of the product;

(2) The percentage of each fiber present, by weight, in the total fiber content of the textile fiber product;

(3) The name, or other identification issued and registered by the Federal Trade Commission, of the manufacturer of the product or one or more persons subject to §3 of the Textile Fiber Products Identification Act (15 U.S.C. 70a) with respect to such product;

(4) The name of the country where processed or manufactured. See also "Wearing Apparel" below.

Tires and tubes for tires, of rubber or plastics-

(1) Specify the kind of vehicle for which the tire is intended, i.e., airplane, bicycle, passenger car, on-the-highway light or heavy truck or bus, motorcycle;

(2) If designed for tractors provided for in subheading 8701.90.10 or for agricultural or horticultural machinery or implements provided for in Chapter 84 or in subheading 8716.80.10, designate whether the tire is new, recapped, or used; pneumatic or solid;

(3) Indicate whether the tube is designed for tires provided for in subheading 4011.91.10, 4011.99.10, 4012.10.20, or 4012.20.20.

Tobacco (including tobacco in its natural state) (T.Ds. 44854, 45871)-

(1) Specify in detail the character of the tobacco in each bale by giving

(a) country and province of origin;

(b) year of production;

(c) grade or grades in each bale;

(d) number of carrots or pounds of each grade if more than one grade is packed in a bale;

(e) the time when, place where, and person from whom purchased;

(f) price paid or to be paid for each bale or package, or price for the vega or lot if purchased in bulk, or if obtained otherwise than by purchase, state the actual market value per bale;

(2) If an invoice covers or includes bales of tobacco which are part of a vega or lot purchased in bulk, the invoice must contain (or be accompanied by a full description of the vega or lot purchased; or if such description has been furnished with a previous importation, the date and identity of such shipment;

(3) Packages or bales containing only filler leaf shall be invoices as filler; when containing filler and wrapper but not more than 35 percent of wrapper, they shall

be invoices as mixed; and when containing more than 35 percent of wrapper, they shall be invoices as wrapper.

Watches and watch movements classifiable in Chapter 91 of the HTSUS- For all commercial shipments of such articles, there shall be required to be shown on the invoice, or on a separate sheet attached to and constituting a part of the invoice, such information as will reflect with respect to each group, type, or model, the following:

(A) For watches, a thorough description of the composition of the watch cases, the bracelets, bands or straps; the commercial description (ebauche caliber number, ligne size and number of jewels) of the movements contained in the watches; and the type of battery (manufacturers name and reference number), if the watch is battery operated;

(B) For watch movements, the commercial description (ebauche caliber number, ligne size, and number of jewels). If battery-operated, the type of battery (manufacturers name and reference number);

(C) The name of the manufacturer of the exported watch movements and the name of the country in which the movements were manufactured.

Wearing apparel-

(1) All invoices for textile wearing apparel should indicate a component material breakdown in percentages by weight for all component fibers present in the entire garment, as well as separate breakdowns of the fibers in the (outer) shell (exclusive of linings, cuffs, waistbands, collars and other trimmings) and in the lining.

(2) For garments which are constructed of more than one component or material (combinations of knit and not knit fabric or combinations of knit and/or not knit fabric with leather, fur, plastic including vinyl, etc.), the invoice must show a fiber breakdown in percentages by weight for each separate textile material in the garment and a breakdown in percentages by weight for each nontextile material for the entire garment;

(3) For woven garments- Indicate whether the fabric is yarn dyed and whether there are "two or more colors in the warp and/or filling";

(4) For all-white T-shirts and singlets- indicate whether or not the garment contains pockets, trim, or embroidery;

(5) For mufflers- State the exact dimensions (length and width) of the merchandise.

Wood products-

(1) Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm (lumber), classifiable under Chapter 44, Heading 4407, HTSUS, and wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: Coniferous: Subheading 4409.10.90 and Nonconiferous: Subheading 4409.20.90, HTSUS, and dutiable on the basis of cubic meters- Quantity in cubic meters (m) before dressing;

(2) Fiberboard of wood or other ligneous materials whether or not bonded with resins or other organic substances, under Chapter 44, Heading 4411, HTSUS, and classifiable according to its density- Density in grams per cubic centimeter (cm);

(3) Plywood consisting solely of sheets of wood, classifiable under Chapter 44, Subheading 4412.11, 4412.12, and 4412.19, HTSUS, and classifiable according to the thickness of the wood sheets- Thickness of each ply in millimeter (mm).

Wool and hair- See §151.62 of this chapter for additional information required on invoices.

Wool products, except carpets, rugs, mats, and upholsteries, and wool products made more than 20 years before importation (T.D.s 50388, 51019)-

(1) The percentage of the total fiber weight of the wool product, exclusive of ornamentation not exceeding 5 per centum of said total fiber weight, of

(a) wool;

(b) reprocessed wool;

(c) reused wool;

(d) each fiber other than wool if said percentage by weight of such fiber is 5 per centum or more; and

(e) the aggregate of all other fibers;

(2) the maximum percentage of the total weight of the wool product, of any nonfibrous loading, filling, or adulterating matter; and

(3) the name of the manufacturer of the wool product, except when such product consists of mixed wastes, residues, and similar merchandise obtained from several suppliers or unknown sources.

