

§ 10.66

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consumption of the articles covered by the withdrawal did not begin until the withdrawing vessel or aircraft had proceeded beyond the 3 mile limit or the international boundary.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 67-193, 32 FR 11764, Aug. 16, 1967; T.D. 70-73, 35 FR 5400, Apr. 1, 1970; T.D. 82-204, 47 FR 49368, Nov. 1, 1982; T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 89-1, 53 FR 51250, Dec. 21, 1988]

ARTICLES EXPORTED FOR EXHIBITION, ETC.

§ 10.66 Articles exported for temporary exhibition and returned; horses exported for horse racing and returned; procedure on entry.

(a) In connection with the entry of articles, including livestock or other animals, exported for temporary exhibition and returned and claimed to be exempt from duty under subheading 9801.00.50 or 9801.00.60, Harmonized Tariff Schedule of the United States (HTSUS), there shall be filed:

- (1) A certificate of exportation on Customs Form 3311;
(2) A declaration of the importer on Customs Form 4455 for articles of either domestic or foreign origin; and
(3) In the case of animals of foreign origin taken abroad for exhibition in connection with a circus or menagerie, a copy of an inventory of these animals filed prior to their leaving the country with the director of the port of their departure.

(b) If it is shown to be impracticable to produce the certificate of exportation required under paragraph (a)(1) of this section, the port director may accept other satisfactory evidence of exportation, or may take a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter to secure the production of such certificate or other evidence.

(c) Articles claimed to be exempt from duty under subheading 9801.00.50 or 9801.00.60, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), may be returned free of duty without formal entry and without regard to the requirements of paragraph (a) or (b) of this section if:

(1) Prior to the exportation of such articles, an application on Customs Form 4455 (accompanied by an appro-

prate inventory, when required by law or by the port director) is filed with a declaration thereon that:

- (i) Any right to drawback of Customs duties with respect to that shipment was waived;
(ii) Any internal revenue tax due has been paid and no refund thereof will be sought; and
(iii) The merchandise was identified, registered, and exported in accordance with the regulations set forth in §§10.8(e), (g), (h), and (i), governing the exportation of articles sent abroad for repairs, and

(2) Upon return, a duplicate Customs Form 4455 (with accompanying inventory where one was required) is filed.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 74-242, 39 FR 33794, Sept. 20, 1974; T.D. 75-235, 40 FR 44319, Sept. 26, 1975; T.D. 78-153, 43 FR 23709, June 1, 1978; T.D. 82-224, 47 FR 53727, Nov. 29, 1982; T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 87-75, 52 FR 20066, May 29, 1987; T.D. 89-1, 53 FR 51250, Dec. 21, 1988; T.D. 94-1, 58 FR 69470, Dec. 30, 1993]

§ 10.67 Articles exported for scientific or educational purposes and returned; procedure on entry.

(a) In connection with each entry of articles exported for scientific or educational purposes and returned under subheading 9801.00.40, Harmonized Tariff Schedule of the United States (HTSUS), the following shall be required, irrespective of the value of the shipment:

- (1) A certificate of exportation on Customs Form 3311;
(2) A declaration by the foreign shipper in the same form as that prescribed in §10.66(a)(2) but stating that such articles were sent from the United States solely for temporary scientific or educational use and describing the specific use to which they were put while abroad.

(3) A declaration of the ultimate consignee in substantially the following form:

Port of _____, Port Director's Office, _____, 19__.

I, _____, declare that the several articles described in the annexed entry are, to the best of my knowledge and belief, the identical articles exported from the United States on the _____ day of _____, 19__, by _____ (Actual shipper) address _____, for the