

§ 143.24

19 CFR Ch. I (4-1-10 Edition)

§ 143.24 Preparation of Customs Form 7501 and Customs Form 368 or 368A (serially numbered).

Customs Form 7501 may be prepared by importers or their agents or by Customs officers when it can be presented to a Customs cashier for payment of duties and taxes and for numbering of the entry before the merchandise is examined by a Customs officer. Where there is no Customs cashier, Customs Form 368 or 368A (serially numbered) or Customs Form 7501 must be used, and it shall be prepared by a Customs officer unless the form can be prepared under his control by the importer or agent for immediate use in clearing merchandise under the informal entry procedure. The conditions for the preparation of Customs Form 7501 by importers or their agents, as described in the first sentence of this section, do not apply to the acceptance of these entries for shipments not exceeding \$250 in value released under a special permit for immediate delivery in accordance with part 142 of this chapter.

[T.D. 84-129, 49 FR 23168, June 5, 1984, as amended by T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 92-56, 57 FR 24944, June 12, 1992]

§ 143.25 Information on entry form.

Each Customs Form 368 or 368A (serially numbered) or, where used, Customs Form 7501 shall contain an adequate description of the merchandise and the item number of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), under which the merchandise is classified.

[T.D. 76-213, 41 FR 31812, July 30, 1976, as amended by T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 92-56, 57 FR 24944, June 12, 1992]

§ 143.26 Party who may make informal entry of merchandise.

(a) *Shipments valued between \$200 and \$2,000.* A shipment of merchandise valued between \$200 and \$2,000 which qualifies for informal entry under 19 U.S.C. 1498 may be entered, using reasonable care, by the owner or purchaser of the shipment or, when appropriately designated by the owner, purchaser, or consignee of the shipment, a Customs broker licensed under 19 U.S.C. 1641.

(b) *Shipments valued at \$200 or less.* A shipment of merchandise valued at \$200 or less which qualifies for informal entry under 19 U.S.C. 1498 and meets the requirements in 19 U.S.C. 1321(a)(2) (see §§ 10.151, 10.152, 10.153, 145.31, 145.32, 148.51, 148.64, of this chapter) may be entered, using reasonable care, by the owner, purchaser, or consignee of the shipment or, when appropriately designated by one of these persons, a Customs broker licensed under 19 U.S.C. 1641.

[T.D. 94-51, 59 FR 30296, June 13, 1994, as amended by T.D. 95-31, 60 FR 18991, Apr. 14, 1995; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 143.27 Invoices.

In the case of merchandise imported pursuant to a purchase or agreement to purchase, or intended for sale and entered informally, the importer shall produce the commercial invoice covering the transaction or, in the absence thereof, an itemized statement of value.

[T.D. 85-39, 50 FR 9612, Mar. 11, 1985]

§ 143.28 Deposit of duties and release of merchandise.

Unless statement processing and ACH are used pursuant to § 24.25 of this chapter, the estimated duties and taxes, if any, shall be deposited at the time the entry is presented and accepted by a Customs Officer, whether at the customhouse or elsewhere. If upon examination of the merchandise further duties or taxes are found due, they shall be deposited before release of the merchandise by Customs. When the entry is presented elsewhere than where the merchandise is to be examined, the permit copy shall be delivered through proper channels to the Customs officer who will examine the merchandise.

[T.D. 73-175, 38 FR 17463, July 2, 1973, as amended by T.D. 89-104, 54 FR 50499, Dec. 7, 1989]

Subpart D—Electronic Entry Filing

SOURCE: T.D. 90-92, 55 FR 49886, Dec. 3, 1990, unless otherwise noted.