

Bureau of Customs and Border Protection, DHS, Treasury

§ 10.4

(b) In the absence of satisfactory evidence as to the nonallowance of drawback or the amount thereof allowed on the following articles of American manufacture or production, duty shall

be assessed thereon in the amounts respectively indicated, the amount shown in each case being considered the fair average amount of drawback allowed on such articles:

Article	Duty assessment
Drums, metal (when not exempted from duty in accordance with sec. 10.3(c))	24 cents each.
Hosiery, nylon	45 cents per dozen.
Lead compound, tetraethyl	\$0.003 per kilogram.
Lithopone	\$0.00065 per kilogram.
Oxide, zinc	\$0.0029 per kilogram.
Piece goods, cotton:	
Bleached	\$0.03199 per square meter.
Dyed	\$0.03454 per square meter.
Printed	\$0.03226 per square meter.
Piece goods, nylon: Dyed	\$0.29086 per square meter.
Piece goods, rayon:	
Printed	\$0.04867 per square meter.
Other than printed (white, piece dyed or yarn dyed)	\$0.08478 per square meter.
Tallow, refined, inedible	\$0.003 per kilogram.

(c) The following articles shall be admitted free of duty, even though exported from the United States with benefit of drawback:

(1) Any article of a kind which would be admitted free of duty otherwise than under Chapter 98, Subchapter 1, HTSUS, if of foreign origin;

(2) Substantial containers or holders of domestic manufacture, including shooks and staves when returned as boxes or barrels, when in use at the time of importation as the usual containers of merchandise;

(3) Any article provided for in subheadings 9801.00.70 or 9801.00.80, HTSUS, with respect to which the port director has determined that the collection of duty under such subheadings 9801.00.70 or 9801.00.80, HTSUS, would involve an expense and inconvenience to the Government disproportionate to the probable amount of such duty; and

(4) Other articles of domestic manufacture which are in use at the time of importation as the usual coverings or containers of merchandise not subject to an ad valorem rate of duty, and which have not been advanced in value or improved in condition while abroad by any process of manufacture or other means.

(d) Articles manufactured or produced in the United States in a Customs bonded warehouse and exported shall be subject on reimportation to a duty equal to the total duty and internal-revenue tax, if any, imposed at the

time of entry for consumption or withdrawal from warehouse for consumption with respect to the importation of like articles not previously exported from the United States.

(e) Animals straying across the border or driven across the border for pasturage purposes or for feeding to improve them for the market and not returned within 8 months are excluded from free entry as domestic products returned.

(f) Tobacco products and cigarette papers and tubes classifiable under subheading 9801.00.80, HTSUS, may be released from customs custody without the payment of that part of the duty attributable to the internal-revenue tax for return to internal-revenue bond as provided by section 5704(d) of the Internal Revenue Code of 1954.

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§ 10.4 Internal-revenue marks; erasure.

Internal-revenue brands or marks on casks or other containers previously exported from the United States must be erased at the importer's expense under Customs supervision before their delivery from Customs custody.