Woven fabric of man-made fibers in headings 5407, 5408, 5512, 5513, 5514, 5515, 5516-

(1) State the exact width of the fabric;

(2) Provide a detailed description of the merchandise, (trade name, if any);

(3) Indicate whether bleached, unbleached, dyed, of yarns of different colors and/or printed;

(4) If composed of more than one material, list percentage by weight in each;

(5) Identify the man-made fibers as artificial or synthetic, filament or staple, and state whether the yarns are high tenacity. Specify the number of turns per meter in each yarn;

(6) Specify yarn sizes in warp and filling;

(7) Specify how the fabric is woven (plain weave, twill, sateen, dobby, jacquard, swivel, lappet, etc.);

(8) Indicate the number of single threads per square centimeter in both warp and filling;

(9) Supply the weight per square meter in grams;

(10) Provide the average yarn number using this formula:

100x number of single threads per square centimeter

-
- (number of grams per square meter);
- (11) For spun yarns, specify whether combed or carded.
 - (12) For filament yarns, specify whether textured or not textured.

Yarns-

- (1) All yarn invoices should show:
 - (a) Fiber content by weight;
 - (b) whether single or plied;
 - (c) whether or not put up for retail sale (See Section XI, Note 4, HTSUS);
 - (d) whether or not intended for use as sewing thread;
- (2) If chief weight of silk - show whether spun or filament;
- (3) If chief weight of cotton - show:
 - (a) Whether combed or uncombed
 - (b) Metric number (mn)
 - (c) Whether bleached and/or mercerized;
- (4) If chief weight of man-made fiber-show:
 - (a) Whether filament or spun, or a combination of filament and spun
 - (b) If a combination of filament and spun-give percentage of filament and spun by weight.
- (5) If chief weight of filament man-made fiber-show:
 - (a) Whether high tenacity (See Section XI, note 6 HTSUS)
 - (b) Whether monofilament, multifilament or strip
 - (c) Whether texturized
 - (d) Yarn number in decitex
 - (e) Number of turns per meter
 - (f) For monofilaments-show cross sectional dimension in millimeters
 - (g) For strips-show the width of the strip in millimeters (measure in folded or twisted condition if so imported).

§141.90 Notation of tariff classification and value on invoice.

(a) *To be approved by port director.* The entered tariff classification, rate of duty, value, and estimated duties shall be as approved by the port director.

(b) *Classification and rate of duty.* The appropriate subheading of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), and the rate of duty shall be noted by the importer in the left-hand portion of the invoice, next to the articles to which they apply.

(c) *Value.* The importer shall show in clear detail on the invoice or on an attached statement the computation of all deductions from total invoice value, such as nondutiable charges, and all additions to invoice value which have been made to arrive at the aggregate entered value. In addition, the entered unit value

for each article on the invoice shall be shown where it is different from the invoice unit value.

(d) *Importer's notations in blue or black ink.* All notations made on the invoice by the importer or broker shall be in blue or black ink.

§141.91 Entry without required invoice.

If a required invoice, is not available in proper form at the time the entry or entry summary documentation is filed and a waiver is not granted in accordance with §141.92, the entry or entry summary documentation shall be accepted only under the following conditions:

(a) The port director is satisfied that the failure to produce the required invoice is due to a cause beyond the control of the importer;

(b) The importer files:

(1) a written declaration that he is unable to produce such invoice, and

(2) any seller's or shipper's invoices available to him or, if none are available, a pro forma invoice in accordance with §141.85.

(c) The invoices and other documents contain information adequate for the examination of merchandise, the determination of estimated duties, if any, and statistical purposes; and

(d) The importer files a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter, in an amount equal to one and one half the invoice value of the merchandise, for the production of the required invoice, which must be produced within 120 days after the date of the filing of the entry summary (or the entry, if there is no entry summary) documentation, unless the invoice is needed for statistical purposes. If needed for statistical purposes, the invoice shall be produced within 50 days after the date of the entry summary (or the entry, if there is no entry summary) is required to be filed, unless a reasonable extension of time is granted by the port director for good cause shown.

§141.92 Waiver of invoice requirements.

(a) *When waiver may be granted.* The port director may waive production of a required invoice, when he is satisfied that either:

(1) The importer cannot by reason of conditions beyond his control furnish a complete and accurate invoice; or

(2) The examination of merchandise, final determination of duties, and collection of statistics can be effected properly without the production of the required invoice.

(b) *Documents to be filed by importer.* As a condition to the granting of a waiver, the importer shall file the following documents with the entry:

(1) Any invoice or invoices received from the seller or shipper;

(2) A statement pointing out in exact detail any inaccuracies omissions, or other defects in such invoice or invoices;

(3) An executed pro forma invoice in accordance with §141.85; and

(4) Any other information required by the port director for either appraisement or classification of the merchandise, or for statistical purposes.

(c) *Satisfaction of bond liability.* The liability under the bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter for the production of a correct invoice shall be deemed satisfied when a waiver has been granted pursuant to this section.

Section 142 Authority: 19 U.S.C. 66 , 1448, 1484, 1624.

Source: T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, unless otherwise noted.

§142.0 Scope.

This part sets forth requirements and procedures relating to (a) the entry of merchandise, as authorized by section 484, Tariff Act of 1930, as amended(19 U.S.C. 1484), and (b) special permits for immediate delivery of merchandise, as authorized by section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448 (b)).

Subpart A -- Entry Documentation

§142.1 Definitions.

For definitions of ``entry'', ``entry summary'', ``submission'', ``filing'', ``presentation'', ``entered for consumption'', ``entered for warehouse'', and ``entered temporarily under bond'', as these terms relate to the entry of merchandise, see §141.0a of this chapter. (R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended(19 U.S.C. 66 , 1623, 1624)) [T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 213, 49 FR 41184, Oct. 19, 1984]

§142.2 Time for filing entry.

