

U.S.C. 1592(c)(4) and 162.74 of this chapter.

GOODS RETURNED AFTER REPAIR OR
ALTERATION

§ 10.570 Goods re-entered after repair or alteration in Singapore.

(a) *General.* This section sets forth the rules which apply for purposes of obtaining duty-free treatment on goods returned after repair or alteration in Singapore as provided for in subheadings 9802.00.40 and 9802.00.50, HTSUS. Goods returned after having been repaired or altered in Singapore, whether or not pursuant to a warranty, are eligible for duty-free treatment, provided that the requirements of this section are met. For purposes of this section, “repairs or alterations” means restoration, addition, renovation, re-dyeing, cleaning, re-sterilizing, or other treatment which does not destroy the essential characteristics of, or create a new or commercially different good from, the good exported from the United States.

(b) *Goods not eligible for duty-free treatment after repair or alteration.* The duty-free treatment referred to in paragraph (a) of this section will not apply to goods which, in their condition as exported from the United States to Singapore, are incomplete for their intended use and for which the processing operation performed in Singapore constitutes an operation that is performed as a matter of course in the preparation or manufacture of finished goods.

(c) *Documentation.* The provisions of paragraphs (a), (b), and (c) of § 10.8 of this part, relating to the documentary requirements for goods entered under subheading 9802.00.40 or 9802.00.50, HTSUS, will apply in connection with the entry of goods which are returned from Singapore after having been exported for repairs or alterations and which are claimed to be duty free.

**Subpart J—Dominican Republic—
Central America—United
States Free Trade Agreement**

RETROACTIVE PREFERENTIAL TARIFF
TREATMENT FOR TEXTILE AND AP-
PAREL GOODS

§ 10.699 Refunds of excess customs duties.

(a) *Applicability.* The Dominican Republic-Central America-United States Free Trade Agreement (CAFTA-DR or Agreement) was entered into by the governments of Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, Nicaragua, and the United States on August 5, 2004. The Congress approved the CAFTA-DR in the Dominican Republic—Central America—United States Free Trade Agreement Implementation Act (the Act), Public Law 109-53, 119 Stat. 462 (19 U.S.C. 4001 *et seq.*), as amended by § 1634(d) of the Pension Protection Act of 2006 (Pub. L. 109-280). Section 205 of the Act, as amended, provides for the retroactive application of the Agreement and payment of refunds for any excess duties paid with respect to entries of textile and apparel goods of eligible CAFTA-DR countries that meet certain conditions and requirements. Those conditions and requirements are set forth in paragraphs (b) and (c) of this section.

(b) *General.* Notwithstanding 19 U.S.C. 1514 or any other provision of law, and subject to paragraph (c) of this section, a textile or apparel good of an eligible CAFTA-DR country that was entered or withdrawn from warehouse for consumption on or after January 1, 2004, and before the date of the entry into force of the Agreement with respect to the last CAFTA-DR country will be liquidated or reliquidated at the applicable rate of duty for that good set out in the Schedule of the United States to Annex 3.3 of the Agreement, and CBP will refund any excess customs duties paid with respect to such entry, with interest accrued from the date of entry, provided:

(1) The good would have qualified as an originating good under § 203 of the Act if the good had been entered after the date of entry into force of the Agreement for that country; and

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(2) Customs duties in excess of the applicable rate of duty for that good set out in the Schedule of the United States to Annex 3.3 of the Agreement were paid.

(c) *Request for liquidation or reliquidation.* Liquidation or reliquidation may be made under paragraph (b) of this section with respect to an entry of a textile or apparel good of an eligible CAFTA-DR country only if a request for liquidation or reliquidation is filed with the CBP port where the entry was originally filed within 90 days after the date of the entry into force of the Agreement for the last CAFTA-DR country, and the request contains sufficient information to enable CBP:

(1) To locate the entry or to reconstruct the entry if it cannot be located; and

(2) To determine that the good satisfies the conditions set forth in paragraph (b) of this section.

(d) *Definitions.* For purposes of this section:

(1) “Eligible CAFTA-DR country” means a country that the United States Trade Representative has determined, by notice published in the FEDERAL REGISTER, to be an eligible country for purposes of section 205 of the Act; and

(2) “Last CAFTA-DR country” means, of Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, and Nicaragua, the last country for which the Agreement enters into force.

(3) “Textile or apparel good” means a good listed in the Annex to the Agreement on Textiles and Clothing referred to in section 101(d)(4) of the Uruguay Round Agreements Act (19 U.S.C. 3511(d)(4)), other than a good listed in Annex 3.29 of the Agreement.

[CBP Dec. 06-06, 71 FR 11306, Mar. 7, 2006, as amended by CPB Dec. 07-26, 72 FR 29250, May 25, 2007]

Subpart K—United States–Jordan Free Trade Agreement

SOURCE: CBP Dec. 07-50, 72 FR 35156, June 27, 2007, unless otherwise noted.

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GENERAL PROVISIONS

§ 10.701 Scope.

This subpart implements the duty preference and related customs provisions applicable to imported goods under the United States-Jordan Free Trade Agreement (the US-JFTA) signed on October 24, 2000, and under the United States-Jordan Free Trade Area Implementation Act (the Act; 115 Stat. 243). Except as otherwise specified in this subpart, the procedures and other requirements set forth in this subpart are in addition to the customs procedures and requirements of general application contained elsewhere in this chapter. Additional provisions implementing certain aspects of the US-JFTA are contained in part 163 of this chapter.

§ 10.702 Definitions.

The following definitions apply for purposes of §§ 10.701 through 10.712:

(a) *Claim for preferential tariff treatment.* “Claim for preferential tariff treatment” means a claim that a good is entitled to the duty rate applicable under the US-JFTA;

(b) *Customs authority.* “Customs authority” means the competent authority that is responsible under the law of a country for the administration of customs laws and regulations;

(c) *Customs territory of the United States.* “Customs territory of the United States” means the 50 states, the District of Columbia, and Puerto Rico;

(d) *Days.* “Days” means calendar days unless otherwise specified;

(e) *Entered.* “Entered” means entered, or withdrawn from warehouse for consumption, in the customs territory of the United States;

(f) *Good.* “Good” means any merchandise, product, article, or material;

(g) *Harmonized System.* “Harmonized System” means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

(h) *Heading.* “Heading” means the first four digits in the tariff classification number under the Harmonized System;