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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;

(ii) The merchandise is being returned within 45 days of departure from the United States;

(iii) The merchandise did not leave the custody of the carrier or foreign customs;

(iv) The merchandise is being returned to the United States because it was undeliverable to the foreign consignee; and

(v) The merchandise was not sent abroad to receive benefit from, or fulfill obligations to, the United States as a result of exportation.

(2) Upon request by Customs, the person claiming the exemption shall provide evidence required to support the claim for exemption.

(d) *Railway locomotives and freight cars.* To be excepted from entry, railway locomotives and freight cars described in Additional U.S. Note 1 of Chapter 86, HTSUS, and railway freight cars from Canada described in subheading 9905.86.05 or 9905.86.10, HTSUS, are subject to the following requirements, as applicable:

(1) For a railway freight car described in subheading 9905.86.05, HTSUS, the importer shall certify, subject to Customs verification, that the freight car was produced before July 1, 1991, or if admitted after July 1, 1994, that the freight car was produced not less than 3 years before the date of importation;

(2) For a railway freight car described in subheading 9905.86.10, HTSUS, the importer shall certify, subject to Customs verification, that the freight car will be exported within 1 year from the date of importation. (Any railway freight car admitted into the United States under this provision which is not exported within the 1-year period becomes subject to entry and the payment of any applicable duties.);

(3) For railway locomotives and freight cars described in Additional U.S. Note 1 of Chapter 86, HTSUS, and railway freight cars described in subheading 9905.86.05 or 9905.86.10, HTSUS, to be released in accordance with paragraph (b)(4) of this section, the importer shall first file a bond on Customs Form 301, containing the bond conditions set forth in either §113.62 or 113.64 of this chapter.

(e) *Informal entry.* Merchandise qualifying for informal entry by regulation, pursuant to 19 U.S.C. 1498, is exempt from formal entry under 19 U.S.C. 1484 and this part, but must be entered as required under applicable regulations (see part 143, subpart C, and §§10.151 through 10.153, 128.24, 145.31, 145.32, 148.12, 148.13, 148.51, and 148.62 of this chapter).

[T.D. 94-51, 59 FR 30295, June 13, 1994; T.D. 95-29, 60 FR 18348, Apr. 11, 1995; 60 FR 21043, May 1, 1995; T.D. 97-82, 62 FR 51770, Oct. 3, 1997; T.D. 00-81, 65 FR 68887, Nov. 15, 2000; T.D. 02-14, 67 FR 15098, Mar. 29, 2002]

§ 141.5 Time limit for entry.

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 or report of the vehicle, or after the 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. Merchandise for which timely entry is not made shall be treated in accordance with §4.37 and part 127 of this chapter.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 77-12, 41 FR 56629, Dec. 29, 1976; T.D. 79-221, 44 FR 46816, Aug. 9, 1979]

Subpart B—Right to Make Entry and Declarations on Entry

§141.11 Evidence of right to make entry for importations by common carrier.

(a) *Merchandise not released directly to carrier.* Except where merchandise is released directly to the carrier in accordance with paragraph (b) of this section, one of the following types of evidence of the right to make entry shall be filed in connection with the entry of merchandise imported by common carrier:

(1) A bill of lading or air waybill, presented by the holder thereof, properly endorsed when endorsement is required under the law. A nonnegotiable bill of lading, or air waybill, may not be endorsed by the named consignee to give someone else the right to make entry. If the person making entry intends to use the original bill of lading or air waybill to obtain a duplicate bill of