§ 10.66 Articles exported for temporary exhibition 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 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

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

(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 appropriate 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.
Account of ________________, address ____________________________ that they are returned to ____________________________, address ____________________________, for the account of ________________, address ____________________________, that the said articles were exported solely for temporary scientific or educational purposes and for no other use abroad than for exhibition, examination, or experimentation; that they are being returned without having been changed in condition in any manner, except by reason of their bona fide use as follows:

(Describe change in condition)

(Describe change in condition)

(Ultimate consignee)

(b) If it is shown to be impracticable to produce the certificate of exportation required by paragraph (a)(1) of this section, the port director may accept other satisfactory evidence of exportation. The port director may take a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter to secure the subsequent production of any of the evidence or documents required by paragraph (a) of this section which are not available at the time of entry.

(c) If, prior to the exportation of articles claimed to be exempt from duty under subheading 9801.00.40, Harmonized Tariff Schedule of the United States (HTSUS), an application on Customs Form 4455 (accompanied by an appropriate inventory when, in the discretion of the port director, such inventory is deemed necessary) was filed, such articles may be returned for the account of the exporter free of duty without formal entry, without payment of duty if an exportation voucher from a carnet, when applicable, or an application on Customs Form 4455 was filed, and the merchandise was identified as set forth in §10.8, before exportation of the articles. Articles exported under cover of an A.T.A. carnet (where the carnet serves as the control document) may, in accordance with this paragraph, be returned without entry or the payment of duty. If Customs Form 4455 is utilized, commercial travelers’ samples, professional books, implements, instruments, and tools of trade, occupation, or employment may be returned without either an informal entry or a declaration on Customs Form 3299; theatrical scenery, properties, and effects and motion-picture films may be returned only with an informal entry. When articles other than those exported by mail or parcel post are examined and registered at one port and exported through another port, the port director may require proof of exportation in those cases where the carnet or Customs Form 4455 does not reflect that these articles were exported under Customs supervision. In the case of commercial travelers’ samples taken abroad for temporary use, except where exportation involves certification of a carnet, port directors may waive examination of the samples at the time of exportation. When motion-picture films are to be taken aboard a vessel for exhibition only during an outward voyage and are to be returned for the same purpose during an inward voyage.