school children and correspondence of the blind which are authorized to be mailed at other than the letter rate of postage in international mail.

(e) Certain Virgin Islands mail. First class mail originating in the Customs territory of the United States and arriving in the U.S. Virgin Islands, which is to be delivered within the U.S. Virgin Islands, shall not be opened unless:

1. A search warrant authorizing that action has been obtained from an appropriate judge or United States magistrate, or
2. The sender or the addressee has been given written authorization for the opening.

[T.D. 78–102, 43 FR 14454, Apr. 6, 1978]

§ 145.11 Declarations of value and invoices.

(a) Customs declaration. A clear and complete Customs declaration on the form provided by the foreign post office, giving a full and accurate description of the contents and value of the merchandise shall be entered as separate items thereon. If a mail article for which a mail fine entry has been issued in accordance with §145.11, or is found to contain material prohibited importation or imported contrary to law, the merchandise is subject to seizure and forfeiture.

(b) Mitigation of forfeiture. Any claimant incurring a forfeiture of merchandise for violation of this section may file a petition for relief pursuant to part 171 of this chapter. Mitigation of that forfeiture may occur consistent with mitigation guidelines.

(c) Collection of mitigated forfeiture. When the shipment does not exceed $2,000 in value, Customs Forms 3419 or 3419A or Customs Form 368 or 368A (serially numbered) or Customs Form 7501 shall be used for the entry of the merchandise, and the duty, any tax, and the amount of the mitigated forfeiture shall be entered as separate items thereon. If a mail article for which a mail fine entry has been issued in accordance with this paragraph is undeliverable, it will be returned to the director of the port where the entry was issued, for disposition in accordance with §145.59 relating to articles subject to seizure.

(d) Petition for relief. The addressee or sender may file a petition with the Fines, Penalties, and Forfeitures Officer having jurisdiction over the port where the mail fine entry was issued in accordance with part 171 of this chapter for relief from the forfeiture incurred and for release of the seized merchandise, or for additional relief from a mitigated forfeiture.


§ 145.11 Declarations of value and invoices.

(a) Customs declaration. A clear and complete Customs declaration on the form provided by the foreign post office, giving a full and accurate description of the contents and value of the merchandise, shall be securely attached to at least one mail article of each shipment, including shipments of special classes of merchandise treated in subpart D of this part. Although a Customs declaration is required to be attached to only one mail article of...
§ 145.12 Entry of merchandise.

(a) Formal entries—(1) Discretionary. The port director may require formal entry of any mail shipment regardless of value if in his opinion it is necessary to protect the revenue.

(2) Required. Formal entry at the customhouse shall be required for every importation in the mails which exceeds $2,000 in value, except for special classes of merchandise which can be released without entry (see subpart D of this part), and except as provided in subparts B and C of part 143 and §10.1 of this chapter.

(3) Separate shipments. Separate shipments not exceeding $2,000 in value, if mailed abroad at different times (as shown by the declaration or other mailing indicia), shall not be combined for the purpose of requiring formal entry, even though they reach Customs at the same time and are covered by a single order or contract in excess of $2,000, unless there was a splitting of shipments in order to avoid the payment of Customs duty.

(4) Notice of formal entry requirement. When a formal entry is required, the addressee shall be notified of the arrival of the shipment and of the place at which entry is to be made. If the shipment is addressed to a point which is not a Customs port or station, the port of entry specified in the notice shall be the port nearest the destination of the shipment. When a formal entry is filed, it shall contain all the statistical information as provided in §141.61(e) of this chapter.

(b) Mail and informal entries—(1) Preparation of entry form. Except as provided in paragraphs (c) and (e) of this section, Customs officers shall prepare and attach a mail entry (Customs Form 3419 or 3419A) for each shipment not exceeding $2,000 in value which is to be delivered by the Postal Service, and return the shipment to the Postal Service for delivery and collection of duty. If the addressee has arranged to pick up such a shipment at the Customs office where it is being processed, the Customs officer shall prepare an informal entry (Customs Form 368 or 368A (serially numbered), or an entry summary, Customs Form 7501, and collect the duty in accordance with subpart C of part 143 of this chapter.

(2) Rates of duty. Merchandise released under a mail or informal entry shall be dutiable at the rates of duty in effect when the preparation of the entry is completed by a Customs employee, ready for transmittal with the merchandise to the addressee.

(c) Dutiable shipments not over $2,000 for Government agencies. When a dutiable shipment not exceeding $2,000 in value is addressed to a U.S. Government department or agency, the port director may release the merchandise prior to the payment of duties under an entry on Customs Form 368 or 368A (serially numbered) or Customs Form 7501, upon the receipt of a stipulation in the form set forth in §141.102(d) of this chapter. If the stipulation does not accompany the shipment, the port director shall notify the Government department or agency of the arrival of the shipment and request the stipulation. Upon receipt of the completed