

§ 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]

19 CFR Ch. I (4-1-08 Edition)

§§ 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