

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 re-warehouse 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 port 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 port director.* The port director may require that the entry summary documentation be filed and

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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) *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.

(c) [Reserved]

(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; T.D. 95-77, 60 FR 50020, Sept. 27, 1995]

§ 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 at that port. 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 either case, the entry summary shall serve as both the entry and the entry summary.

(b) *Removal of requirement by port*. 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, at each Customs port. In this case, the entry summary shall serve as both the entry and the entry summary. This requirement shall remain in effect in