(a) General rule: After arrival of merchandise. Merchandise for which entry is required shall be entered by the consignee within 5 working days after the entry of the importing vessel or aircraft, report of the vehicle, or arrival at the port of destination in the case of merchandise transported in

bond, unless a longer time is authorized by law or regulation, or by the port director in writing.

(b) Before arrival of merchandise -- (1) Entry. The entry documentation required by §142.3(a)

may be submitted before the merchandise arrives within the limits of the port where entry is to be

made, in which case the time of entry shall be the time specified in §141.68(a).

(2) When entry summary serves as entry. The entry summary when it will be filed at time of entry

to serve as both the entry and the entry summary, as provided in §142.3(b), may be submitted for

preliminary review in accordance with §§141.63(a) and 142.12(a)(2).

§142.3 Entry documentation required.

(a) Contents. Except as provided in paragraph (b) of this section, the entry documentation

required to secure the release of merchandise shall consist of the following:

(1) Entry. Customs Form 3461 (appropriately modified), except that Customs Form 7533

(appropriately modified), in duplicate, may be used in place of Customs Form 3461 for

merchandise imported from a contiguous country. The form used shall be prepared in accordance

with §141.61(a)(1) of this chapter.

(2) Evidence of the right to make entry. Evidence of the right to make entry, as set forth in

§141.11 of this chapter.

(3) Commercial invoice. A commercial invoice, except that in those instances listed in §141.83(d)

of this chapter where a commercial invoice is not required, a pro forma invoice or other

acceptable documentation listed in that section may be submitted in place of a commercial

invoice.

(4) Packing list. A packing list, where appropriate.

(5) Other documentation. Other documents which may be required by Customs or other Federal,

State, or local agencies for a particular shipment.

(6) Identification. When merchandise is imported having been sold, or consigned, to a person in

the United States, the name, street address, and appropriate identification number of that person,

as provided in §24.5 of this chapter, shall be shown on the entry documents (CF 3461, 3461

ALT, 7501). When, at the time of immediate delivery, entry or release, there is no known buyer,

the name, street address, and appropriate identification number (as above) of the premises in the United States to which the merchandise is to be delivered must be shown on the entry or release documents.

(b) Entry summary filed at time of entry. When the entry summary is filed at time of entry, in accordance with §142.12(a)(1) or §142.13.

(1) Customs Form 3461 or 7533 shall not be required, and

(2) Customs Form 7501, or 3311, as appropriate (see §142.11), shall serve as both the entry

and the entry summary documentation if the additional documentation set out in paragraphs (a)(2),

(3), (4), and (5) of this section and §142.16(b) is filed.

(c) Extra copies. The district director may require additional copies of the documentation.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759(19

U.S.C. 1484 , 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95 - 410 (Oct. 3, 1978);

Pub. L. 96 - 511 (Dec. 11, 1980))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 129, 49 FR 23167, June

5, 1984; T.D. 90 - 92, 55 FR 49884, Dec. 3, 1990]

§142.3a Entry numbers.

(a) Placement on Customs Forms. The importer or broker shall place an 11 character entry

number on the entry and corresponding entry summary documentation. For documentation

prepared on data processing equipment, the number shall be printed directly on the form. For

manually prepared documentation, the number shall be pre-printed in a machine readable format

specified by Customs. The same number shall not be used for more than one entry transaction.

(b) Format. The following format, including hyphens, must be used when showing the entry

number:

XXX - NNNNNNN - N

XXX represents an entry filer code assigned by Customs, NNNNNNN is a unique number

which is assigned by the broker or importer, and N is a check digit computed from the first 10

characters based on a formula provided by Customs.

(1) Assignment of Entry Filer Code. Customs will assign a unique 3 character (alphabetic, numeric, or alpha numeric) entry filer code to all licensed brokers filing Customs entries. Customs will assign an entry filer code to certain importers filing Customs entries based on importer entry volume, frequency of entry filing, and other considerations. The broker or importer shall use this assigned code as the beginning three characters of the number for all Customs entries, regardless of where the entries are filed.

(2) Entry Filer Assigned Number. For each entry, the broker or importer shall assign a unique 7 digit number. This number shall not be assigned to more than one transaction.

(3) Check Digit. The broker or importer is responsible for ensuring that the check digit is computed by data processing equipment.

(c) Misuse of the Entry Filer Code. The district director may refuse to allow use of an assigned entry filer code if it is misused by the importer or broker.

(d) Alternative Procedure. If an importer does not have an assigned entry filer code, or if the district director, in accordance with paragraph (c) of this section refuses to allow use of an assigned entry filer code, the importer or broker shall obtain forms with a Customs assigned pre-printed machine readable entry number with a computed check digit. These forms will be available for sale by Customs and must be obtained and used before the merchandise may be released from Customs custody.

[T.D. 86 - 106, 51 FR 19167, May 28, 1986]

§142.4 Bond requirements.

(a) At the time of entry. Except as provided in §10.101(d) of this chapter, or paragraph (c) of this section, merchandise shall not be released from Customs custody at the time Customs receives the entry documentation or the entry summary documentation which serves as both the entry and

the entry summary, as required by §142.3 unless a single entry or continuous bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter, executed by an approved corporate surety, or secured by cash deposits or obligations of the United States, as provided for in §113.40 of this chapter, has been filed. When any of the imported merchandise is subject to a tariff-rate quota and is to be released at a time when the applicable quota is filled, the full rates shall be used in computing the estimated duties to determine the amount of the bond.

