

**§ 158.0**

**19 CFR Ch. I (4-1-02 Edition)**

**Subpart C—Casualty, Loss, or Theft While in Customs Custody**

- 158.21 Allowance in duties for casualty, loss, or theft while in Customs custody.
- 158.21a Time period.
- 158.22 Not applicable when allowances made under other provisions.
- 158.23 Filing of application and evidence by importer.
- 158.24 Place of filing.
- 158.25 Partial destruction or injury.
- 158.26 Loss or theft in public stores.
- 158.27 Accidental fire or other casualty.
- 158.28 Waiver of evidence.
- 158.29 Decision by port director.
- 158.30 Review of port director's decision.

**Subpart D—Destroyed, Abandoned, or Exported Merchandise**

- 158.41 Destruction of prohibited merchandise.
- 158.42 Abandonment by importer within 30 days after entry.
- 158.43 Abandonment or destruction of merchandise in bond.
- 158.44 Disposition of abandoned merchandise.
- 158.45 Exportation of merchandise.

AUTHORITY: 19 U.S.C. 66, 1624, unless otherwise noted. Subpart C also issued under 19 U.S.C. 1563.

SOURCE: T.D. 72-258, 37 FR 20171, Sept. 27, 1972, unless otherwise noted.

**§ 158.0 Scope.**

This part sets forth general rules for granting relief from duties on merchandise which is lost, damaged, abandoned, or exported.

**Subpart A—Lost or Missing Packages and Deficiencies in Contents of Packages**

**§ 158.1 Definition of “permitted” merchandise.**

For the purpose of this subpart, merchandise is “permitted” when Customs authorizes the carrier bringing the shipment to the port to make delivery to the consignee or the next carrier and:

- (a) These parties in interest, or their agents, make a joint determination of the quantities being delivered, or,
- (b) The carrier bringing the shipment to the port, at its option, independently declares the quantities available for delivery by filing with the port director, no later than the close of busi-

ness on the next working day after a determination of quantities is made, a signed statement that:

- (1) An independent determination of quantities of merchandise available for delivery has been made, with the date of the determination shown;
- (2) At least 4 days have elapsed since the consignee or his agent was notified that Customs has authorized delivery; and,
- (3) The merchandise was and is available for delivery.

**§ 158.2 Shortages in packages released under immediate delivery or entry.**

An importer may file an entry summary for consumption or an entry summary for warehouse for less than the invoiced and manifested number of packages in a shipment “permitted” and delivered to him or deposited in a bonded warehouse under the immediate delivery procedure in §142.21 of this chapter, or under the entry documentation in §142.3(a), if he files with the entry summary a Customs Form 5931 in triplicate. The Customs Form 5931 shall be completed by the importer with attached copies of the dock receipt or other documents evidencing nonreceipt of the lost or missing packages.

[T.D. 85-159, 50 FR 38520, Sept. 23, 1985]

**§ 158.3 Allowance for lost or missing packages included in an entry summary.**

Allowance shall be made in the assessment of duties for lost or missing packages of merchandise included in an entry summary whenever it is established to the satisfaction of the port director before the liquidation of the entry summary becomes final that the merchandise claimed to be lost or missing was not “permitted.” A claim for such allowance shall be made on Customs Form 5931, in triplicate, executed by the importer and the importing carrier or bonded carrier, as appropriate. When the importing or bonded carrier refuses to execute the Customs Form 5931, a claim may be allowed if the importer properly executes the Customs Form 5931 and attaches copies of the dock receipt or other document