

United States for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico (see §181.53 of this chapter).

(g) *Entered for warehouse.* “Entered for warehouse” means that an entry summary for warehouse has been filed with Customs in proper form.

(h) *Entered temporarily under bond.* “Entered temporarily under bond” means that an entry summary supporting a temporary importation under bond has been filed with Customs in proper form.

(i) *Released conditionally.* “Released conditionally” means any release from Customs custody before liquidation.

[T.D. 79-221, 44 FR 46816, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 96-14, 61 FR 2911, Jan. 30, 1996]

## Subpart A—Liability for Duties and Requirement To Enter Merchandise

### § 141.1 Liability of importer for duties.

(a) *Time duties accrue.* Duties and the liability for their payment accrue upon imported merchandise on arrival of the importing vessel within a Customs port with the intent then and there to unlade, or at the time of arrival within the Customs territory of the United States if the merchandise arrives otherwise than by vessel, unless otherwise specially provided for by law.

(b) *Payment of duties—(1) Personal debt of importer.* The liability for duties, both regular and additional, attaching on importation, constitutes a personal debt due from the importer to the United States which can be discharged only by payment in full of all duties legally accruing, unless relieved by law or regulation. Payment to a broker covering duties does not relieve the importer of liability if the duties are not paid by the broker. The liability may be enforced notwithstanding the fact that an erroneous construction of law or regulation may have enabled the importer to pass his goods through the customhouse without payment. Delivery of a Customs bond with an entry is solely to protect the revenue of the United States and does not relieve the importer of liabilities incurred from

the importation of merchandise into the United States.

(2) *Means of payment.* An importer or his agent may pay Customs by using any of the applicable means provided in §24.1(a).

(3) *Methods of payment.* An importer may pay duties either:

(i) Directly to Customs whether or not a licensed customhouse broker is used; or

(ii) Through a licensed customhouse broker. When an importer uses a broker and elects to pay by check or bank draft, the importer may issue the broker either:

(A) One check or bank draft payable to the broker covering both duties and the broker’s fees and charges, in which case the broker shall pay the duties to Customs on behalf of the importer, or

(B) Separate checks or bank drafts, one covering duties payable to the “U.S. Customs Service,” for transmittal by the broker to Customs, and the other covering the broker’s fees and charges. The importer’s check or bank draft for duties shall be delivered to Customs by the broker.

(c) *Claim against estate of importer.* The claim of the Government for unpaid duties against the estate of a deceased or insolvent importer has priority over obligations to creditors other than the United States. To the extent that a broker or a surety pays duties on behalf of an importer which files for bankruptcy protection, the broker or surety shall be entitled to assume the priority status of Customs under section 507(a)(7) of the Bankruptcy Code for that portion of Customs claim which the surety or broker has paid.

(d) *Lien against merchandise.* The liability for duties also constitutes a lien upon the merchandise imported which may be enforced while such merchandise is in the custody or subject to the control of the United States.

(e) *States and their instrumentalities.* Neither the States nor their instrumentalities are entitled to any constitutional exemption from the payment of Customs duties.

(f) *Unordered merchandise.* There shall be no liability for the payment of duties on the part of anyone to whom merchandise is consigned without his

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authority, if he refuses it. Such merchandise shall be treated as unclaimed (see part 27 of this chapter).

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 82-134, 47 FR 32419, July 27, 1982; T.D. 92-58, 57 FR 27160, June 18, 1992; T.D. 97-82, 62 FR 51770, Oct. 3, 1997]

## § 141.2 Liability for duties on re-importation.

Dutiable merchandise imported and afterwards exported, even though duty thereon may have been paid on the first importation, is liable to duty on every subsequent importation into the Customs territory of the United States, but this does not apply to the following:

(a) Personal and household effects taken abroad by a resident of the United States and brought back on his return to this country (see §148.31 of this chapter);

(b) Professional books, implements, instruments, and tools of trade, occupation, or employment taken abroad by an individual and brought back on his return to this country (see §148.53 of this chapter);

(c) Automobiles and other vehicles taken abroad for noncommercial use (see §148.32 of this chapter);

(d) Metal boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, or other substantial outer containers exported from the United States empty and returned as usual containers or coverings of merchandise, or exported filled with products of the United States and returned empty or as the usual containers or coverings of merchandise (see §10.7(b), (c), (d), and (e) of this chapter);

(e) Articles exported from the United States for repairs or alterations, which may be returned upon the payment of duty on the value of repairs or alterations at the rate or rates which would otherwise apply to the articles in their repaired or altered conditions (see §10.8 of this chapter);

(f) Articles exported for exhibition under certain conditions (see §§10.66 and 10.67 of this chapter);

(g) Domestic animals taken abroad for temporary pasturage purposes and returned within 8 months (see §10.74 of this chapter);

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(h) Articles exported under lease to a foreign manufacturer (see §10.108 of this chapter); or

(i) Any other reimported articles for which free entry is specifically provided.

## § 141.3 Liability for duties includes liability for taxes.

The importer's liability for duties includes a liability for any internal revenue taxes which attach upon the importation of merchandise, unless otherwise provided by law or regulation.

## § 141.4 Entry required.

(a) *General.* All merchandise imported into the United States is required to be entered, unless specifically excepted.

(b) *Exceptions.* The following are the exceptions to the general rule:

(1) The exemptions listed in General Note 19 to the Harmonized Tariff Schedule of the United States (HTSUS).

(2) Vessels (not including vessels classified in headings 8903 and 8907 and subheadings 8905.90.10 and 8906.00.10 or in Chapter 98, HTSUS, such as under subheadings 9804.00.35 or 9813.00.35). See also Chapter 89, Additional U.S. Note 1, HTSUS.

(3) Instruments of international traffic described in §10.41a of this chapter, under the conditions provided for in that section. See also Chapter 98, Subchapter III, U.S. Note 4, HTSUS.

(4) Railway locomotives classified in heading 8601 or 8602, HTSUS, and freight cars classified in heading 8606, HTSUS, on which no duty is owed (see paragraph (d) of this section). See Chapter 86, Additional U.S. Note 1, HTSUS; Chapter 99, Subchapter V, U.S. Note 9, HTSUS; see also 19 CFR part 123 for reporting requirements for railway equipment brought into the United States from Canada or Mexico.

(c) *Undeliverable articles.* The exemption from entry for undeliverable articles under General Note 19(e), HTSUS, is subject to the following conditions:

(1) The person claiming the exemption must submit a certification (documentary or electronic) that:

(i) The merchandise was intended to be exported to a foreign country;