(b) If entry summary is filed after entry. (1) Except as provided in §141.102(d) of this chapter, if the entry summary is filed after the entry, the bond filed at the time of entry, as required by paragraph (a) of this section or by §142.19, shall continue to be obligated unless a superseding bond is filed, as provided in §141.20 of this chapter, or unless a bond of the type described in paragraph (a) of this section is filed under the circumstances described in paragraph (b)(2) of this section. If a superseding bond is filed, or if a bond is filed under the circumstances described in paragraph (b)(2) of this section, the obligations of the initial bond shall be terminated as to any liability which may accrue after the superseding or other bond becomes effective. (2) If entry is made in the name of an agent, supported by the agent's bond, or in the name of a principal, supported by the principal's bond, and the entry summary thereafter is filed in the name of the other party, the party named in the entry summary shall file a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter. In this circumstance, the bond obligation of the party in whose name entry was made shall be terminated, as to liability which may accrue after the bond filed by the party named in the entry summary becomes effective, and the party filing the entry summary need not file the separate declaration of the actual owner and the superseding bond otherwise required under §141.20 of this chapter.

(c) Waiver of surety or cash deposit. (1) The district director may waive the requirement for surety or cash deposit on the bond required by this section when (i) the value of the merchandise

which the bond secures does not exceed \$2,500,(ii) the entry summary documentation is filed and estimated duties, if any, are deposited prior to release of the merchandise and (iii) the importer has not been delinquent or otherwise remiss in any transaction with Customs. (2) This authority to waive surety or cash deposit does not apply to (i) quota merchandise, (ii) any type of merchandise which, in the opinion of the district director, cannot be easily appraised or classified, or (iii) any type of merchandise where there may be, in the opinion of the district director based on past experience, a question of redelivery. (R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended(19 U.S.C. 66 , 1623, 1624)) [T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 213, 49 FR 41184, Oct. 19, 1984; T.D. 85-161, 50 FR 38981, Sept. 26, 1985]

§142.5 [Reserved]

§142.6 Invoice requirements.

(a) Contents. The commercial invoice, or the documentation acceptable in place of a commercial invoice in those instances listed in §141.83(d) of this chapter, shall be furnished with the entry and before release of the merchandise is authorized. The commercial invoice or other acceptable documentation shall contain:

- (1) An adequate description of the merchandise.
- (2) The quantities of the merchandise.
- (3) The values or approximate values of the merchandise.
- (4) The appropriate eight-digit subheading from the Harmonized Tariff Schedule of the United States. If the importer is uncertain of the appropriate subheading number, Customs shall assist him at his request. The district director may waive this requirement if he is satisfied that the information is not available at the time release of the merchandise is authorized.
- (5) The name and complete address of the foreign individual or firm who is responsible for invoicing the merchandise, ordinarily the manufacturer/seller, but where the manufacturer is not the seller, the party who sold the merchandise for export to the U.S., or made the merchandise available for sale.

(b) Information not required when filing entry. In addition to the information specified in paragraph (a) of this section, the commercial invoice or substitute document filed with the entry documentation also may include any other invoice information required by §§141.86 through 141.89 of this chapter. However, if this information does not appear on the invoice or substitute document filed with the entry documentation, it shall be included in the invoice or substitute document delivered at the time the entry summary documentation is filed. [T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979; T.D. 80 - 26, 45 FR 3901, Jan. 21, 1980, as amended by T.D. 90 - 25, 55 FR 12343, Apr. 3, 1990; T.D. 90 - 78, 55 FR 40167, Oct. 2, 1990]

§142.7 Examination of merchandise.

No merchandise for which the entry documentation required by §142.3 has been filed shall be released until it has been examined, or until adequate samples have been taken in the case of merchandise which is to be classified and appraised by means of samples, unless this requirement is waived by the port director in accordance with section 499, Tariff Act of 1930, as amended (19 U.S.C. 1499).

§142.8 Failure to file entry timely.

Merchandise for which timely entry is not filed as required by §142.2 shall be treated in accordance with §4.37 and part 127 of this chapter.

Subpart B -- Entry Summary Documentation

§142.11 Entry summary form.

(a) Customs Form 7501. The entry summary shall be on Customs Form 7501 unless a different form is prescribed elsewhere in this chapter. Customs Form 7501 shall be used for merchandise formally entered for consumption, formally entered for warehouse, or rewarehouse in accordance

with §144.11 of this chapter, and formally entered temporarily under bond under §10.31 of this chapter. The entry summary for merchandise which may be entered free of duty in accordance with §10.1(g) or (h) of this chapter may be on Customs Form 3311 instead of on Customs Form 7501. For merchandise entitled to be entered under an informal entry, see §143.23 of this chapter.

(b) Extra copies. The district director may require additional copies of the entry summary.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759(19 U.S.C. 1484 , 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95 - 410 (Oct. 3, 1978); Pub. L. 96 - 511 (Dec. 11, 1980))
[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 129, 49 FR 23167, June 5, 1984; T.D. 84 - 213, 49 FR 41185, Oct. 19, 1984]

§142.12 Time for filing or submission for preliminary review.

(a) At option of importer -- (1) Filing. Except as provided in §142.13, the importer may file the

entry summary documentation at the time of entry in which case the entry summary, with estimated duties attached, shall serve as both the entry and the entry summary.

(2) Submission for preliminary review. If the importer intends to file the entry summary

documentation at the time of entry, he may submit the entry summary documentation for preliminary review before arrival of the merchandise, in accordance with §141.63(a) of this

chapter. After preliminary review is completed, the entry summary shall be returned to the

importer for filing in accordance with paragraph (a)(1) of this section.

