

(d) *Not legally marked merchandise.* When merchandise found to be not legally marked is exported or destroyed under Customs supervision after once having been released from Customs custody, as provided for in section 304(f), Tariff Act of 1930, as amended (19 U.S.C. 1304(f)), such exportation or destruction shall not exempt such merchandise from the payment of duties other than the marking duties.

(Sec. 558, 46 Stat. 744, as amended; 19 U.S.C. 1558; R.S. 251, as amended, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 1624))

[T.D. 72-258, 37 FR 20171, Sept. 27, 1972, as amended by T.D. 83-212, 48 FR 46771, Oct. 14, 1983; T.D. 90-51, 55 FR 28191, July 10, 1990]

PART 159—LIQUIDATION OF DUTIES

Sec.

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AUTHORITY: 19 U.S.C. 66, 1500, 1504, 1624. Subpart C also issued under 31 U.S.C. 5151. Subpart F also issued under 19 U.S.C. 1675c. Sections 159.4, 159.5, and 159.21 also issued under 19 U.S.C. 1315; Section 159.6 also issued under 19 U.S.C. 1321, 1505; Section 159.7 also issued under 19 U.S.C. 1557; Section 159.22 also issued under 19 U.S.C. 1507; Section 159.44 also issued under 15 U.S.C. 73, 74; Section 159.46 also issued under 19 U.S.C. 1304; Section 159.55 also issued under 19 U.S.C. 1558; Section 159.57 also issued under 19 U.S.C. 1516.

SOURCE: T.D. 73-175, 38 FR 17482, July 2, 1973, unless otherwise noted.

§ 159.0 Scope.

This part sets forth general rules for the liquidation of entries. Certain specific procedures affecting liquidation appear in other parts of this chapter; e.g., part 158 of this chapter covers allowance for lost or damaged merchandise.