

(g) *Procedure at destination.* Upon arrival at destination, the merchandise may be:

(1) Entered for rewarehouse in accordance with §144.41;

(2) Entered for combined rewarehouse and withdrawal for consumption in accordance with §144.42;

(3) Exported in accordance with paragraph (h) of this section;

(4) Forwarded to another port or returned to the port of origin in accordance with §18.5 (c) or (d) of this chapter;

(5) Admitted to a foreign trade zone in zone-restricted status as provided in part 146 of this chapter; or

(6) Deposited into the proprietor's bonded warehouse or duty free store warehouse without rewarehouse entry as required in §144.41, if the merchandise qualifies for the exemption specified in §144.34(c).

(h) *Exportation.* A consignee of merchandise withdrawn for transportation who desires to export the merchandise upon arrival at destination shall so advise the port director at destination in writing. The port director shall then permit the exportation of the merchandise under Customs supervision in the same manner as a withdrawal for indirect exportation under §144.37.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 79-221, 44 FR 46828, Aug. 9, 1979; T.D. 84-129, 49 FR 23168, June 5, 1984; T.D. 84-212, 49 FR 39047, Oct. 3, 1984; T.D. 86-16, 51 FR 5064, Feb. 11, 1986; T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-19, 62 FR 15841, Apr. 3, 1997]

§ 144.37 Withdrawal for exportation.

(a) *Form.* A withdrawal for either direct or indirect exportation shall be filed on Customs Form 7512 (Transportation Entry and Manifest of Goods Subject to Customs Inspection and Permit) in 5 copies or on Customs Form 7501 in 3 copies for merchandise being exported under cover of a TIR carnet. Customs Form 7512 or Customs Form 7501 shall contain all of the statistical information as provided in §141.61(e) of this chapter. The port director may require an extra copy or copies of Customs Form 7512 or 7501 for use in connection with the delivery of merchandise to the carrier.

(b) *Procedure for indirect exportation—*

(1) *Forwarding.* Merchandise withdrawn for indirect exportation (transportation and exportation) shall be forwarded to the port of exportation in accordance with the general provisions for transportation in bond (§§18.1—18.8 of this chapter).

(2) *Splitting of shipments.* If any part of a shipment is not exported or if a shipment is divided at the port of exportation, extracts in duplicate from the manifest on file in the customhouse shall be made on Customs Form 7512 for each portion, one copy to be sent to the discharging inspector and the other to the lading inspector to be used as report of exportation. The splitting up for exportation of shipments arriving under warehouse withdrawals for indirect exportation shall be permitted only when various portions of a shipment are destined to different destinations, when the export vessel cannot properly accommodate the entire quantity, or in other similar circumstances. In the case of merchandise moving under cover of a TIR carnet, if the merchandise is not to be exported or if the shipment is to be divided, appropriate entry shall be required and the carnet discharged. The provisions of §§18.23 and 18.24 of this chapter concerning change of destination or retention of merchandise on the dock shall also be followed in applicable cases.

(3) *Conversion to withdrawal for consumption.* A withdrawal for indirect exportation may be converted to a withdrawal for consumption upon request to the director of the port where the withdrawal for indirect exportation was made.

(c) *Exportation by mail.* Merchandise may be withdrawn from warehouse for exportation by mail in accordance with the provisions of subpart F of part 145 of this chapter.

(d) *Marks on packages.* The exportation shall be made under the original marks of importation. Port marks may be added by authority of the port director under Customs supervision. The original and port marks shall appear in all Customs papers pertaining to the exportation.

(e) *Weight, gauge, or measure.* Merchandise in bulk and packaged articles

which are customarily bought and sold by weight, gauge, or measure may be withdrawn for exportation or transportation only at the actual quantities ascertained at the time of the original entry for warehouse, except as otherwise provided for by law. In any case, the port director may require a special report of weight, gauge, or measure of the merchandise being exported if he deems it necessary.

(f) *Merchandise not laden.* Merchandise withdrawn for exportation but not laden shall be sent to general order unless other disposition is prescribed by the port director.

(g) *Exportation at a foreign trade zone.* Merchandise may be withdrawn for exportation at a foreign trade zone in the same or at a different port. The merchandise will be considered exported upon admission to a zone in zone-restricted status, as provided in § 146.44(c) of this chapter.

(h) *Class 9 warehouse withdrawals for exportation—(1) Applicability of sales ticket procedure.* Merchandise in a Class 9 warehouse (duty-free store) may be withdrawn for any of the purposes set forth in this subpart. However, only conditionally duty-free merchandise in a Class 9 warehouse intended for exportation or for delivery to persons and organizations set forth in subpart I, part 148, of this chapter, will be eligible for withdrawal under the sales ticket procedure specified in this paragraph.

(2) *Sales ticket content and handling.* Sales ticket withdrawals shall be made only under a blanket permit to withdraw (see § 19.6(d) of this chapter) and the sales ticket shall serve as the equivalent of the supplementary withdrawal. A sales ticket is an invoice of the proprietor's design which will include:

- (i) Serial number and date of preparation of each ticket;
- (ii) Warehouse entry number or specific identifier, if approved by the port director;
- (iii) Quantity of goods sold;
- (iv) Brief description of the articles including the size of bottles;
- (v) The full name and address of the purchaser. However, the port director may waive the address requirement for

all merchandise except for alcoholic beverages in quantities in excess of 4 liters and cigarettes in quantities in excess of 3 cartons. Also, the address requirement is not applicable with respect to purchasers at airport duty-free enterprises; and

(vi) A statement on the original copy (purchaser's copy) of the effect that goods purchased in a duty-free store will be subject to duty and/or tax with personal exemption if returned to the United States. At the time of purchase, the sales ticket, in triplicate, shall be made out in the name of the purchaser. One copy shall be retained by the proprietor. A permit file copy will be attached to the parcel containing the articles, and the original given to the purchaser. Additional copies may be retained by the proprietor.

