§ 141.90  Notation of tariff classification and value on invoice.

(a) [Reserved]

(b) Classification and rate of duty. The importer or customs broker must include on the invoice or with the invoice data the appropriate subheading under the provisions of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) and the rate of duty for the merchandise being entered. Except when invoice line data are linked to an entry summary line and transmitted to CBP electronically under the provisions of part 143, that information must be noted by the importer or customs broker in the left-hand portion of the invoice, next to the articles to which they apply.

(c) Value. The importer must show in clear detail on the invoice or on an attached statement the computation of all deductions from total invoice value, such as nondutiable charges, and all additions to invoice value which have been made to arrive at the aggregate entered value. In addition, the entered unit value for each article on the invoice must be shown where it is different from the invoiced unit value.

(d) Importer’s notations in blue or black ink. Except when invoice line data are linked to an entry summary line and transmitted to CBP electronically under the provisions of part 143, all notations made on the invoice by the importer or customs broker must be in blue or black ink.


§ 141.91  Entry without required invoice.

If a required invoice is not available in proper form at the time the entry or entry summary documentation is filed and a waiver is not granted in accordance with §141.92, the entry or entry summary documentation shall be accepted only under the following conditions:

(a) The port director is satisfied that the failure to produce the required invoice is due to a cause beyond the control of the importer;

(b) The importer files:

(1) A written declaration that he is unable to produce such invoice, and

(2) Any seller’s or shipper’s invoices available to him or, if none are available, a pro forma invoice in accordance with §141.85;

(c) The invoices and other documents contain information adequate for the

100 × \frac{\text{number of single threads per square centimeter}}{\text{(number of grams per square meter)}};