

## § 10.90

“original motor-vehicle equipment” as that term is defined in General Note 3(c)(iii), HTSUS, he shall file in connection therewith his declaration that the articles are being imported for use as original equipment in the manufacture in the United States of the kinds of motor vehicles specified in the General Note and furnish the name and address of the motor vehicle manufacturer. A copy of the written order, contract, or letter of intent shall be attached to the importer’s declaration except that if the port director is satisfied that a copy of the written order, contract, or letter of intent will be made available by the importer or ultimate consignee for inspection by customs officials upon request during a period of 3 years from the date of such entry or withdrawal from warehouse, the production of such documents will not be required. Proof of use need not be furnished.

(e) If, after a Canadian article has been accorded the status of original motor-vehicle equipment, it is decided to divert the article from its intended use in the manufacture in the United States of motor vehicles, the importer or other person deciding to divert the article from such intended use shall give notice in writing of the decision to the director of the port where entry was made or where the offices of the importer are located and either make arrangements for its destruction or exportation under Customs supervision or pay duties in accordance with General Note 3(c)(iii)(B)(2), HTSUS. If such article is not destroyed or exported under Customs supervision or the duties paid, the article, or its value, shall be subject to forfeiture.

[T.D. 89-3, 53 FR 51765, Dec. 23, 1988, as amended by T.D. 92-8, 57 FR 2453, Jan. 22, 1992; T.D. 93-66, 58 FR 44130, Aug. 19, 1993]

### MASTER RECORDS, AND METAL MATRICES

#### § 10.90 Master records and metal matrices.

(a) Consumption entries covering importations under subheading 8524.99.20, HTSUS, shall be filed at a port in the Customs district in which the factory where the articles will be used is located.

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(b) The invoice filed with the entry shall contain or be supported by a detailed statement of the cost of production, in the country where made, of each master record or metal matrix covered thereby.

(c) A bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter shall be filed for importations under this section.

(d) Entries already filed and future entries shall be liquidated in due course without the assessment of duty, but liability on bonds given with the entries shall be discontinued with respect to any article covered thereby only upon payment of liquidated damages in an amount equal to the duties which would have accrued had the master records or metal matrices been imported for use otherwise than in the manufacture of sound records for export purposes, or upon satisfactory proof that the master records or metal matrices obtained therefrom have been exported or destroyed under Customs supervision, and that all sound records made with the use of such articles have been exported.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 87-75, 52 FR 20067, May 29, 1987; T.D. 89-1, 53 FR 51251, Dec. 21, 1988; T.D. 90-78, 55 FR 40166, Oct. 2, 1990; T.D. 97-82, 62 FR 51769, Oct. 3, 1997]

### PROTOTYPES

#### § 10.91 Prototypes used exclusively for product development and testing.

(a) *Duty-free entry; declaration of use; extension of liquidation*—(1) *Entry or withdrawal for consumption.* Articles defined as “prototypes” and meeting the other requirements prescribed in paragraph (b) of this section may be entered or withdrawn from warehouse for consumption, duty-free, under subheading 9817.85.01, Harmonized Tariff Schedule of the United States (HTSUS), on CBP Form 7501 or an electronic equivalent. A separate entry or withdrawal must be made for a qualifying prototype article each time the article is imported/reimported to the United States.

(2) *Importer declaration.* (i) *Entry accepted as declaration.* Entry or withdrawal from warehouse for consumption under HTSUS subheading 9817.85.01