(b) When required. If the importer is not required to file the entry summary documentation at the time of entry under the provisions of §142.13, or if he does not elect to do so, the entry summary

documentation shall be filed, with estimated duties attached, within 10 working days after the time of entry.

(c) Estimated duties. Estimated duties, if any, shall be deposited in accordance with the provisions of subpart G of part 141 of this chapter.

§142.13 When entry summary must be filed at time of entry.

(a) Authority of district director. The district director may require that the entry summary documentation be filed and that estimated duties, if any, be deposited at the time of entry before

the merchandise is released if the importer:

(1) Has failed repeatedly to file timely entry summary documentation without justification,

(2) Has not taken prompt action to settle a claim for liquidated damages issued under §142.15 for

failure to file entry summary documentation timely, or a claim for liquidated damages issued under

the basic importation and entry bond for failure to deposit estimated duties, taxes and charges

timely, as provided in such bond. "Prompt action" means that the importer, within the time

specified in a claim for liquidated damages, shall petition for relief or pay the amount claimed and,

in appropriate cases, file the entry summary documentation and deposit estimated duties, if any, or

(3) Has repeatedly delivered entry summary documentation, which is incomplete or which

contains erroneous information.

(4) Is substantially or habitually delinquent in the payment of Customs bills.

See § 142.14.

(b) Authority of regional commissioner. The regional commissioner may require that the entry

summary documentation be filed and that estimated duties, if any, be deposited at the time of

entry before the merchandise is released if the importer is substantially or habitually delinquent in

the payment of Customs bills. See §142.14.

(b) Special classes of merchandise -- (1) Quota-class merchandise. Quota-class merchandise

shall not be released upon delivery of entry documentation before presentation of:

(i) An entry summary for consumption with estimated duties attached; or

(ii) A withdrawal for consumption with estimated duties attached; or

(iii) An entry summary for consumption, without the estimated duties attached, if the entry/entry

summary information and a valid scheduled statement date have been successfully received by

Customs via the Automated Broker Interface. (See part 132 and §24.25 of this chapter.)

(2) Other classes of merchandise. Entry summary documentation, with estimated duties attached,

or a withdrawal for consumption with estimated duties attached, or an entry summary for consumption, without the estimated duties attached if the entry/entry summary information and a valid scheduled statement date have previously been transmitted to Customs via the Automated Broker Interface (see §24.25 of this chapter) shall be filed at the time of entry before release of any other merchandise of a class designated by Customs Headquarters.

(d) Brokers; restriction. A broker shall not circumvent an action taken under this section by applying for release of the importer's merchandise in the broker's name and under the broker's bond.

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 89 - 104, 54 FR 50498, Dec. 7, 1989; T.D. 93 - 37, 58 FR 30984, May 28, 1993]

§142.14 Delinquent payment of Customs bills.

The following procedure shall be followed if an importer is substantially or habitually

delinquent in the payment of Customs bills:

(a) Notice. The importer shall be advised in writing by the port director in which he is substantially or habitually delinquent that he shall file the entry summary documentation with estimated duties attached, before his merchandise may be released from Customs custody in that region. The notice shall state the reason for the action and advise the importer that if payment of all his delinquent Customs bills is not made within 10 working days from the date of the notice, he shall be required to file the entry summary document with estimated duties attached, before his merchandise may be released in any Customs region. In either case, the entry summary shall serve as both the entry and the entry summary.

(b) Removal of requirement by region. If the importer pays all his delinquent Customs bills within 10 working days after the date of the notice, the requirement shall be removed, and the importer need file only the entry documentation specified in §142.3 to secure release of his merchandise.

(c) Removal of requirement by Headquarters. If the importer has not paid all his delinquent

Customs bills within 10 working days after the date of the notice, he also shall be required to file the entry summary documentation, with estimated duties attached, in each Customs region. In this case, the entry summary shall serve as both the entry and the entry summary. This requirement shall remain in effect in each port of entry until notification is received from Headquarters that the requirement is removed and that the importer need submit only the entry documentation listed in §142.3 to secure release of his merchandise.

§142.15 Failure to file entry summary timely.

If the entry summary documentation is not filed timely, the district director shall make an immediate demand for liquidated damages in the entire amount of the bond in the case of a single entry bond. When the transaction has been charged against a continuous bond, the demand shall be for the amount that would have been demanded if the merchandise had been released under a single entry bond. Any application to cancel liquidated damages incurred shall be made in accordance with part 172 of this chapter.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended(19 U.S.C. 66 , 1623, 1624))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 213, 49 FR 41185, Oct. 19, 1984]

§142.16 Entry summary documentation.

(a) Entry summary not filed at time of entry. When the entry documentation is filed before the entry summary documentation, one copy of the entry document and the commercial invoice, or the documentation filed in place of a commercial invoice in the instances listed in §141.83(d) of this chapter, shall be returned to the importer after Customs authorizes release of the Merchandise. The importer may use these documents in preparing the entry summary, Customs Form 7501, and shall file them with the entry summary documentation within the time period stated in §142.12(b). The entry summary documentation also shall include any other documents

required for a particular shipment unless a bond for missing documents is on file, as provided in §141.66 of this chapter.

