

## § 143.14

value of the articles for the purpose of making formal entry thereof.

### § 143.14 Payment of additional expenses.

Any additional expenses for cartage, storage, or labor occasioned by reason of an entry by appraisal shall be borne by the importer.

### § 143.15 Deposit of estimated duties and taxes.

Estimated duties shall be deposited in accordance with subpart G of part 141 of this chapter before the merchandise is released from Customs custody.

### § 143.16 Substitution of warehouse entry.

The importer may substitute an entry for warehouse at any time within 1 year from the date of importation, provided the merchandise has remained in continuous Customs custody.

## Subpart C—Informal Entry

### § 143.21 Merchandise eligible for informal entry.

The following types of merchandise are among those which may be entered under informal entry (see §§141.52 and 143.22 of this chapter):

(a) Shipments of merchandise not exceeding \$2,000 in value (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII; Chapter 94 and Chapter 99, Subchapters III and IV, HTSUS);

(b) Any installment, not exceeding \$2,000 in value, of a shipment arriving at different times, as described in §141.82 of this chapter;

(c) A portion of one consignment, when such portion does not exceed \$2,000 in value and may be entered separately pursuant to §141.51 of this chapter. This paragraph does not apply to shipments of articles valued in excess of \$250 classified under subheadings from Sections VII, VIII, XI, and XII; or in Chapter 94 and Chapter 99, Subchapters III and IV, HTSUS;

(d) Household or personal effects or tools of trade entitled to free entry under Chapter 98, Subchapter IV, HTSUS (19 U.S.C. 1202);

(e) Household effects used abroad and personal effects whether or not entitled

## 19 CFR Ch. I (4–1–02 Edition)

to free entry, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(f) Household and personal effects described in paragraph (e) of this section when entered under subheading 9802.00.40, HTSUS (19 U.S.C. 1202), and the value of the repairs and alterations thereto does not exceed \$2,000;

(g) Personal effects not exceeding \$2,000 in value of citizens of the United States who have died abroad;

(h) Books and other articles classifiable under subheadings 4903.00.00, 4904.00.00, 4905.91.00, 4905.99.00, 9701.10.00, 9701.90.00, 9810.00.05, HTSUS (19 U.S.C. 1202), imported by a library or other institution described in subheadings 9810.00.05 and 9810.00.30, HTSUS (19 U.S.C. 1202);

(i) Theatrical scenery, properties, and effects, motion-picture films, commercial travelers' samples and professional books, implements, instruments, and tools of trade, occupation, or employment, as set forth in §10.68 of this chapter;

(j) Merchandise which, upon written application to the Commissioner of Customs, is determined to be unique in character or design such that the value thereof cannot be declared and which is not intended for sale or imported in pursuance of a purchase or agreement for purchase; and

(k) Products of the United States, when the aggregate value of the shipment does not exceed \$10,000 and the products are imported—

(1) For the purposes of repair or alteration prior to reexportation, or

(2) After having been either rejected or returned by the foreign purchaser to the United States for credit.

(1) Shipments of merchandise qualifying for the administrative exemptions under 19 U.S.C. 1321(a)(2) and provided for in—

(1) Section 10.151 or 145.31 of this chapter (certain importations not exceeding \$200 in value);

(2) Section 10.152 or 145.32 of this chapter (certain bona-fide gifts not exceeding \$100 in value (\$200 in the case of articles sent from a person in the Virgin Islands, Guam, or American Samoa)); or