

**§7.4**

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

(2) When goods in a shipment not eligible for informal entry under §143.21 of this chapter are sought to be admitted free of duty as provided in paragraph (a)(2) of this section, the following declarations shall be filed with the entry/entry summary unless the port director is satisfied by reason of the nature of the goods or otherwise that the goods qualify for such duty-free entry:

(i) A declaration by the shipper in the insular possession in substantially the following form:

Marks	Numbers	Quantity	Description	Value

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
Signature: \_\_\_\_\_

(ii) A declaration by the importer in the United States in substantially the following form:

I, \_\_\_\_\_ (name), of \_\_\_\_\_ (organization) declare that the (above) (attached) declaration by the shipper in the insular possession is true and correct to the best of my knowledge and belief, that the goods in question were previously imported into the customs territory of the United States and were shipped to the insular possession from the United States without remission, refund or drawback of any duties or taxes paid in connection with that prior importation, and that the goods arrived in the United States directly from the insular possession via the \_\_\_\_\_ (name of carrier) on \_\_\_\_\_, 19\_\_\_\_.

(Date)

(Signature)

(g) *Warehouse withdrawals; drawback.* Merchandise may be withdrawn from a bonded warehouse under section 557 of the Tariff Act of 1930, as amended (19 U.S.C. 1557), for shipment to any insular possession of the United States other than Puerto Rico without payment of duty, or with a refund of duty if the duties have been paid, in like manner as for exportation to foreign

I, \_\_\_\_\_ (name) of \_\_\_\_\_ (organization) do hereby declare that to the best of my knowledge and belief the goods identified below were sent directly from the United States on \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_ (name) of \_\_\_\_\_ (organization) on \_\_\_\_\_ (insular possession) via the \_\_\_\_\_ (name of carrier) and that the goods remained in said insular possession until shipped by me directly to the United States via the \_\_\_\_\_ (name of carrier) on \_\_\_\_\_, 19\_\_\_\_.

countries. No drawback may be allowed under section 313 of the Tariff Act of 1930, as amended (19 U.S.C. 1313), on goods manufactured or produced in the United States and shipped to any insular possession. No drawback of internal-revenue tax is allowable under 19 U.S.C. 1313 on goods manufactured or produced in the United States with the use of domestic tax-paid alcohol and shipped to Wake Island, Midway Islands or Johnston Atoll.

[T.D. 97-75, 62 FR 46439, Sept. 3, 1997]

**§7.4 Watches and watch movements from U.S. insular possessions.**

(a) The issuance of an International Trade Administration Form ITA-360, Certificate of Entitlement to Secure the Refund of Duties on Watches and Watch Movements, by the Department of Commerce, authorizes a producer of watches in the U.S. insular possessions to file requests with Customs for the refund of duties paid on imports of watches, watch movements (including solid state watches and watch movements), and watch parts (excepting separate watch cases and any articles containing any materials to which rates of duty set forth in Column 2, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) apply). The amount of the refund requested may be up to the

value specified in the certificate, provided that the articles for which refunds are requested were entered during a 3-year period beginning 2 years before the date of issuance of the Form ITA-360 certificate from the Department of Commerce.

(b) The Form ITA-360 may not be used to secure refunds. To secure a refund, the party requesting the refund of duties (claimant) must present to Customs Form ITA-361, Request for Refund of Duties on Watches and Watch Movements, properly executed, and authenticated by the Department of Commerce.

(c) By completing Form ITA-361, the insular producer may either:

(1) Transfer its entitlement, in whole or in part, to any other party for any consideration agreed to by the insular producer and the transferee, or

(2) Request the refund of duties to itself.

(d) A claimant must file Form ITA-361 with Customs at the same port where the watch import entry was originally filed and duties paid. The documentation accompanying Form ITA-361 shall include a copy of the import entry, providing proof that duty was paid on the watches and watch movements.

(e) When requesting the refund of duties on Form ITA-361, the claimant also must complete and submit to Customs the declaration on the form which reads as follows:

I declare that the information given above is true and correct to the best of my knowledge and belief; that no notices of exportation of articles with benefit of drawback were filed upon exportation of this merchandise from the United States; that no liquidated refunds on the articles relating to the present claim have been paid; and that no protest or request for litigation for refund of duties paid and herewith claimed has been made.

(f) A fee of 1 percent will be deducted from each refund request as reimbursement to salaries and expenses of those Customs personnel processing the request.

(g) Form ITA-360 expires 1 year from its date of issuance. Any refund request on Form ITA-361 made by either the insular producer itself or any transferee named on Form ITA-360 must be

filed within this 1-year period. This expiration date applies equally to all refund requests, whether a single request for the entire amount specified in the Form ITA-361 certificate or multiple requests for partial amounts. Refund requests will be accepted until either the amount specified in the certificate is depleted or until the certificate expires 1 year from its date of issuance.

(h) Customs will process only those refund requests made in accordance with the joint rules of the Departments of Commerce and the Interior governing the issuance and handling of certificates and the transfer of entitlements as contained in 15 CFR part 303.

[T.D. 84-16, 49 FR 1481, Jan. 12, 1984, as amended by T.D. 84-211, 49 FR 39044, Oct. 3, 1984; T.D. 89-1, 53 FR 51252, Dec. 21, 1988. Re-designated and amended by T.D. 97-75, 62 FR 46441, Sept. 3, 1997]

#### § 7.11 Guantanamo Bay Naval Station.

Articles of foreign origin may enter the area (both land and water) of the Guantanamo Bay Naval Station free of duty, but such articles shall be subject to duty upon their subsequent entry into the United States.

[28 FR 14636, Dec. 31, 1963]

## PART 10—ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

### Subpart A—General Provisions

#### ARTICLES EXPORTED AND RETURNED

##### Sec.

- 10.1 Domestic products; requirements on entry.
- 10.3 Drawback; internal-revenue tax.
- 10.4 Internal-revenue marks; erasure.
- 10.5 Shooks and staves; cloth boards; port director's account.
- 10.6 Shooks and staves; claim for duty exemption.
- 10.7 Substantial containers or holders.
- 10.8 Articles exported for repairs or alterations.
- 10.8a Imported articles exported and re-imported.
- 10.9 Articles exported for processing.
- 10.10 [Reserved]

#### ARTICLES ASSEMBLED ABROAD WITH UNITED STATES COMPONENTS

- 10.11 General.
- 10.12 Definitions.