(b) Entry summary filed at time of entry. When the entry summary documentation is filed at time of entry, the documentation listed in §142.3 shall be filed at the same time, except that Customs Form 3461 or 7533 shall not be required. The importer also shall file any additional invoice required for a particular shipment.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759(19 U.S.C. 1484 , 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95 - 410 (Oct. 3, 1978);

Pub. L. 96 - 511 (Dec. 11, 1980))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979; T.D. 80 - 26, 45 FR 3901, Jan. 21, 1980, as

amended by T.D. 84 - 129, 49 FR 23168, June 5, 1984]

§142.17 One entry summary for multiple entries.

(a) Requirements. Except as provided in paragraph (b) of this section, the district director may permit the filing of one entry summary for merchandise the subject of separate entries if:

(1) The merchandise has the same country of exportation, and the same country of origin,

(2) The merchandise arrives by land, by the same vessel or by the same air carrier,

(3) The merchandise is consigned to the same consignee,

(4) The time between the date of the first entry and the date of the last entry does not exceed 1

week,

(5) The entry summary document is filed within 10 working days from the date of the first entry,

and

(6) Each entry is identified separately by entry number on the entry summary.

(b) Merchandise not eligible. One entry summary shall not be used for multiple entries of the

following:

(1) Quota-class merchandise,

(2) Prohibited merchandise,

(3) Merchandise subject to restrictions which require processing and documentation more

frequently than on a weekly basis,

(4) Merchandise for which liquidation has been withheld, and

(5) Merchandise classifiable under the same Harmonized Tariff Schedule of the United States

subheading number, to the eight-digit level having different rates of duty for which entries or

immediate transportation entries have been filed. However, this provision is not applicable in the

following circumstances:

(i) Entries. Entries may be consolidated if the time of entry is:

(A) Before the date of change in rate of duty, or

(B) On or after the date of change in rate of duty.

(ii) Immediate transportation entries. Immediate transportation entries may be consolidated if the

date of acceptance is:

(A) Before the date of change in the rate of duty, or

(B) On or after the date of change in rate of duty.

(c) Entry documentation not in proper form. If an entry summary covering multiple entries refers

to entry documentation which is not in proper form, the entry summary and the entry

documentation shall be returned for correction.

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 89 - 1, 53 FR 51262, Dec.

21, 1988]

§142.17a One consolidated entry summary for multiple ultimate consignees.

(a) Applicability. The district director may permit a broker as nominal consignee to file a

consolidated entry summary in his own name under his own bond covering shipments of like or

similar merchandise consigned to various ultimate consignees provided that all the merchandise is:

(1) Imported on the same day,

(2) Itemized as to each category of merchandise by Harmonized Tariff Schedule of the United

States Annotated subheading to the ten-digit level, and

(3) Released on the same day, either under the entry documentation specified in §142.3, or under

a special permit for immediate delivery. A consolidated entry summary may be filed for

merchandise arriving by land, by the same vessel, or by the same air carrier.

(b) Information required on the entry summary -- (1) Separate listing according to ultimate

consignee. The broker shall list separately on the face of the consolidated entry summary the

merchandise for each ultimate consignee, together with the appropriate entry or special permit

numbers.

(2) If different land carriers are involved. If merchandise arriving by different land carriers is

included on one entry summary, necessary information pertaining to each carrier shall be shown

on the face of the entry summary, related to the applicable shipment.

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 89 - 1, 53 FR 51262, Dec.

21, 1988]

§142.18 Entry summary not required for prohibited merchandise.

(a) Exportation or destruction of prohibited merchandise. If merchandise released at time of entry

is later found to be prohibited, the district director shall demand its return to Customs custody in

accordance with §141.113 of this chapter, and an entry summary and the deposit of estimated

duties, if any, shall not be required provided:

(1) An entry for exportation, Customs Form 7512, or an application to destroy the merchandise

under Customs supervision is made within 10 days after the time of entry, and the exportation or

destruction is accomplished promptly, or

(2) An entry for transportation and exportation, Customs Form 7512, is made within 10 days

after the time of entry and domestic carriage of the merchandise does not conflict with the

requirements of another Federal agency.

(b) Procedures for exportation or destruction. The exportation or destruction of prohibited

merchandise as required by paragraph (a) shall be in accordance with §§158.41 and 158.45(c)

of this chapter.

§142.19 Release of merchandise under the entry summary.

Merchandise, for which an entry summary serves as both an entry and an entry summary,

shall not be released from Customs custody until a bond has been filed, or the entry has been

liquidated, as follows:

(a) Bond. Merchandise not designated for examination may be released to, or upon the order of,

the carrier if a bond is filed on Customs Form 301, containing the bond conditions set forth in

§113.62 of this chapter. Merchandise designated for examination may be released under the

bond after examination has been completed if:

- (1) It has been found to be truly and correctly invoiced,
- (2) It is entitled to admission into the commerce of the United States, and
- (3) Its release is not precluded by any law or regulation. If merchandise is entered by or on behalf

of a United States Government department or agency, the stipulation prescribed in §141.102(d)

of this chapter shall be accepted in place of a bond.

(b) After liquidation. If a bond has not been filed in accordance with paragraph (a) of this section,

the merchandise shall not be released before:

- (1) The entry has been liquidated and the full amount of all duties and taxes due, including

dumping or other special duties and charges, has been paid, or the right to free entry established.

- (2) The district director determines that the merchandise may be admitted into the commerce of

the United States, and

- (3) All documents relating to the merchandise which are required by law or regulation have been

filed.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended(19 U.S.C. 66 , 1623, 1624))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 213, 49 FR 41185, Oct. 19, 1984]

Subpart C -- Special Permit for Immediate Delivery

§142.21 Merchandise eligible for special permit for immediate delivery.

