

possession of the merchandise immediately upon arrival at destination, he may make a combined entry for rewarehouse and withdrawal for consumption.

(b) *Procedure for entry.* The procedures set forth in §144.41 are applicable to this type of entry, with the following exceptions:

(1) *Form of entry.* A combined entry for rewarehouse and withdrawal for consumption shall be made on Customs Form 7501 (Consumption Entry), in 4 copies, and shall contain all of the statistical information as provided in §141.61(e) of this chapter, one copy to be used as the permit. No declaration is required on the entry;

(2) *Extra copy for Internal Revenue.* An additional copy of Customs Form 7501, marked or stamped “For Internal Revenue Purposes,” shall be presented for each entry of cigars, cigarettes, or cigarette papers or tubes, when the release from Customs custody of those articles is subject to part 275 of the regulations of the Internal Revenue Service (26 CFR part 275) and tax is payable to Customs; and

(3) *Deposit of duties.* Estimated Customs duties, taxes, and other charges, as set forth in subpart G of part 141 of this chapter, shall be deposited upon presentation of the combined entry. The port director shall then issue a permit for release on Customs Form 7501.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30884, Nov. 8, 1973; T.D. 87-75, 52 FR 20068, May 29, 1987]

PART 145—MAIL IMPORTATIONS

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POLICY STATEMENT TO PART 145—EXAMINATION OF SEALED LETTER CLASS MAIL
APPENDIX TO PART 145

AUTHORITY: 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1624;

Section 145.4 also issued under 18 U.S.C. 545, 19 U.S.C. 1618;

Section 145.11 also issued under 19 U.S.C. 1481, 1485, 1498;

Section 145.12 also issued under 19 U.S.C. 1315, 1484, 1498;

Sections 145.22 through 145.23 also issued under 19 U.S.C. 1501, 1514;

Section 145.31 also issued under 19 U.S.C. 1321;

Section 145.32 also issued under 19 U.S.C. 1321, 1498;

Sections 145.35 through 145.38, 145.41, also issued under 19 U.S.C. 1498;

Section 145.51 also issued under 19 U.S.C. 1305;

Section 145.54 also issued under 19 U.S.C. 1618.

SOURCE: T.D. 73-135, 38 FR 13369, May 21, 1973, unless otherwise noted.

§ 145.0 Scope.

The provisions of this part apply only to mail subject to Customs examination as set forth in § 145.2. This part contains regulations pertaining specifically to the importation of merchandise through the mails but does not contain all the regulations applicable to mail importations. Importations by mail are subject to the same requirements and restrictions as importations by any other means, except where more specific procedures for mail importations are set forth in this part. The fee applicable to each item of dutiable mail for which Customs prepares documentation is set forth in § 24.22 of this chapter.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 93-85, 58 FR 54286, Oct. 21, 1993]

Subpart A—General Provisions

§ 145.1 Definitions.

(a) *Mail article*. “Mail article” means any posted parcel, packet, package, envelope, letter, aerogramme, box, card, or similar article or container, or any contents thereof, which is transmitted in mail subject to customs examination.

(b) *Letter class mail*. “Letter class mail” means any mail article, including packages, post cards, and aerogrammes, mailed at the letter rate or equivalent class or category of postage.

(c) *Sealed letter class mail*. “Sealed letter class mail” means letter class mail sealed against postal inspection by the sender.

[T.D. 78-102, 43 FR 14454, Apr. 6, 1978]

§ 145.2 Mail subject to Customs examination.

(a) *Restrictions*. Customs examination of mail as provided in paragraph (b) of this section is subject to the restrictions and safeguards relating to the opening of letter class mail set forth in § 145.3.

(b) *Generally*. All mail arriving from outside the Customs territory of the United States which is to be delivered within the Customs territory of the United States and all mail arriving from outside the U.S. Virgin Islands which is to be delivered within the U.S. Virgin Islands, is subject to Customs examination, except:

(1) Mail known or believed to contain only official documents addressed to officials of the U.S. Government;

(2) Mail addressed to Ambassadors and Ministers (Chiefs of Diplomatic Missions) of foreign countries; and

(3) Letter class mail known or believed to contain only correspondence or documents addressed to diplomatic missions, consular posts, or the officers thereof, or to international organizations designated by the President as public international organizations pursuant to the International Organizations Act (see § 148.87(b) of this chapter). Mail, other than letter class mail, addressed to the designated international organizations is subject to Customs examination except where the organization certifies under its official seal that the mail contains no dutiable or prohibited articles. Any Customs examination made shall, upon request of the addressee international organization, take place in the presence of an appropriate representative of that organization.

[T.D. 78-102, 43 FR 14454, Apr. 6, 1978]

§ 145.3 Opening of letter class mail; reading of correspondence prohibited.

(a) *Matter in addition to correspondence*. Except as provided in paragraph (e), Customs officers and employees