

or in part of Cuban articles, and (b) all tobacco which may be of Cuban origin.

[T.D. 81-189, 46 FR 37888, July 23, 1981]

PART 152—CLASSIFICATION AND APPRAISEMENT OF MERCHANDISE

Sec.

152.0 Scope.

Subpart A—General Provisions

152.1 Definitions.

152.2 Notification to importer of increased duties.

152.3 Merchandise found not to correspond with invoice description.

Subpart B—Classification

152.11 Harmonized Tariff Schedule of the United States.

152.12 Applicable rates of duty.

152.13 Commingling of merchandise.

152.16 Judicial changes in classification.

152.17 Changes in classification by Congress or by Presidential proclamation.

Subpart C—Appraisal

152.20–152.22 [Reserved]

152.23 Merchandise imported from intermediate countries.

152.24 [Reserved]

152.25 Conversion of foreign currency.

152.26 Furnishing value information to importer.

Subpart D [Reserved]

Subpart E—Valuation of Merchandise

152.100 Interpretative notes.

152.101 Basis of appraisal.

152.102 Definitions.

152.103 Transaction value.

152.104 Transaction value of identical merchandise and similar merchandise.

152.105 Deductive value.

152.106 Computed value.

152.107 Value if other values cannot be determined or used.

152.108 Unacceptable bases of appraisal.

AUTHORITY: 19 U.S.C. 66, 1401a, 1500, 1502, 1624;

Subpart B also issued under 19 U.S.C. 1315; Subpart C also issued under 19 U.S.C. 1503; Section 152.3 also issued under 19 U.S.C. 1499;

Section 152.13 also issued under 19 U.S.C. 1202 (General Note 20, Harmonized Tariff Schedule of the United States (HTSUS)).

SOURCE: T.D. 73-175, 38 FR 17477, July 2, 1973, unless otherwise noted.

§ 152.0 Scope.

This part contains regulations pertaining to the tariff classification and appraisal of imported merchandise. Other applicable provisions are contained elsewhere in this chapter, such as in part 10 for articles conditionally free or subject to a reduced rate of duty, and in part 159 for relief from duties on articles lost, damaged, etc.

Subpart A—General Provisions

§ 152.1 Definitions.

The following are general definitions for the purposes of part 152:

(a)–(b) [Reserved]

(c) *Date of exportation.* “Date of exportation,” or the “time of exportation” referred to in section 402, Tariff Act of 1930, as amended (19 U.S.C. 1401a), means the actual date the merchandise finally leaves the country of exportation for the United States. If no positive evidence is at hand as to the actual date of exportation, the port director shall ascertain or estimate the date of exportation by all reasonable ways and means in his power, and in so doing may consider dates on bills of lading, invoices, and other information available to him.

(d) *Fair retail value.* “Fair retail value” or “fair market value” as used in Section XXII, Harmonized Tariff Schedule of the United States, and part 148 of this chapter means the price actually paid or payable for all imported merchandise, or if not purchased, the value as otherwise ascertained under 19 CFR 152.100 *et seq.*

[T.D. 73-175, 38 FR 17477, July 2, 1973, as amended by T.D. 87-89, 52 FR 24446, July 1, 1987; T.D. 89-1, 53 FR 51269, Dec. 21, 1988]

§ 152.2 Notification to importer of increased duties.

If the port director believes that the entered rate or value of any merchandise is too low, or if he finds that the quantity imported exceeds the entered quantity, and the estimated aggregate of the increase in duties on that entry exceeds \$15, he shall promptly notify the importer on Customs Form 29, specifying the nature of the difference on the notice. Liquidation shall be