

§ 10.100

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without the deposit of estimated duties, if any, and internal revenue tax, or before release in accordance with the provisions of §141.102(d) of this chapter. (See subpart M of part 251, Bureau of Alcohol, Tobacco and Firearms Regulations (27 CFR part 251, subpart M)).

(c) The procedures for the withdrawal free of tax on the entry of ethyl alcohol for nonbeverage purposes from the Virgin Islands are found in subpart O of part 250, Bureau of Alcohol, Tobacco and Firearms Regulations (27 CFR part 250, subpart O).

[T.D. 89-65, 54 FR 28413, July 6, 1989]

UNITED STATES GOVERNMENT
IMPORTATIONS

§ 10.100 Entry, examination, and tariff status.

Except as otherwise provided for in §§10.101, 10.102, 10.104, 141.83(d)(8), 141.102(d), or elsewhere in this chapter, importations made by or for the account of any agency or office of the United States Government are subject to the usual Customs entry and examination requirements. In the absence of express exemptions from duty, such as are contained in subheadings 9808.00.10, 9808.00.20, 9808.00.30, 9808.00.40, 9808.00.50, 9808.00.60, 9808.00.70, or other subheadings in the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) providing for free entry, such importations are also subject to duty.

[T.D. 77-23, 42 FR 2310, Jan. 11, 1977, as amended by T.D. 89-1, 53 FR 51251, Dec. 21, 1988; T.D. 97-82, 62 FR 51769, Oct. 3, 1997]

§ 10.101 Immediate delivery.

(a) *Shipments entitled to immediate delivery.* Shipments consigned to or for the account of any agency or office of the United States Government, or to an officer or official of any such agency in his official capacity, shall be regarded for purposes of these regulations as shipments the immediate delivery of which is necessary within the purview of section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).

(b) *Immediate delivery applications.* The shipments described in the preceding paragraph may be released upon the filing of immediate delivery appli-

cations on Customs Form 3461 as set forth in subpart A of part 142 of this chapter. Such applications may be limited to particular shipments or may cover all shipments imported by the Government agency making the application. They may be approved for specific periods of time or for indefinite periods of time, provided in either case they are supported by carrier's certificates and stipulations as provided for in paragraph (c) of this section.

(c) *Carrier's certificates and stipulations.* Before the release of a shipment under an immediate delivery permit, evidence of the right of the applicant to make entry for the articles shall be furnished the port director in accordance with the provisions of §§141.11 and 141.12 of this chapter.

(d) *Bond.* No bond shall be required in support of an immediate delivery application provided for in this section if a stipulation in the form as set forth below is filed with the port director in connection with the application:

I, _____, _____ (Title), a duly authorized representative of the _____

(Name of United States Government department or agency) stipulate and agree on behalf of such department or agency that all applicable provisions of the Tariff Act of 1930, as amended, and the regulations thereunder, and all other laws and regulations, relating to the release and entry of merchandise will be observed and complied with in all respects.

(Signature)

(e) *Timely entries required.* If proper entries for consumption for importations released under these regulations are not filed within a reasonable time, appropriate steps shall be taken to insure the prompt filing of such entries.

[T.D. 77-23, 42 FR 2310, Jan. 11, 1977, as amended by T.D. 87-75, 52 FR 20067, May 29, 1987]

§ 10.102 Duty-free entries.

(a) *Invoice or declaration.* No invoice or other declaration of the shipper shall be required for shipments expressly exempt from duty as provided in subheadings 9808.00.10, 9808.00.20, 9808.00.30, 9808.00.40, 9808.00.50, 9808.00.60, 9808.00.70, or other subheadings in the Harmonized Tariff Schedule of the

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United States (HTSUS) (19 U.S.C. 1202) providing for free entry. However, the importing Government agency or office shall present any invoice, memorandum invoice, or bill pertaining to the merchandise in its possession or available to it, or, if no such invoice or bill is available, a pro forma invoice prepared in accordance with §141.85 of this chapter, setting forth adequate information for examination and determination of the dutiable status of the merchandise. In addition, the port director shall only admit articles free of duty under subheadings 9808.00.30, 9808.00.40, 9808.00.50, HTSUS (19 U.S.C. 1202), upon the receipt of a certificate executed in the manner and form described in paragraph (b) of this section.

(b) *Certification.* One of the following certificates executed by a duly authorized officer or official of the appropriate Government agency or office is required for free entry of articles under subheadings 9808.00.30, 9808.00.40, or 9808.00.50, HTSUS (19 U.S.C. 1202). The certificates may be printed, stamped, or typewritten on the Customs entry or withdrawal form, Customs Form 7501, or on a separate paper attached to the entry or withdrawal form filed by the Government agency or office, provided the certification is clearly and unmistakably identified with the articles covered by the entry or withdrawal.

(1) *Articles for military departments, subheading 9808.00.30, HTSUS.* I certify that the procurement of this material constituted an emergency purchase of war material abroad by the Department of the (name of military department), and it is accordingly requested that such material be admitted free of duty pursuant to subheading 9808.00.30, HTSUS.

(Name)

(Title), who has been designated to execute free-entry certificates for the above-named department.

(Grade or Rank) (Organization)

(2) *Articles for the Defense Logistics Agency, subheading 9808.00.40, HTSUS.* Pursuant to subheading 9808.00.40, HTSUS, I hereby certify that the above-described materials are strategic and critical materials procured under

the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98e).

(Name)

(Title), Defense Logistics Agency, who has been duly authorized to execute the above certificate.

(3) *Articles for the Department of Energy, subheading 9808.00.50, HTSUS.* I certify to the Secretary of the Treasury that the above-described materials are source materials purchased abroad, the admittance of which is necessary in the interest of the common defense and security, in accordance with subheading 9808.00.50, HTSUS.

(Name)

(Title), who has been authorized to execute free-entry certificates for the Department of Energy.

(c) *Release of shipments.* Shipments for which free entry has been or will be claimed under subheading 9808.00.30, 9808.00.40, 9808.00.50, HTSUS (19 U.S.C. 1202), shall be released after only such examination as is necessary to identify them.

(d) *Entry in Government name.* All materials for which free entry is claimed under subheading 9808.00.30, 9808.00.40, 9808.00.50, HTSUS (19 U.S.C. 1202), shall be entered, or withdrawn from warehouse, for consumption in the name of the Government department whose representative executes the certificate set forth in §10.102(b) unless exemption from this requirement is specifically authorized by the port director.

[T.D. 77-23, 42 FR 2311, Jan. 11, 1977, as amended by T.D. 85-123, 50 FR 29953, July 23, 1985; T.D. 89-1, 53 FR 51251, Dec. 21, 1988; T.D. 93-44, 58 FR 34523, June 28, 1993; T.D. 95-81, 60 FR 52295, Oct. 6, 1995]

§ 10.103 American goods returned.

(a) *Certificate required.* Articles entered, or withdrawn from warehouse, for consumption in the name of an agency or office of the United States Government (with the exception of military scrap belonging to the Department of Defense) may be admitted free of duty under subheading 9801.00.10, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), upon the filing of a certificate on the