

**§ 10.8**

verified. The procedure in the last two sentences of §10.6 shall be applicable.

(e) If claim for exemption from duty for such containers or holders of foreign production previously imported duty paid is made at the time of entry, the certificate of the foreign shipper may be accepted if produced at any time prior to the liquidation of the entry.

(f) When such containers or holders of foreign production previously imported duty paid are reimported empty, they may be admitted without entry if readily identifiable as having been previously imported duty paid.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 82-145, 47 FR 35475, Aug. 16, 1982; T.D. 86-118, 51 FR 22515, June 20, 1986; T.D. 97-82, 62 FR 51769, Oct. 3, 1997]

**§ 10.8 Articles exported for repairs or alterations.**

(a) Except as otherwise provided for in this section and except in the case of goods covered by §181.64 of this chapter, the following documents shall be filed in connection with the entry of articles which are returned after having been exported for repairs or alterations and which are claimed to be subject to duty only on the value of the repairs or alterations performed abroad under subheading 9802.00.40 or 9802.00.50, Harmonized Tariff Schedule of the United States (HTSUS):

(1) A declaration from the person who performed such repairs or alterations, in substantially the following form:

I, \_\_\_\_\_, declare that the articles herein specified are the articles which, in the condition in which they were exported from the United States, were received by me (us) on \_\_\_\_\_, 19\_\_\_\_\_, from \_\_\_\_\_ (name and address of owner or exporter in the United States); that they were received by me (us) for the sole purpose of being repaired or altered; that only the repairs or alterations described below were performed by me (us); that the full cost or (when no charge is made) value of such repairs or alterations are correctly stated below; and that no substitution whatever has been made to replace any of the articles originally received by me (us) from the owner or exporter thereof mentioned above.

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Marks and numbers	Description of articles and of repairs or alterations	Full cost or (when no charge is made) value of repairs or alterations (see subchapter II, chapter 98, HTSUS)	Total value of articles after repairs or alterations

(Date) \_\_\_\_\_

(Address) \_\_\_\_\_

(Signature) \_\_\_\_\_

(Capacity) \_\_\_\_\_

(2) A declaration by the owner, importer, consignee, or agent having knowledge of the pertinent facts in substantially the following form:

I, \_\_\_\_\_, declare that the (above) (attached) declaration by the person who performed the repairs or alterations abroad is true and correct to the best of my knowledge and belief; that the articles were not manufactured or produced in the United States under subheading 9813.00.05, HTSUS; that such articles were exported from the United States for repairs or alterations and without benefit of drawback from \_\_\_\_\_ (port) on \_\_\_\_\_, 19\_\_\_\_\_; and that the articles entered in their repaired or altered condition are the same articles that were exported on the above date and that are identified in the (above) (attached) declaration.

(Date) \_\_\_\_\_

(Address) \_\_\_\_\_

(Signature) \_\_\_\_\_

(Capacity) \_\_\_\_\_

(b) The port director may require such additional documentation as is deemed necessary to prove actual exportation of the articles from the United States for repairs or alterations, such as a foreign customs entry, foreign customs invoice, foreign landing certificate, bill of lading, or an airway bill.

(c) If the port director concerned is satisfied, because of the nature of the articles or production of other evidence, that the articles are imported under circumstances meeting the requirements of subheading 9802.00.40 or 9802.00.50, HTSUS, and related section and additional U.S. notes, he may waive submission of the declarations provided for in paragraph (a) of this section.

(d) The port director shall require at the time of entry a deposit of estimated duties based upon the full cost or value of the repairs or alterations. The cost or value of the repairs or alterations outside the United States, which is to be set forth in the invoice and entry papers as the basis for the assessment of duty under subheading 9802.00.40 or 9802.00.50, HTSUS, shall be limited to the cost or value of the repairs or alterations actually performed abroad, which will include all domestic and foreign articles furnished for the repairs or alterations but shall not include any of the expenses incurred in this country whether by way of engineering costs, preparation of plans or specifications, furnishing of tools or equipment for doing the repairs or alterations abroad, or otherwise.

[T.D. 94-47, 59 FR 25567, May 17, 1994, as amended by T.D. 95-68, 60 FR 46361, Sept. 6, 1995]

**§ 10.8a Imported articles exported and reimported.**

(a) In addition to regular entry procedures, supplementary documentation is required in connection with duty-free entries under subheading 9801.00.25, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), of articles which were originally entered duty paid, removed from Customs custody, and subsequently exported, if:

- (1) The articles were exported within 3 years after the date of the previous importation.
- (2) The articles were not advanced in value or improved in condition by any process of manufacture or other means while abroad.
- (3) The articles did not conform to sample or specifications abroad.
- (4) The articles are reimported by or for the account of the person who im-

ported them into and exported them from the United States.

(b) The following supplementary documents shall be filed in connection with the entry of articles claimed to be free of duty under subheading 9801.00.25, Harmonized Tariff Schedule of the United States:

(1) A declaration by the person abroad who received and is returning the merchandise to the United States, in substantially the following form:

I declare that the \_\_\_\_\_ (Description of articles) were received by me from \_\_\_\_\_ (Name and address of U.S. exporter), that they have not been advanced in value or improved in condition by any process of manufacture or other means and are being returned to \_\_\_\_\_ (Name and address of consignee in the United States) because they do not conform to sample or specifications for the following reasons:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Date) (Signature)

\_\_\_\_\_

(Address) (Title)

(2) A declaration by the owner, importer, consignee, or agent, in substantially the following form:

I declare that the \_\_\_\_\_ (Description of articles) were previously imported into the United States at the Port of \_\_\_\_\_ (Name of port), Entry No. \_\_\_\_\_, on \_\_\_\_\_ (Date of entry) by \_\_\_\_\_ (Name and address of importer) at which time duty was paid; that they were exported from the United States at the Port of \_\_\_\_\_ (Name of port) on \_\_\_\_\_ (Date of exportation) by \_\_\_\_\_ (Name and address of exporter) without benefit of drawback; that the articles are being reimported by or for the account of \_\_\_\_\_, and, that the attached declaration from \_\_\_\_\_ (Name of foreign shipper) is correct in every respect.

\_\_\_\_\_

(Date) (Signature)

\_\_\_\_\_

(Address) (Title)

(c) If the port director concerned is reasonably satisfied because of the nature of the articles or production of other evidence that the requirements of subheading 9801.00.25, Harmonized Tariff Schedule of the United States, and the related section and additional