(3) *Sales ticket register.* In addition to the records required in § 19.12(a) of this chapter, Class 9 warehouse proprietors shall maintain a sales ticket register or similar accounting record for each warehouse entry. The sales ticket register of the proprietor shall include the following information:

- (i) Warehouse entry number;
- (ii) Specific identifier, if applicable;
- (iii) Sales ticket date and number;
- (iv) Description;
- (v) Quantity; and
- (vi) Current balance.

As each warehouse entry is closed out, the warehouse proprietor shall verify the sales ticket register total with the amount withdrawn so as to account for all merchandise so withdrawn and certify on the register that all the goods have been exported or sold to qualifying persons and organizations under part 148 of this chapter. The sales ticket register shall be included in the permit file folder with or in lieu of the blanket permit summary, as provided in § 19.6(d)(5) of this chapter. A copy of all sales tickets shall be retained by the proprietor for not less than 5 years after the date of the last sales ticket in the entry. In lieu of placing a copy of sales tickets in each permit file folder, the warehouse proprietor may keep all

sales tickets in a readily retrievable manner in a separate file.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30883, Nov. 8, 1973; T.D. 80-142, 45 FR 36383, May 30, 1980; T.D. 84-212, 49 FR 39047, Oct. 3, 1984; T.D. 86-16, 51 FR 5064, Feb. 11, 1986; T.D. 92-81, 57 FR 37701, Aug. 20, 1992; T.D. 95-81, 60 FR 52295, 52296, Oct. 6, 1995; T.D. 97-19, 62 FR 15842, Apr. 3, 1997; T.D. 99-64, 64 FR 43266, Aug. 10, 1999; T.D. 00-22, 65 FR 16518, Mar. 29, 2000]

§ 144.38 Withdrawal for consumption.

(a) *Form.* Withdrawals for consumption of merchandise in bonded warehouses shall be filed on Customs Form 7501, in triplicate, and shall contain all of the statistical information as provided in § 141.61(e) of this chapter.

(b) *Withdrawal for exportation to Canada or Mexico.* A withdrawal for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico is considered a withdrawal for consumption pursuant to § 181.53 of this chapter.

(c) *Information to be shown on withdrawal.* Each withdrawal shall show all information for which spaces are provided on the withdrawal form, and shall also show the separate value of each package and the total dutiable value of the merchandise being withdrawn. In the case of merchandise in packages which are uniform in kind, quantity, value, and duty, the number of each package to be withdrawn need not be shown on the withdrawal if the lowest and highest numbers in the number series of such packages are shown. In the case of merchandise subject to quota, or textiles and textile products subject to levels of restraint, the description shall reflect any correction thereof reported after the filing of the warehouse entry. Additionally, on each withdrawal of cigars, cigarettes, or cigarette papers or tubes subject to internal revenue tax, the statement for tax purposes required by § 275.81 of the regulations of the Internal Revenue Service (26 CFR § 275.81) shall be made on the withdrawal form.

(d) *Deposit of estimated duties.* Estimated duties on the merchandise being withdrawn shall be deposited in accordance with subpart G of part 141 of this chapter. The port director may increase or decrease the amount of estimated duties to be deposited on the

final withdrawal to bring the aggregate amount of duties deposited into balance with the amount which he estimates will be finally due upon liquidation.

(e) *Permit for release of merchandise.* When the duties and other charges have been paid, and all other requirements of law and regulations have been met, a permit on Customs Form 7501 shall be issued and delivered to the person making the warehouse withdrawal.

(f) *Textiles and textile products.* Textiles and textile products subject to quota, visa or export license requirements in their condition at the time of importation may not be withdrawn from warehouse for consumption if during the warehouse period there has been a change by manipulation or other means:

(1) In the country of origin of the merchandise as defined by § 12.130 of this chapter,

(2) To exempt from quota or visa or export license requirements other than a change brought about by statute, treaty, executive order or Presidential proclamation, or

(3) From one textile category to another textile category.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30883, Nov. 8, 1973; T.D. 74-114, 39 FR 12095, Apr. 3, 1974; T.D. 78-329, 43 FR 43455, Sept. 26, 1978; T.D. 82-204, 47 FR 49376, Nov. 1, 1982; T.D. 84-171, 49 FR 31253, Aug. 3, 1984; T.D. 85-38, 50 FR 8723, Mar. 5, 1985; T.D. 95-81, 60 FR 52296, Oct. 6, 1995; T.D. 96-14, 61 FR 2911, Jan. 30, 1996]

§ 144.39 Permit to transfer and withdraw merchandise.

With the exception of merchandise transferred under the procedures of § 144.34(c), if all legal and regulatory requirements are met, the appropriate Customs officer shall approve the application to transfer or withdraw merchandise from a bonded warehouse by endorsing the permit copy and returning it to the applicant. The approved permit shall be presented by the withdrawer to the warehouse proprietor as evidence of Customs authorization of the transfer or withdrawal. The approved permit copy shall thereafter be retained in the warehouse entry file of the proprietor. Goods covered by permit may be retained in the bonded