

section may be executed by any military installation transportation officer having knowledge of the facts or by any other officer or official specifically designated or authorized to execute such certificates by the importing Government agency or office. If the merchandise arrived on a commercial carrier, the entry shall be supported by evidence of the right to make it.

[T.D. 77-23, 42 FR 2311, Jan. 11, 1977, as amended by T.D. 89-1, 53 FR 51251, Dec. 21, 1988]

**§ 10.104 Temporary importation entries for United States Government agencies.**

The entry of articles brought into the United States temporarily by an agency or office of the United States Government and claimed to be exempt from duty under Chapter 98, Subchapter XIII, Heading 9813, Harmonized Tariff Schedule of the United States (HTSUS), shall be made on Customs Form 7501. No bond shall be required if the agency or office files a stipulation in the form set forth in § 141.102(d) of this chapter. In those cases in which the provisions of Chapter 98, Subchapter XIII, HTSUS (19 U.S.C. 1202), are not met, however, the port director will proceed as if a bond had been filed to cover the particular importation. Articles temporarily imported by a Government agency or office under this section are entitled to immediate delivery under the procedures set forth in § 10.101.

[T.D. 77-23, 42 FR 2311, Jan. 11, 1977, as amended by T.D. 89-1, 53 FR 51251, Dec. 21, 1988]

WHEAT

**§ 10.106 [Reserved]**

RESCUE AND RELIEF WORK

**§ 10.107 Equipment and supplies; admission.**

(a) There shall be admitted without entry and without the payment of duty or any tax imposed upon or by reason of importation of any article described in section 322(b), Tariff Act of 1930, as amended, subject to compliance with the following conditions:

(1) Before importation or as soon thereafter as possible, and in every

case before the expiration of 10 days after importation, a report shall be made to the nearest Customs officer by the person in charge of sending the article from the foreign country, or by the person for whose account it was brought into the United States, stating the character, quantity, destination, and use to be made of the article.

(2) If practicable, the article shall be exported under Customs supervision. In any other case a report shall be made by the person in charge of the exportation as soon as possible after exportation to the Customs officer to whom the arrival was reported, stating the character, quantity, and circumstances of the exportation.

(b) In the case of each article admitted under paragraph (a) of this section, the port director shall satisfy himself as to whether the article was exported within a reasonable time, or that it has been properly expended or destroyed. If an article is so far destroyed, in connection with a use contemplated for it by section 322 (b) that it has only a salvage value, it shall not be required to be exported.

(c) Any article admitted under paragraph (a) of this section which is used in the United States otherwise than for a purpose contemplated for it by section 322(b), or which is not exported within 90 days after its arrival in the United States, or within such longer time as may be specially authorized by the port director or Headquarters, U.S. Customs Service, shall be seized and forfeited to the United States.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 89-1, 53 FR 51252, Dec. 21, 1988]

PRODUCTS EXPORTED UNDER LEASE AND REIMPORTED

**§ 10.108 Entry of reimported articles exported under lease.**

Free entry shall be accorded under subheading 9801.00.20, Harmonized Tariff Schedule of the United States (HTSUS), whenever it is established to the satisfaction of the port director that the article for which free entry is claimed was duty paid on a previous importation or was previously entered free of duty pursuant to the Caribbean Basin Economic Recovery Act or Title

**§ 10.110**

V of the Trade Act of 1974, is being reimported without having been advanced in value or improved in condition by any process of manufacture or other means, was exported from the United States under a lease or similar use agreement, and is being reimported by or for the account of the person who imported it into, and exported it from, the United States.

[T.D. 94-40, 59 FR 17474, Apr. 13, 1994]

STRATEGIC MATERIALS OBTAINED BY  
BARTER OR EXCHANGE

**§ 10.110 [Reserved]**

LATE FILING OF FREE ENTRY AND  
REDUCED DUTY DOCUMENTS

**§ 10.112 Filing free entry documents or reduced duty documents after entry.**

Whenever a free entry or a reduced duty document, form, or statement required to be filed in connection with the entry is not filed at the time of the entry or within the period for which a bond was filed for its production, but failure to file it was not due to willful negligence or fraudulent intent, such document, form, or statement may be filed at any time prior to liquidation of the entry or, if the entry was liquidated, before the liquidation becomes final. See §113.43(c) of this chapter for satisfaction of the bond and cancellation of the bond charge.

[T.D. 74-227, 39 FR 32015, Sept. 4, 1974]

INSTRUMENTS AND APPARATUS FOR EDUCATIONAL AND SCIENTIFIC INSTITUTIONS

**§ 10.114 General provisions.**

The consolidated regulations of the Commerce and Treasury Departments relating to the entry of instruments and apparatus for educational and scientific institutions are contained in 15 CFR part 301.

[T.D. 82-224, 47 FR 53727, Nov. 29, 1982]

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**§§ 10.115-10.119 [Reserved]**

VISUAL OR AUDITORY MATERIALS

**§ 10.121 Visual or auditory materials of an educational, scientific, or cultural character.**

(a) Where photographic film and other articles described in subheading 9817.00.40, Harmonized Tariff Schedule of the United States (HTSUS), are claimed to be free of duty under subheading 9817.00.40, HTSUS, there shall be filed in connection with the entry covering such articles a document issued by the U.S. Information Agency certifying that it has determined that the articles are visual or auditory materials of an educational, scientific, or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific, and Cultural Character as required by U.S. Note 1, Subchapter XVII, chapter 98, HTSUS.

(b) Articles entered under subheading 9817.00.40, Harmonized Tariff Schedule of the United States (HTSUS), shall be released from Customs custody prior to submission of the document required in paragraph (a) of this section only upon the deposit of estimated duties with the port director. Liquidation of an entry covering merchandise which has been released under this procedure shall be suspended for a period of 90 days from the date of entry or until the required document is submitted, whichever occurs first. In the event that the director of the port of entry does not receive the required document within the 90-day period, the merchandise shall be immediately classified and liquidated in the ordinary course, without regard to subheading 9817.00.40, HTSUS.

[T.D. 67-185, 32 FR 11641, Aug. 11, 1967, as amended by T.D. 89-1, 53 FR 51252, Dec. 21, 1988; T.D. 90-78, 55 FR 40166, Oct. 2, 1990]

RATE OF DUTY DEPENDENT UPON  
ACTUAL USE

**§ 10.131 Circumstances in which applicable.**

The provisions of §§10.131 through 10.139 are applicable in those circumstances in which the rate of duty