Merchandise may be released under a special permit for immediate delivery, in accordance with section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448 (b)), in the following circumstances:

- (a) Contiguous countries. At the discretion of the district director, merchandise arriving by land

from Canada or Mexico may be released under a special permit for immediate delivery provided

the importer has on file a bond on Customs Form 301, containing the bond conditions set forth in

§113.62 of this chapter. An entry summary shall be filed in accordance with §142.22(b)(1), and

estimated duties, if any, shall be deposited, within the time period specified in §142.23 for all

merchandise from contiguous countries released under a special permit except for fresh fruits and vegetables for human consumption released under the provisions of paragraph (b) of this section.

(b) Fresh fruits and vegetables. (1) An application for a special permit for immediate delivery may be made for the transportation of fresh fruits and vegetables for human consumption arriving from Canada or Mexico to the importer's premises within the port of importation, but removed from the area immediately contiguous to the border.

(2) The application shall be accompanied by a continuous bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter.

(3) The fresh fruits and vegetables shall be transported to the importer's premises in the vehicles in which they crossed the border or, if transshipment is necessary in vehicles provided by the importer. The fresh fruits and vegetables may be examined at the importer's premises. Those portions without commercial value may be disposed of in accordance with the provisions of §158.11(b) of this chapter, and the balance shall be entered for consumption or transported in bond under an entry for immediate transportation without appraisement or under an entry for transportation and exportation.

(c) Agency of U.S. Government. Merchandise may be released under the immediate delivery procedure if the shipment is consigned to or for the account of any agency or office of the United States Government, or to an officer or official of any such agency in his official capacity, as provided in §10.101 of this chapter.

(d) Articles of a trade fair. Articles for a trade fair may be released under the immediate delivery procedure, as provided in §147.13 of this chapter.

(e) Quota-class merchandise -- (1) Tariff rate. At the discretion of the district director, merchandise subject to a tariff-rate quota may be released under a special permit for immediate delivery provided the importer has on file a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter. An entry summary shall be properly presented

pursuant to §132.1 of this chapter within the time specified in §142.23, or within the quota period, whichever expires first. If proper presentation is not made until after the tariff-rate quota is filled, the merchandise shall not be entitled to the quota rate of duty, and the importer shall pay duties at the over-quota rate.

(2) Absolute. At the discretion of the district director, perishable merchandise of a class approved by Customs Headquarters which is subject to an absolute quota may be released under a special permit for immediate delivery for removal to the importer's premises, or to any other location approved by the district director, until an entry summary is properly presented pursuant to §132.1 of this chapter. A proper entry summary must be presented for merchandise so released within the time specified in §142.23, or within the quota period, whichever expires first. If the absolute quota is filled before the importer has properly presented an entry summary, he may either present an entry summary for warehouse or, under Customs supervision, export or destroy the merchandise.

(f) Release from warehouse followed by warehouse withdrawal for consumption. Merchandise

may be released from warehouse under a special permit:

(1) At the discretion of the district director when:

(i) The warehouse is located a considerable distance from the customhouse and actual release of

the merchandise from the warehouse may not be effected within the next full business day after the

day of the payment of duty, and (ii) The district has sufficient manpower to permit such practice;

(2) The importer shall have on file a bond on Customs Form 301, containing the bond conditions

set forth in §113.62 of this chapter; and

(3) The immediate delivery permit shall be annotated to state that a warehouse withdrawal for consumption will be filed for this merchandise.

(g) When authorized by Headquarters. Headquarters may authorize the release of merchandise

under the immediate delivery procedure in circumstances other than those described in

paragraphs (a), (b), (c), (d), (e), and (f) of this section provided a bond on Customs Form 301,

containing the bond conditions set forth in §113.62 of this chapter is on file.
(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 81 - 260, 46 FR 49842, Oct. 8, 1981; T.D. 84 - 213, 49 FR 41185, Oct. 19, 1984; T.D. 89 - 104, 54 FR 50499, Dec. 7, 1989]

§142.22 Application for special permit for immediate delivery.

(a) Form. An application for a special permit for immediate delivery shall be made on Customs

Form 3461 supported by the documentation provided for in §142.3, except that a commercial

invoice shall not be required. Instead of a commercial invoice, the importer may deliver to

Customs a pro forma invoice, waybill, or other document setting forth an adequate description of

the merchandise and the quantities, together with the values or approximate values when values

are needed for the purpose of examination. If the merchandise is to be released under a term

special permit, the documentation also shall show the term special permit number, as provided for

in §142.24.

(b) Customs custody. Merchandise for which a special permit for immediate delivery has been

issued under §142.21 of this part shall be considered to remain in Customs custody until the filing

of one of the following:

(1) An entry summary for consumption, with estimated duties attached; an entry summary for

consumption without estimated duties attached, if entry/entry summary information and a valid

scheduled statement date (pursuant to §24.25 of this chapter) have successfully been received by

Customs via the Automated Broker Interface; an entry summary for warehouse; or an entry

summary for entry temporarily under bond, which may be filed in any of the circumstances under

§142.21 of this part except for merchandise released from warehouse under §142.21(f) of this

part;

(2) A withdrawal for consumption, with estimated duties attached, which shall be filed only for

merchandise released from warehouse under §142.21(f) of this part;
(3) An entry for transportation and exportation, immediate transportation without appraisement, or direct exportation, which shall be filed in those circumstances under §142.21(b) and (e)(2) of this part; or entry for transportation and exportation, or direct exportation, which shall be filed in the circumstances under §142.28 of this part or
(4) An application to destroy, which shall be filed in those circumstances under §§142.21(b) and (e)(2), and §142.28 of this part.
(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))
[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 81 - 260, 46 FR 49842, Oct. 8, 1981; T.D. 89 - 104, 54 FR 50499, Dec. 7, 1989]

§142.23 Time limit for filing documentation after release.

