

not complied with, liquidated damages shall be assessed, except in the case of merchandise entered under chapter 98, subchapter XIII, HTSUS (19 U.S.C. 1202), in an amount equal to the value of the merchandise not returned or three times the value of the merchandise not returned if the merchandise is restricted or prohibited merchandise or alcoholic beverages, as determined at the time of entry. The amount of liquidated damages to be assessed on merchandise entered under chapter 98, subchapter XIII, HTSUS is set forth in § 10.39(d)(3) of this chapter.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 74-227, 39 FR 32023, Sept. 4, 1974; T.D. 89-1, 53 FR 51262, Dec. 21, 1988; T.D. 92-84, 57 FR 40607, Sept. 4, 1992; T.D. 93-66, 58 FR 44130, Aug. 19, 1993; T.D. 94-95, 59 FR 61800, Dec. 2, 1994; T.D. 99-64, 64 FR 43266, Aug. 10, 1999; T.D. 01-26, 66 FR 16854, Mar. 28, 2001; CBP Dec. 05-32, 70 FR 58016, Oct. 5, 2005; CBP Dec. 07-02, 72 FR 4429, Jan. 31, 2007]

PART 142—ENTRY PROCESS

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AUTHORITY: 19 U.S.C. 66, 1448, 1484, 1624.

SOURCE: T.D. 79-221, 44 FR 46821, Aug. 9, 1979, unless otherwise noted.

§ 142.0 Scope.

This part sets forth requirements and procedures relating to (a) the entry of merchandise, as authorized by section 484, Tariff Act of 1930, as amended (19 U.S.C. 1484), and (b) special permits for immediate delivery of merchandise, as authorized by section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).

Subpart A—Entry Documentation

§ 142.1 Definitions.

For definitions of “entry”, “entry summary”, “submission”, “filing”, “presentation”, “entered for consumption”, “entered for warehouse”, and “entered temporarily under bond”, as