

samples or additional examination packages made by the port director pursuant to §151.11 of this chapter, the port director may demand the return of the necessary merchandise to Customs custody.

(e) *Demand to importer of record or actual owner.* A demand for the return of merchandise to Customs custody shall be made on the importer of record, except that it shall be made on the actual owner if an actual owner's declaration and superseding bond have been filed in accordance with §141.20 before the date of the demand.

(f) *Form of demand.* A demand for the return of merchandise to Customs custody shall be made on Customs Form 4647 or other appropriate form, or by letter. One copy, with the date of mailing or delivery noted thereon, shall be retained by the port director and made part of the entry record.

(g) *Time limitation.* A demand for the return of merchandise to Customs custody shall not be made after the liquidation of the entry covering such merchandise has become final.

(h) *Demand not complied with.* When the demand of the port director for return of merchandise to Customs custody is not complied with, liquidated damages shall be assessed, except in the case of merchandise entered under chapter 98, subchapter XIII, HTSUS (19 U.S.C. 1202), in an amount equal to the value of the merchandise not returned or three times the value of the merchandise not returned if the merchandise is restricted or prohibited merchandise or alcoholic beverages, as determined at the time of entry. The amount of liquidated damages to be assessed on merchandise entered under chapter 98, subchapter XIII, HTSUS is set forth in §10.39(d)(3) of this chapter.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 74-227, 39 FR 32023, Sept. 4, 1974; T.D. 89-1, 53 FR 51262, Dec. 21, 1988; T.D. 92-84, 57 FR 40607, Sept. 4, 1992; T.D. 93-66, 58 FR 44130, Aug. 19, 1993; T.D. 94-95, 59 FR 61800, Dec. 2, 1994; T.D. 99-64, 64 FR 43266, Aug. 10, 1999; T.D. 01-26, 66 FR 16854, Mar. 28, 2001; CBP Dec. 05-32, 70 FR 58016, Oct. 5, 2005]

## PART 142—ENTRY PROCESS

Sec.  
142.0 Scope.

### Subpart A—Entry Documentation

- 142.1 Definitions.
- 142.2 Time for filing entry.
- 142.3 Entry documentation required.
- 142.3a Entry numbers.
- 142.4 Bond requirements.
- 142.5 [Reserved]
- 142.6 Invoice requirements.
- 142.7 Examination of merchandise.
- 142.8 Failure to file entry timely.

### Subpart B—Entry Summary Documentation

- 142.11 Entry summary form.
- 142.12 Time for filing or submission for preliminary review.
- 142.13 When entry summary must be filed at time of entry.
- 142.14 Delinquent payment of Customs bills.
- 142.15 Failure to file entry summary timely.
- 142.16 Entry summary documentation.
- 142.17 One entry summary for multiple entries.
- 142.17a One consolidated entry summary for multiple ultimate consignees.
- 142.18 Entry summary not required for prohibited merchandise.
- 142.19 Release of merchandise under the entry summary.

### Subpart C—Special Permit for Immediate Delivery

- 142.21 Merchandise eligible for special permit for immediate delivery.
- 142.22 Application for special permit for immediate delivery.
- 142.23 Time limit for filing documentation after release.
- 142.24 Special permit.
- 142.25 Discontinuance of immediate delivery privileges.
- 142.26 Delinquent payment of Customs bills.
- 142.27 Failure to file documentation timely.
- 142.28 Withdrawal or entry summary not required for prohibited merchandise.
- 142.29 Other procedures applicable.

### Subpart D—Line Release

- 142.41 Line Release.
- 142.42 Application for Line Release processing.
- 142.43 Line Release application approval process.
- 142.44 Entry number range.
- 142.45 Use of bar code by entry filer.
- 142.46 Presentation of invoice and assignment of entry number.
- 142.47 Examinations of Line Release transactions.
- 142.48 Release procedure.
- 142.49 Deletion of C-4 Code.
- 142.50 Line Release data base corrections or changes.
- 142.51 Changing election of entry or immediate delivery.

## § 142.0

142.52 Port-wide and multiple port acceptance of Line Release.

AUTHORITY: 19 U.S.C. 66, 1448, 1484, 1624.

SOURCE: T.D. 79-221, 44 FR 46821, Aug. 9, 1979, unless otherwise noted.

### § 142.0 Scope.

This part sets forth requirements and procedures relating to (a) the entry of merchandise, as authorized by section 484, Tariff Act of 1930, as amended (19 U.S.C. 1484), and (b) special permits for immediate delivery of merchandise, as authorized by section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).

## Subpart A—Entry Documentation

### § 142.1 Definitions.

For definitions of “entry”, “entry summary”, “submission”, “filing”, “presentation”, “entered for consumption”, “entered for warehouse”, and “entered temporarily under bond”, as these terms relate to the entry of merchandise, see § 141.0a of this chapter.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41184, Oct. 19, 1984]

### § 142.2 Time for filing entry.

(a) *General rule: After arrival of merchandise.* Merchandise for which entry is required will be entered within 15 calendar days after landing from a vessel, aircraft or vehicle, or after arrival at the port of destination in the case of merchandise transported in bond.

(b) *Before arrival of merchandise—(1) Entry.* The entry documentation required by § 142.3(a) may be submitted before the merchandise arrives within the limits of the port where entry is to be made, in which case the time of entry shall be the time specified in § 141.68(a).

(2) *When entry summary serves as entry.* The entry summary when it will be filed at time of entry to serve as both the entry and the entry summary, as provided in § 142.3(b), may be submitted for preliminary review in ac-

## 19 CFR Ch. I (4-1-06 Edition)

cordance with §§ 141.63(a) and 142.12(a)(2).

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 02-65, 67 FR 68035, Nov. 8, 2002]

### § 142.3 Entry documentation required.

(a) *Contents.* Except as provided in paragraph (b) of this section, the entry documentation required to secure the release of merchandise shall consist of the following:

(1) *Entry.* Customs Form 3461 (appropriately modified), except that Customs Form 7533 (appropriately modified), in duplicate, may be used in place of Customs Form 3461 for merchandise imported from a contiguous country. The form used shall be prepared in accordance with § 141.61(a)(1) of this chapter.

(2) *Evidence of the right to make entry.* Evidence of the right to make entry, as set forth in § 141.11 of this chapter.

(3) *Commercial invoice.* A commercial invoice, except that in those instances listed in § 141.83(d) of this chapter where a commercial invoice is not required, a pro forma invoice or other acceptable documentation listed in that section may be submitted in place of a commercial invoice.

(4) *Packing list.* A packing list, where appropriate.

(5) *Other documentation.* Other documents which may be required by Customs or other Federal, State, or local agencies for a particular shipment.

(6) *Identification.* When merchandise is imported having been sold, or consigned, to a person in the United States, the name, street address, and appropriate identification number of that person, as provided in § 24.5 of this chapter, shall be shown on the entry documents (CF 3461, 3461 ALT, 7501). When, at the time of immediate delivery, entry or release, there is no known buyer, the name, street address, and appropriate identification number (as above) of the premises in the United States to which the merchandise is to be delivered must be shown on the entry or release documents.

(b) *Entry summary filed at time of entry.* When the entry summary is filed at time of entry, in accordance with § 142.12(a)(1) or § 142.13.