The applicable documentation described in §142.22(b) shall be filed, and estimated duties, if any, shall be deposited, within 10 working days after the merchandise or any part of the merchandise is authorized for release under a special permit for immediate delivery or, for quota class merchandise within the quota, whichever expires first.
[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979; T.D. 80 - 26, 45 FR 3901, Jan. 21, 1980]

§142.24 Special permit.

(a) Conditions for issuance. At the discretion of the district director, a special permit for immediate delivery may be issued on Customs Form 3461, appropriately modified, for a class or classes of merchandise particularly described in the application for the permit.
(b) Notation of value for each shipment. When applying for the release of a shipment of merchandise under a special permit for immediate delivery, the importer shall note a value for the shipment on the documentation presented. The value so noted shall not be less than the invoice value.
(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 213, 49 FR 41185, Oct. 19, 1984]

§142.25 Discontinuance of immediate delivery privileges.

(a) Authority of district director. The district director may discontinue immediate delivery

privileges if the importer:

(1) Has failed repeatedly to file the applicable Customs documentation set forth in §142.22(b)

timely without justification, or

(2) Has not taken prompt action to settle a claim for liquidated damages issued under §142.27 for

failure to file the applicable Customs documentation set forth in §142.22(b)

timely, or a claim for

liquidated damages issued under the basic importation and entry bond for failure to deposit

estimated duties, taxes and charges timely, as provided in such bond. "Prompt action" means that

the importer, within the time specified in a claim for liquidated damages shall petition for relief or

pay the amount claimed and, file the applicable documentation and deposit estimated duties, if

any.

(3) Has repeatedly delivered documentation required by §142.22(b) which is incomplete or

which contains erroneous information.

(4) Is substantially or habitually delinquent in the payment of Customs bills. See § 142.26.

(b) Authority of regional commissioner. The regional commissioner may discontinue immediate

delivery privileges if the importer is substantially delinquent in the payment of Customs bills. See

§142.26.

(b) Brokers; restriction. A broker shall not circumvent an action taken under this section by

applying for the immediate release of the importer's merchandise in the broker's name and under

the broker's bond.

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 93 - 37, 58 FR 30984, May

28, 1993]

§142.26 Delinquent payment of Customs bills.

The following procedures shall be followed if an importer is substantially or habitually delinquent in the payment of Customs bills:

(a) Notice. The importer shall be advised in writing by the director of the port in which he is

substantially or habitually delinquent that his immediate delivery privileges have been suspended in

that region. The notice shall state the reason for the action and advise the importer that if payment

of all his delinquent Customs bills is not made within 10 working days from the date of the notice,

the importer's immediate delivery privileges also shall be suspended in all Customs regions.

(b) Reinstatement of privileges by region. If the importer pays all his delinquent Customs bills

within 10 working days after the date of the notice, the suspension shall be removed, and the

importer's immediate delivery privileges shall be reinstated.

(c) Reinstatement of privileges by Headquarters. If the importer has not paid all his delinquent

Customs bills within 10 working days after the date of the notice, his immediate delivery privileges

shall be suspended in all Customs regions. This suspension shall remain in effect in each port of

entry until notification is received from Headquarters that the suspension is removed and that the

importer's immediate delivery privileges have been reinstated.

§142.27 Failure to file documentation timely.

If the applicable Customs documentation set forth in §142.22(b) is not filed within the time

provided in §142.23, the district director shall make an immediate demand for liquidated damages

in the amount of the bond in the case of a single entry bond. When the transaction has been

charged against a continuous bond, the demand shall be for the amount that would have been

demanded if the merchandise had been released under a single entry bond. Any application for

cancellation of liquidated damages incurred shall be made in accordance with part 172 of this

chapter.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended(19 U.S.C. 66 ,

1623, 1624))

[T.D. 79 - 221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84 - 213, 49 FR 41185, Oct. 19, 1984]

§142.28 Withdrawal or entry summary not required for prohibited merchandise.

(a) Exportation or destruction of prohibited merchandise. If merchandise released under a special permit for immediate delivery later is found to be prohibited, the district director shall demand its recall in accordance with §141.113 of this chapter (applicable to the recall of merchandise released from Customs custody), and withdrawal or entry summary documentation and the deposit of estimated duties, if any, shall not be required provided:

(1) The merchandise is exported or destroyed under Customs supervision within the time limit for entry specified in §142.23, or

(2) An entry for exportation or for transportation and exportation on Customs form 7512, or an application to destroy the merchandise, is made within the specified time limit, and the exportation or destruction is accomplished promptly.

(b) Procedures for exportation or destruction. The exportation or destruction of prohibited merchandise required by paragraph (a) of this section shall be under the same procedures as exportation or destruction of prohibited merchandise covered by a consumption entry with remission or refund of duties. See §§158.41 and 158.45(c) of this chapter.

(c) Notation on exportation entry. An entry for exportation or for transportation and exportation of prohibited merchandise for which no entry summary for consumption has been filed shall be stamped or imprinted conspicuously with the legend:
Prohibited Merchandise, No Other Entry Filed

§142.29 Other procedures applicable.

Merchandise released under a special permit for immediate delivery shall be subject to the same procedures applicable to all other imported merchandise, unless specific procedures are set forth in this subpart.